

**REPORT OF THE INDEPENDENT AUDITOR ON THE UNITED NATIONS ENTITY FOR  
GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN (UN WOMEN)**

**DIRECTLY IMPLEMENTED PROJECT**

**AFGHANISTAN COUNTRY OFFICE OPERATIONS**

**PROJECT NUMBER 91905**

**FOR THE PERIOD JANUARY 01, 2017 TO DECEMBER 31, 2017**

**ISSUED SEPTEMBER 13, 2018**

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## REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN AFGHANISTAN DIRECTLY IMPLEMENTED PROJECT, AFGHANISTAN COUNTRY OFFICE OPERATIONS (PROJECT NUMBER 91905), FOR THE PERIOD JANUARY 01, 2017 TO DECEMBER 31, 2017

### PART 1 EXECUTIVE SUMMARY

We have conducted the financial audit of UN Women Afghanistan Directly Implemented (DIM) Project 91905 "Afghanistan Country Office (ACO) Operations that covers cost of security material and services, supply of power, staff cost, communication, equipment and material, transportation, staff capacity development and other running costs" for the period from January 01, 2017 to December 31, 2017. The audit was undertaken on behalf of the Internal Audit Services (IAS) of the Independent Evaluation and Internal Audit Services of the UN Women.

#### 1.1 Audit Objective

The objective of the financial audit is to express an opinion on the Project Trial Balance and the statement of fixed assets which include:

- a) Expressing an opinion on whether the financial expenses incurred by the Project for the period from January 01, 2017 to December 31, 2017 are in accordance with UN Women accounting policies<sup>1</sup> and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UN Women; and (iv) supported by properly approved vouchers and other supporting documents.
- b) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UN Women project as at December 31, 2017. This statement must include all assets available as at December 31, 2017 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- c) As may be applicable, provide the progress made in implementing the recommendations raised in a previous year audit report.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 800 series.



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<sup>1</sup> The following polices are in practice by UN Women:

- Human Resource Chapter;
- Contract Procurement;
- Duty Travel Chapter; and
- Cash Advance Chapter

## 1.2 Audit Scope

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project for the period from January 01, 2017 to December 31, 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties"<sup>2</sup>, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UN Women Regional Offices and UN Women Headquarters and where the supporting documentation is not retained at the level of the UN Women country office<sup>3</sup>.

The audit covered all activities of project number 91905 "Afghanistan Country Office Operations", during the period from January 01, 2017 to December 31, 2017; and included review of project reports and records located at the UN Women country office in Kabul

Specifically, the audit covered the expenses incurred and recorded in the Project Trial Balance of project number 91905 during the period from January 01, 2017 to December 31, 2017 as reported by the Country Office in Afghanistan and the value and existence of the fixed assets held by project 91905 as at December 31, 2017; and

Follow-up on the previous audit:

An audit was carried out in the prior year, and follow-up procedures were performed.

## 1.3 Summary of audit opinions

Sr. No	Subject Matter	Type of opinion issued
i)	Project trial balance	Unqualified
ii)	Statement of fixed assets	Unqualified



<sup>2</sup> "Responsible Parties", (RPs) in the context of UN Women implemented projects, refer to governmental, NGO or CSO entities who have received funding through the respective UN Women country office to undertake specific elements of the project's activities. These activities are governed by a Project Cooperation Agreement, or similar, signed by the respective entity and UN Women, along with the associated budget. Expenditure incurred by these RPs is reported to the UN Women country office on a quarterly basis, where it is subject to review and approval prior to being recorded within the project's financial records. UN Women headquarters requires such expenditure to be audited separately from the individual projects and RPs selected on the basis of a risk assessment applied on a Global level. While it is not certain that any or all of the RPs who reported expenditure on a project selected for a DIM audit will necessarily have been audited for the period under review, the provision for such audits, within the remit of the internal audit function of UN Women, means that the expenditure does not need to be included as part of the DIM project audit scope.

<sup>3</sup> The project financial records may include items which are not directly posted by the country office, such as centrally managed payroll costs or year-end journals or allocations. Such transactions fall within the remit of UN Women's internal and external auditors, and are therefore not re-audited within the scope of the DIM project.

## 1.4 Follow up on previous year audit recommendations

Enquiring with the local management on the status of the implementation of audit recommendations on issues highlighted in previous year.

Issue title	Previous year audit recommendation	Implementation status
Incorrect Classification	The auditor had recommended that expenditure should be charged to the correct account code. Further, there should be adequate review of the account codes indicated in the payment vouchers to ensure that expenses are captured in the appropriate expense categories as agreed in approved budget/work plan.	Implemented

We wish to express our appreciation for the cooperation extended to our representatives during the course of their work.

*Deloitte Yousuf Adil.*

Chartered Accountants



Umar Daraz  
Partner

Dated: September 13, 2018  
Kabul

The Director  
Internal Audit Services (IAS)  
UN Women

Dear Sir

## Part 2 – Financial Audit Reports

### 2.1 Independent Auditor's Report to UN Women Afghanistan on the Project Trial Balance

#### Opinion

We have audited the accompanying Project Trial Balance of the UN Women project number 91905, "Afghanistan Country Office Operations (the Project)" for the period from January 1, 2017 to December 31, 2017.

The Project Trial Balance expenditure totaling US\$ 1,393,037.11 is comprised of expenditure directly incurred by the UN Women Country Office in Afghanistan amounting to US\$ 1,259,587.65 and expenditure incurred by entities other than the said Country Office amounting to US\$ "133,449.46"<sup>3</sup> Our audit only covered the expenditure directly incurred by the UN Women Country Office in Afghanistan amounting to US\$ 1,259,587.65.

In our opinion, the expenditures of US\$1,259,587.65 directly incurred by the UN Women Country Office in Afghanistan and charged to the Project for the period from January 1, 2017 to December 31, 2017 are in accordance with UN Women accounting policies and are: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UN Women; and (iv) supported by properly approved vouchers and other supporting documents.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA 805). Our responsibilities under IAS 805 are further described in the Auditor's Responsibilities for the Audit of the Project Trial Balance section of our report. We are independent of UN Women in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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<sup>3</sup> "The amount is related to support cost amounting to US\$ 59,020.30 and salary cost amounting to US\$ 74,429.16 that is not processed by the Country Office in Kabul as it is processed and paid by Head Office of UN Women".

## **Emphasis of matter**

The Project Trial Balance expenditure is prepared to assist the UN Women to meet the requirements of the donors. As result, the trial balance expenditure may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## **Responsibilities of Management of UN Women for Project Trial Balance**

Management is responsible for the preparation of the Project Trial Balance in accordance with UN Women accounting policies and are: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UN Women; and (iv) supported by properly approved vouchers and other supporting documents and for such internal control as management determines is necessary to enable the preparation of the Project Trial Balance that is free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Project Trial Balance**

Our objectives are to obtain reasonable assurance about whether the Project Trial Balance is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Project Trial Balance.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Project Trial Balance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte Yousuf Adil*

**Chartered Accountants**

**Engagement Partner**

Umar Daraz

**Date:** September 13, 2018

**Kabul**





## Part 2 – Financial Audit Reports

### 2.2 Independent Auditor’s Report to UN Women on the Statement of Fixed Assets

#### Opinion

We have audited the accompanying Statement of Fixed Assets of the UN Women project number 91905, “Afghanistan Country Office Operations (the Project)” as at December 31, 2017.

In our opinion, the accompanying Statement of Fixed Assets is prepared, in all material respects related to the assets of the UN Women project number 91905 as at December 31, 2017 in accordance with UN Women accounting policies.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA 805). Our responsibilities under IAS 805 are further described in the *Auditor’s Responsibilities for the Audit of the Statement of Fixed Assets* section of our report. We are independent of UN Women in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (the Code), and we have fulfilled our other ethical responsibilities in accordance with the code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of matter

The statement of fixed assets is prepared to assist the UN Women to meet the requirements of the donor(s). As result, the statement of fixed assets may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of Management of UN Women for the Statement of Fixed Assets

Management is responsible for the preparation of the Statement of Fixed Assets of the Project in accordance with UN Women accounting policies and for such internal control as management determines is necessary to enable the preparation of the Statement of Fixed Assets that is free from material misstatement, whether due to fraud or error.

#### Auditor’s Responsibilities for the Audit of the Statement of Fixed Assets

Our objectives are to obtain reasonable assurance about whether the Statement of Fixed Assets is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement of Fixed Assets.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement of Fixed Assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte Gousuf Adil*

**Chartered Accountants**

**Engagement Partner**

Umar Daraz

**Date:**

**Kabul**



Project Trial Balance

Annexure 1



Extract of UN Women Trial balance as at the 31 December 2017  
Expenditure by Project

Project	Fund	Account	Description	Expense Category	Total per GL (US\$)	Total per Asset Schedule	Difference
91905	W3000	18130	Communications & IT Equipments	Asset	28,866.41		
91905	W3000	18170	Heavy Machinery/Equipment	Asset	3,341.06		
91905	W3000	18180	Security Equipment	Asset	6,570.39		
91905	W3000	18630	Accumulated Dep - ITC	Asset	(8,495.94)		
91905	W3000	18670	Acc Dep Heavy Mac & Equip	Asset	(1,170.00)		
91905	W3000	18680	Acc Dep Security Equip	Asset	(1,423.59)		
			<b>Net Book Value</b>		<b>27,688.33</b>	<b>27,688.33</b>	-
91905	W3000	61105	Salaries - NP Staff	Employee benefits	20,010.84		
91905	W3000	61205	Salaries - GS Staff	Employee benefits	89,801.62		
91905	W3000	61305	Salaries - IP Staff	Employee benefits	72,183.84		
91905	W3000	61310	Post Adjustment - IP Staff	Employee benefits	16,843.22		
91905	W3000	62105	Dependency Allowance- NP Staff	Employee benefits	3,132.00		
91905	W3000	62110	Contrib Joint Staff Pension- NP	Employee benefits	23,697.03		
91905	W3000	62115	Contrib to Med,SocInS- NP Staff	Employee benefits	8,588.70		
91905	W3000	62120	Hazard Duty Station Allow- NP	Employee benefits	12,912.00		
91905	W3000	62140	Annual Leave Expense - NO	Employee benefits	7,680.02		
91905	W3000	62205	Dependency Allow - GS Staff	Employee benefits	4,282.00		
91905	W3000	62210	Contrib to Jt Staff Pens Fd-GS	Employee benefits	17,476.37		
91905	W3000	62215	Contrib. to Medical, social In	Employee benefits	6,804.88		
91905	W3000	62225	Hazard Duty Station Allow- GS	Employee benefits	19,368.00		
91905	W3000	62240	Annual Leave Expense - GS	Employee benefits	4,798.98		
91905	W3000	62305	Dependency Allowances- IP Staff	Employee benefits	13,440.29		
91905	W3000	62310	Contrib to Jt Staff Pens Fd- IP	Employee benefits	8,632.40		
91905	W3000	62315	Contrib. to medical, social In	Employee benefits	11,641.51		
91905	W3000	62320	Mobility, Hardship, Non-remova	Employee benefits	8,615.59		
91905	W3000	62335	Hazard Duty Station Allow- IP	Employee benefits	6,600.00		
91905	W3000	62340	Annual Leave Expense - IP	Employee benefits	400.80		
91905	W3000	63350	Reimb of Income Tax- IP Staff	Employee benefits	1,870.96		
91905	W3000	63365	Special Oper Living Allow- IP	Employee benefits	7,166.04		
91905	W3000	63530	Contribution to EOS Benefits	Employee benefits	9,226.50		
91905	W3000	63535	Contribution to Security	Employee benefits	10,309.55		
91905	W3000	63540	Contribution to Training	Employee benefits	4,331.38		
91905	W3000	63545	Contribution to ICT	Employee benefits	9,935.35		
91905	W3000	63550	Contributions to MAIP	Employee benefits	1,333.99		
91905	W3000	63555	Contribution to UN JFA	Employee benefits	4,569.07		
91905	W3000	63560	Contributions to Appendix D	Employee benefits	4,480.07		
91905	W3000	65115	Contributions to ASH Reserve	Employee benefits	20,901.00		
91905	W3000	65135	Payroll Mgt Cost Recovery ATLA	Employee benefits	2,342.98		
91905	W3000	66105	Overtime & Night Differential	Employee benefits	982.32		
91905	W3000	71305	Local Consult.- Sht Term- Tech	Other Expenses	547.00		
91905	W3000	71405	Service Contracts-Individuals	Other Expenses	39,898.42		
91905	W3000	71410	MAIP Premium SC	Other Expenses	92.88		
91905	W3000	71415	Contribution to Security SC	Other Expenses	1,020.72		
91905	W3000	71440	Appendix D SC	Other Expenses	742.32		
91905	W3000	71605	Travel Tickets-International	Other Expenses	573.00		
91905	W3000	71615	Daily Subsistence Allow-Intl	Other Expenses	1,310.00		
91905	W3000	71620	Daily Subsistence Allow-Local	Other Expenses	408.00		
91905	W3000	71630	Shipment	Other Expenses	580.00		
91905	W3000	71635	Travel - Other	Other Expenses	477.64		
91905	W3000	72205	Office Machinery	Other Expenses	8,698.45		
91905	W3000	72220	Furniture	Other Expenses	772.56		
91905	W3000	72311	Fuel, petroleum and other oils	Other Expenses	45,208.82		
91905	W3000	72370	Security related goods and mat	Other Expenses	6,714.45		
91905	W3000	72402	Building Maintenance	Other Expenses	21,447.09		
91905	W3000	72405	Acquisition of Communic Equip	Other Expenses	5,142.01		
91905	W3000	72415	Courier Charges	Other Expenses	295.02		
91905	W3000	72425	Mobile Telephone Charges	Other Expenses	1,211.13		
91905	W3000	72435	E-mail-Subscription	Other Expenses	2,027.06		
91905	W3000	72440	Connectivity Charges	Other Expenses	8,885.52		
91905	W3000	72445	Common Services Communications	Other Expenses	13,835.59		
91905	W3000	72505	Stationery & other Office Supp	Other Expenses	5,494.37		
91905	W3000	72510	Publications	Other Expenses	139.31		
91905	W3000	72515	Print Media	Other Expenses	13.49		
91905	W3000	72520	Electronic Media	Other Expenses	360.00		
91905	W3000	72805	Acquis of Computer Hardware	Other Expenses	3,975.68		
91905	W3000	72815	Inform Technology Supplies	Other Expenses	1,008.00		
91905	W3000	72966	Licenses and other	Other Expenses	925.21		
91905	W3000	73104	Leased Building	Other Expenses	22,218.63		
91905	W3000	73120	Utilities	Other Expenses	57,961.64		
91905	W3000	73125	Common Services-Premises	Other Expenses	341,493.32		
91905	W3000	73216	Construction Cost	Other Expenses	74,414.96		
91905	W3000	73305	Maint & Licensing of Hardware	Other Expenses	1,054.00		
91905	W3000	73405	Rental & Maint-Other Office Eq	Other Expenses	2,016.94		
91905	W3000	73406	Maintenance of Equipment	Other Expenses	9,216.40		
91905	W3000	73410	Maint, Oper of Transport Equip	Other Expenses	17,218.58		
91905	W3000	73420	Leased Vehicles	Other Expenses	42,228.26		
91905	W3000	73505	Reimb to UNDP for Supp Svcs	Other Expenses	154,675.60		
91905	W3000	73510	Reimb to UN for Supp Svcs	Other Expenses	4,692.01		
91905	W3000	74225	Other Media Costs	Other Expenses	(60.00)		
91905	W3000	74510	Bank Charges	Other Expenses	204.70		
91905	W3000	74525	Sundry	Other Expenses	20.45		
91905	W3000	75115	Facilities & Admin - OH & Ind	Other Expenses	59,020.30		
91905	W3000	75705	Learning costs	Other Expenses	(0.10)		
91905	W3000	76125	Realized Loss	Other Expenses	13.40		
91905	W3000	76135	Realized Gain	Other Expenses	(218.98)		
91905	W3000	77630	Dep Exp Owned - ITC	Other Expenses	4,764.65		
91905	W3000	77670	Dep Exp-Hvy Mac & Equip	Other Expenses	668.21		
91905	W3000	77680	Dep Exp Security Equip	Other Expenses	1,314.08		
			<b>Total Expenses</b>		<b>1,393,037.11</b>		
			<b>Project Total</b>		<b>1,420,725.44</b>		

*Dga*

I hereby certify that the above figures are based on UN Womens unaudited Trial Balance for the period ended 31 December 2017 as at the 5th of April 2018.

*Donna Grimwade*  
Donna Grimwade  
Chief of Accounts

5-Apr-18

Engagement Partner  
**UMAR DARAZ**



09. 2018

Statement of fixed assets

Annexure 2

AM In Service Report: Project 91905

As of Date: 12/31/2017

Business unit	Operating Unit	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value
AFG30	AFG	2475	APC Smart UPS 3000	UNW-A-0268	QS1238150067	SURTD3000XLI	AFGOFFB-08	6/28/2015	6/28/2015	1,779.44	1,057.17
AFG30	AFG	2869	Electricity panel board	UNW-A-0304	12345678		AFGGENROOM	2/10/2016	2/10/2016	1,680.00	1,036.00
AFG30	AFG	2870	Projector Epson Power Light	UNW-A-0303	REQK5400287	EB-177GW	AFGOFFG004	2/10/2016	2/10/2016	1,150.00	782.64
AFG30	AFG	2905	Dell Laptop Computer XPS 15	UNW-A-0305	2202D72	XPS 15	AFGOFFG005	2/15/2016	2/15/2016	2,216.51	1,366.85
AFG30	AFG	2906	Dell Laptop Latitude E7250	UNW-A-0306	81PQ462	E7250	AFGOFFG005	2/15/2016	2/15/2016	1,822.46	1,123.85
AFG30	AFG	2907	HP Laptop Elitebook 820	UNW-A-0315	5CG5524CDZ		820 AFGPARLIAM	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2908	HP Laptop Elitebook 820	UNW-A-0314	5CG5524CDC		820 AFGOFFG005	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2909	HP Laptop Elitebook 820	UNW-A-0311	5CG5524CDS		820 AFGOFF117	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2910	HP Laptop Elitebook 820	UNW-A-0308	5CG5524CFQ		820 AFGOFFG001	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2911	HP Laptop Elitebook 820	UNW-A-0307	5CG5524CC1		820 AFGOFFB-05	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2912	HP Laptop Elitebook 820	UNW-A-0309	5CG5524CCZ		820 AFGOFFG010	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2913	HP Laptop Elitebook 820	UNW-A-0313	5CG5524CFW		820 AFGOFFG008	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2914	HP Laptop Elitebook 820	UNW-A-0312	5CG5524CF7		820 AFGOFFG005	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2915	HP Laptop Elitebook 820	UNW-A-0316	5CG5524CCB		820 AFGOFFG005	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2916	HP Laptop Elitebook 820	UNW-A-0310	5CG5524CCL		820 AFGOFF120	4/10/2016	4/10/2016	1,160.00	754.00
AFG30	AFG	2917	Printer Color Laserjet M750	UNW-A-0318	CNDTHDF0P6	M750	AFGOFFG005	4/10/2016	4/10/2016	3,773.00	2,672.54
AFG30	AFG	2918	HP LaserJet Enterprise M606	UNW-A-0317	CNCV8Y0BZ	M606	AFGOFF118	4/10/2016	4/10/2016	1,375.00	973.95
AFG30	AFG	2987	Canon Camera EOS 80D	UNW-A-0323	38021009055	EOS 80D	AFGOFFG008	6/6/2016	6/6/2016	1,661.06	1,135.06
AFG30	AFG	3034	Fire - Extinguisher	UNW-A-0327	1220-180		AFGOFFB-08	12/31/2016	12/31/2016	6,570.39	5,146.80
AFG30	AFG	3035	A Projectors	UNW-A-0328	X25V5800090		AFGOFFG008	12/31/2016	12/31/2016	1,350.00	1,106.25
AFG30	AFG	3053	Stonesoft 325 NGFW Appliance	UNW-A-331	P088737069	325 NGFW	AFGOFFB-08	12/30/2017	12/30/2017	1,900.00	1,873.61
AFG30	AFG	3054	Stonesoft 325 NGFW Appliance	UNW-A-330	P088737058	325 NGFW	AFGOFFB-08	12/30/2017	12/30/2017	1,900.00	1,873.61
										<b>38,777.86</b>	<b>27,688.33</b>

I hereby certify that this list details the assets per this project.

  
 Donna Grimwade  
 Chief of Accounts

Date: 5 April 2018

Engagement Partner 

UMAR DARGATZ  
 13.09.2018  
