



AUDIT

OF

UNDP TAJIKISTAN

ACCESS TO JUSTICE, PHASE II
(Directly Implemented Project No. 94331, Output No. 98445)

Report No. 2063
Issue Date: 6 August 2019

**Report on the Audit of UNDP Tajikistan
Access to Justice, Phase II
(Project No. 94331, Output No. 98445)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 1 to 10 May 2019, conducted an audit of Access to Justice, Phase II (Project No. 94331, Output No. 98445) (the Project), which is directly implemented and managed by the UNDP Country Office in Tajikistan (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January 2017 to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2017 and 31 December 2018 as well as Statement of Cash as of 31 December 2017 and 31 December 2018. The audit did not cover the Statement of Assets as no assets were held by the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Financial Year	Project Expenses		Cash	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2017	344	unmodified	794*	unmodified
2018	307	unmodified	1,151**	unmodified

* The amount consists of \$779,608 and TJS 127,488 converted at the UN Operational Rates of Exchange as of 31 December 2018.

** The amount consists of \$1,087,299 and TJS 599,064 converted at the UN Operational Rates of Exchange as of 31 December 2018.

The audit did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Osttveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project ID
94331 - output ID 98445 "Access to Justice, Phase II"

Tajikistan

IDENTIFICATION

Project name:	Access to Justice, Phase II
Output name:	Access to Justice, Phase II
UNDP Country Office:	Tajikistan
Atlas Project ID:	94331
Atlas Output ID:	98445
Auditor:	BDO LLP
Period subject to audit:	1 January 2017 to 31 December 2018

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Project ID 94331 - Output ID 98445 'Access to Justice, Phase II' (the project), directly implemented by UNDP Tajikistan for the years ended 31 December 2017 and 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

We have issued audit opinions as summarised in the table below and as detailed in the next section:

	1 January to 31 December 2017	1 January to 31 December 2018
Project Financial Position	Unmodified	Unmodified
Statement of Fixed Assets	Not applicable	Not applicable
Statement of Cash	Unmodified	Unmodified

Management letter summary

As a result of our audit, we have not raised any audit findings.

Prior year audit

The project ID 94331 - Output ID 98445 'Access to Justice, Phase II' was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

2 August 2019



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 and 1 January to 31 December 2018 in the Combined Delivery Reports (CDR), the Funds Utilization statements as at 31 December 2017 and 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2017 and 31 December 2018 are fairly presented in accordance with UNDP accounting policies 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 UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statements of Fixed Assets, at net book value, present fairly the balance of depreciated assets of the UNDP project as at 31 December 2017 and 31 December 2018. These statements must include all assets available as at 31 December 2017 and 31 December 2018 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statements of Cash held by the project present fairly the cash and bank balance of the UNDP project as at 31 December 2017 and 31 December 2018.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January 2017 and 31 December 2018. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", 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 UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Access to Justice, Phase II

Project Financial Position - FY2017

To the Director of the Office and Audit and Investigations United Nations Development Programme

Unmodified opinion

We have audited the financial position of the UNDP project ID 94331- output ID 98445 'Access to Justice, Phase II', for the period from 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 343,508.23 directly incurred by the UNDP Country Office in Tajikistan and charged to the project for the period from 1 January to 31 December 2017 in accordance with UNDP accounting policies and 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 UNDP; 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 (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements, and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are 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 these documents.

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

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization 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.

- 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.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

2 August 2019



Independent Auditor's Report to UNDP - Access to Justice, Phase II

Project Financial Position - FY2018

To the Director of the Office and Audit and Investigations United Nations Development Programme

Unmodified opinion

We have audited the financial position of the UNDP project ID 94331- output ID 98445 'Access to Justice, Phase II', for the period from 1 January to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 306,553.33 directly incurred by the UNDP Country Office in Tajikistan and charged to the project for the period from 1 January to 31 December 2018 in accordance with UNDP accounting policies and 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 UNDP; 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 (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements, and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

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Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

2 August 2019



Independent Auditor's Report to UNDP - Access to Justice, Phase II

Statement of Fixed Assets - FY2017

To the Director of the Office and Audit and Investigations
United Nations Development Programme

The UNDP project ID 94331- output ID 98445 Access to Justice, Phase II had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - Access to Justice, Phase II

Statement of Fixed Assets - FY2018

To the Director of the Office and Audit and Investigations
United Nations Development Programme

The UNDP project ID 94331- output ID 98445 Access to Justice, Phase II had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - Access to Justice, Phase II

Statement of Cash - FY2017

To the Director of the Office and Audit and Investigations United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Statement of Cash of the UNDP project ID 94331 - output ID 98445, 'Access to Justice, Phase II', as at 31 December 2017.

In our opinion, the accompanying Statement of Cash presents fairly, in all material respects, the cash and bank balances of the UNDP project ID 94331 - output ID 98445 'Access to Justice, Phase II' amounting to US\$ 779,608.36 and TJS 127,487.95 (equivalent to US\$ 14,445.41) as at 31 December 2017 in accordance with UNDP accounting policies.

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 responsibilities section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement of Cash 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 document.

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

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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.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

2 August 2019



Statement of Cash - FY2018

To the Director of the Office and Audit and Investigations United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Statement of Cash Position of the UNDP project ID 94331 - output ID 98445 'Access to Justice, Phase II', as at 31 December 2018.

In our opinion, the accompanying Statement of Cash Position presents fairly, in all material respects, the cash and bank balances of the UNDP project ID 94331 - output ID 98445 'Access to Justice, Phase II' amounting to US\$ 1,087,298.72 and TJS 599,036.93 (equivalent to US\$ 63,529.98) as at 31 December 2018 in accordance with UNDP accounting policies.

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 responsibilities section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement of Cash 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 document.

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- Identify and assess the risks of material misstatement of the Statement of Cash, 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.
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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.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

2 August 2019



MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of our audit.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
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2 August 2019



Annexes

Annex 1a: Combined Delivery Report and Funds Utilization Statement - FY2017



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 27-05-2019 07:05:07

Selection Criteria:

Business Unit : TJK10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : 00094331 Access to Justice, Phase II	Period :	Jan-Dec (2017)
Output # : 00098445 Access to Justice, Phase II	Impl. Partner :	99999 UNDP
	Location :	Tajikistan
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Dept: 57601 (Tajikistan - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	6,783.91	0.00	6,783.91
61310 - Post Adjustment - IP Staff	0.00	1,200.75	0.00	1,200.75
62305 - Dependency Allowances-IP Staff	0.00	1,455.41	0.00	1,455.41
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,248.47	0.00	2,248.47
62315 - Contrib. to medical, social in	0.00	247.38	0.00	247.38
62320 - Mobility, Hardship, Non-remova	0.00	1,290.00	0.00	1,290.00
62340 - Annual Leave Expense - IP	0.00	799.25	0.00	799.25
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,994.56	0.00	3,994.56
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.50	0.00	462.50
63530 - Contribution to EOS Benefits	0.00	299.43	0.00	299.43
63535 - Contribution to Security	0.00	339.35	0.00	339.35
63540 - Contribution to Training	0.00	63.88	0.00	63.88
63545 - Contribution to ICT	0.00	119.77	0.00	119.77
63550 - Contributions to MAIP	0.00	19.96	0.00	19.96
63555 - Contribution to UN JFA	0.00	259.50	0.00	259.50
63560 - Contributions to Appendix D	0.00	19.96	0.00	19.96
64310 - Separations - IP Staff	0.00	111.79	0.00	111.79
64397 - Services to projects -CO staff	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	774.51	0.00	774.51
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71305 - Local Consult.-Sht Term-Tech	0.00	23,402.04	0.00	23,402.04
71405 - Service Contracts-Individuals	0.00	60,420.15	0.00	60,420.15
71410 - MAIP Premium SC	0.00	133.23	0.00	133.23
71415 - Contribution to Security SC	0.00	2,264.53	0.00	2,264.53
71605 - Travel Tickets-International	0.00	152.40	0.00	152.40
71610 - Travel Tickets-Local	0.00	2,156.28	0.00	2,156.28
71615 - Daily Subsistence Allow-Intl	0.00	1,507.79	0.00	1,507.79
71620 - Daily Subsistence Allow-Local	0.00	1,839.64	0.00	1,839.64
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,620.70	0.00	3,620.70
71635 - Travel - Other	0.00	120.75	0.00	120.75
72145 - Svc Co-Training and Educ Serv	0.00	1,590.66	0.00	1,590.66
72425 - Mobile Telephone Charges	0.00	371.97	0.00	371.97
72430 - Postage and Pouch	0.00	89.48	0.00	89.48
72445 - Common Services-Communications	0.00	1,036.73	0.00	1,036.73
72505 - Stationery & other Office Supp	0.00	1,868.36	0.00	1,868.36
72520 - Electronic Media	0.00	681.91	0.00	681.91
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	7,761.06	0.00	7,761.06
72966 - Licenses and other	0.00	950.00	0.00	950.00
73105 - Rent	0.00	10,283.45	0.00	10,283.45
73107 - Rent - Meeting Rooms	0.00	4,941.10	0.00	4,941.10
73110 - Custodial & Cleaning Services	0.00	750.04	0.00	750.04
73120 - Utilities	0.00	557.71	0.00	557.71
73125 - Common Services-Premises	0.00	839.51	0.00	839.51



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 2 of 4
Run Time: 27-05-2019 07:05:07

Project Id : 00094331 Access to Justice, Phase II	Period :		Jan-Dec (2017)	
Output # : 00098445 Access to Justice, Phase II	Impl. Partner :		99999 UNDP	
	Location :		Tajikistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73310 - Maint & Licencing of Software	0.00	7,200.00	0.00	7,200.00
73410 - Maint, Oper of Transport Equip	0.00	2,043.52	0.00	2,043.52
73505 - Reimb to UNDP for Supp Svcs	0.00	4,049.96	0.00	4,049.96
74110 - Audit Fees	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	3,252.95	0.00	3,252.95
74210 - Printing and Publications	0.00	7,015.40	0.00	7,015.40
74215 - Promotional Materials and Dist	0.00	16,789.33	0.00	16,789.33
74220 - Translation Costs	0.00	3,901.07	0.00	3,901.07
74510 - Bank Charges	0.00	145.30	0.00	145.30
74598 - Direct Project Costs - GOE	0.00	5,000.00	0.00	5,000.00
75105 - Facilities & Admin - Implement	0.00	43,213.48	0.00	43,213.48
75705 - Learning costs	0.00	25,296.17	0.00	25,296.17
75708 - Learning - subcontracts	0.00	517.43	0.00	517.43
75709 - Learning - training of counter	0.00	76,155.02	0.00	76,155.02
76125 - Realized Loss	0.00	781.13	0.00	781.13
76135 - Realized Gain	0.00	- 95.19	0.00	- 95.19
Total for Fund 30000	0.00	343,288.58	0.00	343,288.58
Total for Dept : 57601	0.00	343,288.58	0.00	343,288.58
Dept: 57604 (Tajikstan - Dem. Governance)				
Fund : 30000 (PROGRAMME COST SHARING)				
73410 - Maint, Oper of Transport Equip	0.00	176.15	0.00	176.15
73505 - Reimb to UNDP for Supp Svcs	0.00	28.84	0.00	28.84
75105 - Facilities & Admin - Implement	0.00	14.66	0.00	14.66
Total for Fund 30000	0.00	219.65	0.00	219.65
Total for Dept : 57604	0.00	219.65	0.00	219.65
Total for Output : 00098445	0.00	343,508.23	0.00	343,508.23
Project Total :	0.00	343,508.23	0.00	343,508.23



Mark Henderson, Partner
BDO LLP, 150 Aldersgate Street, London, EC1A 4AB
2 August 2019

Signed By :

Sardahmad Ikromov, PM

Signed By :

[Signature]

27.5.2019



Vash Khamraeva
27 МАЙ 2019
Finance Associate



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 3 of 4
Run Time: 27-05-2019 07:05:08

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : ALL	Period :	Jan-Dec (2017)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57601 - Tajikistan - Central	0.00	343,288.58	0.00	343,288.58
57604 - Tajikistan - Dem. Governance	0.00	219.65	0.00	219.65



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 4 of 4
Run Time: 27-05-2019 07:05:12

Funds Utilization

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project/Award: 00094331 Access to Justice, Phase II

Period : As at Dec 31, 2017

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		8,944.00

Annex 1b: Combined Delivery Report and Funds Utilization Statement - FY2018



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 23-07-2019 13:07:31

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : 00094331 Access to Justice, Phase II	Period :	Jan-Dec (2018)		
Output # : 00098445 Access to Justice, Phase II	Impl. Partner :	99999 UNDP		
	Location :	Tajikistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 57601 (Tajikistan - Central)

Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects -CO staff	0.00	9,306.56	0.00	9,306.56
71205 - Intl Consultants-Sht Term-Tech	0.00	18,519.63	0.00	18,519.63
71305 - Local Consult.-Sht Term-Tech	0.00	13,729.99	0.00	13,729.99
71405 - Service Contracts-Individuals	0.00	53,799.90	0.00	53,799.90
71410 - MAIP Premium SC	0.00	46.22	0.00	46.22
71415 - Contribution to Security SC	0.00	1,965.05	0.00	1,965.05
71615 - Daily Subsistence Allow-Intl	0.00	1,303.68	0.00	1,303.68
71620 - Daily Subsistence Allow-Local	0.00	1,472.70	0.00	1,472.70
71625 - Daily Subsist Allow-Mtg Partic	0.00	13,353.66	0.00	13,353.66
71635 - Travel - Other	0.00	939.52	0.00	939.52
72145 - Svc Co-Training and Educ Serv	0.00	161.17	0.00	161.17
72425 - Mobile Telephone Charges	0.00	43.16	0.00	43.16
72445 - Common Services-Communications	0.00	7,307.53	0.00	7,307.53
72505 - Stationery & other Office Supp	0.00	1,300.91	0.00	1,300.91
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	241.91	0.00	241.91
73125 - Common Services-Premises	0.00	12,567.00	0.00	12,567.00
73310 - Maint & Licencing of Software	0.00	3,659.49	0.00	3,659.49
73410 - Maint, Oper of Transport Equip	0.00	2,371.50	0.00	2,371.50
73505 - Reimb to UNDP for Supp Svcs	0.00	2,042.71	0.00	2,042.71
74110 - Audit Fees	0.00	1,070.36	0.00	1,070.36
74205 - Audio Visual Productions	0.00	3,244.48	0.00	3,244.48
74210 - Printing and Publications	0.00	7,810.16	0.00	7,810.16
74215 - Promotional Materials and Dist	0.00	21,318.15	0.00	21,318.15
74220 - Translation Costs	0.00	4,262.03	0.00	4,262.03
74225 - Other Media Costs	0.00	2,758.68	0.00	2,758.68
74510 - Bank Charges	17.50	209.19	0.00	226.69
74596 - Services to projects -GOE	0.00	3,835.96	0.00	3,835.96
75105 - Facilities & Admin - Implement	0.00	68,803.39	0.00	68,803.39
75705 - Learning costs	0.00	11,446.16	0.00	11,446.16
75709 - Learning - training of counter	0.00	37,589.65	0.00	37,589.65
76135 - Realized Gain	0.00	-104.74	0.00	-104.74

Total for Fund 30000 17.50 306,375.76 0.00 306,393.26

Total for Dept : 57601 17.50 306,375.76 0.00 306,393.26

Dept: 57604 (Tajikistan - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

71625 - Daily Subsist Allow-Mtg Partic	0.00	149.39	0.00	149.39
75105 - Facilities & Admin - Implement	0.00	10.68	0.00	10.68



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 23-07-2019 13:07:31

Project Id : 00094331 Access to Justice, Phase II		Period :	Jan-Dec (2018)	
Output # : 00098445 Access to Justice, Phase II		Impl. Partner :	99999 UNDP	
		Location :	Tajikistan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	160.07	0.00	160.07
Total for Dept : 57604	0.00	160.07	0.00	160.07
Total for Output : 00098445	17.50	306,535.83	0.00	306,553.33
Project Total :	17.50	306,535.83	0.00	306,553.33



Mark Henderson, Partner
BDO LLP, 150 Aldersgate Street, London, EC1A 4AB
2 August 2019



Signed By : Date : _____

Signed By : _____ Date : _____

Mr. Ruben Rustamov, Officer-in-Charge



UN
D/P UN Development Programme
Report ID: unglcdpr

Combined Delivery Report By Project

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Run Time: 23-07-2019 13:07:31

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project Id : ALL	Period : Jan-Dec (2018)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57601 - Tajikistan - Central	17.50	306,375.76	0.00	306,393.26
57604 - Tajikistan - Dem. Governance	0.00	160.07	0.00	160.07



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Funds Utilization

Selection Criteria :

Business Unit : TJK10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098445

Project/Award: 00094331 Access to Justice, Phase II

Period : As at Dec 31, 2018

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		18,127.88
Commitments		74,360.00

Annex 2a: Statement of Cash - FY2017

Statement of Cash as at 31 December 2017

UNDP Country office: Tajikistan
 Atlas Project ID: 00094331
 Atlas output ID: 00098445
 Output Title: Access to Justice, phase II

Closing Fund Balance
 Cash in hand
 Bank
 Sub Total

USD	USD	TJS	Equivalent as at 31.12.2017
			8.8255 TJS/USD
UNDP-SDC special HQ Account - Citibank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank
-	-	-	-
-	779,608.36	127,487.95	14,445.41
-	779,608.36	127,487.95	14,445.41

Signed by:

[Signature]
 23.07.19

Signed by:

Mr. Mehbub Reestamov, Officer in Charge



[Signature]



Mark Henderson, Partner
 BDO LLP, 150 Aldersgate Street, London, EC1A 4AB
 2 August 2019

Sabir Dilyalov
 FA
[Signature]

Annex 2b: Statement of Cash - FY2018

Statement of Cash as at 31 December 2018

UNDP Country office: Tajikistan
 Atlas Project ID: 00094331
 Atlas output ID: 00098445
 Output Title: Access to Justice, phase II

	USD	USD	TJS	Equivalent as at 31.12.2018
				9.4292 TJS/USD
	UNDP-SDC special HQ Account - Citibank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank	UNDP-SDC special LOCAL Acc. Orienbank
Closing Fund Balance	-	-	-	-
Cash in hand	-	-	-	-
Bank	524,000.00	563,298.72	599,036.93	63,529.98
Sub Total	524,000.00	563,298.72	599,036.93	63,529.98

Signed by:

[Signature]
25.07.19

Signed by:



Mr. Steebin Keestamov, Officer-in-Charge

[Signature]



Mark Henderson, Partner
 BDO LLP, 150 Aldersgate Street, London, EC1A 4AB
 2 August 2019

Sobir FA
Dilyalov
[Signature]

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

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