



AUDIT

OF

UNDP KYRGYZSTAN

BORDER MANAGEMENT IN CENTRAL ASIA

(Directly Implemented Project

**Nos. 59333, 59334, 63069, 63070, 63071, 63072, 63073,
63074, 79452, 79454, 79455, 79456, 79457 and 79458)**

Report No. 1122

Issue Date: 21 March 2013

Report on the audit of Border Management in Central Asia – BOMCA (Project IDs 59333, 59334, 63069, 63070, 63071, 63072, 63073, 63074, 79452, 79454, 79455, 79456, 79457 and 79458)
Executive Summary

From 4 September to 2 November 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through Moore Stephens LLP, United Kingdom (the audit firm), conducted an audit of 14 Border Management in Central Asia projects (the Projects), which are directly implemented and managed by the UNDP Country Office in Kyrgyzstan (Project IDs 63069, 63070, 79452 and 79454), Kazakhstan (Project IDs 63071 and 79455), Tajikistan (Project IDs 59333, 63072 and 79456), Turkmenistan (Project IDs 59334, 63073 and 79457) and Uzbekistan (Project IDs 63074 and 79458) and coordinated on a regional level by the UNDP Country Office in Kyrgyzstan. The audit firm was under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

The Project reported expenditure totalling \$3.4 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: European Union and UNDP.

Audit scope and objectives

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 Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2011 and Statement of Assets as of 31 December 2011.

Audit results

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

Country	Project ID	Project Expenditure		Project Assets		Cash*	
		Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
Kyrgyzstan	63069	440	Unqualified	127	Unqualified	-	Not applicable
Kyrgyzstan	63070	128	Unqualified	-	Not applicable	-	Not applicable
Kyrgyzstan	79452	290	Unqualified	-	Not applicable	-	Not applicable
Kyrgyzstan	79454	252	Unqualified	-	Not applicable	-	Not applicable
Kazakhstan	63071	116	Unqualified	-	Not applicable	-	Not applicable
Kazakhstan	79455	239	Unqualified	52	Unqualified	-	Not applicable
Tajikistan	59333	20	Unqualified	-	Not applicable	-	Not applicable
Tajikistan	63072	461	Unqualified	-	Not applicable	-	Not applicable
Tajikistan	79456	277	Unqualified	92	Unqualified	-	Not applicable
Turkmenistan	59334	16	Unqualified	-	Not applicable	-	Not applicable
Turkmenistan	63073	214	Unqualified	38	Unqualified	-	Not applicable
Turkmenistan	79457	173	Unqualified	-	Not applicable	-	Not applicable
Uzbekistan	63074	528	Unqualified	-	Not applicable	-	Not applicable
Uzbekistan	79458	207	Unqualified	58	Unqualified	-	Not applicable

* No separate bank accounts were held by the projects

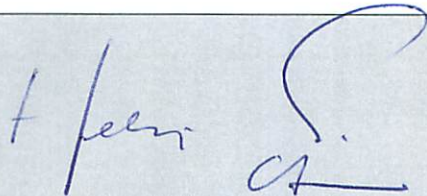
Key issues and recommendations

The audit raised 12 issues and resulted in 12 recommendations, of which one (8 percent) was ranked high (critical) priority, meaning "Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP and may affect the organization at the global level."

Project Management (Project ID 63074: BOMCA Phase 7 in Uzbekistan) Construction work not transferred to the final beneficiary. Construction work was not transferred to the final beneficiary 17 months after the termination of the contract with the supplier. OAI recommends that partially completed work should be transferred to the final beneficiary and the project staff should ensure that all procedures are carried out in a timely manner.

Management's comments

The Resident Representatives in all five countries accepted all the recommendations and are in the process of implementing them.



Helge S. Ostveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
FINAL AUDIT REPORT AND MANAGEMENT LETTER**

29 November 2012

**FINANCIAL AUDIT OF THE PROJECT
'BORDER MANAGEMENT IN CENTRAL ASIA'**

Project name: Border Management in Central Asia

Auditor: Moore Stephens LLP

Projects audited:

Country	Award ID	Project number	Period subject to audit
Kyrgyzstan	50874	63069	1 January - 31 December 2011
Kyrgyzstan	50874	63070	1 January - 31 December 2011
Kyrgyzstan	62131	79452	1 January - 31 December 2011
Kyrgyzstan	62131	79454	1 January - 31 December 2011
Kazakhstan	50874	63071	1 January - 31 December 2011
Kazakhstan	62131	79455	1 January - 31 December 2011
Tajikistan	48932	59333	1 January - 31 December 2011
Tajikistan	50874	63072	1 January - 31 December 2011
Tajikistan	62131	79456	1 January - 31 December 2011
Turkmenistan	48932	59334	1 January - 31 December 2011
Turkmenistan	50874	63073	1 January - 31 December 2011
Turkmenistan	62131	79457	1 January - 31 December 2011
Uzbekistan	50874	63074	1 January - 31 December 2011
Uzbekistan	62131	79458	1 January - 31 December 2011

Table of Contents

1.	EXECUTIVE SUMMARY.....	3
1.1	THE ENGAGEMENT CONTEXT	3
1.2	AUDIT OBJECTIVES AND SCOPE.....	3
1.3	AUDIT REPORT SUMMARY	3
1.4	MANAGEMENT LETTER SUMMARY	4
2.	AUDIT OPINIONS	5
2.1	PROJECT 63069 (KYRGYZSTAN – BOMCA PHASE 7)	5
2.2	PROJECT 63070 (KYRGYZSTAN – BOMCA PHASE 7)	11
2.3	PROJECT 79452 (KYRGYZSTAN – BOMCA PHASE 8)	16
2.4	PROJECT 79454 (KYRGYZSTAN – BOMCA PHASE 8)	21
2.5	PROJECT 63071 (KAZAKHSTAN – BOMCA PHASE 7).....	26
2.6	PROJECT 79455 (KAZAKHSTAN – BOMCA PHASE 8).....	31
2.7	PROJECT 59333 (TAJIKISTAN – BOMCA PHASE 6).....	37
2.8	PROJECT 63072 (TAJIKISTAN – BOMCA PHASE 7).....	42
2.9	PROJECT 79456 (TAJIKISTAN – BOMCA PHASE 8).....	47
2.10	PROJECT 59334 (TURKMENISTAN – BOMCA PHASE 6)	53
2.11	PROJECT 63073 (TURKMENISTAN – BOMCA PHASE 7)	58
2.12	PROJECT 79457 (TURKMENISTAN – BOMCA PHASE 8)	64
2.13	PROJECT 63074 (UZBEKISTAN – BOMCA PHASE 7).....	69
2.14	PROJECT 79458 (UZBEKISTAN – BOMCA PHASE 8).....	74
2.15	EMPHASIS OF MATTER	80
3.	MANAGEMENT LETTER.....	81
3.1	PURPOSE OF THE MANAGEMENT LETTER	81
3.2	AUDIT FINDINGS	82
3.2.1	PROJECT 63069 (KYRGYZSTAN – BOMCA PHASE 7)	82
3.2.2	PROJECT 63070 (KYRGYZSTAN – BOMCA PHASE 7)	83
3.2.3	PROJECT 79452 (KYRGYZSTAN – BOMCA PHASE 8)	84
3.2.4	PROJECT 79454 (KYRGYZSTAN – BOMCA PHASE 8)	85
3.2.5	PROJECT 63071 (KAZAKHSTAN – BOMCA PHASE 7).....	87
3.2.6	PROJECT 79455 (KAZAKHSTAN – BOMCA PHASE 8).....	89
3.2.7	PROJECT 59333 (TAJIKISTAN – BOMCA PHASE 6).....	91
3.2.8	PROJECT 63072 (TAJIKISTAN – BOMCA PHASE 7).....	92
3.2.9	PROJECT 79456 (TAJIKISTAN – BOMCA PHASE 8).....	93
3.2.10	PROJECT 59334 (TURKMENISTAN – BOMCA PHASE 6)	94
3.2.11	PROJECT 63073 (TURKMENISTAN – BOMCA PHASE 7)	95
3.2.12	PROJECT 79457 (TURKMENISTAN – BOMCA PHASE 8)	96
3.2.13	PROJECT 63074 (UZBEKISTAN – BOMCA PHASE 7).....	97
3.2.14	PROJECT 79458 (UZBEKISTAN – BOMCA PHASE 8).....	98

ANNEX I List of Acronyms

1. Executive Summary

1.1 The Engagement Context

Moore Stephens LLP entered into a contract with UNDP, Office of Audit and Investigations on 17 September 2012 for the audit of 14 Border Management in Central Asia projects (with multiple UNDP award ID and project numbers), which are directly implemented (DIM) by UNDP Country Offices in Kyrgyzstan, Kazakhstan, Tajikistan, Turkmenistan and Uzbekistan. The period subject to audit was 1 January to 31 December 2011.

1.2 Audit Objectives and Scope

The purpose of the audit was to express an opinion on whether:

- The Statement of Expenditure (the Combined Delivery Report or 'CDR') presents fairly the expenditure incurred by the project over a specified period in accordance with UNDP accounting policies and that the expenditures 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.
- The Statement of Assets and Equipment presents fairly the balance of inventory of the UNDP project as at 31 December 2011; and
- The Statement of Cash Position held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2011. We were required to express an opinion on the Statement of Cash Position only where a dedicated bank account for the DIM project had been established. In cases where the cash transactions of the audited DIM project were made through the country office bank accounts, this type of opinion was not required.

1.3 Audit Report Summary

Audit opinions are given for the Statement of Expenditure, Statement of Assets (where applicable) and Statement of Cash Position (where applicable) in Section 2 of this report. These audit opinions are summarized in the table below:

Country	Award ID	Project no.	Statement of Expenditure	Statement of Assets	Statement of Cash Position
Kyrgyzstan	50874	63069	Unqualified	Unqualified	Not applicable
Kyrgyzstan	50874	63070	Unqualified	Not applicable	Not applicable
Kyrgyzstan	62131	79452	Unqualified	Not applicable	Not applicable
Kyrgyzstan	62131	79454	Unqualified	Not applicable	Not applicable
Kazakhstan	50874	63071	Unqualified	Not applicable	Not applicable
Kazakhstan	62131	79455	Unqualified	Unqualified	Not applicable
Tajikistan	48932	59333	Unqualified	Not applicable	Not applicable
Tajikistan	50874	63072	Unqualified	Not applicable	Not applicable
Tajikistan	62131	79456	Unqualified	Unqualified	Not applicable
Turkmenistan	48932	59334	Unqualified	Not applicable	Not applicable
Turkmenistan	50874	63073	Unqualified	Unqualified	Not applicable
Turkmenistan	62131	79457	Unqualified	Not applicable	Not applicable
Uzbekistan	50874	63074	Unqualified	Not applicable	Not applicable
Uzbekistan	62131	79458	Unqualified	Unqualified	Not applicable

In summary:

- we have issued unqualified opinions on the Statements of Expenditure of all 14 BOMCA projects;
- we have issued unqualified opinions on the 5 Statements of Assets presented for audit (1 from each Country office);
- As these were directly implemented by UNDP (DIM modality), payments were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

1.4 Management Letter Summary

The audit observations and recommendations arising from the audits are set out in the Management Letter in Section 3 of this report as audit finding and are listed on a project basis. These audit findings are summarized in the table below:

Country	Award ID	Project no.	Number of findings / priority rating	
			High	Medium
Kyrgyzstan	50874	63069	-	-
Kyrgyzstan	50874	63070	-	-
Kyrgyzstan	62131	79452	-	-
Kyrgyzstan	62131	79454	-	2
Kazakhstan	50874	63071	-	2
Kazakhstan	62131	79455	-	2
Tajikistan	48932	59333	-	-
Tajikistan	50874	63072	-	-
Tajikistan	62131	79456	-	1
Turkmenistan	48932	59334	-	1
Turkmenistan	50874	63073	-	1
Turkmenistan	62131	79457	-	1
Uzbekistan	50874	63074	1	-
Uzbekistan	62131	79458	-	1
Total			1	11

In our opinion, one finding is of High Importance:


- Construction work not yet transferred to final beneficiary – project 63074

There are some findings which are common to at least 2 projects:

- Misclassification of costs in BOMCA Phase 8 projects in all 5 countries; and a Phase 7 project in Uzbekistan - projects 79454, 79455, 79456, 79457, 79458 and 63073
- Event attendance lists not signed by participants – projects 63071 and 79455

The other findings which we identified are:

- Purchased equipment not provided for in Annual Work Plan – project 63071
- Double counting of payroll costs – project 79454
- Incomplete audit trail – project 59334


MOORE STEPHENS
Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

2. Audit opinions

2.1 Project 63069 (Kyrgyzstan – BOMCA Phase 7)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.1.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 63069, Border Management in Central Asia (BOMCA) Phase 7 in Kyrgyzstan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 63069 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 439,954.20 incurred under BOMCA project number 63069 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting policies and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Combined Delivery Report By Project



UNDP UN Development Programme
Report ID: ungl143p

Page 1 of 3
Run Time: 03-04-2012 14:04:59

Selection Criteria :

Business Unit : **KGZ10**
Period : **Jan-Dec (2011)**
Selected Award Id : **ALL**
Selected Fund Code : **ALL**
Selected Dept. IDs : **ALL**
Selected Projects : **00063069**

Award Id : 00050874 BOMCA 7	Period : Jan-Dec (2011)
Project # : 00063069 BOMCA 7, REGIONAL COORDINATION	Impl. Partner : 99999 UNDP
	Location : UNDP CO Programme Unit

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
--	-----------	-----------	-------------	-------------	-----------

Dept: **55601 (Kyrgyzstan - Central)**

Fund : **04000 (TRAC (Lines 1.1.1 and 1.1.2))**

71210 - Intl Consultants-Sht Term-Supp	0.00	11,500.00	0.00	0.00	11,500.00
71405 - Service Contracts-Individuals	0.00	5,108.65	0.00	0.00	5,108.65
71605 - Travel Tickets-International	0.00	8,234.86	0.00	0.00	8,234.86
71615 - Daily Subsistence Allow-Intl	0.00	3,577.57	0.00	0.00	3,577.57
71620 - Daily Subsistence Allow-Local	0.00	12,627.92	0.00	0.00	12,627.92
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,201.46	0.00	0.00	2,201.46
71635 - Travel - Other	0.00	827.47	0.00	0.00	827.47
72120 - Svc Co-Trade and Business Serv	0.00	61,266.14	0.00	0.00	61,266.14
72205 - Office Machinery	0.00	159.25	0.00	0.00	159.25
72415 - Courier Charges	0.00	23.82	0.00	0.00	23.82
72420 - Land Telephone Charges	0.00	247.42	0.00	0.00	247.42
72425 - Mobile Telephone Charges	0.00	1,039.81	0.00	0.00	1,039.81
72435 - E-mail-Subscription	0.00	49.75	0.00	0.00	49.75
72440 - Connectivity Charges	0.00	988.79	0.00	0.00	988.79
72505 - Stationery & other Office Supp	0.00	340.52	0.00	0.00	340.52
72815 - Inform Technology Supplies	0.00	41.06	0.00	0.00	41.06
73120 - Utilities	0.00	261.13	0.00	0.00	261.13
73405 - Rental & Maint-Other Office Eq	0.00	300.67	0.00	0.00	300.67
73410 - Maint, Oper of Transport Equip	0.00	1,724.12	0.00	0.00	1,724.12
73505 - Reimb to UNDP for Supp Srvs	0.00	39.03	0.00	0.00	39.03
74210 - Printing and Publications	0.00	286.21	0.00	0.00	286.21
74215 - Promotional Materials and Dist	0.00	530.03	0.00	0.00	530.03
74220 - Translation Costs	0.00	261.19	0.00	0.00	261.19
74510 - Bank Charges	0.00	128.10	0.00	0.00	128.10
74525 - Sundry	0.00	1,275.69	0.00	0.00	1,275.69
76125 - Realized Loss	0.00	0.01	0.00	0.00	0.01
76135 - Realized Gain	0.00	- 2.92	0.00	0.00	- 2.92
Total for Fund 04000	0.00	113,037.75	0.00	0.00	113,037.75

Fund : **47416 (EEC KGZ BOMCA PHASE 7)**

61105 - Salaries - NP Staff	0.00	27,861.21	0.00	0.00	27,861.21
61305 - Salaries - IP Staff	0.00	59,205.48	0.00	0.00	59,205.48
61310 - Post Adjustment - IP Staff	0.00	21,491.62	0.00	0.00	21,491.62
62105 - Dependency Allowance-NP Staff	0.00	174.00	0.00	0.00	174.00
62110 - Contrib Joint Staff Pension-NP	0.00	7,107.80	0.00	0.00	7,107.80
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,786.51	0.00	0.00	1,786.51
62305 - Dependency Allowances-IP Staff	0.00	5,857.98	0.00	0.00	5,857.98
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,577.02	0.00	0.00	18,577.02
62315 - Contrib. to medical, social in	0.00	420.30	0.00	0.00	420.30
62320 - Mobility, Hardship, Non-remova	0.00	15,420.42	0.00	0.00	15,420.42
63530 - Contribution to Separations	0.00	2,928.22	0.00	0.00	2,928.22
63535 - Contribution to Security	0.00	6,094.53	0.00	0.00	6,094.53
63540 - Contribution to Training	0.00	2,017.43	0.00	0.00	2,017.43
64310 - Separations - IP Staff	0.00	1,276.00	0.00	0.00	1,276.00
65115 - Contributions to ASHI Reserve	0.00	5,856.44	0.00	0.00	5,856.44
65135 - Payroll Mgt Cost Recovery ATLA	0.00	802.54	0.00	0.00	802.54
71405 - Service Contracts-Individuals	0.00	5,076.88	0.00	0.00	5,076.88
71605 - Travel Tickets-International	0.00	6,980.59	0.00	0.00	6,980.59
71610 - Travel Tickets-Local	0.00	1,438.78	0.00	0.00	1,438.78
71615 - Daily Subsistence Allow-Intl	0.00	5,772.16	0.00	0.00	5,772.16



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Table with header information: Award Id: 00050874 BOMCA 7, Project #: 00063069 BOMCA 7, REGIONAL COORDINATION, Period: Jan-Dec (2011), Impl. Partner: 99999 UNDP, Location: UNDP CO Programme Unit

Main data table with columns: Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp. Includes rows for various expenses like Daily Subsistence Allow-Local, Travel, Office Machinery, etc., and summary rows for Fund 47416, Dept 55601, Project 00063069, and Award Total.

PRADEEP SHARMA
DEPUTY RESIDENT REPRESENTATIVE

28.09.2012

Signed By: [Signature] Date: [Signature]

MOORE STEPHENS
MARK HENDERSON
PARTNER
MOORE STEPHENS LLP
Moore Stephens LLP, 150 Aldersgate Street, London EC1A 4AB



Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00063069

Award Id : 00050874	BOMCA 7	Period :	Jan-Dec (2011)
Project # :	BOMCA 7, REGIONAL COORDINATION	Impl. Partner :	None
		Location :	UNDP CO Programme Unit

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
55601 - Kyrgyzstan - Central	0.00	439,954.20	0.00	0.00	439,954.20

2.1.2 Certification of Statement of Assets

We have audited the accompanying schedule of assets ("the schedule") of UNDP project number 63069, BOMCA Phase 7 in Kyrgyzstan as at 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the schedule for UNDP project number 63069 and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Unqualified Opinion

In our opinion, the attached schedule of assets presents fairly, in all material respects, the balance of inventory of UNDP project number 63069 amounting to USD 126,971.84 as at 31 December 2011 in accordance with UNDP accounting policies.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Statement of Assets and Equipment as of 31/12/2011

UNDP Country office: Kyrgyzstan

Project Title: BOMCA Regional Project


Award ID: 00050874

Project ID: 00063069

TAG NUMBER	ACQUISITION DATE	DESCRIPTION	PROFILE ID (electricals, vehicles etc)	SERIAL_ID	PROJECT ID	FUND CODE	CUSTODIAN NAME	Acquisition Cost USD	LOCATION (physical)
2	21/04/2004	Computer - Fujitsu-Siemens	Information and telecomm ICT	№ YBEM646043	00037423	47404	Watchman	1,300.00	Watchman Room, BOMCA office
3	5/7/2004	Computer - Fujitsu-Siemens	Information and telecomm ICT	№ YBEM646060	00037423	47404	Sulimbek Isaev	1,270.00	3d floor BOMCA office
8	21/04/2004	Computer - Fujitsu-Siemens	Information and telecomm ICT	№ YBEM646052	00037423	47404	Iskenderbek Mambetaliev	1,300.00	1st floor, BOMCA office
9	21/04/2004	Computer - Fujitsu-Siemens	Information and telecomm ICT	№ YBEM646058	00037423	47404	Vasily Martynov	1,300.00	Basement, BOMCA office
10	21/04/2004	Computer - Fujitsu-Siemens	Information and telecomm ICT	№ YBEM646049	00037423	47404	Vadim Dyakonov	1,300.00	Basement, BOMCA office
14	21/04/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	YEBS00946	00037423	47404	Sulimbek Isaev	in the price of computer	3d floor, BOMCA office
19	21/04/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	№ YEGF213731	00037423	47404	Sulimbek Isaev	in the price of computer	3d floor, BOMCA office
20	21/04/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	№ YEGF213765	00037423	47404	Watchman	in the price of computer	Watchman Room, BOMCA office
21	21/04/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	№ YEGF213743	00037423	47404	Sulimbek Isaev	in the price of computer	3d floor, BOMCA office
23	21/04/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	№ YEGX100757	00037423	47404	Svetlana Zvonareva	in the price of computer	Basement, BOMCA office
24	5/7/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	№ YEGF616772	00037423	47404	Iskenderbek Mambetaliev	in the price of computer	1st floor, BOMCA office
25	5/7/2004	Monitor - Fujitsu-Siemens	Information and telecomm ICT	№ YEGF617270	00037423	47404	Sulimbek Isaev	in the price of computer	Server room, BOMCA office
50	1/7/2004	Copier Machine XEROX WC 423	Information and telecomm ICT	№3538108609	00037423	47404	Sulimbek Isaev	5,380.00	2nd floor, BOMCA office
52	21/04/2004	Projector	Information and telecomm ICT	4012343	00035621	47405	Sulimbek Isaev	2,028.00	3d floor, BOMCA office
82	13/04/2005	Computer - Fujitsu-Siemens (broken)	Information and telecomm ICT	№ YBNJ06553	00035621	47405	Sulimbek Isaev	1,090.00	3d floor, BOMCA office
85	27/04/2005	Computer - Fujitsu-Siemens Scenic P 300	Information and telecomm ICT	№ YBEM6460448	00039658	47406	Svetlana Zvonareva	1,368.00	Basement, BOMCA office
87	08.12.2005	Computer - Fujitsu-Siemens Scenic P 300	Information and telecomm ICT	№ YBNN146400	00035621	47405	Sulimbek Isaev	1,447.00	Server room, BOMCA office
88	08.12.2005	Monitor - Fujitsu-Siemens Scenicview P17-1A, (broken)	Information and telecomm ICT	№ YEGF213747	00035621	47405	Sulimbek Isaev	in the price of PC	3d floor, BOMCA office
92	08.12.2005	Monitor - Fujitsu-Siemens Scenicview P17-1A	Information and telecomm ICT	№ YEPE512554	00035621	47405	Vadim Dyakonov	in the price of PC	Basement, BOMCA office
107	11.04.2006	Server HP DL380R04 HP DL380R04	Information and telecomm ICT	GB86111SF3	00045519	47408	Sulimbek Isaev	4,256.07	Server room, BOMCA office
118	22.05.2006	A3 format scanner EPSON 15000	Information and telecomm ICT	E4R0024256	00045519	47408	Sulimbek Isaev	1,575.00	3d floor, BOMCA office

119	23.09.2004	Nissan-Terrano II Engine KA24E166658 Chassis VSKBR45C74A550553 Colour - white, Year - 2004	Vehicles	Engine KA24E166658 Chassis VSKBR45C74A550553	00035620	47405	Vadim Dyakonov	20,487.21	BOMCA office
126	02.02.2007	Notebook (bag, mouse)	Information and telecomm ICT	SCNU6483H12	00045520	47408	Suiunbek Isaev	1,376.37	3d floor, BOMCA office
127	02.02.2007	Notebook (bag, mouse)	Information and telecomm ICT	SCNU6483GZH	00045520	47408	Wuria Karadaghy	1,376.37	2nd floor, BOMCA office
524	11.02.2009	Generator 48Kbt	Heavy Machinery	N/A	00054693 /00059330	47412/ 47415	Suiunbek Isaev	26,168.07	Office BOMCA
599	27.05.2010	Xerox Work Center M20i	Information and telecomm ICT	KRK1JC9602956ASJ84P1 M0307	00063069	47416	Cholpon Kerimbaeva	1,613.57	1st floor, Bomca office
604	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND03410RF	00063069	47416	Ruslan Baysh tegin	1,324.85	1st floor, Bomca office
605	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340SV8	00063069	47416	Wuna Karadaghy	1,324.85	2nd floor, Bomca office
606	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340T012	00063069	47416	Talaibek Usubaiev	1,324.85	2nd floor, Bomca office
607	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340SV9	00063069	47416	Asel Sekimova	1,324.85	2nd floor, Bomca office
608	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340T1C	00063069	47416	Suiunbek Isaev	1,324.85	3d floor, BOMCA office
609	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340SY2	00063069	47416	Cholpon Kerimbaeva	1,324.85	1st floor, Bomca office
610	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340SV7	00063069	47416	Nurisa Diushembieva	1,324.85	2nd floor, Bomca office
611	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340T018	00063069	47416	Syrga Abdyraeva	1,324.85	1st floor, Bomca office
612	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340SV9	00063069	47416	Olga Tkachenko	1,324.85	2nd floor, Bomca office
613	21.09.2010	Notebook HP ProBook 6540b	Information and telecomm ICT	SCND0340YRC	00063069	47416	Cholponbek Omuraliev	1,324.85	1st floor, Bomca office
634	03.06.2011	Notebook Toshiba Satellite L635- S3106	Information and telecomm ICT	2B275511Q	00063069	47416	Suiunbek Isaev	1,007.68	3d floor, Bomca office
635	29.06.2011	Copier machine Xerox Workcentre 5230	Information and telecomm ICT	3315954419	00063069	47416	Cholpon Kerimbaeva	4,980.00	1st floor, Bomca office
641	21.09.2011	Mitsubishi Pajero IV, Colour Silver, Year 2011; Engine 6G74XJ99J2; Chassis JMYLRY95WB,708129	Vehicles	Engine 6G74XJ99J2; Chassis JMYLRY95WB,708129	00063069	47416	Vasily Mantynov	33,100.00	BOMCA office

TOTAL USD: 126,971.84

Signed by: 
Name: Mr. Woria Karadaghy
Title: BOMCA Regional Project Manager
Date:

Signed by: 
Name: 
Title: 
Date: 28/09/2012

Certified by:
Name:
Title: Senior Partner
Name of the Audit Firm
Date:

DEPUTY RESIDENT REPRESENTATIVE

MOORE STEPHENS

PRADEEP SHARMA

DEPUTY RESIDENT REPRESENTATIVE

MOORE STEPHENS LLP

150 Aldersgate Street,
London, EC3A 7AB

2.1.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.2 Project 63070 (Kyrgyzstan – BOMCA Phase 7)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.2.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 63070, Border Management in Central Asia (BOMCA) Phase 7 in Kyrgyzstan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 63070 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 128,387.60 incurred under BOMCA project number 63070 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 1 of 2
Run Time: 03-04-2012 14:04:33

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00063070

Table with project details: Award Id: 00050874 BOMCA 7, Project #: 00063070 BOMCA 7, KYRGYZSTAN, Period: Jan-Dec (2011), Impl. Partner: 99999 UNDP, Location:

Dept: 55601 (Kyrgyzstan - Central)

Fund : 47416 (EEC KGZ BOMCA PHASE 7)

Main table with columns: Description, Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp. Lists various items like Service Contracts, Travel Tickets, etc.

Summary table for Fund 47416, Dept 55601, and Project 00063070 showing totals for each category.

Award Total summary row showing 0.00 for Govt Disb, 128,387.60 for UNDP Disb, 0.00 for UN Agencies, 0.00 for Encumbrance, and 128,387.60 for Total Exp.

Signature of Pradeep Sharma, Deputy Resident Representative.

28.09.2012

Signed By: _____ Date: _____

MOORE STEPHENS
MARK HENDERSON
PARTNER
MOORE STEPHENS LLP
Moore Stephens LLP 150 Aldersgate Street, London EC1A 4AB



UN
DP

UN Development Programme
Report ID: ungl143p

Combined Delivery Report By Project

Page 2 of 2
Run Time: 03-04-2012 14.04:34

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00063070

Award Id : 00050874 BOMCA 7	Period :	Jan-Dec (2011)			
Project # : BOMCA 7, KYRGYZSTAN	Impl. Partner :	None			
	Location :				
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
55601 - Kyrgyzstan - Central	0.00	128,387.60	0.00	0.00	128,387.60

2.2.2 Certification of Statement of Assets

The assets for the BOMCA project in Kyrgyzstan are currently accounted for under project number 63069 - see section 2.1.2).

2.2.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.3 Project 79452 (Kyrgyzstan – BOMCA Phase 8)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.3.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 79452, Border Management in Central Asia (BOMCA) Phase 8 in Kyrgyzstan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 79452 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 290,414.08 incurred under BOMCA project number 79452 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Combined Delivery Report By Project



UNDP UN Development Programme
Report ID: ungl143p

Page 1 of 3
Run Time: 04-04-2012 11:04:07

Selection Criteria :

Business Unit : **KGZ10**
Period : **Jan-Dec (2011)**
Selected Award Id : **ALL**
Selected Fund Code : **ALL**
Selected Dept. IDs : **ALL**
Selected Projects : **00079452**

Award Id : 00062131 BOMCA 8	Period : Jan-Dec (2011)
Project # : 00079452 BOMCA 8, Regional Coordination	Impl. Partner : 99999 UNDP
	Location : UNDP CO Programme Unit

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 55601 (Kyrgyzstan - Central)					
Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))					
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,161.25	0.00	0.00	6,161.25
71405 - Service Contracts-Individuals	0.00	59,919.78	0.00	0.00	59,919.78
71605 - Travel Tickets-International	0.00	3,923.28	0.00	0.00	3,923.28
71615 - Daily Subsistence Allow-Intl	0.00	1,104.32	0.00	0.00	1,104.32
71620 - Daily Subsistence Allow-Local	0.00	3,774.00	0.00	0.00	3,774.00
71635 - Travel - Other	0.00	98.00	0.00	0.00	98.00
74510 - Bank Charges	0.00	19.37	0.00	0.00	19.37
Total for Fund 04000	0.00	75,000.00	0.00	0.00	75,000.00

Fund : 30079 (EUROPEAN COMMISSION)

61105 - Salaries - NP Staff	0.00	28,783.69	0.00	0.00	28,783.69
61305 - Salaries - IP Staff	0.00	59,205.48	0.00	0.00	59,205.48
61310 - Post Adjustment - IP Staff	0.00	26,681.96	0.00	0.00	26,681.96
62105 - Dependency Allowance-NP Staff	0.00	348.00	0.00	0.00	348.00
62110 - Contrib Joint Staff Pension-NP	0.00	1,932.04	0.00	0.00	1,932.04
62115 - Contrib to Med,Soclns-NP Staff	0.00	635.51	0.00	0.00	635.51
62305 - Dependency Allowances-IP Staff	0.00	5,857.98	0.00	0.00	5,857.98
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,999.97	0.00	0.00	18,999.97
62315 - Contrib. to medical, social in	0.00	420.30	0.00	0.00	420.30
62320 - Mobility, Hardship, Non-remova	0.00	13,474.98	0.00	0.00	13,474.98
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,742.50	0.00	0.00	6,742.50
63530 - Contribution to Separations	0.00	2,394.72	0.00	0.00	2,394.72
63535 - Contribution to Security	0.00	3,831.53	0.00	0.00	3,831.53
63540 - Contribution to Training	0.00	2,147.18	0.00	0.00	2,147.18
65115 - Contributions to ASHI Reserve	0.00	4,789.45	0.00	0.00	4,789.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	412.13	0.00	0.00	412.13
71405 - Service Contracts-Individuals	0.00	- 14,508.65	0.00	0.00	- 14,508.65
71605 - Travel Tickets-International	0.00	2,268.36	0.00	0.00	2,268.36
71610 - Travel Tickets-Local	0.00	649.38	0.00	0.00	649.38
71615 - Daily Subsistence Allow-Intl	0.00	1,536.80	0.00	0.00	1,536.80
71620 - Daily Subsistence Allow-Local	0.00	4,787.96	0.00	0.00	4,787.96
71625 - Daily Subsist Allow-Mtg Partic	0.00	43.24	0.00	0.00	43.24
71635 - Travel - Other	0.00	364.68	0.00	0.00	364.68
72135 - Svc Co-Communications Service	0.00	17.75	0.00	0.00	17.75
72205 - Office Machinery	0.00	398.23	0.00	0.00	398.23
72215 - Transporation Equipment	0.00	170.27	0.00	0.00	170.27
72220 - Furniture	0.00	227.88	0.00	0.00	227.88
72350 - Medical Kits	0.00	26.70	0.00	0.00	26.70
72415 - Courier Charges	0.00	44.89	0.00	0.00	44.89
72420 - Land Telephone Charges	0.00	320.90	0.00	0.00	320.90
72425 - Mobile Telephone Charges	0.00	1,206.00	0.00	0.00	1,206.00
72440 - Connectivity Charges	0.00	1,155.77	0.00	0.00	1,155.77
72445 - Common Services-Communications	0.00	11.06	0.00	0.00	11.06
72505 - Stationery & other Office Supp	0.00	1,107.11	0.00	0.00	1,107.11
72815 - Inform Technology Supplies	0.00	382.42	0.00	0.00	382.42
73104 - Leased Building	0.00	14,400.00	0.00	0.00	14,400.00
73120 - Utilities	0.00	544.37	0.00	0.00	544.37
73405 - Rental & Maint-Other Office Eq	0.00	304.82	0.00	0.00	304.82
73410 - Maint, Oper of Transport Equip	0.00	2,561.35	0.00	0.00	2,561.35
74210 - Printing and Publications	0.00	101.94	0.00	0.00	101.94

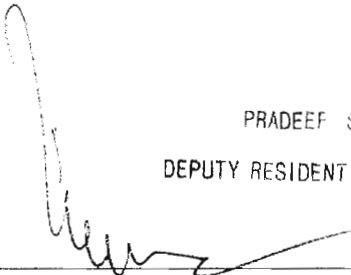


Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 2 of 3
Run Time: 04-04-2012 11:04:07

Award Id : 00062131 BOMCA 8	Period :	Jan-Dec (2011)			
Project # : 00079452 BOMCA 8, Regional Coordination	Impl. Partner :	99999 UNDP			
	Location :	UNDP CO Programme Unit			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
74220 - Translation Costs	0.00	1,055.08	0.00	0.00	1,055.08
74325 - Contrib.To CO Common Security	0.00	2,469.95	0.00	0.00	2,469.95
74510 - Bank Charges	0.00	233.69	0.00	0.00	233.69
74525 - Sundry	0.00	- 42.82	0.00	0.00	- 42.82
74599 - UNDP cost recovery chrgs-Bills	0.00	2,822.15	0.00	0.00	2,822.15
75105 - Facilities & Admin - Implement	0.00	14,092.20	0.00	0.00	14,092.20
76125 - Realized Loss	0.00	6.78	0.00	0.00	6.78
76135 - Realized Gain	0.00	- 3.60	0.00	0.00	- 3.60
Total for Fund 30079	0.00	215,414.08	0.00	0.00	215,414.08
Total for Dept : 55601	0.00	290,414.08	0.00	0.00	290,414.08
Total for Project : 00079452	0.00	290,414.08	0.00	0.00	290,414.08
Award Total :	0.00	290,414.08	0.00	0.00	290,414.08



PRADEEF SHARMA
DEPUTY RESIDENT REPRESENTATIVE

28.09.2012

Signed By :

Date :

MOORE STEPHENS



MOORE STEPHENS LLP, 150 Aldersgate Street,
London EC3A 4AB
MARK HENDERSON
PARTNER
MOORE STEPHENS LLP



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 3 of 3
Run Time: 04-04-2012 11:04:08

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00079452

Award Id : 00062131	BOMCA 8	Period :	Jan-Dec (2011)
Project # :	BOMCA 8, Regional Coordination	Impl. Partner :	None
		Location :	UNDP CO Programme Unit

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
55601 - Kyrgyzstan - Central	0.00	290,414.08	0.00	0.00	290,414.08

2.3.2 Certification of Statement of Assets

The assets for the BOMCA project in Kyrgyzstan are currently accounted for under project number 63069 - see section 2.1.2).

2.3.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.4 Project 79454 (Kyrgyzstan – BOMCA Phase 8)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.4.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 79454, Border Management in Central Asia (BOMCA) Phase 8 in Kyrgyzstan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 79454 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 251,576.58 incurred under BOMCA project number 79454 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 1 of 2
Run Time: 04-04-2012 11:04:45

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00079454

Table with 3 columns: Award Id, Project #, Period, Impl. Partner, Location. Values include BOMCA 8, KYRGYZSTAN, Jan-Dec (2011), 99999 UNDP, UNDP CO Programme Unit.

Summary table with 6 columns: Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp.

Dept: 55601 (Kyrgyzstan - Central)

Fund : 30079 (EUROPEAN COMMISSION)

Main data table with 6 columns: Description, Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp. Lists various project activities and their costs.

Summary rows for Fund 30079, Dept 55601, and Project 00079454, showing total values for each category.

Award Total row showing overall totals for the award.

Signed By: [Signature] Date: 28.09.2012
MOORE STEPHENS
MARK HENDERSON PARTNER MOORE STEPHENS LLP



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 2 of 2
Run Time: 04-04-2012 11:04:47

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00079454

Award Id : 00062131	BOMCA 8	Period :	Jan-Dec (2011)				
Project # :	BOMCA 8, KYRGYZSTAN	Impl. Partner :	None				
		Location :	UNDP CO Programme Unit				
			Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

55601 - Kyrgyzstan - Central	0.00	251,576.58	0.00	0.00	251,576.58
------------------------------	------	------------	------	------	------------

2.4.2 Certification of Statement of Assets

The assets for the BOMCA project in Kyrgyzstan are currently accounted for under project number 63069 - see section 2.1.2).

2.4.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.5 Project 63071 (Kazakhstan – BOMCA Phase 7)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.5.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 63071, Border Management in Central Asia (BOMCA) Phase 7 in Kazakhstan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 63071 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 116,302.65 incurred under BOMCA project number 63071 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0552
Selected Projects : 00063071

Award Id : 00050874 BOMCA 7	Period : Jan-Dec (2011)
Project # : 00063071 BOMCA 7, KAZAKHSTAN	Impl. Partner : 99999 UNDP
	Location :

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 55201 (Kazakhstan - Central)					
Fund : 47416 (EEC KGZ BOMCA PHASE 7)					
71405 - Service Contracts-Individuals	0.00	38,478.55	0.00	0.00	38,478.55
71605 - Travel Tickets-International	0.00	5,541.88	0.00	0.00	5,541.88
71610 - Travel Tickets-Local	0.00	4,410.56	0.00	0.00	4,410.56
71615 - Daily Subsistence Allow-Intl	0.00	2,296.92	0.00	0.00	2,296.92
71620 - Daily Subsistence Allow-Local	0.00	5,420.75	0.00	- 177.97	5,242.78
71625 - Daily Subsist Allow-Mtg Partic	0.00	10,008.71	0.00	0.00	10,008.71
71635 - Travel - Other	0.00	1,670.36	0.00	0.00	1,670.36
72125 - Svc Co-Studies & Research Serv	0.00	9,147.95	0.00	0.00	9,147.95
72205 - Office Machinery	0.00	1,594.20	0.00	0.00	1,594.20
72420 - Land Telephone Charges	0.00	607.07	0.00	0.00	607.07
72425 - Mobile Telephone Charges	0.00	310.56	0.00	0.00	310.56
72435 - E-mail-Subscription	0.00	64.35	0.00	0.00	64.35
72440 - Connectivity Charges	0.00	141.19	0.00	0.00	141.19
72505 - Stationery & other Office Supp	0.00	1,328.22	0.00	0.00	1,328.22
72705 - Hospitality-Special Events	0.00	5,270.61	0.00	0.00	5,270.61
72805 - Acquis of Computer Hardware	0.00	937.65	0.00	0.00	937.65
72810 - Acquis of Computer Software	0.00	787.30	0.00	0.00	787.30
73105 - Rent	0.00	5,501.29	0.00	0.00	5,501.29
73120 - Utilities	0.00	27.46	0.00	0.00	27.46
73405 - Rental & Maint-Other Office Eq	0.00	1,385.80	0.00	0.00	1,385.80
73410 - Maint, Oper of Transport Equip	0.00	2,517.77	0.00	0.00	2,517.77
73505 - Reimb to UNDP for Supp Srvs	0.00	4,813.38	0.00	0.00	4,813.38
74215 - Promotional Materials and Dist	0.00	2,898.32	0.00	0.00	2,898.32
74220 - Translation Costs	0.00	414.08	0.00	0.00	414.08
74510 - Bank Charges	0.00	917.24	0.00	0.00	917.24
74525 - Sundry	0.00	2,307.80	0.00	0.00	2,307.80
75105 - Facilities & Admin - Implement	0.00	7,616.01	0.00	0.00	7,616.01
76125 - Realized Loss	0.00	74.46	0.00	0.00	74.46
76135 - Realized Gain	0.00	- 9.82	0.00	0.00	- 9.82
Total for Fund 47416	0.00	116,480.62	0.00	- 177.97	116,302.65
Total for Dept : 55201	0.00	116,480.62	0.00	- 177.97	116,302.65
Total for Project : 00063071	0.00	116,480.62	0.00	0.00	116,302.65
Award Total :	0.00	116,480.62	0.00	0.00	116,302.65

Signed By :

Date :

[Signature]
UNDP Resident Representative

6/22/12

MOORE STEPHENS
Moore Stephens LLP
London EC1A 3AT
MARK HENDERSON
MOORE STEPHENS LLP



Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0552
Selected Projects : 00063071

Award Id : 00050874 BOMCA 7	Period :	Jan-Dec (2011)
Project # : BOMCA 7, KAZAKHSTAN	Impl. Partner :	None
	Location :	

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
55201 - Kazakhstan - Central	0.00	116,480.62	0.00	- 177.97	116,302.65

2.5.2 Certification of Statement of Assets

The assets for the BOMCA project in Kazakhstan have been transferred to Phase 8 of the project (project number 79455 – see section 2.6.2).

2.5.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.6 Project 79455 (Kazakhstan – BOMCA Phase 8)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.6.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 79455, Border Management in Central Asia (BOMCA) Phase 8 in Kazakhstan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 79455 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 238,648.61 incurred under BOMCA project number 79455 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Combined Delivery Report By Project



UN Development Programme
Report ID: ungl143p

Page 1 of 2
Run Time: 20-06-2012 12:06:56

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0552
Selected Projects : 00079455

Award Id : 00062131 BOMCA 8	Period : Jan-Dec (2011)
Project # : 00079455 BOMCA 8, KAZAKHSTAN	Impl. Partner : 99999 UNDP
	Location : Kazakhstan

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
--	-----------	-----------	-------------	-------------	-----------

Dept: 55201 (Kazakhstan - Central)

Fund : 30079 (EUROPEAN COMMISSION)

71405 - Service Contracts-Individuals	0.00	38,251.36	0.00	0.00	38,251.36
71605 - Travel Tickets-International	0.00	4,901.02	0.00	0.00	4,901.02
71610 - Travel Tickets-Local	0.00	2,863.47	0.00	0.00	2,863.47
71615 - Daily Subsistence Allow-Intl	0.00	2,472.51	0.00	0.00	2,472.51
71620 - Daily Subsistence Allow-Local	0.00	6,678.78	0.00	0.00	6,678.78
71625 - Daily Subsist Allow-Mtg Partic	0.00	12,468.33	0.00	0.00	12,468.33
71635 - Travel - Other	0.00	1,509.77	0.00	0.00	1,509.77
72105 - Svc Co-Construction & Engineer	0.00	100,349.06	0.00	0.00	100,349.06
72399 - Other Materials and Goods	0.00	5,301.72	0.00	0.00	5,301.72
72420 - Land Telephone Charges	0.00	655.30	0.00	0.00	655.30
72705 - Hospitality-Special Events	0.00	7,467.03	0.00	0.00	7,467.03
72810 - Acquis of Computer Software	0.00	69.73	0.00	0.00	69.73
73105 - Rent	0.00	5,557.81	0.00	0.00	5,557.81
73410 - Maint, Oper of Transport Equip	0.00	1,687.70	0.00	0.00	1,687.70
73505 - Reimb to UNDP for Supp Srvs	0.00	3,850.42	0.00	0.00	3,850.42
74205 - Audio Visual Productions	0.00	1,017.26	0.00	0.00	1,017.26
74210 - Printing and Publications	0.00	5,474.29	0.00	0.00	5,474.29
74215 - Promotional Materials and Dist	0.00	2,415.34	0.00	0.00	2,415.34
74220 - Translation Costs	0.00	4,321.80	0.00	0.00	4,321.80
74225 - Other Media Costs	0.00	436.81	0.00	0.00	436.81
74510 - Bank Charges	0.00	219.85	0.00	0.00	219.85
74525 - Sundry	0.00	14,934.87	0.00	0.00	14,934.87
75105 - Facilities & Admin - Implement	0.00	15,603.30	0.00	0.00	15,603.30
76125 - Realized Loss	0.00	172.76	0.00	0.00	172.76
76135 - Realized Gain	0.00	- 31.68	0.00	0.00	- 31.68

Total for Fund 30079 0.00 238,648.61 0.00 0.00 238,648.61

Total for Dept : 55201 0.00 238,648.61 0.00 0.00 238,648.61

Total for Project : 00079455 0.00 238,648.61 0.00 0.00 238,648.61

Award Total :	0.00	238,648.61	0.00	0.00	238,648.61
---------------	------	------------	------	------	------------

Signed By :

Date :

UNDP Resident Representative

MOORE STEPHENS

MARK HENDERSON
PARTNER
MOORE STEPHENS LLP
Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

6/22/12



Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0552
Selected Projects : 00079455

Award Id : 00062131 BOMCA 8	Period :	Jan-Dec (2011)				
Project # :	BOMCA 8, KAZAKHSTAN	Impl. Partner :	None			
		Location :	Kazakhstan			
		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
55201 - Kazakhstan - Central		0.00	238,648.61	0.00	0.00	238,648.61

2.6.2 Certification of Statement of Assets

We have audited the accompanying schedule of assets ("the schedule") of UNDP project number 79455, Border Management in Central Asia (BOMCA) Phase 8 in Kazakhstan as at 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the schedule for UNDP project number 79455 and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Unqualified Opinion

In our opinion, the attached schedules of assets presents fairly, in all material respects, the balance of inventory of UNDP project number 79455 amounting to USD 42,007.03 of assets valued at USD 1,000 or above and USD 10,078.38 of assets valued below USD 1,000 as at 31 December 2011 in accordance with UNDP accounting policies.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Statement of Assets and Equipment



as at 31/December/2011

UNDP Country Office: Kazakhstan	
Project title: BOMCA 8 "Border Management Programme in Central Asia"	
Award ID:	62131
Project ID:	#00079455
Period covered: 1/July/2011 to 31/December/2011	

For asset value of a minimum of
10000\$ 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.	REMARKS
1	October 2008	Toyota Land Cruiser Prado 4.0. Color: Silver	59332	47415	used	Amir Yelchibekov, Country Manager	Astana	Toyota	38 283.63	Chassis: JTEBU29J50K0061 23 Engine: 1GR5702847	
2	June 2010	PC Dell(OptiPlex760MT)Intel C2D E7500 2.93 GHz/4x1024Mb/320Gb/16xDVD+/-RW/K/m/Russian Windows 7 Professional (32Bit) to WXP SP3(Downgrade)+UPS+keyboard+mouse	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Dell	1 232.30	HEYWL4J	
3	June 2010	PC Dell(OptiPlex760MT)Intel C2D E7500 2.93 GHz/4x1024Mb/320Gb/16xDVD+/-RW/K/m/Russian Windows 7 Professional (32Bit) to WXP SP3(Downgrade)+UPS+keyboard+mouse	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Dell	1 232.30	FFYWL4J	
4	June 2010	Notebook Asus K50IN15.6 Glare LED 14300 2.1 GHz 3GB, 250GB, DVD-RW, Cardreader, WebCam, GF G102M 512MB, LAN, 802.11bg, Linux, RUS, 370x256x35.5mm, 2.8 kg.	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Asus	1 258.81	A5N0A534002121D	
TOTAL:									\$42 007.03		

Name: Atyngul Turalyeva
Title: BOMCA Fin Admin Assistant
Signature: *[Signature]*
Date:

Name: Amir Yelchibekov
Title: BOMCA Country Manager
Signature: *[Signature]*
Date:

Name: Bakyt Zhexembay
Title: Program Associate, GLD
Signature: *[Signature]*
Date:

Name: Anur Baimyrza
Title: Head of GLD Unit
Signature: *[Signature]*
Date:

[Signature]
20.6.12
Katerina Paniklova
District Resident Representative
04 OCT 2012

MOORE STEPHENS
11000 Aldersgate Street,
Natick, MA 01909
MARK HENDERSON
PARTNER
MOORE STEPHENS LLP

Statement of Assets and Equipment
as at 31 December 2011



UNDP Country Office: Kazakhstan	
Project title: BOMCA 8 "Border Management Programme in Central Asia"	
Award ID:	62131
Project ID: #00079455	
Period covered: 1/July/2011 to 31/December/2011	

For custodian items value below \$1000 per


TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
5	2010	Computer/Writing Desk/140x180 Drawer Pedestal	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Felix	539.63	no	
6	2010	Computer/Writing Desk/140x180 Drawer Pedestal	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Felix	539.63	no	
7	2010	Telephone Panasonic KX-TG1312CA2, AOH, Caller ID 50, 50 phonebook	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Panasonic	69.78	9KBQP014541	
8	2010	Telephone Panasonic KX-TG6411CAT, AOH, Caller ID 50, 50 phonebook	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Panasonic	67.73	9KCCQB004900	
9	2010	HP LaserJet P1102, A4, 1200x600, 18ppm(black), 2 mb, USB2.	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	HP	166.98	VNC4G07073	
10	2010	Monitor 18.5 TFT LGW1943SE-PF(1680x1050,300/2.5)	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	LG	171.03	909NPVW7C671	
11	2010	LCD Monitor BenQ OSW5	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	BENQ	150.00	ETK4703969SLO	
12	2008	Bookcase	59332	47415	used	Amir Yelchibekov, Country Manager	Astana	Felix	250.00	no	
13	2008	Filing cabinet	59332	47415	used	Amir Yelchibekov, Country Manager	Astana	Felix	150.00	no	
14	2007	Filing cabinet	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	100.00	no	
15	2007	Armchair (grey), 3-02 HH-1085	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	55.00	no	
16	2009	19"HP LE 1901w	59332	47415	used	Amir Yelchibekov, Country Manager	Astana	Samsung	196.63	CNC114NVQM	
17	2008	Table (small)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	25.00	no	
18	2009	Padded chair (grey)	59332	47415	used	Amir Yelchibekov, Country Manager	Astana	-	30.00	no	
19	2007	Safe Box BS-K 610	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	Topaz	500.00	no	
20	2007	Armchair (black leather) KD-SP-A	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	138.44	no	
21	2007	Armchair (black leather) KD-SP-A	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	138.44	no	

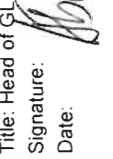
22	2010	HP LaserJet P1005, A4, 347x194x224 mm	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	HP	117.00	VNC6N24192
23	2007	White board 90x120	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	110.00	no
24	2011	PC HP/8200 Elite/CMT/Core i5/2400/3.1 GHz/2GB/500GB/DVD+/R/HDD/FreeDOS	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	HP	937.65	CZC1213ZXC
25	2011	Printer HP Laser Jet PRO CP1025, A4, 16/4 ppm, 600x600 dpi, 8Mb, 266Mhz, USB 2.0, Tray 150 pages, 15000 pages/month	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	HP	225.68	CNCHC12996
26	2008	HP 6510s (Core 2 Duo T1700 2400 Mhz/14.1"/1280x800/2048Mb/160.0Gb/DVD-RW/WIFI/Bluetooth/Win Vista Business)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	HP	800.00	CNU72307V V
27	2007	Wardrobe	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	175.00	no
28	2007	Screen for projector, with tripod 17.5X175	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	260.00	no
29	2007	Flip chart 60x90	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	120.00	no
30	2007	Flip chart 60x90	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	120.00	no
31	2007	Flip chart 60x90	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	120.00	no
32	2007	Desk	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	300.00	no
33	2007	Drawer Pedestal	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	100.00	no
34	2010	Printer HP SP 1515n (Colour), 600x600 dpi, 12 page/min (w/b A4), 8 page/min (col. A4)	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	HP	370.00	BOISB-08-603-00
35	2007	Cupboard	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	50.00	no
36	2007	Bookcase	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	230.00	no
37	2007	Bookcase	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	230.00	no
38	2007	Table for negotiations (round)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	200.00	no
39	2007	Padded chair (black, leather-metal)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	54.00	no
40	2007	Padded chair (black, leather-metal)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	54.00	no
41	2007	Padded chair (black, leather-metal)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	54.00	no
42	2007	Padded chair (black, leather-metal)	48504	47410	used	Amir Yelchibekov, Country Manager	Astana	-	54.00	no
43	2009	Desk	59332	47415	used	Amir Yelchibekov, Country Manager	Astana	-	250.00	no
44	2010	Hot&Cold Water Dispenser "Bona" YLR-2-5-X(28L)	63071	47416	used	Amir Yelchibekov, Country Manager	Astana	Bona	239.45	HL00569416


45	2008	Digital Photo Camera "Olympus SP-550UZ"	48504	47410	used	Amir Yeichibekov, Country Manager	Astana	Olympus	800.00	KOI259273
46	2011	Fax Panasonic KX-FL423RU-B, A4, LCD, Caller ID, ADF 15 pages	63071	47416	used	Amir Yeichibekov, Country Manager	Astana	Panasonic	271.23	1AAWE020749
47	2007	Canon LaserBase MF 3228, A4 (210 x 297 mm), printer, scanner, copier, 449x487x369 mm	48504	47410	used	Amir Yeichibekov, Country Manager	Astana	Canon	281.25	MJW24441
48	2008	Fax Panasonic KX-FC 256	48504	47410	used	Amir Yeichibekov, Country Manager	Astana	Panasonic	264.84	8AABB027706
TOTAL:									\$10 078.38	


Name: Aityngul Turaliyeva
 Title: BOMCA Fin-Admin Assistant
 Signature: 
 Date:

Name: Amir Yeichibekov
 Title: BOMCA Country Manager
 Signature: 
 Date:

Name: Bakyt Zhexembay
 Title: Program Associate, GLD
 Signature: 
 Date: Program Associate, GLD

Name: Ainur Baimyrza
 Title: Head of GLD Unit
 Signature: 
 Date:

 **MOORE STEPHENS**
 MARK HENDERSON
 PARTNER
 MOORE STEPHENS LLP
 Moore Stephens LLP, 150 Aldersgate Street,
 London EC1A 4AB

20.6.12

 Ekaterina Panikova
 Deputy Resident Representative

04 OCT 2012

2.6.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.7 Project 59333 (Tajikistan – BOMCA Phase 6)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.7.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 59333, Border Management in Central Asia (BOMCA) Phase 6 in Tajikistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 59333 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 19,887.14 incurred under BOMCA project number 59333 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

Selection Criteria :


Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00057635,00059333,00063072,00079456

Award Id : 00048932 BOMCA 6	Period : Jan-Dec (2011)
Project # : 00059333 BOMCA 6, TAJIKSTAN	Impl. Partner : 99999 UNDP
	Location : MAIN BLDG, PROGRAMME OFFICE

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 57601 (Tajikstan - Central)					
Fund : 47415 (EEC BOMCA PHASE 6)					
72105 - Svc Co-Construction & Engineer	0.00	259,344.04	0.00	- 259,344.04	0.00
72205 - Office Machinery	0.00	23,458.00	0.00	- 23,458.00	0.00
75105 - Facilities & Admin - Implement	0.00	19,796.14	0.00	0.00	19,796.14
76125 - Realized Loss	0.00	91.00	0.00	0.00	91.00
Total for Fund 47415	0.00	302,689.18	0.00	- 282,802.04	19,887.14
Total for Dept : 57601	0.00	302,689.18	0.00	- 282,802.04	19,887.14
Total for Project : 00059333	0.00	302,689.18	0.00	0.00	19,887.14

Award Total :	0.00	302,689.18	0.00	0.00	19,887.14
----------------------	-------------	-------------------	-------------	-------------	------------------

Signed By :

 Sukhrob Khoshmukhamedov
Assistant Resident Representative /
Programme

Date :

25.10.12

MOORE STEPHENS



Shohruh / S. Rahbarov /

Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB
25.10.12

*MARK HENDERSON, PARTNER
MOORE STEPHENS LLP*

2.7.2 Certification of Statement of Assets

The assets for the BOMCA project in Tajikistan have been transferred to Phase 8 of the project (project number 79456 – see section 2.9.2).

2.7.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.8 Project 63072 (Tajikistan – BOMCA Phase 7)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.8.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 63072, Border Management in Central Asia (BOMCA) Phase 7 in Tajikistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 63072 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 461,046.31 incurred under BOMCA project number 63072 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

Award Id : 00050874 BOMCA 7	Period : Jan-Dec (2011)
Project # : 00063072 BOMCA 7, TAJIKISTAN	Impl. Partner : 99999 UNDP
	Location : MAIN BLDG, PROGRAMME OFFICE
Govt Disb	UNDP Disb
UN Agencies	Encumbrance
Total Exp	

Project # : 00063072 BOMCA 7, TAJIKISTAN	Impl. Partner : 99999 UNDP
	Location : MAIN BLDG, PROGRAMME OFFICE

Dept: 57601 (Tajikstan - Central)

Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

71605 - Travel Tickets-International	0.00	2,862.95	0.00	0.00	2,862.95
71610 - Travel Tickets-Local	0.00	576.91	0.00	0.00	576.91
71620 - Daily Subsistence Allow-Local	0.00	8,229.92	0.00	0.00	8,229.92
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,400.47	0.00	0.00	1,400.47
72105 - Svc Co-Construction & Engineer	0.00	13,272.72	0.00	0.00	13,272.72
72445 - Common Services-Communications	0.00	695.00	0.00	0.00	695.00
72505 - Stationery & other Office Supp	0.00	66.90	0.00	0.00	66.90
73410 - Maint, Oper of Transport Equip	0.00	640.09	0.00	0.00	640.09
74210 - Printing and Publications	0.00	373.75	0.00	0.00	373.75
74220 - Translation Costs	0.00	156.64	0.00	0.00	156.64
76125 - Realized Loss	0.00	83.65	0.00	0.00	83.65

Total for Fund 04000 0.00 28,359.00 0.00 0.00 28,359.00

Fund : 47416 (EEC KGZ BOMCA PHASE 7)

71405 - Service Contracts-Individuals	0.00	51,788.39	0.00	0.00	51,788.39
71615 - Daily Subsistence Allow-Intl	0.00	4,467.64	0.00	0.00	4,467.64
71620 - Daily Subsistence Allow-Local	0.00	7,429.38	0.00	0.00	7,429.38
71625 - Daily Subsist Allow-Mtg Partic	0.00	5,651.03	0.00	0.00	5,651.03
71635 - Travel - Other	0.00	1,560.31	0.00	0.00	1,560.31
72105 - Svc Co-Construction & Engineer	0.00	260,291.15	0.00	0.00	260,291.15
72125 - Svc Co-Studies & Research Serv	0.00	14,217.16	0.00	0.00	14,217.16
72130 - Svc Co-Transportation Services	0.00	338.89	0.00	0.00	338.89
72145 - Svc Co-Training and Educ Serv	0.00	16,102.72	0.00	0.00	16,102.72
72205 - Office Machinery	0.00	32.88	0.00	0.00	32.88
72399 - Other Materials and Goods	0.00	5,008.39	0.00	0.00	5,008.39
72405 - Acquisition of Communic Equip	0.00	757.47	0.00	0.00	757.47
72410 - Acquisition of Audio Visual Eq	0.00	2,000.00	0.00	0.00	2,000.00
72420 - Land Telephone Charges	0.00	253.85	0.00	0.00	253.85
72425 - Mobile Telephone Charges	0.00	84.81	0.00	0.00	84.81
72430 - Postage and Pouch	0.00	6.95	0.00	0.00	6.95
72440 - Connectivity Charges	0.00	7,050.87	0.00	0.00	7,050.87
72505 - Stationery & other Office Supp	0.00	1,487.74	0.00	0.00	1,487.74
72510 - Publications	0.00	403.33	0.00	0.00	403.33
73105 - Rent	0.00	13,492.56	0.00	0.00	13,492.56
73120 - Utilities	0.00	850.13	0.00	0.00	850.13
73410 - Maint, Oper of Transport Equip	0.00	3,818.73	0.00	0.00	3,818.73
74210 - Printing and Publications	0.00	3,264.55	0.00	0.00	3,264.55
74220 - Translation Costs	0.00	3,576.64	0.00	0.00	3,576.64
74225 - Other Media Costs	0.00	3.32	0.00	0.00	3.32
74510 - Bank Charges	0.00	280.16	0.00	0.00	280.16
74525 - Sundry	0.00	39.22	0.00	0.00	39.22
74605 - Prepaid Project Expenses	0.00	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	28,331.68	0.00	0.00	28,331.68
75705 - Learning costs	0.00	480.00	0.00	0.00	480.00
76105 - Foreign Exch Transaction Loss	0.00	8.40	0.00	0.00	8.40
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-391.04	0.00	0.00	-391.04

Total for Fund 47416 0.00 432,687.31 0.00 0.00 432,687.31

Total for Dept : 57601 0.00 461,046.31 0.00 0.00 461,046.31



Combined Delivery Report By Project


UN Development Programme
Report ID: ungl143p

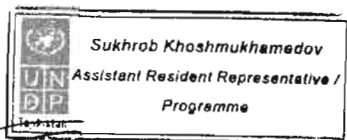
Page 3 of 5
Run Time: 19-03-2012 07:03:02

Award Id : 00050874 BOMCA 7	Period :	Jan-Dec (2011)			
Project # : 00063072 BOMCA 7, TAJIKISTAN	Impl. Partner :	99999 UNDP			
	Location :	MAIN BLDG, PROGRAMME OFFICE			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Total for Project : 00063072	0.00	461,046.31	0.00	0.00	461,046.31
------------------------------	------	------------	------	------	------------

Award Total :	0.00	461,046.31	0.00	0.00	461,046.31
---------------	------	------------	------	------	------------


MOORE STEPHENS
 MARK HENDERSON
 PARTNER
 MOORE STEPHENS LLP
 Moore Stephens LLP, 150 Aldersgate Street,
 London EC1A 4AB

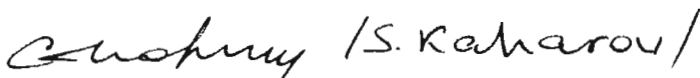


Signed By :

Date :

25.10.12




 Gushnyy I.S. Raharov /
 BOMCA CM

25.10.12

2.8.2 Certification of Statement of Assets

The assets for the BOMCA project in Tajikistan have been transferred to Phase 8 of the project (project number 79456 – see section 2.9.2).

2.8.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.9 Project 79456 (Tajikistan – BOMCA Phase 8)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.9.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 79456, Border Management in Central Asia (BOMCA) Phase 8 in Tajikistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 79456 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 276,514.99 incurred under BOMCA project number 79456 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 4 of 5
Run Time: 19-03-2012 07:03:02

Award Id : 00062131 BOMCA 8	Period : Jan-Dec (2011)
Project # : 00079456 BOMCA 8, TAJIKISTAN	Impl. Partner : 99999 UNDP
	Location : Tajikistan
	Govt Disb UNDP Disb UN Agencies Encumbrance Total Exp

Project # : 00079456 BOMCA 8, TAJIKISTAN	Impl. Partner : 99999 UNDP
	Location : Tajikistan

Dept: 57601 (Tajikstan - Central)

Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

72105 - Svc Co-Construction & Engineer	0.00	78,203.04	0.00	0.00	78,203.04
73410 - Maint, Oper of Transport Equip	0.00	81.36	0.00	0.00	81.36
76125 - Realized Loss	0.00	0.34	0.00	0.00	0.34
76135 - Realized Gain	0.00	-0.40	0.00	0.00	-0.40

Total for Fund 04000 0.00 78,284.34 0.00 0.00 78,284.34

Fund : 30079 (EUROPEAN COMMISSION)

71205 - Intl Consultants-Sht Term-Tech	0.00	9,244.13	0.00	0.00	9,244.13
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	61,530.10	0.00	0.00	61,530.10
71605 - Travel Tickets-Intemational	0.00	2,662.65	0.00	0.00	2,662.65
71610 - Travel Tickets-Local	0.00	8,819.98	0.00	0.00	8,819.98
71615 - Daily Subsistence Allow-Intl	0.00	1,321.44	0.00	0.00	1,321.44
71620 - Daily Subsistence Allow-Local	0.00	6,992.92	0.00	0.00	6,992.92
71625 - Daily Subsist Allow-Mtg Partic	0.00	14,769.69	0.00	0.00	14,769.69
71635 - Travel - Other	0.00	909.90	0.00	0.00	909.90
72105 - Svc Co-Construction & Engineer	0.00	32,984.71	0.00	0.00	32,984.71
72145 - Svc Co-Training and Educ Serv	0.00	740.96	0.00	0.00	740.96
72220 - Furniture	0.00	4,911.91	0.00	0.00	4,911.91
72399 - Other Materials and Goods	0.00	5,351.72	0.00	0.00	5,351.72
72420 - Land Telephone Charges	0.00	188.35	0.00	0.00	188.35
72425 - Mobile Telephone Charges	0.00	331.78	0.00	0.00	331.78
72430 - Postage and Pouch	0.00	31.50	0.00	0.00	31.50
72505 - Stationery & other Office Supp	0.00	9,615.38	0.00	0.00	9,615.38
73104 - Leased Building	0.00	6,679.60	0.00	0.00	6,679.60
73105 - Rent	0.00	6,839.58	0.00	0.00	6,839.58
73120 - Utilities	0.00	741.44	0.00	0.00	741.44
73410 - Maint, Oper of Transport Equip	0.00	4,667.05	0.00	0.00	4,667.05
73505 - Reimb to UNDP for Supp Srvs	0.00	341.00	0.00	0.00	341.00
74205 - Audio Visual Productions	0.00	1,017.26	0.00	0.00	1,017.26
74210 - Printing and Publications	0.00	3,345.70	0.00	0.00	3,345.70
74215 - Promotional Materials and Dist	0.00	544.74	0.00	0.00	544.74
74220 - Translation Costs	0.00	323.91	0.00	0.00	323.91
74505 - Insurance	0.00	30.82	0.00	0.00	30.82
74510 - Bank Charges	0.00	35.73	0.00	0.00	35.73
75105 - Facilities & Admin - Implement	0.00	12,969.16	0.00	0.00	12,969.16
75705 - Learning costs	0.00	300.00	0.00	0.00	300.00
76125 - Realized Loss	0.00	6.98	0.00	0.00	6.98
76135 - Realized Gain	0.00	-19.44	0.00	0.00	-19.44

Total for Fund 30079 0.00 198,230.65 0.00 0.00 198,230.65

Total for Dept : 57601 0.00 276,514.99 0.00 0.00 276,514.99

Total for Project : 00079456 0.00 276,514.99 0.00 0.00 276,514.99

Award Total :	0.00	276,514.99	0.00	0.00	276,514.99
---------------	------	------------	------	------	------------

Signed By :

[Handwritten signature]

Sukhrob Khoshmukhamedov
Assistant Resident Representative / Programme
Tajikistan

Date : 25.10.11

[Handwritten signature]
BOMCA CM

MOORE STEPHENS
25.10.11
Moore Stephens LLP, 150 Aldersgate Street, London EC1A 4AB
MOORE STEPHENS LLP



2.9.2 Certification of Statement of Assets

We have audited the accompanying schedule of assets ("the schedule") of UNDP project number 79456, Border Management in Central Asia (BOMCA) Phase 8 in Tajikistan as at 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the schedule for UNDP project number 79456 and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Unqualified Opinion

In our opinion, the attached schedule of assets presents fairly, in all material respects, the balance of inventory of UNDP project number 79456 amounting to USD 92,392.98 as at 31 December 2011 in accordance with UNDP accounting policies.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

BOMCA PROJECT ASSETS PHYSICAL VERIFICATION AS OF 31 DECEMBER, 2011

BUSINESS UNIT	OPERATING UNIT	PROFILE ID (EL)	TAG NUMBER	SERIAL ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Currency (Should Always be USD)	FUND CODE	Implementing Agent	Donor	PROJECT ID	DEPT ID	Activity
TJK10	TJK	Electrical	0000000000588	CNFJG8092	Laser printer HP LJ2420	VEFA/BOMCA	Nazira Bronshoeva	05.04.2005	1	1438.44	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000590	CNCR408614	Laser printer, color HP LJ3550	VEFA/BOMCA	BOMCA office,Room	05.04.2005	1	1579.80	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000591	CNBF057647	Photocopy machine Canon R2270	VEFA/BOMCA	BOMCA office,Room	05.04.2005	1	4269.38	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	VEHICLE	0000000000600	LJ95-0009671	Toyota Landcruiser Prado, 2000	VEFA/BOMCA	office of BOMCA	17.05.2005	1	10000.00	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000604	5435024E1184	Radio HF Codan, mobile	VEFA/BOMCA	office of BOMCA	11.04.2005	1	3104.08	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000605	5435024E1181	Radio HF Codan, mobile	VEFA/BOMCA	office of BOMCA	11.04.2005	1	3104.08	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000606	5435024E1182	Radio HF Codan, mobile	VEFA/BOMCA	office of BOMCA	11.04.2005	1	3104.08	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000607	5435024E1183	Radio HF Codan, mobile	VEFA/BOMCA	office of BOMCA	11.04.2005	1	3104.08	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	0000000000608	5403138W0495	Radio HF Codan, mobile	VEFA/BOMCA	office of BOMCA	11.04.2005	1	3914.65	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	VEHICLE	00000000004525	JTMHL09JX04023880	Toyota Landcruiser 200, 2010	VEFA/BOMCA	office of BOMCA	28.05.2010	1	55456.39	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	00000000004026	5F541P1	Laptop CPU Intel Core i7 720QM	VEFA/BOMCA	Suhrob Kahanov	24.03.2011	1	1855.00	USD	30079	1981	00280	00079456	57601	Activity06
TJK10	TJK	Electrical	00000000004027	2G541P1	Laptop CPU Intel Core i3 370M	VEFA/BOMCA	office of BOMCA	24.03.2011	1	1463.00	USD	30079	1981	00280	00079456	57601	Activity06
									12.00	92,392.98							

Certified by: Sukhrob Khoshmukhamedov / ARR Programme

02.11.12.



MOORE STEPHENS

MARK HENDERSON Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

PARTNER
MOORE STEPHENS LLP

2.9.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.10 Project 59334 (Turkmenistan – BOMCA Phase 6)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.10.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 59334, Border Management in Central Asia (BOMCA) Phase 6 in Turkmenistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 59334 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 15,773.28 incurred under BOMCA project number 59334 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.



MOORE STEPHENS

Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00059334

Award Id :	00048932 BOMCA 6	Period :	Jan-Dec (2011)			
Project # :	BOMCA 6, TURKMENISTAN	Impl. Partner :	None			
		Location :	Turkmenistan			
		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
58001 - Turkmenistan - Central		0.00	241,105.79	0.00	- 225,332.51	15,773.28

2.10.2 Certification of Statement of Assets

The assets for the BOMCA project in Turkmenistan are currently accounted for under project number 63073 - see section 2.11.2).

2.10.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.11 Project 63073 (Turkmenistan – BOMCA Phase 7)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.11.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 63073, Border Management in Central Asia (BOMCA) Phase 7 in Turkmenistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 63073 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 214,037.03 incurred under BOMCA project number 63073 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00063073

Award Id : 00050874 BOMCA 7	Period : Jan-Dec (2011)
Project # : 00063073 BOMCA7, TURKMENISTAN	Impl. Partner : 99999 UNDP
	Location :

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 58001 (Turkmenistan - Central)					
Fund : 47416 (EEC KGZ BOMCA PHASE 7)					
71305 - Local Consult.-Sht Term-Tech	0.00	3,741.06	0.00	0.00	3,741.06
71405 - Service Contracts-Individuals	0.00	9,164.65	0.00	-8,757.82	406.83
71605 - Travel Tickets-International	0.00	6,583.76	0.00	0.00	6,583.76
71610 - Travel Tickets-Local	0.00	-102.00	0.00	0.00	-102.00
71615 - Daily Subsistence Allow-Intl	0.00	2,880.40	0.00	0.00	2,880.40
71620 - Daily Subsistence Allow-Local	0.00	242.68	0.00	0.00	242.68
71625 - Daily Subsist Allow-Mtg Partic	0.00	216.20	0.00	0.00	216.20
71635 - Travel - Other	0.00	723.95	0.00	0.00	723.95
72115 - Svc Co-Natural Resources & Env	0.00	0.00	0.00	0.00	0.00
72125 - Svc Co-Studies & Research Serv	0.00	15,862.95	0.00	0.00	15,862.95
72205 - Office Machinery	0.00	0.00	0.00	-2,145.00	-2,145.00
72215 - Transporation Equipment	0.00	133,474.00	0.00	0.00	133,474.00
72220 - Furniture	0.00	0.00	0.00	-2,350.88	-2,350.88
72315 - Food & Textile Products	0.00	18,980.00	0.00	0.00	18,980.00
72325 - Chemical,Glass,NonMetallic Prd	0.00	10,200.00	0.00	0.00	10,200.00
72410 - Acquisition of Audio Visual Eq	0.00	2,070.00	0.00	-1,839.00	231.00
72420 - Land Telephone Charges	0.00	182.23	0.00	0.00	182.23
72425 - Mobile Telephone Charges	0.00	554.47	0.00	0.00	554.47
72435 - E-mail-Subscription	0.00	1,299.00	0.00	0.00	1,299.00
72445 - Common Services-Communications	0.00	2,782.22	0.00	0.00	2,782.22
73105 - Rent	0.00	655.65	0.00	0.00	655.65
73505 - Reimb to UNDP for Supp Svcs	0.00	2,010.94	0.00	0.00	2,010.94
74210 - Printing and Publications	0.00	2,812.03	0.00	0.00	2,812.03
74220 - Translation Costs	0.00	140.33	0.00	-720.00	-579.67
74225 - Other Media Costs	0.00	6.18	0.00	0.00	6.18
74510 - Bank Charges	0.00	132.09	0.00	0.00	132.09
74525 - Sundry	0.00	200.04	0.00	0.00	200.04
75105 - Facilities & Admin - Implement	0.00	15,036.90	0.00	0.00	15,036.90
Total for Fund 47416	0.00	229,849.73	0.00	-15,812.70	214,037.03
Total for Dept : 58001	0.00	229,849.73	0.00	-15,812.70	214,037.03
Total for Project : 00063073	0.00	229,849.73	0.00	0.00	214,037.03
Award Total :	0.00	229,849.73	0.00	0.00	214,037.03

MOORE STEPHENS
MARK HENDERSON
MOORE STEPHENS LLP

Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

(CAO, Lin)
DRR
28 03 2012

17 Oct 2012

Signed By :

Marina Sahakyan

Date :

Marina Sahakyan, M&A DRR

Combined Delivery Report By Project



UN Development Programme
Report ID: ungl143p

Page 2 of 2
Run Time: 27-03-2012 09:03:26

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00063073

Award Id : 00050874 BOMCA 7	Period :	Jan-Dec (2011)					
Project # :	BOMCA7, TURKMENISTAN	Impl. Partner :	None				
		Location :					
			Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
58001 - Turkmenistan - Central			0.00	229,849.73	0.00	- 15,812.70	214,037.03

2.11.2 Certification of Statement of Assets

We have audited the accompanying schedule of assets ("the schedule") of UNDP project number 63073, Border Management in Central Asia (BOMCA) Phase 7 in Turkmenistan as at 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the schedule for UNDP project number 63073 and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Unqualified Opinion

In our opinion, the attached schedule of assets presents fairly, in all material respects, the balance of inventory of UNDP project number 63073 amounting to USD 37,935.98 as at 31 December 2011 in accordance with UNDP accounting policies.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

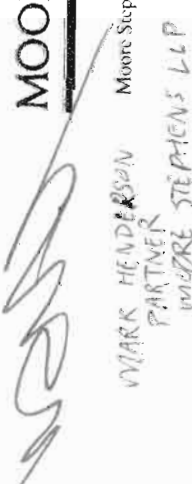
29 November 2012

Assets for BOMCA Office, Turkmenistan
as on 31 December 2011

BUSINESS UNIT	SPEKTRUM PROFILE ID (electrical, mechanical, etc)	TAG	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Currency (Should Always be USD)	FUND CODE	Implementing Agent	Donor	PROJECT ID	DEPTID (expenditure)	Activity	INVOICE NUMBER	PO NUMBER	VOUCHER NUMBER									
TKM10	KGZ	TUK1121300	HP LaserJet M5035	213	AnnaJemal	22.09.2010	1	4420	USD	47416	1981	280	63073-BOMCA7	58001	3	SSIN-10-0051	6269	27104									
TKM10	KGZ	TUK1121300	Fujitsu laptop series Notebo	213	AnnaJemal	21.07.2010	1	1615.98	USD	47416	1981	280	63073-BOMCA7	58001	3	1	6261	26567									
TKM10	KGZ	TUK1121300	Toyota Prado LX-17 DSL 3.0 LTR 2670 Model Engine JTEBD9F15A002	Office vehicle - Toyota Prado	UN yard	22.10.2010	1	31900	USD	47416	1981	280	63073-BOMCA7	58001	3	4091	6433	27544									
															TOTAL												
																	37935.98										

Approved by:
Lin Cao
Deputy Resident Representative

17 October 2012

MOORE STEPHENS

 MARK HENDERSON
 PARTNER
 MOORE STEPHENS LLP
 Moore Stephens LLP, 150 Aldersgate Street,
 London EC1A 4AB

2.11.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.12 Project 79457 (Turkmenistan – BOMCA Phase 8)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.12.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 79457, Border Management in Central Asia (BOMCA) Phase 8 in Turkmenistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 79457 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 173,461.67 incurred under BOMCA project number 79457 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012



Combined Delivery Report By Project

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00079457

Award Id : 00062131 BOMCA 8	Period :	Jan-Dec (2011)
Project # : 00079457 BOMCA 8, TURKMENISTAN	Impl. Partner :	99999 UNDP
	Location :	Turkmenistan


	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 58001 (Turkmenistan - Central)					
Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))					
71405 - Service Contracts-Individuals	0.00	2,083.75	0.00	0.00	2,083.75
72105 - Svc Co-Construction & Engineer	0.00	100,349.06	0.00	0.00	100,349.06
74525 - Sundry	0.00	2,567.19	0.00	0.00	2,567.19
Total for Fund 04000	0.00	105,000.00	0.00	0.00	105,000.00
Fund : 30079 (EUROPEAN COMMISSION)					
71405 - Service Contracts-Individuals	0.00	15,970.41	0.00	0.00	15,970.41
71605 - Travel Tickets-International	0.00	830.24	0.00	0.00	830.24
71610 - Travel Tickets-Local	0.00	311.53	0.00	0.00	311.53
71615 - Daily Subsistence Allow-Intl	0.00	3,352.08	0.00	0.00	3,352.08
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,952.00	0.00	0.00	1,952.00
71635 - Travel - Other	0.00	347.12	0.00	0.00	347.12
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	5,301.72	0.00	0.00	5,301.72
72420 - Land Telephone Charges	0.00	357.06	0.00	0.00	357.06
74205 - Audio Visual Productions	0.00	1,017.26	0.00	0.00	1,017.26
74210 - Printing and Publications	0.00	2,951.22	0.00	0.00	2,951.22
74215 - Promotional Materials and Dist	0.00	544.74	0.00	0.00	544.74
74510 - Bank Charges	0.00	82.58	0.00	0.00	82.58
74525 - Sundry	0.00	-2,567.19	0.00	0.00	-2,567.19
75105 - Facilities & Admin - Implement	0.00	2,156.75	0.00	0.00	2,156.75
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	32,607.52	0.00	0.00	32,607.52
Total for Dept : 58001	0.00	137,607.52	0.00	0.00	137,607.52
Dept: 58004 (Turkmenistan - Dem. Governance)					
Fund : 30079 (EUROPEAN COMMISSION)					
71605 - Travel Tickets-International	0.00	6,662.40	0.00	0.00	6,662.40
71610 - Travel Tickets-Local	0.00	2,575.28	0.00	0.00	2,575.28
71625 - Daily Subsist Allow-Mtg Partic	0.00	10,084.63	0.00	0.00	10,084.63
71635 - Travel - Other	0.00	1,872.05	0.00	0.00	1,872.05
72215 - Transporation Equipment	0.00	151.10	0.00	0.00	151.10
72420 - Land Telephone Charges	0.00	48.04	0.00	0.00	48.04
72425 - Mobile Telephone Charges	0.00	263.91	0.00	0.00	263.91
72430 - Postage and Pouch	0.00	6.28	0.00	0.00	6.28
72440 - Connectivity Charges	0.00	2,739.70	0.00	0.00	2,739.70
72445 - Common Services-Communications	0.00	208.20	0.00	0.00	208.20
72505 - Stationery & other Office Supp	0.00	759.65	0.00	0.00	759.65
73105 - Rent	0.00	1,311.30	0.00	0.00	1,311.30
73107 - Rent - Meeting Rooms	0.00	122.05	0.00	0.00	122.05
73405 - Rental & Maint-Other Office Eq	0.00	35.09	0.00	0.00	35.09
73410 - Maint. Oper of Transport Equip	0.00	203.51	0.00	0.00	203.51
73505 - Reimb to UNDP for Supp Svcs	0.00	5,245.16	0.00	0.00	5,245.16
74210 - Printing and Publications	0.00	631.05	0.00	0.00	631.05




Combined Delivery Report By Project

Award Id : 00062131 BOMCA 8	Period :	Jan-Dec (2011)			
Project # : 00079457 BOMCA 8, TURKMENISTAN	Impl. Partner :	99999 UNDP			
	Location :	Turkmenistan			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
74220 - Translation Costs	0.00	347.14	0.00	0.00	347.14
74510 - Bank Charges	0.00	265.56	0.00	0.00	265.56
75105 - Facilities & Admin - Implement	0.00	2,322.05	0.00	0.00	2,322.05
Total for Fund 30079	0.00	35,854.15	0.00	0.00	35,854.15
Total for Dept : 58004	0.00	35,854.15	0.00	0.00	35,854.15
Total for Project : 00079457	0.00	173,461.67	0.00	0.00	173,461.67
Award Total :	0.00	173,461.67	0.00	0.00	173,461.67

MOORE STEPHENS


Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB
MARK HENDERSON, PARTNER
MOORE STEPHENS LLP


CAO. Lin)
DPR,
17 Oct. 2012

Signed By :  Date : 28.03.2012

Marine Sabatyan, UNDP DPR

Combined Delivery Report By Project



UNDP UN Development Programme
Report ID: ungl143p

Page 3 of 3
Run Time: 27-03-2012 09:03:54

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00079457

Award Id : 00062131 BOMCA 8	Period : Jan-Dec (2011)
Project # : BOMCA 8, TURKMENISTAN	Impl. Partner : None
	Location : Turkmenistan

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
58001 - Turkmenistan - Central	0.00	137,607.52	0.00	0.00	137,607.52
58004 - Turkmenistan - Dem. Governance	0.00	35,854.15	0.00	0.00	35,854.15

2.12.2 Certification of Statement of Assets

The assets for the BOMCA project in Turkmenistan are currently accounted for under project number 63073 - see section 2.11.2).

2.12.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.13 Project 63074 (Uzbekistan – BOMCA Phase 7)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.13.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 63074, Border Management in Central Asia (BOMCA) Phase 7 in Uzbekistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 63074 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 527,946.89 incurred under BOMCA project number 63074 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Combined Delivery Report By Project

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : 00050874
Selected Fund Code : ALL
Selected Dept. IDs : B0584
Selected Projects : 00063074

Award Id : 00050874 BOMCA 7	Period : Jan-Dec (2011)
Project # : 00063074 BOMCA 7, UZBEKISTAN	Impl. Partner : 99999 UNDP
	Location :

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
--	-----------	-----------	-------------	-------------	-----------

Dept: 58401 (Uzbekistan - Central)

Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

71305 - Local Consult.-Sht Term-Tech	0.00	72.00	0.00	0.00	72.00
71310 - Local Consult.-Short Term-Supp	0.00	1,150.00	0.00	0.00	1,150.00
71605 - Travel Tickets-International	0.00	2,307.37	0.00	0.00	2,307.37
71615 - Daily Subsistence Allow-Intl	0.00	804.00	0.00	0.00	804.00
71620 - Daily Subsistence Allow-Local	0.00	688.00	0.00	0.00	688.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	426.34	0.00	0.00	426.34
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	243.25	0.00	0.00	243.25
72205 - Office Machinery	0.00	80.30	0.00	0.00	80.30
72425 - Mobile Telephone Charges	0.00	807.47	0.00	0.00	807.47
73125 - Common Services-Premises	0.00	180.37	0.00	0.00	180.37
73405 - Rental & Maint-Other Office Eq	0.00	36.95	0.00	0.00	36.95
73410 - Maint, Oper of Transport Equip	0.00	2,940.16	0.00	0.00	2,940.16
74210 - Printing and Publications	0.00	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	372.00	0.00	0.00	372.00
74510 - Bank Charges	0.00	53.06	0.00	0.00	53.06
74525 - Sundry	0.00	787.44	0.00	0.00	787.44
76135 - Realized Gain	0.00	-4.03	0.00	0.00	-4.03
Total for Fund 04000	0.00	10,944.68	0.00	0.00	10,944.68


Fund : 47416 (EEC KGZ BOMCA PHASE 7)

71405 - Service Contracts-Individuals	0.00	49,157.98	0.00	0.00	49,157.98
71605 - Travel Tickets-International	0.00	15,017.63	0.00	0.00	15,017.63
71610 - Travel Tickets-Local	0.00	59.43	0.00	0.00	59.43
71615 - Daily Subsistence Allow-Intl	0.00	12,687.00	0.00	975.00	13,662.00
71620 - Daily Subsistence Allow-Local	0.00	1,936.00	0.00	75.00	2,011.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,020.00	0.00	0.00	3,020.00
71635 - Travel - Other	0.00	4,293.14	0.00	179.00	4,472.14
72105 - Svc Co-Construction & Engineer	0.00	148,391.77	0.00	-2,758.11	145,633.66
72115 - Svc Co-Natural Resources & Env	0.00	8,740.80	0.00	0.00	8,740.80
72120 - Svc Co-Trade and Business Serv	0.00	1,356.29	0.00	0.00	1,356.29
72125 - Svc Co-Studies & Research Serv	0.00	10,750.70	0.00	0.00	10,750.70
72135 - Svc Co-Communications Service	0.00	809.28	0.00	0.00	809.28
72140 - Svc Co-Information Technology	0.00	198,896.70	0.00	0.00	198,896.70
72145 - Svc Co-Training and Educ Serv	0.00	200.00	0.00	0.00	200.00
72305 - Agri & Forestry Products	0.00	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	362.71	0.00	0.00	362.71
72505 - Stationery & other Office Supp	0.00	479.67	0.00	0.00	479.67
73125 - Common Services-Premises	0.00	1,307.25	0.00	0.00	1,307.25
73410 - Maint, Oper of Transport Equip	0.00	748.83	0.00	0.00	748.83
74205 - Audio Visual Productions	0.00	171.84	0.00	0.00	171.84
74210 - Printing and Publications	0.00	23,102.74	0.00	0.00	23,102.74
74220 - Translation Costs	0.00	200.00	0.00	0.00	200.00
74510 - Bank Charges	0.00	523.25	0.00	0.00	523.25
74520 - Storage	0.00	881.96	0.00	0.00	881.96
74525 - Sundry	0.00	1,561.26	0.00	0.00	1,561.26
75105 - Facilities & Admin - Implement	0.00	33,925.95	0.00	0.00	33,925.95
76135 - Realized Gain	0.00	-50.86	0.00	0.00	-50.86



Combined Delivery Report By Project

Award Id : 00050874 BOMCA 7		Period : Jan-Dec (2011)			
Project # : 00063074 BOMCA 7, UZBEKISTAN		Impl. Partner : 99999 UNDP			
		Location :			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Total for Fund 47416	0.00	518,531.32	0.00	- 1,529.11	517,002.21
Total for Dept : 58401	0.00	529,476.00	0.00	- 1,529.11	527,946.89
Total for Project : 00063074	0.00	529,476.00	0.00	0.00	527,946.89
Award Total :	0.00	529,476.00	0.00	0.00	527,946.89


MOORE STEPHENS
MARK HENDERSON
PARTNER
MOORE STEPHENS LLP
London EC1A 4AB

Signed By :  Date : 9.10.2012

Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 3 of 3
Run Time: 19-09-2012 16:09:27

Selection Criteria :

Business Unit : KGZ10
Period : Jan-Dec (2011)
Selected Award Id : 00050874
Selected Fund Code : ALL
Selected Dept. IDs : B0584
Selected Projects : 00063074

Award Id :	00050874 BOMCA 7	Period :	Jan-Dec (2011)				
Project # :	BOMCA 7, UZBEKISTAN	Impl. Partner :	None				
		Location :					
			Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
58401 - Uzbekistan - Central			0.00	529,476.00	0.00	- 1,529.11	527,946.89

2.13.2 Certification of Statement of Assets

The assets for the BOMCA project in Uzbekistan have been transferred to Phase 8 of the project (project number 79458 – see section 2.14.2).

2.13.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.14 Project 79458 (Uzbekistan – BOMCA Phase 8)

Director
Office of Audit and Investigations
United Nations Development Programme
Daily News Building
23rd Floor
220 East 42nd Street
New York
NY 10017
USA

2.14.1 Certification of Statement of Expenditure

REPORT OF THE INDEPENDENT AUDITORS TO UNDP, OFFICE OF AUDIT AND INVESTIGATIONS

We have audited the accompanying Statement of Expenditure (“the statement”) of UNDP project number 79458, Border Management in Central Asia (BOMCA) Phase 8 in Uzbekistan for the period from 1 January to 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the statement for UNDP project number 79458 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the 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 of the statements 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement

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

Unqualified Opinion

In our opinion, the attached Statement of Expenditure presents fairly, in all material respects, the expenditure of USD 207,220.28 incurred under BOMCA project number 79458 for the period from 1 January to 31 December 2011 in accordance with UNDP accounting and was: (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.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Combined Delivery Report By Project

Selection Criteria :

Business Unit : KGZ10
 Period : Jan-Dec (2011)
 Selected Award Id : 00062131
 Selected Fund Code : ALL
 Selected Dept. IDs : B0584
 Selected Projects : 00079458

Award Id : 00062131 BOMCA 8	Period : Jan-Dec (2011)
Project # : 00079458 BOMCA 8, UZBEKISTAN	Impl. Partner : 99999 UNDP Location : Uzbekistan

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
--	-----------	-----------	-------------	-------------	-----------

Dept: 58401 (Uzbekistan - Central)

Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

71405 - Service Contracts-Individuals	0.00	14,972.36	0.00	0.00	14,972.36
72105 - Svc Co-Construction & Engineer	0.00	100,349.06	0.00	0.00	100,349.06
72140 - Svc Co-Information Technology	0.00	589.49	0.00	0.00	589.49
72399 - Other Materials and Goods	0.00	2,095.34	0.00	0.00	2,095.34
73410 - Maint. Oper of Transport Equip	0.00	11.69	0.00	0.00	11.69
74205 - Audio Visual Productions	0.00	960.00	0.00	0.00	960.00
74210 - Printing and Publications	0.00	2,932.66	0.00	0.00	2,932.66
74510 - Bank Charges	0.00	51.69	0.00	0.00	51.69
74525 - Sundry	0.00	37.71	0.00	0.00	37.71
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-0.32	0.00	0.00	-0.32

Total for Fund 04000 0.00 121,999.68 0.00 0.00 121,999.68

Fund : 30079 (EUROPEAN COMMISSION)

71310 - Local Consult.-Short Term-Supp	0.00	106.50	0.00	0.00	106.50
71405 - Service Contracts-Individuals	0.00	30,578.26	0.00	0.00	30,578.26
71605 - Travel Tickets-International	0.00	5,631.14	0.00	0.00	5,631.14
71610 - Travel Tickets-Local	0.00	594.33	0.00	0.00	594.33
71615 - Daily Subsistence Allow-Intl	0.00	2,592.00	0.00	0.00	2,592.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	8,261.00	0.00	0.00	8,261.00
71630 - Shipment	0.00	998.00	0.00	0.00	998.00
71635 - Travel - Other	0.00	2,845.34	0.00	0.00	2,845.34
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	389.37	0.00	0.00	389.37
72140 - Svc Co-Information Technology	0.00	119.94	0.00	0.00	119.94
72145 - Svc Co-Training and Educ Serv	0.00	1,420.33	0.00	0.00	1,420.33
72399 - Other Materials and Goods	0.00	3,354.88	0.00	0.00	3,354.88
72405 - Acquisition of Communic Equip	0.00	5,847.50	0.00	0.00	5,847.50
72425 - Mobile Telephone Charges	0.00	-53.21	0.00	0.00	-53.21
72505 - Stationery & other Office Supp	0.00	755.55	0.00	0.00	755.55
72805 - Acquis of Computer Hardware	0.00	188.70	0.00	0.00	188.70
72815 - Inform Technology Supplies	0.00	971.25	0.00	0.00	971.25
73110 - Custodial & Cleaning Services	0.00	164.50	0.00	0.00	164.50
73125 - Common Services-Premises	0.00	917.18	0.00	0.00	917.18
73405 - Rental & Maint-Other Office Eq	0.00	75.52	0.00	0.00	75.52
73410 - Maint. Oper of Transport Equip	0.00	3,458.28	0.00	0.00	3,458.28
74205 - Audio Visual Productions	0.00	336.17	0.00	0.00	336.17
74210 - Printing and Publications	0.00	18.56	0.00	0.00	18.56
74215 - Promotional Materials and Dist	0.00	742.60	0.00	0.00	742.60
74220 - Translation Costs	0.00	50.00	0.00	0.00	50.00
74510 - Bank Charges	0.00	126.46	0.00	0.00	126.46
74520 - Storage	0.00	263.52	0.00	0.00	263.52
74525 - Sundry	0.00	339.22	0.00	0.00	339.22
75105 - Facilities & Admin - Implement	0.00	5,575.20	0.00	0.00	5,575.20
75705 - Learning costs	0.00	8,552.64	0.00	0.00	8,552.64
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-0.13	0.00	0.00	-0.13

Total for Fund 30079 0.00 85,220.60 0.00 0.00 85,220.60



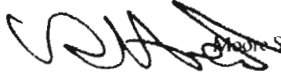
Combined Delivery Report By Project

Award Id : 00062131 BOMCA 8	Period :	Jan-Dec (2011)			
Project # : 00079458 BOMCA 8, UZBEKISTAN	Impl. Partner :	99999 UNDP			
	Location :	Uzbekistan			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

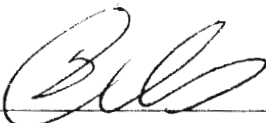
Total for Dept : 58401	0.00	207,220.28	0.00	0.00	207,220.28
Total for Project : 00079458	0.00	207,220.28	0.00	0.00	207,220.28

Award Total :	0.00	207,220.28	0.00	0.00	207,220.28
---------------	------	------------	------	------	------------

MOORE STEPHENS


 Moore Stephens LLP, 150 Aldersgate Street,
 London EC1A 4AB
 MARK HENDERSON
 PARTNER
 MOORE STEPHENS LLP

Signed By :



Date :

9.10.2012



Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: ungl143p

Selection Criteria :

Business Unit : **KGZ10**
Period : **Jan-Dec (2011)**
Selected Award Id : **00062131**
Selected Fund Code : **ALL**
Selected Dept. IDs : **B0584**
Selected Projects : **00079458**

Award Id : 00062131 BOMCA 8	Period :	Jan-Dec (2011)
Project # : BOMCA 8, UZBEKISTAN	Impl. Partner :	None
	Location :	Uzbekistan

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
58401 - Uzbekistan - Central	0.00	207,220.28	0.00	0.00	207,220.28

2.14.2 Certification of Statement of Assets

We have audited the accompanying schedule of assets ("the schedule") of UNDP project number 79458, Border Management in Central Asia (BOMCA) Phase 8 in Uzbekistan as at 31 December 2011.

The management of the UNDP BOMCA Project Office is responsible for the preparation of the schedule for UNDP project number 79458 and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with the International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Unqualified Opinion

In our opinion, the attached schedule of assets presents fairly, in all material respects, the balance of inventory of UNDP project number 79458 amounting to USD 57,710.50 as at 31 December 2011 in accordance with UNDP accounting policies.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

UNDP COUNTRY OFFICE BOMCA PROJECT ASSETS PHYSICAL VERIFICATION AS OF 31 DECEMBER, 2011

BUSINESS UNIT	OPERATING UNIT	PROFILE ID (electricals, vehicles etc)	TAG NUMBER	SERIAL ID	DESCRIPTION	Asset classes*	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Currency (Should Always be USD)	FUND CODE	Implementing Agent	Donor	PROJECT ID	DEPTID (expenditure)	Activity	
KGZ10	UZH10	electricals	00079458_115	CZC4451ND7	HP Compaq dc7100 SFF P4-540 80G 256M XP, HK Satellite Speaker Pair - EMEA	Communication and IT	BOMCA Office	Alexander Tsiplov	20-12-04	1	1088.00	USD	72405	001981	00280	39662	58401	5	
KGZ10	UZH10	electricals	00079458_116	CZC4451ND6	HP Compaq dc7100 SFF P4-540 80G 256M XP, HK Satellite Speaker Pair - EMEA	Communication and IT	BOMCA Office	Alexander Tsiplov	20-12-04	1	1088.00	USD	72405	001981	00280	39662	58401	5	
KGZ10	UZH10	electricals	00079458_117	CZC4451ND5	HP Compaq dc7100 SFF P4-540 80G 256M XP, HK Satellite Speaker Pair - EMEA	Communication and IT	BOMCA Office	Alexander Tsiplov	20-12-04	1	1088.00	USD	72405	001981	00280	39662	58401	5	
KGZ10	UZH10	electricals	00079458_118	CZC4451ND4	HP Compaq dc7100 SFF P4-540 80G 256M XP, HK Satellite Speaker Pair - EMEA	Communication and IT	BOMCA Office	Alexander Tsiplov	20-12-04	1	1088.00	USD	72405	001981	00280	39662	58401	5	
KGZ10	UZH10	electricals	00079458_59	CN-0F331C-12961-86G-3922	Dell Latitude D430	Communication and IT	BOMCA Office	Alexander Tsiplov	07-08-08	1	1560.00	USD	72405	001981	00280	59335	58401	5	
KGZ10	UZH10	vehicles	00079458_77	JTEBV25J595167654	Toyota Prado VXX AT	Vehicles	UNDP garage	Oleg Sergiyenko	23-02-09	1	405000.00	USD	72210	001981	00280	48507	58401	5	
KGZ10	UZH10	electricals	00079458_78	(21)MWY08881	Multi-function Unit Canon iR2018i	Communication and IT	BOMCA Office	Alexander Tsiplov	30-06-09	1	3070.00	USD	72405	001981	00280	63074	58401	5	
KGZ10	UZH10	electricals	00079458_82	5WLOUJ	Dell PowerEdge T110	Communication and IT	BOMCA Office	Alexander Tsiplov	24-08-10	1	2576.00	USD	72405	001981	00280	63074	58401	5	
KGZ10	UZH10	electricals	00079458_84	CN0N5KH129610810152A02	Dell Latitude E6510 Laptop	Communication and IT	BOMCA Office	Alexander Tsiplov	24-08-10	1	1315.00	USD	72405	001981	00280	63074	58401	5	
KGZ10	UZH10	electricals	00079458_90	BYHV3R1	Dell Latitude E6420 Laptop	Communication and IT	BOMCA Office	Alexander Tsiplov	25-10-11	1	1394.50	USD	72405	001981	00280	79458	58401	6	
KGZ10	UZH10	electricals	00079458_91	DJKV3R1	Dell Latitude E6320 Notebook	Communication and IT	BOMCA Office	Alexander Tsiplov	25-10-11	1	1471.50	USD	72405	001981	00280	79458	58401	6	
KGZ10	UZH10	electricals	00079458_92	6JKV3R1	Dell Latitude E6320 Notebook	Communication and IT	BOMCA Office	Alexander Tsiplov	25-10-11	1	1471.50	USD	72405	001981	00280	79458	58401	6	
TOTAL											57,710.50								

Prepared by:

Alexander Tsiplov
Admin/Finance Assistant

Verified by:

Alfiya Musina
Country Manager

Endorsed by:

Jaco Cilliers
UNDP DRR

MOORE STEPHENS

MARK HENDERSON
PARTNER
MOORE STEPHENS LLP
150 Aldersgate Street
London EC1A 4AB

9.10.2012

2.14.3 Certification of Statement of Cash Position

As this was a project Directly-Implemented by UNDP (DIM modality), payments relating to this project were made directly by UNDP from non-project specific bank accounts and Statements of Cash Position are not applicable.

2.15 Emphasis of Matter

Without qualifying our opinions, we draw your attention to the audit observations and recommendations as set out in the Management Letter (see Section 3.2) which details the issues arising on a project basis as a result of our financial audit and our recommendations to address these issues.

MOORE STEPHENS



Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

3. Management Letter

3.1 Purpose of the Management Letter

As set out in our Terms of Reference, a Management Letter was to be prepared and attached to the Audit Report in order to bring to the attention of UNDP details the issues arising as a result of our financial audit of the 14 Border Management in Central Asia (BOMCA) projects for the periods from 1 January to 31 December 2011 and our recommendations to address these issues.

We report our observations and recommendations individually by project as below in section 3.2 'Audit Findings'.

List of priorities

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNDP country office management is to address the issues.

The following categories of priorities are used:

- | | |
|---------------------------|---|
| High (Critical) | Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues. |
| Medium (Important) | Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences. |
| Low | Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Country Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the Management Letter. |

3.2 Audit Findings

3.2.1 Project 63069 (Kyrgyzstan – BOMCA Phase 7)

We have not raised any findings in respect of project number 63069.

3.2.2 Project 63070 (Kyrgyzstan – BOMCA Phase 7)

We have not raised any findings in respect of project number 63070.

3.2.3 Project 79452 (Kyrgyzstan – BOMCA Phase 8)

We have not raised any findings in respect of project number 79452.

3.2.4 Project 79454 (Kyrgyzstan – BOMCA Phase 8)

Finding n°: 1

Title: Double posting of payroll costs

Observation:

During our review of payroll costs, we found the erroneous double posting of wages for one employee for the month of July 2011:

Monthly rate per contract USD	Monthly rate July 2011 USD
514	1,028

This error was noted and rectified by the BOMCA accounting team, however this rectification was carried out in January 2012. The CDR under audit for this project covers the calendar year 2011 and therefore still reflects the double counted wages.

Priority: Medium

Recommendation:

We recommend that review checks or system checks are put in place to prevent duplicate postings in future. We further recommend that any accounting errors are rectified in the current accounting period so that Financial Reports and CDRs that result from the accounting records of the current period are not misstated.

Management comments:

In line with corporate requirement wages if all project personnel have been entered and processed through Atlas Global Payroll Module starting January 1, 2012. The system automatic processes are complemented by monthly data rectification by UNDP HR and Finance staff that prevents duplicate postings and misstatements risks in Financial Reports and CDRs.

Finding n°: 2

Title: Cost allocation issues

Observation:

During our audit we noted a number of costs that did not appear to have been allocated to the most appropriate expenditure category, as detailed in the table below. In this table we have suggested a more appropriate budget code for each expense item.

Voucher	Amount USD	Description	Budget code used	Suggested preferable budget code
00090370	49,138	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	35,583	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	7,667	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	7,833	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090377	7,794	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00086189	7,653	Conference organising services	72105 - Svc-CO Construction & Engineering	72705 - Hospitality-Special Events
00090229	1,503	ORGANZ & CONDUCT TRAIN 21-24.11.	72165 – Daily Subsist Allow-Mtg Partic	72145 - Svc-CO Training & Educational Service
Total	117,171			

Priority: Medium

Recommendation:

We recommend that expenditure items are allocated to the most appropriate budget heading.

Management comments:

Since UNDP has started implementing eProcurement Catalogue in 2011 (as one of the stages of International Public Sector Accounting Standards adoption) items are entered in Atlas and maintained by UNDP HQ Procurement Support Office (PSO) in agreement with Office of Finance and Administration (OFA).

Once the item is selected at the requisition level, account code, item description and asset management information, if applicable, are automatically populated as per default set up.

As suggested by PSO Country Office has to look for the required item in the Catalogue or look for a similar item in the same family if possible. If the description is misleading, it is advised to provide comment under the line (which has actually been done) so that the information dispatched to vendor contained correct data.

Also please see below extract from eProcurement Catalogue with corresponding description of items (please note that the amount in voucher 00086189 was charged to the account code 75705):

TREE_NAME	HIGH LEVEL CATEGORY CODE	HIGH LEVEL CATEGORY DESCR	INV ITEM ID	ITEM DESCRIPTION	ACCOUNT
NON UNDP CATALOG	S03 TRAININGSVC	N) Conference organizing Svc	90111603E	E) Conference organizing servi	75705
NON UNDP CATALOG	S01 CONSULTSVC	N) Cons Firm Education Svc	86101701E	E) Training and development	72105

Please note that Country Office has recently addressed the issue of discrepancy of budget accounts in the eProcurement Catalogue and the List of Atlas General Ledger accounts to UNDP Helpdesk to get clarifications and advice.

3.2.5 Project 63071 (Kazakhstan – BOMCA Phase 7)

Finding n°: 1

Title: Event attendance lists not signed by participants

Observation:

We noted that the project event participants were not required to sign attendance lists when participating in training events and conferences. There is a risk that travel allowances, catering expenses, etc may be paid to people who did not actually participate in project events.

Priority: Medium

Recommendation:

We recommend that the attendance notes are signed for all training events, conferences and other meetings financed from the project funds. We understand that this practice has already been introduced in 2012.

Management comments:

The recommendation is accepted by CO.

Programme/Project staff is already instructed to maintain the attendance lists of the project event participants to enhance the transparency of accounting.

Finding n°: 2

Title: Purchased equipment not in AWP

Observation:

We noted that office equipment, comprising a laptop and computer software, was purchased by the project despite it not having been included in the AWP for the year. The payments were as follows:

Voucher number	Accounting date	Description in ATLAS	Value in KZT	USD equivalent
00064315	20/6/11	20% Office Supplies, 63071	46,200	318.84
00064414	23/6/11	80% Final Paym Office Supl, 63071	184,800	1,275.36
00064368	21/6/11	#538PC for AFA, 63071	135,865	937.65
00064541	29/6/11	Adobe Software for BOMCA PCs, 63071	114,080	787.30
			Total	3,319.15

The equipment was delivered in July 2011, after the project terminated. It was explained to us that this decision was authorised by the regional BOMCA office due to the fact that the costs of the project were lower than budgeted for and funds were still available.

Priority: Medium

Recommendation:

We recommend that AWP is amended where changes to the budget are necessary. Any decision and authorisation to change the budget without changing AWP should be documented.

Management comments:

Recommendation is accepted by CO. Project staff is already instructed to closely monitor the expenditures are to be in compliance with the approved annual work plan. If deemed necessary the budget revision is to be authorized by CO management as well Regional Lead Office.

3.2.6 Project 79455 (Kazakhstan – BOMCA Phase 8)

Finding n°: 1

Title: Event attendance lists not signed by participants

See Finding no. 1 under project 63071 (section 3.2.5) for full details.

Finding n°: 2

Title: Cost allocation issues

Observation:

During our audit we noted a number of costs that did not appear to have been allocated to the most appropriate expenditure category, as detailed in the table below. In this table we have suggested a more appropriate budget code for each expense item.

Voucher	Amount USD	Description	Budget code used	Suggested preferable budget code
00090370	49,138	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	35,583	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	7,833	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090377	7,794	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
Total	100,349			

Priority: Medium

Recommendation:

We recommend that expenditure items are allocated to the most appropriate budget heading. In this case, the allocation was made centrally by the Regional BOMCA Office in Bishkek, Kyrgyzstan.

Management comments:

See response to Finding number 2 on project 79454 (section 3.2.4).

3.2.7 Project 59333 (Tajikistan – BOMCA Phase 6)

We have not raised any findings in respect of project number 59333.

3.2.8 Project 63072 (Tajikistan – BOMCA Phase 7)

We have not raised any findings in respect of project number 63072.

3.2.9 Project 79456 (Tajikistan – BOMCA Phase 8)

Finding n°: 1

Title: Cost allocation issues

Observation:

During our audit we noted a number of costs that did not appear to have been allocated to the most appropriate expenditure category, as detailed in the table below. In this table we have suggested a more appropriate budget code for each expense item.

Voucher	Amount USD	Description	Budget code used	Suggested preferable budget code
00090370	49,138	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	35,583	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	7,833	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090377	7,794	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
Sub-total	100,349			
00089959	2,814	LCD TV – 40	72505 - Stationery & other Office supply	72205 - Office Machinery
00089959	2,378	Projector with wall screen	72505 - Stationery & other Office supply	72205 - Office Machinery
00089959	217	Printer/ scanner/ working station	72505 - Stationery & other Office supply	72205 - Office Machinery
00089959	178	UPS 800VA, 50Hz, 175	72505 - Stationery & other Office supply	72205 - Office Machinery
00089959	598	Personal computer	72505 - Stationery & other Office supply	72205 - Office Machinery
00089959	1,498	Notebook	72505 - Stationery & other Office supply	72205 - Office Machinery
Sub-total	7,683			
Total	108,032			

Priority: Medium

Recommendation:

We recommend that expenditure items are allocated to the most appropriate budget heading. In this case, the allocation was made centrally by the Regional BOMCA Office in Bishkek, Kyrgyzstan.

Management comments:

See response to Finding number 2 on project 79454 (section 3.2.4).

3.2.10 Project 59334 (Turkmenistan – BOMCA Phase 6)

Finding n°: 1	Title: Incomplete audit trail relating to transfer of construction work and equipment to the final beneficiary (BOMCA 6)
----------------------	---

Observation:

In accordance with the approved AWP, the renovation of two border posts in Yanbash and Mary was to take place during BOMCA 6. Construction work was completed on the Yanbash site in 2010 and on the Mary site in 2011. Bills of quantity were submitted by the construction companies on a monthly basis and accepted by the BOMCA Programmes Engineer.

However, we were not able to confirm that the completed construction work was transferred by the UNDP to the final beneficiary (State Border Service). The total amount of completed work for the Yanbash Training Centre was TMT 767,938.20 (equivalent of USD 269,452); the completed work for Mary Dog Centre was amounted to TMT 1,246,659.85 (equivalent of USD 437,424.51).

Similarly, the approved AWP included the procurement of equipment for the renovated Mary Dog Centre during BOMCA 6. Whilst there was paperwork to confirm delivery of the equipment to the site by the suppliers and acceptance by the final beneficiary, the State Border Service, we were not able to confirm that the BOMCA office was aware of this transfer as Transfer of Title had not been prepared. We summarise the equipment delivered to the Mary Dog training Centre as follows:

Type of equipment	Amount, USD
Delivery of the training equipment	93,376
Delivery of veterinary equipment	33,669
TOTAL:	127,045

Priority: Medium

Recommendation:

We recommend that BOMCA office should follow the procedures established by UNDP for transfer of the project equipment, and retain supporting documentation accordingly. This should include the signed copy of the Transfer of Title.

Management comments:

In respect of the construction works, the final transfers should have been carried out as it was always a practice at our office. However, with the new staff in place these documents were not revealed in the files to produce for auditors review. The office will work on restoring the final receiving reports.

In respect of the equipment for the constructed Mary Dog Centre, the UNDP office was aware of the transfer. The relevant confirmation was made by e-mail by the Vendor to the Admin Unit. Besides, original copies of the transfers from supplier to the beneficiary were made available to the office of UNDP. As for the transfer act between UNDP and the supplier, this can be furnished via a monitoring trip to the site.

3.2.11 Project 63073 (Turkmenistan – BOMCA Phase 7)

Finding n°: 1

Title: Cost allocation issues

Observation:

During our audit we noted a number of costs that did not appear to have been allocated to the most appropriate expenditure category, as detailed in the table below. In this table we have suggested a more appropriate budget code for each expense item.

Voucher	Amount USD	Description	Budget code used	Suggested preferable budget code
00033394	4,247	Freight	72125 - Services Contracts - Studies and Research Services	71630 - Shipment
00033371	2,468	Freight	72125 - Services Contracts - Studies and Research Services	71630 - Shipment
Total	6,715			

Priority: Medium

Recommendation:

We recommend that expenditure items are allocated to the most appropriate budget heading.

Management comments:

See response to Finding number 2 on project 79454 (section 3.2.4).

3.2.12 Project 79457 (Turkmenistan – BOMCA Phase 8)

Finding n°: 1	Title: Cost allocation issues
----------------------	--------------------------------------

Observation:

During our audit we noted a number of costs that did not appear to have been allocated to the most appropriate expenditure category, as detailed in the table below. In this table we have suggested a more appropriate budget code for each expense item.

Voucher	Amount USD	Description	Budget code used	Suggested preferable budget code
00090370	49,138	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	35,583	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	7,833	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090377	7,794	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
Total	100,349			

Priority: Medium

Recommendation:

We recommend that expenditure items are allocated to the most appropriate budget heading. In this case, the allocation was made centrally by the Regional BOMCA Office in Bishkek, Kyrgyzstan.

Management comments:

See response to Finding number 2 on project 79454 (section 3.2.4).

3.2.13 Project 63074 (Uzbekistan – BOMCA Phase 7)

Finding n°: 1

Title: Construction work was not transferred to the final beneficiary

Observation:

In accordance with the approved AWP, the renovation of two border posts in Termez and Ahdarkhan was to take place during BOMCA 7. The Terms of Reference required the contracting company to possess a license from the Government of Uzbekistan (Cabinet of Ministers) to undertake works at military sites. An international open tender was carried out in April 2010 and a contract was signed with a local company on 02 June 2010, at which date it had such a license with an expiry date of 14 October 2010.

A contract for reconstruction of the dormitory for the Border Guards in Yangiaryk village, Termez region, was signed for an amount of USD 839,980.27. However the value of construction work actually completed was USD 206,310.33. We understand that the contractor had failed to obtain a new license and its access to the construction site was subsequently denied by the State Border Guards Committee under the National Security Service (beneficiary of the project and owner of the construction site). On 13 May 2011 the UNDP issued a formal notification to the contractor for the termination of the contract on the grounds of the contractor's failure to renew its license. In accordance with Article 68 Annex III, General Conditions of contract for civil work the contract is terminated in 14 days after a written notice has been sent to the company.

On 31 March 2012 all construction materials remaining on the site, valued at USD 76,290.90, were transferred from the UNDP to the final beneficiary. The transfer of title of assets form was signed by the National Security Service of Uzbekistan (NSS) and the UNDP.

The Acceptance Certificate for the completed work on the date of termination of the contract was signed between the UNDP and the contractor on 19 June 2011 for an amount of USD 206,310.33. However we noted that the construction work has not yet been transferred to the NSS from the UNDP and, therefore, still remains on the books of the UNDP.

Priority: High

Recommendation:

We recommend that partially completed work should be transferred to the final beneficiary as the contract was terminated and no other work is planned to be carried out on the site. Moreover the BOMCA 7 project ended on 30 June 2011 and the unspent balance related to this contract has been returned to the EU.

Management comments:

In accordance with UNDP regulations the completed work is generally transferred during the Project Steering Committee's meeting held at the end of each year. Further to the audit mission in Sep 2012 we have been in communication with HQ colleagues from the Legal Office and Admin Support Division, as well as Bratislava Regional Centre to collect their feedbacks on this case. As suggested by UNDP HQ the transfer can be done either by the decision of the Project Board or through the exchange of letters with final beneficiaries. In this case UNDP has agreed with the BG to transfer by exchange of letters, therefore please see our the Note Verbal sent to the Uzbek MFA and Border Guards on 10 December, 2012 with the request to confirm the receipt of the construction works done at the project site.

Auditors' response:

The project staff should ensure that all procedures are carried out on a timely basis. With formal notification given to the contractor to terminate the contract in May 2011, the transfer of construction work could have been carried out earlier.

3.2.14 Project 79458 (Uzbekistan – BOMCA Phase 8)

Finding n°: 1	Title: Cost allocation issues
----------------------	--------------------------------------

Observation:

During our audit we noted a number of costs that did not appear to have been allocated to the most appropriate expenditure category, as detailed in the table below. In this table we have suggested a more appropriate budget code for each expense item.

Voucher	Amount USD	Description	Budget code used	Suggested preferable budget code
00090370	49,138	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	35,583	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090370	7,833	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
00090377	7,794	Training and development	72105 - Svc-CO Construction & Engineering	72145 - Svc-CO Training & Educational Service
Total	100,349			


Priority: Medium

Recommendation:

We recommend that expenditure items are allocated to the most appropriate budget heading. In this case, the allocation was made centrally by the Regional BOMCA Office in Bishkek, Kyrgyzstan.

Management comments:

See response to Finding number 2 on project 79454 (section 3.2.4).


MOORE STEPHENS
Moore Stephens LLP, 150 Aldersgate Street,
London EC1A 4AB

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 November 2012

Annex I: List of Acronyms

UNDP	United Nations Development Programme
BOMCA	Border Management In Central Asia
DIM	Directly Implemented
CDR	Combined Delivery Report
AWP	Annual Work Plan
VAT	Value Added Tax
UNCT	United Nations Country Teams
MFA	Ministry of Foreign Affairs
PSO	Procurement Support Office
OFA	Office of Finance and Administration
ICMPD	International Centre for Migration Policy Development