UNOPS

INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

18 June 2018

PROJECT NAME:	**PROJET D´APPUI A LA REHABILITATION ET RELANCE DU SECTEUR AGRICOLE (PARRSA)**
PROJECT NUMBER:	**77040**
COUNTRY:	**DEMOCRATIC REPUBLIC OF CONGO**
AUDITOR:	**MOORE STEPHENS LLP**
PERIOD SUBJECT TO AUDIT:	**1 JANUARY TO 30 NOVEMBER 2017**

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Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IESBA	International Ethics Standards Board for Accountants
ISA	International Standards on Auditing
UNOPS	United Nations Office for Project Services
USD	United States Dollars

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Financial audit report

Audit opinion on the project financial statement

Unmodified opinion

We have audited the accompanying project financial statement for the project 'Projet d'Appui à la Relance et Réhabilitation du Secteur Agricole' PARRSA, (OneUNOPS ID 77040) ("the project"), which is implemented and managed by the UNOPS Office in the Democratic Republic of Congo, for the period from 1 January to 30 November 2017.

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project ''Projet d'Appui à la Relance et Réhabilitation du Secteur Agricole' PARRSA, (OneUNOPS ID 77040), for the period from 1 January to 30 November 2017 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibility for the audit of the project financial statement' section of this report.

We are independent of UNOPS in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility for the audit of the project financial statement

The objectives of our audit are set out in the terms of reference for the audits of UNOPS projects, as issued by the Internal Audit and Investigations Group (IAIG) of UNOPS, and include obtaining reasonable assurance about whether the project financial statement 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 decisions of users taken on the basis of the project financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also identify and assess the risks of material misstatement of the project financial statement, 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Project financial statement

This is attached as Annex I to this report.

Audit opinion on the statement of non-expendable property

Unmodified opinion

We have audited the accompanying statement of non-expendable property of the project 'Projet d'Appui à la Relance et Réhabilitation du Secteur Agricole' PARRSA, (OneUNOPS ID 77040) of UNOPS as at 30 November 2017.

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project 'Projet d'Appui à la Relance et Réhabilitation du Secteur Agricole' PARRSA, (OneUNOPS ID 77040), as at 30 November 2017, in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Statement of non-expendable property

This is attached as Annex II to this report.

Mark Henderson

Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

18 June 2018

Responsibility statement by management

This is attached as Annex III to this report.

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Annex I – Project financial statement

UNOPS Internal Audit and Investigations Group
Financial audit report
PARRSA, (77040), DRC
1 January to 30 November 2017

February 20, 2018
Ref: Project No: 00077040
Funding: IBRD

To whom it may Concern,

Subject: Interim Financial Statement as at 30 November 2017

We enclose the Interim Financial Statement for project **00077040 Réhabilitation et Relance Agri,** which commenced in year 2011 and indicates project expenses as at 30 November 2017.

We draw your attention to the following:

› Project expenditure and management fee: **US$ 55,696,415**
› Project advances: **US$ 430** and capitalized assets: **US$ 7,219**
› Project commitments: **US$ 53,439**
› Total cash received: **US$ 55,862,133** including interest earned: **US$ 259,222**
› Project fund balance: **US$ 104,630**

If you have any question, please do not hesitate to contact UNOPS.

Yours sincerely,

Meron MEKURIAW
Finance Specialist
SSC IPAS, UNOPS HQ

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INTERIM FINANCIAL REPORT

Project: : 77040 - Réhabilitation et Relance Agri

Partner(s): 1300 - Democratic Republic of the Congo,
1443 - IBRD International Bank of Reconstruction and Development (IBRD),

As on: 30-Nov-2017

Income:

Contributions

	2011	10,000,000	
	2012	3,711,983	
	2013	5,923,081	
	2014	26,502,060	
	2015	8,047,627	
	2016	1,418,160	
			55,602,911

Interest

	2011	43,154	
	2012	48,338	
	2013	34,429	
	2014	18,730	
	2016	108,035	
	2017	6,536	
			259,222

Total Income	**A**	**55,862,133**

Less: Project Expenses

Period-Years

2011			
	Project(s) Expense	1,382,571	
	Management Fees	89,760	
	Net Exchange Gain/Loss	0	
			1,472,331
2012			
	Project(s) Expense	2,849,711	
	Management Fees	185,231	
	Net Exchange Gain/Loss	3,434	
			3,038,376
2013			
	Project(s) Expense	10,564,370	
	Management Fees	686,684	
	Net Exchange Gain/Loss	0	
			11,251,054
2014			
	Project(s) Expense	15,877,036	
	Management Fees	1,032,007	
	Net Exchange Gain/Loss	0	
			16,909,043
2015			
	Project(s) Expense	13,814,351	
	Management Fees	897,932	
	Net Exchange Gain/Loss	0	
			14,712,283

INTERIM FINANCIAL REPORT

Project: 77040 - Réhabilitation et Relance Agri
Partner(s): 1300 - Democratic Republic of the Congo,
1443 - IBRD International Bank of Reconstruction and Development (IBRD),
As on: 30-Nov-2017

2016			
	Project(s) Expense	5,536,504	
	Management Fees	359,872 *	
	Net Exchange Gain/Loss	(5)	
			5,896,371
2017			
	Project(s) Expense	2,269,443	
	Management Fees	147,514	
	Net Exchange Gain/Loss	0	
			2,416,957
Total Expenditure	**B**		**55,696,415**
Less: Project Advances	**(C)**		430
Less: Project Capitalised Assets	**D**		7,219
Project Cash Balance	**A-B-C-D**		**158,069**
Less: Commitments	**E**		53,439
Project Fund Balance	**A-B-C-D-E**		**104,630**

*** Books for the reporting period have not been closed yet. Management Fees include projections for open period(s). ***
Notes:
* All amounts are in USD. Transactions in non-USD have been converted to USD at the UN operational rate of exchange as on the date of the transaction.
* This is an interim statement provided for information purposes only. Figures are not final.
* Project advances include operational advances, prepayments, petty cash, and any VAT payments to suppliers that have yet to be recovered.

* 2016 Management fee is included adjustment of US$ 6,846 which posted in GL in 2017.

Certified by:

Meron MEKURIAW
Finance Specialist
SSC IPAS, UNOPS HQ

Comment:

Date:

Report run on: 19 Feb 2018

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INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex II – Statement of non-expendable property

Asset Stock Taking Sheet

OC/OH

Verification Date

Print: Asset Focal Point Names — Jean-Marie BAMANAYI

Signature: Asset Focal Point

Print: Physical Verification Team Names — Alain BWENGE

Signature: Physical Verification Team

PO Numbe	Asset ID	Asset Grou	Description	Tag Number	SERIAL_ID	LOCATION	ACQUISITION_DT	DEPTID	OneUNOPS	FUND_COD	Atlas PROJECT_ID	Atlas DONOR	OneUNOPS Work P	OneUNOPS Dono
	007294	ICT1	Dell Latitude E4210	77040COD4125	CZBR1Q1	COGKIN01	40686	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007302	ICT1	Dell Latitude E4210	77040COD4126	3PJ3XP1	COGKIN01	40785	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007295	ICT13	Antenne Codan NGT	77040COD4157	AA38143M5094	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007296	ICT13	Antenne Codan NGT	77040COD4159	A735024Q5032	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007297	ICT13	Antenne Codan NGT	77040COD4161	A735024BO166	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007298	ICT13	Antenne Codan NGT	77040COD4162	A735024Q5024	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007299	ICT13	Antenne Codan NGT	77040COD4160	A735024Q5026	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007300	ICT13	Antenne Codan NGT	77040COD4163	883502400031	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007301	ICT13	Antenne Codan NGT	77040COD4158	8735024NO169	COGKIN01	40866	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007288	ICT5	Photocopiers CANON IR 2545	77040COD4023	FUV01020/2864B005	COGKIN01	40892	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	005411	ICT12	Base radio RF Codan NGT SRx	77040COD4333	C938143T0063	COGKIN01	41306	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	005909	ICT12	Base radio RF Codan NGT SRx	77040COD4331	C938143T0061	COGKIN01	41306	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006171	ICT12	Base radio RF Codan NGT SRx	77040COD4332	C938143T0062	COGKIN01	41306	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007290	MTRV4	Toyota Fortunner	77040COD4035	AHTYK59G600005538	COGKIN01	40758	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007291	MTRV3	Moto YAMAHA DT 125	77040COD4122	DE02X-069793	COGKIN01	40787	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007292	MTRV3	Moto YAMAHA DT 125	77040COD4123	DE02X-069801	COGKIN01	40787	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	007293	MTRV3	Moto YAMAHA DT 125	77040COD4124	DE02X-069752	COGKIN01	40787	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	008900	ICT5	Photocopier Canon IR2520	77040COD4346	FWG57487	COGKIN01	41669	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004627	MTRV3	Moto YAMAHA DT 125	77040COD4255	DEO2X-073517	COGKIN01	41114	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004648	MTRV3	Moto YAMAHA DT 125	77040COD4250	DEOZX-073520	COGKIN01	41114	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004667	MTRV3	Moto YAMAHA DT 125	77040COD4131	DOEZX-073179	COGKIN01	41114	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004688	MTRV3	Moto Yamaha DT125	77040COD4256	DEOZX-073528	COGKIN01	41114	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004584	MTRV4	Toyota Pick up Hilux 4x4	77040COD4197	AHTFK22G403064120	COGKIN01	41108	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004585	MTRV4	Toyota Pick up Hilux 4x4	77040COD4202	AHTFK22GX03064090	COGKIN01	41108	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004598	MTRV4	Toyota Pick up Hilux 4x4	77040COD4201	AHTFK22G103064091	COGKIN01	41108	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004619	MTRV4	Toyota Pick up Hilux 4x4	77040COD4200	AHTFK22G203064116	COGKIN01	41108	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004620	MTRV4	Toyota Pick up Hilux 4x4	77040COD4198	AHTFK22G803064119	COGKIN01	41108	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	004679	MTRV4	Toyota Pick up Hilux 4x4	77040COD4199	AHTFK22G603064118	COGKIN01	41108	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009203	MTRV4	Ford Ranger 2.2D 4WD	77040COD4347	6FPPXXMJ2PCK49183	COGKIN01	41246	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006776	MTRV3	Moto YAMAHA DT 125	77040COD4330	DE02X-075787	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006777	MTRV3	Moto YAMAHA DT 125	77040COD4326	DE02X-074062	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006797	MTRV3	Moto YAMAHA DT 125	77040COD4323	DE02X-076164	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006798	MTRV3	Moto Yamaha DT125	77040COD4324	DE02X-074123	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006829	MTRV3	Moto YAMAHA DT 125	77040COD4328	DE02X-074063	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006834	MTRV3	Moto YAMAHA DT 125	77040COD4322	DE02X-073974	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006835	MTRV3	Moto YAMAHA DT 125	77040COD4329	DE02X-074124	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006850	MTRV3	Moto YAMAHA DT 125	77040COD4325	DE02X-073964	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006851	MTRV3	Moto YAMAHA DT 125	77040COD4327	DE02X-074120	COGKIN01	41493	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009781	MTRV3	Moto YAMAHA DT 125	77040COD4373	DE02X-087016	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009789	MTRV3	Moto YAMAHA DT 125	77040COD4374	DE02X-086945	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009790	MTRV3	Moto YAMAHA DT 125	77040COD4375	DE02X-086359	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009802	MTRV3	Moto YAMAHA DT 125	77040COD4376	DE02X-086946	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009818	MTRV3	Moto YAMAHA DT 125	77040COD4377	DE02X-086362	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009819	MTRV3	Moto YAMAHA DT 125	77040COD4378	DE02X-085969	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009835	MTRV3	Moto YAMAHA DT 125	77040COD4379	DE02X-087551	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009864	MTRV3	Moto YAMAHA DT 125	77040COD4380	DE02X-086380	COGKIN01	41983	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009523	HYM1	Generator	77040COD4091	20750	COGKIN01	41072	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009524	HYM1	Generator	77040COD4195	20752	COGKIN01	41072	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	009526	HYM1	Generator	77040COD4196	20753	COGKIN01	41072	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443

	004944	HYM1	Generateur Ascot International	77040COD4230	ORC/12040/001	COGKIN01	41180	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	005292	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4302	861100821417	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	005595	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4304	861100821422	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	005652	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4291	861100821421	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	005843	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4300	861100821415	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006042	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4292	861100821413	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006043	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4303	861100821420	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006067	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4293	861100821411	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006108	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4291	861100821419	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006425	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4315	861100821414	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006456	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4314	861100821412	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006654	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4301	861100821416	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443
	006703	HYM4	Compacteur BOMAG FAYAT GROU	77040COD4316	861100821418	COGKIN01	41379	05301	B5301	KN013	00077040	00015	77040-ACTIVITY2	1443

Asset ID	COST	IN_SERVICE_DT	LIFE	Remaining life after 30/	Life to date from in-servic	Accumulated depreciation until 30/11/2017	NBV as per 30/11/2017	Date when the asset wi	Months in 2017	Months of depr in 2017	2017 Depreciation only
007294	3616,18	40686	36	-32	68	6830,562222	0,00	41782	0	0	0
007302	3641,18	40785	36	-29	65	6574,352778	0,00	41881	0	0	0
007295	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007296	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007297	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007298	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007299	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007300	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007301	6304	40866	36	-26	62	10856,88889	0,00	41962	0	0	0
007288	8268	40892	36	-25	61	14009,66667	0,00	41988	0	0	0
005411	5510,35	41306	36	-11	47	7194,068056	0,00	42401	1	0	0
005909	5510,35	41306	36	-11	47	7194,068056	0,00	42401	1	0	0
006171	5510,35	41306	36	-11	47	7194,068056	0,00	42401	1	0	0
007290	41800	40758	60	-5	65	45283,33333	0,00	42585	1	0	0
007291	4900	40787	60	-4	64	5226,666667	0,00	42614	1	0	0
007292	4900	40787	60	-4	64	5226,666667	0,00	42614	1	0	0
007293	4900	40787	60	-4	64	5226,666667	0,00	42614	1	0	0
008900	3450	41669	36	0	36	3450	0,00	42765	12	12	1150
004627	4950	41114	60	0	60	4950	0,00	42940	12	12	990
004648	5400	41114	60	0	60	5400	0,00	42940	12	12	1080
004667	5400	41114	60	0	60	5400	0,00	42940	12	12	1080
004688	5400	41114	60	0	60	5400	0,00	42940	12	12	1080
004584	36457	41108	60	0	60	36457	0,00	42934	12	12	7291,4
004585	36457	41108	60	0	60	36457	0,00	42934	12	12	7291,4
004598	36457	41108	60	0	60	36457	0,00	42934	12	12	7291,4
004619	36457	41108	60	0	60	36457	0,00	42934	12	12	7291,4
004620	36457	41108	60	0	60	36457	0,00	42934	12	12	7291,4
004679	36457	41108	60	0	60	36457	0,00	42934	12	12	7291,4
009203	24335	41246	60	0	60	24335	0,00	43072	12	12	4867
006776	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006777	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006797	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006798	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006829	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006834	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006835	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006850	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
006851	5600	41493	60	8	52	4853,333333	746,67	43319	12	12	1120
009781	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009789	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009790	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009802	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009818	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009819	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009835	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009864	5000	41983	60	24	36	3000	2 000,00	43809	12	12	1000
009523	14405,33	41072	120	54	66	7922,9315	6 482,40	44724	12	11	1320,488583
009524	14405,33	41072	120	54	66	7922,9315	6 482,40	44724	12	11	1320,488583
009526	14405,33	41072	120	54	66	7922,9315	6 482,40	44724	12	11	1320,488583

004944	26197	41180	120	57	63	13753,425	12 443,58	44832	12	11	2401,391667
005292	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
005595	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
005652	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
005843	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006042	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006043	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006067	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006108	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006425	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006456	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006654	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
006703	17537	41361	120	63	57	8330,075	9 206,93	45013	12	11	1607,558333
							165 094,00				

UNOPS

INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex III – Responsibility Statement by Management

UNITED NATIONS OFFICE FOR PROJECT SERVICES
Project ID: 00077040 - Projet d´Appui à la Réhabilitation et Relance du Secteur Agricole (PARRSA)
Responsibility Statement by Management

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial Statements of the UNOPS Project ID **77040 'Projet d'Appui à la Réhabilitation du Secteur Agricole'.** « PARRSA »'

The Statement presented in accordance with the requirements of the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

Financial Statement

The financial statement as reported in Appendix I, presents fairly the expenditures of **US $ 2,416,957** incurred by the project during the period from **January 1 to November 30, 2017** in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Project ID **77040 ' Projet d'Appui à la Rehabilitation du Secteur Agricole'.** « PARRSA »'

Statement of Inventory of Non-Expendable Equipment

The Statement of Non-Expendable Equipment , as mentioned in Appendix II , procured during the period from **1 January 2017 to 30 November 2017** of the project amounting to **US$ 165 094** in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature) Meron Mekuriaw	(Signature)	(Signature)
Name: Meron Mekuriaw, Finance Specialist, SSC, IPAS	Name: G.H.DAINHI	Name: **Antoine DIMELO**
Regional Financial Management Officer	Regional Director	**Project Manager a.i**
Region:	Region: Africa	Region: **AFR**
Place:	Place: Copenhagen	Place: **CDOH**
Date: 30 April 2018	Date: 30/04/18	Date: **23/04/2018**