

Report of the Auditor General on the Audit of the Nationally Implemented Project (NIM)

(Strengthening National Protected Areas)

Project Sponsor: United Nations Development Programme

Responsible Ministry: Tourism and Environmental Affairs

Implementing Partner: Eswatini National Trust Commission (ENTC)

Period: 1 January 2020 to 31 December 2020

Submitted by:

T. S. Matsebula

Auditor General of Eswatini

April 2021

AUDIT OF THE 2020 NIM PROJECT ON STRENGTHENING NATIONAL PROTECTED AREAS: PROJECT OUTPUT NO; 00091061: IMPLEMENTED BY THE MINISTRY OF TOURISM AND ENVIRONMENTAL AFFAIRS THROUGH ESWATINI NATIONAL TRUST COMMISSION (ENTC) FOR THE PERIOD ENDED 31st DECEMBER 2020.

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AUDIT OF UNDP PROJECT ATLAS OUTPUT NUMBER 00091061

STRENGTHENING NATIONAL PROTECTED AREAS IN SWAZILAND

1. BACKGROUND

The United Nations Country Team (UNCT) including the United Nations Development Programme (UNDP) and the Government of Eswatini signed a five-year cooperation agreement from 2016 to 2020 known as the United Nations Development Assistance Framework (UNDAF) under which the UNDP Country Programme Document (CPD) 2016-2020 is aligned. The UNDP country programme for Eswatini is guided by the overarching objectives of achieving the Sustainable Development Goals (SDGs) and supporting implementation of three outcomes of the 2016-2020 UNDAF, targeting areas where the organization has comparative advantages and demonstrated capacity. The UNDP focuses on inclusive economic growth, environmental sustainability, resilience building and disaster risk management, governance, and citizen participation.

The inclusive economic growth supports accelerated policy research and implementation of evidence-based poverty reduction measures to help the Government achieve its National Development Strategy, Vision 2022 and SDG integrative objectives of significantly reducing poverty. The resilience portfolio focuses on enhancing a national response to climate related risks through strengthened coordination, early warning and recovery action to enable sustainable development. The governance portfolio supports the implementation of the Constitution provisions, strengthened capacity for governance institutions (Parliament, Anti-Corruption Commission, Human Rights and Public Administration Commission and the Judiciary) and promote participation by citizens through opening space for public dialogue. This includes working closely with other development partners such as non-governmental organizations and the private sector.

The programme is meant to strengthen national capacities for the promotion and protection of human rights, especially gender equality, and facilitate greater involvement of women and the youth in socio-economic participation and decision making. The UNDP/CPD 2016-2020 is targeting the Lubombo and Shiselweni which are the poorest Regions in the Country.

The Ministry of Economic Planning and Development (MEPD) serving as the Government coordinating body carries the overall responsibility for the management and coordination of the Country Programme Document (CPD). UNDP on the other hand is responsible for the successful management and achieving of programme outputs by providing guidance and oversight during programme implementation.

UNDP works with the Implementing Partners (IP) for the implementation of projects and are responsible for the day to day running of the project.

2. STATEMENT OF RESPONSIBILITY

The Chief Executive Officer (CEO) of the Eswatini National Trust Commission and the National Project Manager are responsible for the preparation, integrity and fair presentation of the Financial Statements of the Project Output No. 00091061: "Strengthening National Protected Areas" implemented by the Eswatini National Trust Commission (ENTC) on behalf of the United Nations Development Programme (UNDP). The Financial Statements presented on pages 10-24 have been prepared in accordance with the letter of agreement (LoA) and UNDP reporting framework and include amounts based on judgment and estimates made by management.

The Management is also responsible for the project's internal financial controls. These are designed to provide a reasonable, but not absolute assurance to reliability of the financial statements, and to adequately safeguard, verify and maintain accountability of the assets, and to prevent and detect misstatements and losses. Nothing has come to the attention of the management to indicate that any material breakdown in the functioning of these controls, procedures and any systems has occurred during the period under review.

The going concern basis has been adopted in preparing the financial statements. The management has no reason to believe that the project will not be a going concern in the foreseeable future, based on forecasts and available financial support from UNDP. These financial statements support the viability of the project.

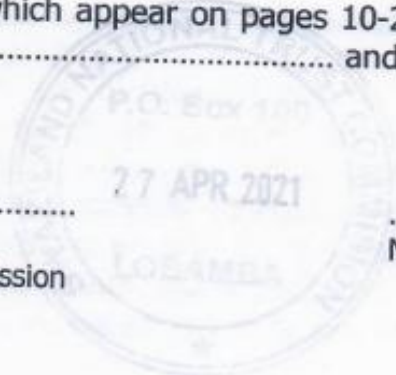
The Financial Statements have been audited by the Auditor General, who was given unrestricted access to all financial records of the project and related data. The management believes that all representations made to the auditors during the audit were valid and appropriate.

The Auditor General's audit report is presented on pages 6-9

The Financial Statements which appear on pages 10-24 have been approved by management on the and signed by;



.....
Chief Executive Officer
Eswatini National Trust Commission



.....
National Project Manager

Kingdom of Eswatini



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Serving Public Interest

3. REPORT BY THE AUDITOR GENERAL

3.1. Statement of Expenses - Combined Delivery Report (CDR)

I have audited the accompanying Statement of Expenses – Combined Delivery Report (CDR) of the UNDP Project Output No. 00091061: Strengthening National Protected Areas, implemented by the Ministry of Tourism and Environmental Affairs, through Eswatini National Trust Commission (ENTC) for the period beginning 1st January 2020 to 31st December 2020.

Management of the Commission is responsible for the preparation and fair presentation of the Statement of Expenses for the project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

My responsibility is to express an opinion on the Financial Statements based on my audit. I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the project's preparation and fair presentation of the statement 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 project's internal control. An audit also includes

evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion below:

Clean Opinion

In my opinion, the Statement of Expenses presents fairly, in all material respects, the expense of USD 1,090,964.18 incurred by the Project Output No. 00091061; Strengthening National Protected Areas, for the period beginning 1st January 2020 to 31st December 2020 in accordance with agreed upon accounting policies and were: (i) in conformity with the approved project budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant UNDP regulations and rules, policies and procedures; and (iv) supported by properly approved vouchers and other supporting documents.

3.2. Statement of Assets and Equipment

I have audited the accompanying Statement of Assets and Equipment of the UNDP Project Output No. 00091061: Strengthening National Protected Areas, by Eswatini National Trust Commission (ENTC) for the period beginning 1st January 2020 to 31st December 2020.

Management of the Commission is responsible for the preparation of the Statement of Assets and Equipment for Strengthening National Protected Areas project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

My responsibility is to express an opinion on the statement based on my audit. I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation and fair presentation of the statement 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 project's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion below:

Clean Opinion

In my opinion, the attached Statement of Assets and Equipment presents fairly, in all material respect, the balance of the inventory of the Project Output No. 00091061: Strengthening National Protected Areas, amounting to USD 224,336.15 as at 31st December 2020, in accordance with the relevant UNDP accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

3.3. Statement of Cash Position

I have audited the accompanying Statement of Cash Position of the UNDP Project Output No. 00091061: Strengthening National Protected Areas, for the period beginning 1st January 2020 to 31st December 2020.

Management of the Commission is responsible for the preparation and fair presentation of the Statement of Cash Position for the project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

My responsibility is to express an opinion on the statement based on my audit. I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation and fair presentation of the statement 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 project's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion below:

Clean Opinion

In my opinion, the attached Statement of Cash Position presents fairly, in all material respects, the cash and bank balance of the UNDP Project Output No. 00109500: Increasing Farmer Resilience implemented by the Ministry of Agriculture, through National Agriculture and Marketing Board, amounting to USD 3.74 as at 31st December 2020 in accordance with the UNDP accounting policies.



T. S. Matsebula
Auditor General of Eswatini

Date.....

Stamp and seal of Audit firm



Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

Page 1 of 5
Run Time: 18-02-2021 09:02:45

Selection Criteria :

Business Unit : SWZ10
Period : Jan-Dec (2020)
Selected Project Id : 00081957
Selected Fund Code : ALL
Selected Dept. IDs : B0376
Selected Outputs : ALL

Project Id : 00081957 Strengthening National Protect	Period :	Jan-Dec (2020)		
Output # : 00091061 Strengthening National PAs	Impl. Partner :	02908 Min. Tourism&Environ. Affair		
	Location :	Swaziland		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 62000 (GEF Voluntary Contribution)

76120 - Unrealized Loss	0.00	80,353.18	0.00	80,353.18
76130 - Unrealized Gain	0.00	- 118,679.24	0.00	- 118,679.24
Total for Fund 62000	0.00	- 38,326.06	0.00	- 38,326.06
Total for Activity	0.00	- 38,326.06	0.00	- 38,326.06

Activity : ACTIVITY 1 (KNOWLEDGE BASE PLATFORM)

Fund : 62000 (GEF Voluntary Contribution)

71205 - Intl Consultants-Sht Term-Tech	0.00	112,733.17	0.00	112,733.17
71211 - Intl Consult Security Charge	0.00	395.66	0.00	395.66
71305 - Local Consult.-Sht Term-Tech	0.00	7,856.64	0.00	7,856.64
71635 - Travel - Other	0.00	134.88	0.00	134.88
72105 - Svc Co-Construction & Engineer	5,274.68	0.00	0.00	5,274.68
74210 - Printing and Publications	0.00	417.39	0.00	417.39
74599 - UNDP cost recovery chrgs-Bills	0.00	- 2,148.39	0.00	- 2,148.39
75707 - Learning - subsistence allowan	6,295.86	0.00	0.00	6,295.86
75709 - Learning - training of counter	28,684.44	- 574.54	0.00	28,109.90
76135 - Realized Gain	0.00	- 81.51	0.00	- 81.51
Total for Fund 62000	40,254.98	118,733.30	0.00	158,988.28
Total for Activity ACTIVITY 1	40,254.98	118,733.30	0.00	158,988.28

Activity : ACTIVITY 2 (LANDSCAPE APPROACH)

Fund : 62000 (GEF Voluntary Contribution)

71305 - Local Consult.-Sht Term-Tech	15,660.90	0.00	0.00	15,660.90
71310 - Local Consult.-Short Term-Supp	2,440.96	0.00	0.00	2,440.96
71405 - Service Contracts-Individuals	16,607.99	6,654.32	0.00	23,262.31
71410 - MAIP Premium SC	0.00	1.17	0.00	1.17
71415 - Contribution to Security SC	0.00	93.23	0.00	93.23
71635 - Travel - Other	0.00	391.29	0.00	391.29
72130 - Svc Co-Transportation Services	52,953.71	0.00	0.00	52,953.71
72145 - Svc Co-Training and Educ Serv	2,116.35	0.00	0.00	2,116.35
72210 - Machinery and Equipment	0.00	5,625.23	0.00	5,625.23
72311 - Fuel, petroleum and other oils	0.00	342.62	0.00	342.62





UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 18-02-2021 09:02:45

Project id : 00081957 Strengthening National Protect	Period :	Jan-Dec (2020)
Output # : 00091061 Strengthening National PAs	Impl. Partner :	02908 Min. Tourism&Environ. Affair
	Location :	Swaziland

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72399 - Other Materials and Goods	0.00	11,011.13	0.00	11,011.13
72401 - Prefab structure/other buildin	0.00	55,439.66	0.00	55,439.66
72405 - Acquisition of Communic Equip	0.00	712.31	0.00	712.31
72425 - Mobile Telephone Charges	0.00	220.72	0.00	220.72
72510 - Publications	0.00	2,090.77	0.00	2,090.77
73410 - Maint, Oper of Transport Equip	0.00	17.48	0.00	17.48
74105 - Management and Reporting Srvs	2,755.74	0.00	0.00	2,755.74
74120 - Capacity Assessment	0.00	102.31	0.00	102.31
74505 - Insurance	0.00	839.09	0.00	839.09
74599 - UNDP cost recovery chrgs-Bills	0.00	-283.30	0.00	-283.30
75707 - Learning - subsistence allowan	922.92	283.87	0.00	1,206.79
75709 - Learning - training of counter	22,100.87	0.00	0.00	22,100.87
76125 - Realized Loss	0.00	16.75	0.00	16.75
76135 - Realized Gain	0.00	-4.15	0.00	-4.15
total for Fund 62000	115,559.44	83,554.50	0.00	199,113.94
total for Activity ACTIVITY 2	115,559.44	83,554.50	0.00	199,113.94
Activity : ACTIVITY 3 (PA FUNCTION STRENGTHENED)				
und : 04000 (Core Programme, UNU Centre)				
71405 - Service Contracts-Individuals	2,497.50	0.00	0.00	2,497.50
total for Fund 04000	2,497.50	0.00	0.00	2,497.50
und : 62000 (GEF Voluntary Contribution)				
71305 - Local Consult.-Sht Term-Tech	11,361.85	0.00	0.00	11,361.85
71310 - Local Consult.-Short Term-Supp	1,704.78	0.00	0.00	1,704.78
71405 - Service Contracts-Individuals	34,393.39	21,345.47	0.00	55,738.86
71410 - MAIP Premium SC	0.00	5.54	0.00	5.54
71415 - Contribution to Security SC	0.00	445.44	0.00	445.44
72105 - Svc Co-Construction & Engineer	42,303.18	0.00	0.00	42,303.18
72110 - Svc Co-Agricultural Management	49,350.12	0.00	0.00	49,350.12
72115 - Svc Co-Natural Resources & Env	13,543.43	0.00	0.00	13,543.43
72130 - Svc Co-Transportation Services	659.44	0.00	0.00	659.44
72140 - Svc Co-Information Technology	9,368.76	0.00	0.00	9,368.76
72145 - Svc Co-Training and Educ Serv	108,235.10	0.00	0.00	108,235.10
72205 - Office Machinery	0.00	310.56	0.00	310.56
72399 - Other Materials and Goods	0.00	33,989.91	0.00	33,989.91
72401 - Prefab structure/other buildin	0.00	294,564.95	0.00	294,564.95
72405 - Acquisition of Communic Equip	0.00	11,967.61	0.00	11,967.61
72425 - Mobile Telephone Charges	0.00	284.90	0.00	284.90
72505 - Stationery & other Office Supp	2,866.42	0.00	0.00	2,866.42
72510 - Publications	0.00	1,143.59	0.00	1,143.59
72515 - Print Media	0.00	436.57	0.00	436.57
73216 - Construction Cost	0.00	91,624.25	0.00	91,624.25
74105 - Management and Reporting Srvs	17,170.67	0.00	0.00	17,170.67
74210 - Printing and Publications	0.00	1,259.52	0.00	1,259.52
74599 - UNDP cost recovery chrgs-Bills	0.00	-655.89	0.00	-655.89



Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

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Run Time: 18-02-2021 09:02:45

Project id : 00081957 Strengthening National Protect	Period :	Jan-Dec (2020)		
Output # : 00091061 Strengthening National PAs	Impl. Partner :	02908 Min. Tourism&Environ. Affair		
	Location :	Swaziland		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75709 - Learning - training of counter	15,645.55	1,902.42	0.00	17,547.97
76125 - Realized Loss	0.00	4,626.93	0.00	4,626.93
76135 - Realized Gain	0.00	-5.97	0.00	-5.97
77360 - Med Exams(incl Pre-empl)-TA	0.00	49.18	0.00	49.18
total for Fund 62000	306,602.69	463,274.98	0.00	769,877.67
total for Activity ACTIVITY 3	309,100.19	463,274.98	0.00	772,375.17
Activity : ACTIVITY 4 (PROJECT MANAGEMENT)				
fund : 62000 (GEF Voluntary Contribution)				
71605 - Travel Tickets-International	0.00	-1,187.15	0.00	-1,187.15
74599 - UNDP cost recovery chrgs-Bills	0.00	0.00	0.00	0.00
total for Fund 62000	0.00	-1,187.15	0.00	-1,187.15
total for Activity ACTIVITY 4	0.00	-1,187.15	0.00	-1,187.15
total for Output : 00091061	464,914.61	626,049.57	0.00	1,090,964.18
Project Total :	464,914.61	626,049.57	0.00	1,090,964.18



Signed By: H. SIKHOSANA  Date: 19/02/21

Signed By:  Date: 23-Feb-2021

CERTIFIED BY  AUDITOR GENERAL



Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdirb

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Run Time: 16-02-2021 09:02:45

Selection Criteria :

Business Unit : SWZ10
Period : Jan-Dec (2020)
Selected Project Id : 00081957
Selected Fund Code : ALL
Selected Dept. IDs : B0376
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
37601 - Swaziland - Central	0.00	-5,712.63	0.00	-5,712.63
37605 - Swaziland - Energy & Environmnt	464,914.61	630,134.90	0.00	1,095,049.51
37608 - Swaziland - Poverty Reduction	0.00	1,627.30	0.00	1,627.30





Funds Utilization

Selection Criteria :

Business Unit : SWZ10
 Period : Jan-Dec (2020)
 Selected Project Id : 00081957
 Selected Fund Code : ALL
 Selected Dept. IDs : B0376
 Selected Outputs : ALL

Project/Award: 00081957 **Strengthening National Protect** Period : As Of Dec31,2020

Output #	00091061	Impl. Partner :02908 Min. Tourism&Environ. Affair	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			207,849.08

UNDP Country Office: ESWATINI
Project title: STRENGTHENING THE NATIONAL PROTECTED AREAS SYSTEM OF ESWATINI
Asset ID: 00081937
Project ID: 00091061
Period covered from inception of project: 1 January to 31 December 2020

For asset value below 1000\$ per item



TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/Entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	AVAIL	ABLENOT AVAIL	VERIFYING SIGNATURE
UNDP-91061-08	12/11/2014	Dell Screen with Docking station	91061	62000	Better	Finance & Admin	Museum Building, Lobamba	Dell	542.43	CN09FYJ5641804200GLT			
UNDP-91061-10	12/11/2014	Dell Screen with Docking station	91061	62000	Better	Undubule VISKUS	Museum Building, Lobamba	Dell	542.43	CN09FYJ5641804200C1T			
UNDP-91061-11	12/11/2014	Dell Screen with Docking station	91061	62000	Better	Finance & Admin	Museum Building, Lobamba	Dell	542.43	CN09FYJ5641804200H0T			
UNDP-91061-12	12/11/2014	Dell Screen with Docking station	91061	62000	Better	Logistics Assistant	Museum Building, Lobamba	Dell	542.43	CN09FYJ5641804200C8T			
UNDP-91061-13	12/11/2014	Dell Screen with Docking station	91061	62000	Better	Finance & Admin	Museum Building, Lobamba	Dell	542.43	CN09FYJ56418042003YT			
UNDP-91061-14	12/11/2014	Canon PowerShot Camera	91061	62000	New	Finance & Admin	Museum Building, Lobamba	Canon	357.66	21893060009946		LOST	
UNDP-91061-15	12/11/2014	NEC Projector	91061	62000	New	Finance & Admin	Museum Building, Lobamba	NEC	942.26	4840852EA			
UNDP-91061-16	12/29/2014	HP Colour LaserJet Pro	91061	62000	New	Finance & Admin	Museum Building, Lobamba	HP	574.27	CNBRGCHP30			
UNDP-91061-17	12/29/2014	Directors H/B Chair	91061	62000	New	NPM	Museum Building, Lobamba		141.01				
UNDP-91061-18	12/29/2014	Directors Visitors Chair	91061	62000	New	Finance & Admin	Museum Building, Lobamba		121.82				
UNDP-91061-19	12/29/2014	Directors Visitors Chair	91061	62000	New	Finance & Admin	Museum Building, Lobamba		121.82				
UNDP-91061-20	12/29/2014	L. Shepard desks	91061	62000	New	Finance & Admin	Museum Building, Lobamba		383.94				
UNDP-91061-21	12/29/2014	L. Shepard desks	91061	62000	New	Finance & Admin	Museum Building, Lobamba		383.94				
UNDP-91061-22	12/29/2014	L. Shepard desks	91061	62000	New	Finance & Admin	Museum Building, Lobamba		383.94				
UNDP-91061-23	12/29/2014	L. Shepard desks	91061	62000	New	Finance & Admin	Museum Building, Lobamba		383.94				
UNDP-91061-24	12/29/2014	5 Tier book shelves	91061	62000	New	Finance & Admin	Museum Building, Lobamba		246.01				
UNDP-91061-25	12/29/2014	5 Tier book shelves	91061	62000	New	Finance & Admin	Museum Building, Lobamba		246.01				
UNDP-91061-26	12/29/2014	5 Tier book shelves	91061	62000	New	Finance & Admin	Museum Building, Lobamba		246.01				
UNDP-91061-27	12/29/2014	5 Tier book shelves	91061	62000	New	Finance & Admin	Museum Building, Lobamba		246.01				
UNDP-91061-28	12/29/2014	Mirage High Back leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		177.08				
UNDP-91061-29	12/29/2014	Mirage High Back leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		177.08				
UNDP-91061-30	12/29/2014	Mirage High Back leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		177.08				
UNDP-91061-31	12/29/2014	Mirage High Back leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		177.08				

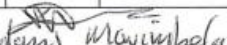
UNDP-91061-32	12/29/2014	Mirage Visitors leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		162.50					
UNDP-91061-33	12/29/2014	Mirage Visitors leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		162.50					
UNDP-91061-34	12/29/2014	Mirage Visitors leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		162.50					
UNDP-91061-35	12/29/2014	Mirage Visitors leather chairs	91061	62000	New	Finance & Admin	Museum Building, Lobamba		162.50					

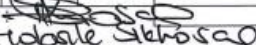
UNDP-91061-36	✓	12/26/2014	8 Seater Boardroom table	91061	62000	New	Gcina Dlamini	Museum Building, Lobamba			881.24		YES	
UNDP-91061-37	✓	12/28/2014	Boardroom medium back chairs	91061	62000		Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-38	✓	12/28/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-39	✓	12/28/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-40	✓	12/28/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-41	✓	12/28/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-42	✓	12/29/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-43	✓	12/29/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-44	✓	12/29/2014	Boardroom medium back chairs	91061	62000	New	Francine & Admin	Museum Building, Lobamba			165.22		YES	
UNDP-91061-45	✓	12/15/2015	HP Officejet 7110 printer	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	HP		319.34	CN5375M08P	YES	
UNDP-91061-46	✓	12/11/2015	Proline UPS A650	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Proline		71.17	EL4315702443	YES	
UNDP-91061-47	✓	12/11/2015	Proline UPS A650	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Proline		71.17	EL4315702250	YES	
UNDP-91061-48	✓	12/11/2015	Proline UPS A650	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Proline		71.17	EL4315702444	YES	
UNDP-91061-49	✓	12/11/2015	Proline UPS A650	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Proline		71.17	EL4315702445	YES	
UNDP-91061-50	X	12/11/2015	1 TB External hard drive	91061	62000	New	Gcina Dlamini	ENTC HQ, GIS Office			184.23	WXB14756573L		It was taken to the Surveyor General's Office in 2016 and was misplaced from there
UNDP-91061-51	X	12/11/2015	1 TB External hard drive	91061	62000	New	Gcina Dlamini	ENTC HQ, GIS Office			184.23	WX11A66E7PA6		It was assigned to Mnsel Mahlanga during one of the Project surveys in 2016 and it was not returned
UNDP-91061-52	X	12/11/2015	1 TB External hard drive	91061	62000	New	Gcina Dlamini	ENTC HQ, GIS Office			184.23	WXR1E25A9X10		Fred Ogoro for portal files 2015/16
UNDP-91061-53	X	12/11/2015	1 TB External hard drive	91061	62000	New	Gcina Dlamini	ENTC HQ, GIS Office			184.23	WX11A66E7M4H		Fred Ogoro for portal files 2015/16
UNDP-91061-54	✓	12/11/2015	Trimble Juno 3B handheld	91061	62000	New	Francine & Admin	Museum Building, Lobamba			784.67	310200151450480	YES	
UNDP-91061-55	✓	12/11/2015	Trimble Juno 3B handheld	91061	62000	New	Francine & Admin	Museum Building, Lobamba			784.67	310200151450478	YES	
UNDP-91061-56	✓	12/11/2015	Trimble Juno 3B handheld	91061	62000	New	Francine & Admin	Museum Building, Lobamba			784.67	310200151450476	YES	
UNDP-91061-57	✓	12/11/2015	Trimble Juno 3B handheld	91061	62000	New	Francine & Admin	Museum Building, Lobamba			784.67	310200151450474	YES	
UNDP-91061-58	✓	12/11/2015	Garmin GPSMAP 64 S	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Garmin		547.45	3BP106604	YES	
UNDP-91061-59	✓	12/11/2015	Garmin GPSMAP 64 S	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Garmin		547.45	3BP106690	YES	
UNDP-91061-60	✓	12/11/2015	Garmin GPSMAP 64 S	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Garmin		547.45	3BP106640	YES	
UNDP-91061-61	✓	12/11/2015	Garmin GPSMAP 64 S	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Garmin		547.45	3BP106644	YES	
UNDP-91061-62	✓	11/23/2015	Dell Screen with docking station	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Dell		366.16	CN-OMNWNW-72872-662-DWCL	YES	
UNDP-91061-63	✓	11/23/2015	Dell Screen with docking station	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Dell		366.16	CN-OMNWNW-72872-662-DYSL	YES	
UNDP-91061-64	✓	11/23/2015	Dell Screen with docking station	91061	62000	New	Lindokuhle Vilakazi	Museum Building, Lobamba	Dell		366.16	CN-OMNWNW-72872-662-DW3L	YES	
UNDP-91061-65	✓	11/23/2015	Dell Screen with docking station	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Dell		366.16	CN-OMNWNW-72872-661-ACCL	YES	
UNDP-91061-75	X	11/23/2015	Canon Camera	91061	62000	New	Francine & Admin	Museum Building, Lobamba	Canon		817.07	203076023442		Reported lost from previous registers unfortunately I could not find a police report from the Finance and Admins Office

UNDP-91061-70	03/01/2016	Follows up a creditor	91061	62000	New	Finance & Admin	Magadzavane CLO Lobamba	Follows	606.49		YES	
		5 Tier bookshelf										Duplicated number as same number used for bookshelf at Magadzavane
UNDP-91061-77	03/01/2016		91061	62000	New	Finance & Admin	Magadzavane CLO Office		126.98		YES	
UNDP-91061-78	03/01/2016	5 Tier bookshelf	91061	62000	New	Finance & Admin	Museum Building, Lobamba		126.98		YES	
		5 Tier bookshelf										Change UNDP code with the one duplicated
UNDP-91061-79	03/01/2016		91061	62000	New	Finance & Admin	Magadzavane CLO Office		126.98			
UNDP-91061-80	03/01/2016	Office Desk	91061	62000	New	Finance & Admin	Museum Building, Lobamba		197.92			Magadzavane
UNDP-91061-81	03/01/2016	Office Desk	91061	62000	New	Finance & Admin	Museum Building, Lobamba		197.92		YES	
		Office Desk										This desk is in the office next to the project Drivers' office it was dismantled as there was no storage space. It was supposed to be used by the Ngwenpisi CLO
UNDP-91061-82	03/01/2016		91061	62000	New	Finance & Admin	Museum Building, Lobamba		197.92			
UNDP-91061-83	06/06/2015	Lockable Filing Cabinet	91061	62000	New	Finance & Admin	ENTC HQ		320.92		YES	
UNDP-91061-84	06/06/2015	Lockable Filing Cabinet	91061	62000	New	Finance & Admin	Museum Building, Lobamba		320.92		YES	
UNDP-91061-89	12/8/2015	Trimble Juno 3B handheld	91061	62000	New	Finance & Admin	Museum Building, Lobamba		739.00	31000153001327	YES	
UNDP-91061-90	12/8/2015	Trimble Juno 3B handheld	91061	62000	New	Finance & Admin	Museum Building, Lobamba		739.00	31000153001270	YES	
UNDP-91061-91	12/8/2015	Trimble Juno 3B handheld	91061	62000	New	Finance & Admin	Museum Building, Lobamba		739.00	31000153001271	YES	
UNDP-91061-92	12/8/2015	Trimble Juno 3B handheld	91061	62000	New	Finance & Admin	Museum Building, Lobamba		739.00	31000153001334	YES	
UNDP-91061-93	12/10/2015	HP OfficeJet Pro 8610 Printer	91061	62000	New	Finance & Admin	Museum Building, Lobamba	HP	159.16	CN623F31HD	YES	
UNDP-91061-94	12/10/2015	HP OfficeJet Pro 8610 Printer	91061	62000	New	Finance & Admin	Museum Building, Lobamba	HP	159.16	CN623F31HW	YES	
UNDP-91061-95	12/10/2015	HP OfficeJet Pro 8610 Printer	91061	62000	New	Finance & Admin	Museum Building, Lobamba	HP	159.16	CN623F31J3		
UNDP-91061-96	12/10/2015	HP OfficeJet Pro 8610 Printer	91061	62000	New	Lindokuhle Vlakoff	Museum Building, Lobamba	HP	159.16	CN623F31PK	YES	
UNDP-91061-97	23/08/2016	Binoculars 10x50 Nikon Action extreme	91061	62000	New	Sandile Gamedze	ENTC HQ, Conservation	Nikon	340.41	509918		Used by Rangers at Mlawula Nature Reserve
UNDP-91061-98	23/08/2016	Binoculars 10x50 Nikon Action extreme	91061	62000	New	Sandile Gamedze	ENTC HQ, Conservation	Nikon	340.41	509747		Used by Rangers at Mlawula Nature Reserve

UNDP-91061-99	23/08/2016	Binoculars 10x50 Nikon Action extreme	91061	82000		Sandile Gumedze	ENTC HQ, Conservation	Nikon	340.41	509914		Used by Rangers at Mavula Nature Reserve	
UNDP-91061-100	23/08/2016	Binoculars 10x50 Nikon Action extreme	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation	Nikon	340.41	509915	YES		
UNDP-91061-101	23/08/2016	Camera traps - bushnell night vision hybrid trophy Cam HD Camera	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		718.65		YES		
UNDP-91061-102	23/08/2016	Camera traps - bushnell night vision hybrid trophy Cam HD Camera	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		718.65		YES		
UNDP-91061-103	23/08/2016	Camera traps - bushnell night vision hybrid trophy Cam HD Camera	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		718.65		YES		
UNDP-91061-104	23/08/2016	Camera traps - bushnell night vision hybrid trophy Cam HD Camera	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		718.65		YES		
UNDP-91061-105	23/08/2016	Wingscapes Timelapse Cam Pro	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		587.35	001211405000178	YES		
UNDP-91061-106	23/08/2016	Wingscapes Timelapse Cam Pro	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		587.35	001211405000178	YES		
UNDP-91061-107	23/08/2016	Range finder	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		583.94	WJ072345	YES		
UNDP-91061-108	23/08/2016	Range finder	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		583.94	WJ074259	YES		
UNDP-91061-109	23/08/2016	Range finder	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		583.94	WJ074150	YES		
UNDP-91061-110	23/08/2016	Range finder	91061	82000	New	Sandile Gumedze	ENTC HQ, Conservation		583.94	WJ074242	YES		
UNDP-91061-111	23/08/2016	AC Camera adapter	91061	82000	New	Thulani Mthethwa	ENTC HQ, Conservation		49.77			The DOP advised these were changes for the camera type	
UNDP-91061-112	29/03/2016	Garmin GPSMAP 64 S	91061	82000	New	Gcina Damini	Museum Building, Lobamba		553.84	3BP109008	YES		
UNDP-91061-113	29/03/2016	Garmin GPSMAP 64 S	91061	82000	New	Gcina Damini	Museum Building, Lobamba		553.84	3BP125003		Still consulting on possible location as the equipment is mostly used by ENTC Rangers and GIS Unit	
UNDP-91061-114	29/03/2016	Garmin GPSMAP 64 S	91061	82000	New	Gcina Damini	Museum Building, Lobamba		553.84	3BP109653		Still consulting on possible location as the equipment is mostly used by ENTC Rangers and GIS Unit	
UNDP-91061-115	29/03/2016	Garmin GPSMAP 64 S	91061	82000	New	Gcina Damini	Museum Building, Lobamba		553.84	3BP109622	YES		
UNDP-91061-121	11/07/2017	Dell Screen with docking station	91061	82000	New	Gcina Damini	Museum Building, Lobamba		835.26	CN-DJ0XYN-W5200-743-DJAI-A03	YES		
UNDP-91061-123	03/08/2017	Lockable Filing Cabinet	91061	82000	New	Finance & Admin	Museum Building, Lobamba		473.50		YES		
UNDP-91061-124-1	14/08/2017	Projector	91061	82000	New	Finance & Admin	Museum Building, Lobamba	NEC	775.23	6Y40111CK	YES		
UNDP-91061-144	11/12/2017	Binding machine	91061	82000	New	Finance & Admin	Museum Building, Lobamba		250.00		YES		
UNDP-91061-145	11/12/2017	Battery Power Banks	91061	82000	New	Sidumo Ndlela	Mavula Nature Reserve	APC Mobile Power F	35.71	0A1852B78341	YES		
UNDP-91061-146	11/12/2017	Battery Power Banks	91061	82000	New	Sidumo Ndlela	Mavula Nature Reserve	APC Mobile Power F	35.71	0A1852B78945	YES		

UNDP-91061-147	11/12/2017		91061	62000	New		Reserve	APC Mobile Power F	35.71				
UNDP-91061-148	11/12/2017	Battery Power Banks		62000	New	Cornelius Mashaba	Malolotja Nature Reserve	APC Mobile Power F	35.71	9A1652B79287			
UNDP-91061-149	11/12/2017	Battery Power Banks	91061	62000	New	Cornelius Mashaba	Malolotja Nature Reserve	APC Mobile Power F	35.71	9A1652B79238			
UNDP-91061-150	11/12/2017	Battery Power Banks	91061	62000	New	Cornelius Mashaba	Malolotja Nature Reserve	APC Mobile Power F	35.71	9A1652B79231			
UNDP-91061-151	11/12/2017	Battery Power Banks	91061	62000	New	Sonnyboy Mtseftwa	Mantenga Nature Reserve	APC Mobile Power F	35.71	9A1652B79327			
UNDP-91061-152	11/12/2017	Battery Power Banks	91061	62000	New	Sidumo Ndiele	Mlawula Nature Reserve	APC Mobile Power F	35.71	9A1652B75138			
UNDP-91061-153	11/12/2017	Battery Power Banks	91061	62000	New	Sidumo Ndiele	Mlawula Nature Reserve	APC Mobile Power F	35.71	9A1652B75759			
UNDP-91061-154	11/12/2017	Battery Power Banks	91061	62000	New	Cornelius Mashaba	Malolotja Nature Reserve	APC Mobile Power F	35.71				
UNDP-91061-155	11/12/2017	Battery Power Banks	91061	62000	New	Cornelius Mashaba	Malolotja Nature Reserve	APC Mobile Power F	35.71				
UNDP-91061-156	11/12/2017	Battery Power Banks	91061	62000	New	Sonnyboy Mtseftwa	Mantenga Nature Reserve	APC Mobile Power F	35.71				
UNDP-91061-157	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sidumo Ndiele	Mlawula	CT4	714.28	IMEI1: 352026059308899			
UNDP-91061-158	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sidumo Ndiele	Mlawula	CT4	714.28	IMEI1: 352026059310234			
UNDP-91061-159	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Cornelius Mashaba	Malolotja	CT4	714.28	IMEI1: 352026059309616			
UNDP-91061-160	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Cornelius Mashaba	Malolotja	CT4	714.28	IMEI1: 352026059310998			
UNDP-91061-161	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sonnyboy Mtseftwa	Mantenga	CT4	714.28	IMEI1: 352026059310390			
UNDP-91061-162	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sidumo Ndiele	Mlawula	CT5	714.28	IMEI1: 357374081098238			
UNDP-91061-163	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sidumo Ndiele	Mlawula	CT5	714.28	IMEI1: 357374081099218			
UNDP-91061-164	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sidumo Ndiele	Mlawula	CT6	714.28	IMEI1: 357374081099390			
UNDP-91061-165	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Cornelius Mashaba	Malolotja	CT5	714.28	IMEI1: 359711074262410			
UNDP-91061-166	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Cornelius Mashaba	Malolotja	CT5	714.28	IMEI1: 359711074262333			
UNDP-91061-167	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Cornelius Mashaba	Malolotja	CT5	714.28	IMEI1: 359711074262337			
UNDP-91061-168	11/12/2017	CEDAR GPS enabled smartphone	91061	62000	New	Sonnyboy Mtseftwa	Mantenga	CT5	714.28	IMEI1: 357374081092932			
		SONY A5100 24 MP CAMERA with 20mm			New	Zakhe Dlamini	ENTC, GIS Lab		984.30				
		Battery for ALTIMapper			New	Zakhe Dlamini	ENTC, GIS Lab		203.66				
		Battery for ALTIMapper			New	Zakhe Dlamini	ENTC, GIS Lab		203.66				
		Battery Mavic 2 Pro			New	Zakhe Dlamini	ENTC, GIS Lab		169.65				
		Battery Mavic 2 Pro			New	Zakhe Dlamini	ENTC, GIS Lab		169.65				
		Battery Mavic 2 Pro			New	Zakhe Dlamini	ENTC, GIS Lab		169.65				
		Battery Mavic 2 Pro			New	Zakhe Dlamini	ENTC, GIS Lab		169.65				
		Hard Flight case for Mavic Pro 2			New	Zakhe Dlamini	ENTC, GIS Lab		210.38				
		Hard Flight case for Mavic Pro 2			New	Zakhe Dlamini	ENTC, GIS Lab		210.38				
		Hard Flight case for Mavic Pro 2			New	Zakhe Dlamini	ENTC, GIS Lab		210.38				
		WD Elements 2TB HDD			New	Zakhe Dlamini	ENTC, GIS Lab		102.04				
							TOTAL VALUE		49,659.01				

Signature: 
 Name: Lindani Mawimbela
 Title: National Project Manager
 Date: 28/04/2021

Signature: 
 Name: Hlobane Skhosap
 Title: Chief Executive Officer
 Date: 28-04-2021

Signature: 
 Name: T. S. Matsobane
 Title: Senior Partner Auditor General
 Date: 28/04/2021

Certified by: signature
 Name: T. S. Matsobane
 Title: Senior Partner Auditor General
 Name of the Audit Firm: OFFICE OF THE AUDITOR GENERAL
 Date:



STH

Statement of Assets and Equipment
as at 30 December 2018

UNDP Country Office: ESWATINI	
Project title: STRENGTHENING THE NATIONAL PROTECTED AREAS SYSTEM OF ESWATINI	
Project No:	00091061
Output No:	00081957
Period covered from inception of project: 1 October 2014 to 31 December 2020	

For asset value of a minimum of 1000\$ per item

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/ENTITY	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	AVAILABLE	NOT AVAILABLE	VERIFYING SIGNATURE
UNDP-91061-01	12/29/2014	Toyota Hilux 2.5D D/C	91061	62000	New	Leonard Shabanou	Museum Building, Lobamba	Toyota	35,335.74	AHTFR220706093430			
UNDP-91061-02	12/28/2014	Directors Desk	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba		1,378.05				
UNDP-91061-03	12/11/2014	Dell Latitude E6440 Laptops	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,418.80	D89FF12			
UNDP-91061-04	12/11/2014	Dell Latitude E6440 Laptops	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,418.80	1F2FF12		LOST	Police report available
UNDP-91061-05	12/11/2014	Dell Latitude E6440 Laptops	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,418.80	47ZDF12			
UNDP-91061-06	12/11/2014	Dell Latitude E6440 Laptops	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,418.80	J5X3V21			
UNDP-91061-07	12/21/2014	Dell Latitude E6440 Laptops	91061	62000	New	Leonard Shabanou	Museum Building, Lobamba	Dell	1,418.80	GRZDF12			
UNDP-91061-08	12/29/2014	Kyocera Taskalfa 3051	91061	62000	New	Leonard Shabanou	Museum Building, Lobamba	Toshiba	5,968.41	L873601680			
UNDP-91061-62	12/11/2015	Dell workstation desktop for server – Power Edge T110 11 and screen	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Dell	2,007.30	F5FYG62			
UNDP-91061-63	12/11/2015	Dell Optiplex 7020 and screen	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Dell	1,596.72	9RQCZ72			
UNDP-91061-64	12/11/2015	Dell Optiplex 7020 and screen	91061	62000	New	Zakhe Dlamini	ENTC, GIS Lab	Dell	1,596.72	9RR7272			
UNDP-91061-65	12/11/2015	HP i7 laptop	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	HP	1,538.78	CND5415625			
UNDP-91061-66	12/11/2015	HP i7 laptop	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	HP	1,538.78	CND5415636			
UNDP-91061-71	11/23/2015	Dell Latitude 7450 Laptop	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,409.98	F172462			
UNDP-91061-72	11/23/2015	Dell Latitude 7450 Laptop	91061	62000	New	Lindokuhle Vlakali	Museum Building, Lobamba	Dell	1,409.98	G26Z462		lost	police report available
UNDP-91061-73	11/23/2015	Dell Latitude 7450 Laptop	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,409.98	53MV262			
UNDP-91061-74	11/23/2015	Dell Latitude 7450 Laptop	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	Dell	1,409.98	676Z462			
UNDP-91061-85	04/05/2016	Toyota Avanza	91061	62000	New	Leonard Shabanou	Museum Building, Lobamba	Toyota	14,445.84	MHKM5FA3NCK000195			
UNDP-91061-86	06/17/2016	HP 470 G3 Notebook	91061	62000	New	Fikile Mazibuko	Museum Building, Lobamba	HP	1,201.27	5CD5531ZPK		lost	Police report available
UNDP-91061-87	05/27/2016	Toyota Hilux 2.5D D/C	91061	62000	New	Leonard Shabanou	Museum Building, Lobamba	Toyota	27,054.77	AHTK83CD202600092			
UNDP-91061-88	06/08/2016	iPF830 Printer M40 Scanner Solution	91061	62000	New	Fikile Mazibuko	Ministry of Agriculture	Canon	8,989.25				

UNDP-91061-116	11/7/2017	Dell XPS 9360	New	Penwell Dlamini	UNDP			3,048.46	66X84M2	YES		
UNDP-91061-117	07/08/2017	Dell latitude E5470	New	Nontobeko Mtangeni	Museum Building, Lobamba	Del		1,299.49	J8YGPF2	YES	Faulty	
UNDP-91061-118	07/08/2017	Dell latitude E5470	New	Finance & Admin	Museum Building, Lobamba	Del		1,299.49	FGDGPF2	YES		
UNDP-91061-119	07/08/2017	Dell latitude E5470	New	Finance & Admin	Museum Building, Lobamba	Del		1,299.49	89F7RF2	YES		
UNDP-91061-120	07/08/2017	Dell latitude E5470	New	Finance & Admin	Museum Building, Lobamba	Del		1,299.49	933BRF2	NO	Police report available	Was allocated Thulani Methula
UNDP-91061-122	22/05/2017	Mitsubishi Pajero	Used vehicle	Leonard Shabangu	Museum Building, Lobamba	Mitsubishi		10,900.00	JMLYL1V78W6J001708	YES		
UNDP-91061-123	22/05/2018	Dell Vostro 5568	New	James Kunene	Mantenga	Del		1,111.50	S/N: HTGN142	YES		
UNDP-91061-124	22/05/2018	Dell Vostro 5568	New	Mandia Makhanya	Mlawula	Del		1,111.50	S/N: 593N142	YES		
UNDP-91061-125	22/05/2018	Dell Vostro 5568	New	Hlobile Sikhosana	MTEA	Del		1,111.50	9M3N142	YES		
UNDP-91061-126	22/05/2018	Dell Vostro 5568	New	Ngwane Dlamini	Malotja	Del		1,111.50	S/N: DWXM142	YES		
UNDP-91061-127	22/05/2018	Dell XPS 13 9360	New	CEO - SNTC	ENTC HQ	Del		1,608.25	S/N: 5C30PN2	YES		
UNDP-91061-128	22/05/2018	Dell XPS 13 9360	New	DOP - SNTC	ENTC HQ	Del		1,608.25	S/N: HBTO4M2	YES		
UNDP-91061-129	14/08/2018	Dell XPS 13 9360	New	CFO - SNTC	ENTC HQ	Del		1,608.25	S/N: 7L2ZTN2	YES		
UNDP-91061-130	08/10/2018	HP Probook 450 G5	New	Zandile Mamba -MTEA	MTEA	HP		1,178.57	5CD8267669	YES		
UNDP-91061-131	08/08/2017	Digital camera - Department of Culture	New	Sigeza/ Rosemary Andreade	Museum Building, Lobamba	Canon		1,975.77	756772CAN-2012DJ7243			The number found in this camera is 34305800000!

Lockable cabinet

UNDP-91061-132	11/12/2017	HP DesignJet T730 Plotter	New	Zakhe Dlamini	ENTC HQ/ GIS Lab	HP	1,076.92	CN7654M042			
UNDP-91061-133	11/12/2017	Dell laptop	New	Sandle Gumedze	ENTC/ Nature conservation	Dell	670.00	387T6F2			
UNDP-91061-134	11/12/2017	Dell laptop	New	Zakhe Dlamini	ENTC/ Nature conservation	Dell	6,700.00	527T6F2			
UNDP-91061-135	11/12/2017	Dell Desktop	New	Sidumo Ndlela	Mlawula	Dell	1,462.14	BD1NRH2 / 24760046214			
UNDP-91061-136	11/12/2017	Dell Monitor	New	Sidumo Ndlela	Mlawula	Dell		CN-02V323-FCC00-77B-AWSI-A00			
UNDP-91061-137	11/12/2017	Dell Desktop	New	Cornelius Mashaba	Malolotja	Dell	1,462.14	BD1NRH2 / 24733454294			
UNDP-91061-138	11/12/2017	Dell Monitor	New	Cornelius Mashaba	Malolotja	Dell		CN-02V323-FCC00-77R-AAGI-A00			
UNDP-91061-139	11/12/2017	Dell Desktop	New	Sonnyboy Mtsefwa	Mantenga	Dell	1,462.14				
UNDP-91061-140	11/12/2017	Dell Monitor	New	Sonnyboy Mtsefwa	Mantenga	Dell					
UNDP-91061-141	11/12/2017	JUNO 5D	New	Zakhe Dlamini	GIS Unit/Mlawula	Trimble GPS	1,348.57	358625052940626			
UNDP-91061-142	11/12/2017	JUNO 5D	New	Zakhe Dlamini	GIS Unit/Malolotja	Trimble GPS	1,348.57	358625053499309			
UNDP-91061-143	11/12/2017	JUNO 5D	New	Zakhe Dlamini	GIS Unit/ Mantenga	Trimble GPS	1,348.57	358625052881788			
6/12/2019		AEROMAPPER DRONE	New	Zakhe Dlamini	ENTC, GIS Lab	standard system	5,770.53	0083SAB47970			
6/12/2019		Mavic 2 Pro	New	Zakhe Dlamini	ENTC, GIS Lab	Drone	2,070.50	00SB148			
6/12/2019		Mavic 2 Pro	New	Zakhe Dlamini	ENTC, GIS Lab	Drone	2,070.50	00SD16			
6/12/2019		Mavic 2 Pro	New	Zakhe Dlamini	ENTC, GIS Lab	Drone	2,070.50	00SB120			
TOTAL VALUE							24,677.14				

Signature: *[Signature]*
 Name: *Lindani Mavimbela*
 Title: National Project Manager
 Date: *28/04/21*

Signature: *[Signature]*
 Name: *Hobbsie [unclear]*
 Title: ENTC CEO
 Date: *27-04-2021*

Signature: *[Signature]*
 Name: *[unclear]*
 Title: UNDP RR or DRR
 Date: *28/04/2021*

Certified by: *[Signature]*
 Name: *T.S. Mafsebulu*
 Title: Senior Partner Auditor General
 Name of the Audit Firm: *OFFICE OF THE AUDITOR GENERAL*
 Date:




Statement of Cash Position
as at 31 December 2020

Country Office: Swaziland
 Project title: Strengthening the National Protected Areas Systems of Swaziland
 Output No: 00091061
 Period covered: 2020

	Amount	
	Local currency	US\$
A Opening Fund Balance		
Cash in hand	-	-
Bank	-	-
Sub Total		544,875.51
B Advance Received from UNDP during 2020	7,982,426.17	544,875.51
C Total Funds Available(A+B) for 2020	7,982,426.17	544,875.51
D Payments/Expenditure for 2020	7,982,426.15	544,875.51
E Exchange Gain/(Loss)		
F Closing Fund Balance (C-D)	0.02	0.00
G Closing Balance represented by:		
Cash in hand	0.02	0.00
Bank	0.02	0.00
Total		0.00

Signed by: 
 Name: Mavimbela Lindani
 Title: National Project Manager
 Date: 05/01/2021

Signed by: 19/02/21
 Name: HLOBSILE SIKHOSANA
 Title: NTC CEO
 Date: 

Certified by: 
 Name: T. S. Matsebula
 Title: Auditor General
 Name of the Audit Firm: 
 Date: 

Signed by: 
 Name: 
 Title: UNDP/RK/County Director/Programme Officer



Table 1

UNDP Combined Delivery Report						
Project No.	Output No.	Amount audited and certified (US \$)	Audit opinion (unqualified, qualified, adverse, disclaimer)	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer of opinion)	Reason for qualification of audit opinion and breakdown of NFI amount (US)	Observations that had impact on qualification of audit opinion (list observation number(s) and page of audit report /management letter).
81957	91061	1,090,964.18	Unqualified	0	N/A	N/A

Table 2

Statement of Cash Position		Value of Cash Position Statement		Audit Opinion - Statement of Cash Position		Total amount of qualification - Statement of Cash Position (US\$)	
Project No.	Output No.	as at 31 December 2020 (US\$)					
81957	91061	0.00		Unqualified		0	

Table 3

Statement of assets and equipment		Value of assets and equipment as at 31 December 2018 (cumulative from project start date) (US\$)	Audit Opinion - Statement of Assets and Equipment	Total amount of qualification on the Statement of assets and equipment (US\$)
Project No.	Output No.			
81957	91061	224,336.15	unqualified	0

Table 4 - Template for auditors to report on current year audit observations and recommendations

Project No.	Obser v. No	Audit Observation	Recommendation	Audit Area	Risk Severi ty	Project/CO Mngmt. Comments
00091061	1.	Difference in Balances – Statement of Cash Position and CDR The Statement of Cash Position and Cash Delivery Report reflected different balances as at 31 st December 2020. Statement of Cash Position reflected a balance of E7,982,426.17 yet the CDR reflected a balance of E6,810,999.04 resulting to a variance of E1,171,427.13.	Management is requested to explain the cause of the variances since expenditure recorded in the CDR should tally with expenditure reported in the Progress Report.	Financial	High	<i>The statement of cash position sent on the 16th of April 2020 shows an advance of E7 639 278.79, which is an advance that is less a sum of E340 986.00 that was returned to UNDP in December. The earlier sent statement of financial position shows an advance of E7 982 426.17 which is an advance that includes the E340 986.00 returned to UNDP.</i>
00091061	2.	Difference between FACE Form and Progress Report actuals The audit noted that actual expenditure reported in the Face Forms and actual expenditure reported in the Progress Report for the second and fourth quarter does not reflect the same balances.	Management is requested to explain the cause of the variances since expenditure recorded in the FACE Form should tally with expenditure reported in the Progress Report.	Financial	High	<i>The progress report is prepared with the cutoff date being the last Friday of the month. On the other hand, the FACE form is prepared with the cutoff date being the last day of the month. For this reason the progress report might reflect some transactions as committed</i>

		<p>For the second quarter, the FACE forms actual expenditure was E2,919,447 yet Progress report reported actual expenditure of E2,797,896.48.</p> <p>In the fourth quarter, FACE forms actual expenditure was 2,140,701.06 yet Progress report reported expenditure was 2,129,152.52.</p>				<p><i>funds whilst the FACE Form reflects the same transactions as actual expenditures.</i></p>
00091061	3	<p>Electronic signature Vs Manual signature</p> <p>It was noted that some face forms were signed using an electronic signature which was different from the manual signature. It was not easy to tell whether it was the same person signing since the electronic signature is just a printed name. The approval of FACE forms by UNDP acts as a control measure which ensures that all expenditure activity incurred by the Implementing Partner (IP) is in accordance with the agreed Annual Operating Plan.</p>	<p>To strengthen controls, the electronic signature should be identical to the manual one because the current electronic signature can easily be done by anyone.</p>	compliance	High	<p><i>Most of the FACE forms which have raised concerns were signed using electronic signature, like FACE forms for September and December.</i></p> <p><i>Management agreed to have the electronic and manual signature made the same.</i></p>
00091061	4	<p>Discrepancy between closing balances and opening balances</p> <p>When analysing the FACE forms, it was revealed that there was a</p>	<p>Management is advised to make corrections or provide explanation for the variances and provide</p>	Financial		<p><i>During the retirement of funds in July to make a funds claim in Q3 (August and September), a deposit of</i></p>

		<p>discrepancy between the closing balances for the month of August 2020 and the opening balances for the month of September 2020 for the financial year ended 31st December 2020. Some of the opening balances for expenditure items/ activities for the month of September were misstated, as a result they differed from the closing balances from the month of August, yet fundamentally both balances are supposed to be similar.</p>	<p>supporting evidence to the office of the Auditor General.</p>			<p>funds was more by E576 804.39 than the intended advance. The initial request was E3, 494, 938.86. This made the project account have an advance of E4, 071, 743.25. The additional funds reflected more funds in some budget lines than available funds in the whole budget. ENTG as guided by UNDP had to make reallocations with the surplus of funds available. For this reason there were no funds requested in the last quarter.</p>
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Name and position of Auditor: L.V. Mkhatshe Senior Auditor

Signature of Auditor: [Signature] Date: 29/04/2021

Name and stamp of Audit Firm: Office of the Auditor General

