



**AUDIT**

**OF**

**UNDP UKRAINE**

**EU BORDER ASSISTANCE MISSION - 9**  
**(Directly Implemented Project No. 79895)**

**Report No. 1199**  
**Issue Date: 9 December 2013**

**Report on the audit of UNDP Ukraine  
EU Border Assistance Mission - 9 (Project No. 79895)  
Executive Summary**

From 19 August to 30 September 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through Deloitte Audit s.r.o. (the audit firm), conducted an audit of EU Border Assistance Mission - 9, Project No. 79895 (the Project), which is directly implemented and managed by the UNDP Country Office in Ukraine (the Office). The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Office was conducted by OAI in 2008.

The Project reported expenditure totalling \$16 million during the period from 1 January 2012 to 30 June 2013. The Project was funded by the European Commission.

**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 2012 to 30 June 2013 and Statement of Assets as of 30 June 2013 and Statement of Cash Position as of 31 December 2012 and 30 June 2013.

**Audit results**

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

Period	Project Expenditure		Project Assets		Cash	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
Jan-Dec 2012	10,839	Unqualified	n/a	n/a	284	Unqualified
Jan-Jun 2013	5,191	Unqualified	202*	Unqualified	74.5	Unqualified

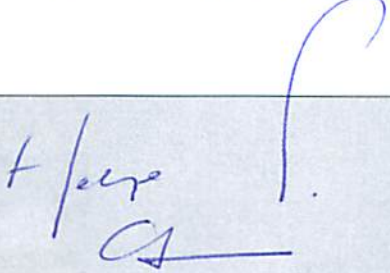
\*The acquisition value for the assets in the statement of assets statement is \$1,285,840

**Key issues and recommendations**

The audit raised two issues and resulted in two recommendations, both ranked medium (important) priority, meaning "Action is required to ensure that UNDP is not exposed to significant risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to address issues relating to the procurement of low value items and unsigned lists of participants.

**Management's comments**

The Resident Representative accepted both recommendations and is in the process of implementing them.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations



# Auditor's Report

From financial audit of “EU Border Assistance Mission – 9 Project” implemented by UNDP in Ukraine

5 December 2013

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**Auditor’s Report from audit of “EU Border Assistance Mission - 9”  
implemented by UNDP in Ukraine**

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**1. PART I - EXECUTIVE SUMMARY**

**1.1. Purpose And Scope Of This Report**

Based on Contract No. PS 2013/02 dated 6 June 2013 and following our appointment we have performed an audit of one development project implemented by UNDP in Ukraine named “EU Border Assistance Mission - 9” for the financial year 2012 and first half of financial year 2013.

The objective of the financial audit was to express an opinion on a project’s financial statements and particularly to express an opinion on whether the statement of expenditure 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.

UNDP Office in Ukraine prepared statement of expenditure (Combined Delivery Report - CDR) for the project and each year under the examination. We provided Auditor’s opinion on this statement (Refer to the Part II of this Report). There were also assets recorded under audited output therefore Statements of Fixed Assets was prepared. Also Statement of Cash Position was prepared. Therefore our scope was to verify CDRs, Statements of Fixed Assets and Statement of Cash Position.

**1.2. Project Identification Data**

The following table summarizes the amount of expenditures (in USD) under examination:

**Table 1**

Project number	Output number	Project name	Implementing partner	2012	H1/2013	Total
42025	79895	EU Border Assistance Mission - 9	UNDP	10,839,268.45	5,191,099.35	16.030.367,80

**Auditor’s Report from audit of “EU Border Assistance Mission - 9”  
implemented by UNDP in Ukraine**

**1.3. Background Information About Project**

The overall objective of the project is to assist the Republic of Moldova and Ukraine in fulfilling their commitments under the European Association process, thus also contributing to a peaceful resolution of the Transnistria conflict.

Moreover, there were set specific goals to achieve the results of the project. These are:

- Enhancing the effectiveness and efficiency of border and customs clearance and controls, including the correct collection of customs revenues.
- Enhancing the fight against corruption.
- Provision of information on EUBAM and border and customs-related issues to the public.
- Confidence building and contribution to the Transnistria conflict settlement process.

**1.4. Work Done**

**1.4.1. Expenditures verified**

In average, we verified 38.22% of all reported expenditures as shown in the following table:

**Table 2**

Output	Year	No. of samples	Total expenditure as per CDR (in USD)	Total expenditure tested	Percentage
79895	2012	168	10,839,268.45	4,049,395.61	37.36%
79895	H1/2013	145	5,191,099.35	2,076,908.62	40.00%

**1.4.2. On-the-spot audit**

We performed part of fieldwork directly on-the-spot in the UNDP Ukraine Office premises in Kiev during the period August 28 – September 4, 2013. The fieldwork was completed in Bratislava.

Overall Audit timeline was as follows:

**Table 3**

Audit Phase	Timeline
Planning	Aug 12 – 16, 2013
Fieldwork	Aug 19 – Sept 30, 2013
- Of which on the spot audit	Aug 19 – Aug 27, 2013
Reporting	Oct 1 – 31, 2013

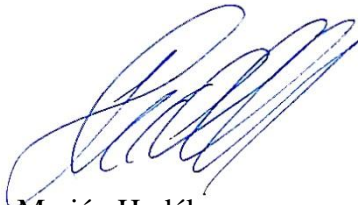
## **1.5. Conclusions**

We identified certain weaknesses in project management controls which we assessed as medium priority findings. They have no direct financial impact. Other identified findings were the ones with low priority. There were no findings with high priority identified.

Our opinion on the CDR together with signed CDR and opinion on Statement of Fixed Assets together with signed Statement of Fixed Assets is included in the Chapter 2 of this Report. Due to the technical issue caused by incorrect entry in Atlas system there is a minor difference of USD 1,054.99 between net book value amount stated in Statement of Fixed Assets and amount stated in CDR. Statement of Fixed Assets states the correct amount of USD 202,292.67.

Findings and recommendations with low priority are not included in this Report but were provided separately to the Project Management.

For more details about particular findings and recommendations refer to the Chapter 3 of this Report.



**Marián Hudák**  
Country Leading Partner and Executive  
**Deloitte Audit s.r.o.**



**2. PART II – AUDIT REPORT WITH OPINION**

**2.1. Opinion on CDR for 2012**

## **REPORT OF THE INDEPENDENT AUDITOR ON THE OUTPUT “EU BORDER ASSISTANCE MISSION - 9”**

To: Director  
UNDP Office of Audit and Investigations  
Daily News Building, 23rd Floor  
220 East 42nd Street  
New York, NY 10017, USA

### **Report on the Project Financial Statement**

We have audited the accompanying Combined Delivery Report (“the statement”) of the UNDP Directly Implemented Project, output number 79895 named “EU Border Assistance Mission - 9” for the period 01.01.2012 – 31.12.2012.

### **Management Responsibility**

Management is responsible for the preparation of the statement for output 79895 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.

### **Auditor’s Responsibility**

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 applicable for this engagement. 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.

## **Unmodified Opinion**

In our opinion, the attached Combined Delivery Report presents fairly, in all material respects, the expenditure of USD 10,839,268.45 incurred by the output “EU Border Assistance Mission - 9” for the period 01.01.2012 – 31.12.2012 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Bratislava, 5 December 2013

A handwritten signature in blue ink, appearing to read 'M. Hudák', is written over a faint, illegible stamp or watermark.

Marián Hudák, CA, FCCA  
Responsible Auditor  
Licence SKAu No. 856



**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**



**UN Development Programme**  
Report ID: unglodrp

**Combined Delivery Report By Project**

Page 2 of 6  
Run Time: 19-09-2013 11:09:53

Project Id : 00042025 EU Border Assistance Mission	Period : Jan-Dec (2012)			
Output # : 00079895 EU Border Assistance Mission-9	Impl. Partner : 9999 UNDP			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	
			Total Exp	
64307 - Appointment-Subsistence Allow	0.00	15,600.00	0.00	15,600.00
64308 - Appointments-Lump Sum	0.00	33,095.65	0.00	33,095.65
64309 - Appointment-Shipments	0.00	25,000.00	0.00	25,000.00
64321 - Reassignment-Ticket Costs	0.00	399.00	0.00	399.00
64322 - Reassignmnts-Subsistence Allow	0.00	3,120.00	0.00	3,120.00
65115 - Contributions to ASHI Reserve	0.00	33,780.49	0.00	33,780.49
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,927.18	0.00	3,927.18
71110 - Medical Insurance - ALD	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	3,990,328.67	0.00	3,990,328.67
71305 - Local Consult.-Sht Term-Tech	0.00	1,301.30	0.00	1,301.30
71405 - Service Contracts-Individuals	0.00	1,453,792.02	0.00	1,453,792.02
71410 - MAIP Premium SC	0.00	1,175.79	0.00	1,175.79
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	154,502.18	0.00	154,502.18
71610 - Travel Tickets-Local	0.00	39,189.55	0.00	39,189.55
71615 - Daily Subsistence Allow-Intl	0.00	1,779,394.62	0.00	1,779,394.62
71620 - Daily Subsistence Allow-Local	0.00	111,704.03	0.00	111,704.03
71625 - Daily Substst Allow-Mtg Partic	0.00	296,746.56	0.00	296,746.56
71630 - Shipment	0.00	1,336.49	0.00	1,336.49
71635 - Travel - Other	0.00	13,519.28	0.00	13,519.28
72105 - Svc Co-Construction & Engineer	0.00	39,354.13	0.00	39,354.13
72145 - Svc Co-Training and Educ Serv	0.00	3,792.08	0.00	3,792.08
72210 - Machinery and Equipment	0.00	102.17	0.00	102.17
72220 - Furniture	0.00	4,750.68	0.00	4,750.68
72311 - Fuel, petroleum and other oils	0.00	38,197.75	0.00	38,197.75
72315 - Food & Textile Products	0.00	15,623.85	0.00	15,623.85
72350 - Medical Kits	0.00	836.03	0.00	836.03
72370 - Security related goods and mat	0.00	1,274.31	0.00	1,274.31
72399 - Other Materials and Goods	0.00	2,165.74	0.00	2,165.74
72402 - Building Maintenance	0.00	26,377.88	0.00	26,377.88
72405 - Acquisition of Communic Equip	0.00	758.70	0.00	758.70
72420 - Land Telephone Charges	0.00	5,601.67	0.00	5,601.67
72425 - Mobile Telephone Charges	0.00	74,051.49	0.00	74,051.49
72435 - E-mail-Subscription	0.00	2,048.75	0.00	2,048.75
72440 - Connectivity Charges	0.00	14,850.21	0.00	14,850.21
72445 - Common Services-Communications	0.00	3,952.68	0.00	3,952.68
72505 - Stationery & other Office Supp	0.00	113,865.64	0.00	113,865.64
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	9,415.89	0.00	9,415.89
72805 - Acquis of Computer Hardware	0.00	246.61	0.00	246.61
72810 - Acquis of Computer Software	0.00	27,421.01	0.00	27,421.01
73104 - Leased Building	0.00	379,701.09	0.00	379,701.09
73115 - Moving Expenses	0.00	1,246.88	0.00	1,246.88
73120 - Utilities	0.00	15,412.40	0.00	15,412.40
73125 - Common Services-Premises	0.00	3,749.91	0.00	3,749.91
73405 - Rental & Maint-Other Office Eq	0.00	2,597.67	0.00	2,597.67
73410 - Maint, Oper of Transport Equip	0.00	51,830.47	0.00	51,830.47
74110 - Audit Fees	0.00	39,755.00	0.00	39,755.00
74205 - Audio Visual Productions	0.00	2,592.50	0.00	2,592.50
74210 - Printing and Publications	0.00	33,599.79	0.00	33,599.79
74215 - Promotional Materials and Dist	0.00	80,592.12	0.00	80,592.12
74225 - Other Media Costs	0.00	23,054.34	0.00	23,054.34
74505 - Insurance	0.00	242,748.91	0.00	242,748.91
74525 - Sundry	0.00	4,524.73	0.00	4,524.73



**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**



UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

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Run Time: 19-09-2013 11:09:53

<b>Project Id :</b> 00042025 EU Border Assistance Mission	<b>Period :</b> Jan-Dec (2012)
<b>Output # :</b> 00079895 EU Border Assistance Mission-9	<b>Impl. Partner :</b> 99999 UNDP
	<b>Location :</b>
	<b>Govt Exp      UNDP Exp      UN Agencies Exp      Total Exp</b>
74725 - Other L.T.S.H.	0.00      19,962.78      0.00      19,962.78
74965 - Low value equipment	0.00      6,841.77      0.00      6,841.77
75105 - Facilities & Admin - Implement	0.00      702,947.27      0.00      702,947.27
75705 - Learning costs	0.00      119,183.84      0.00      119,183.84
76125 - Realized Loss	0.00      4.34      0.00      4.34
76135 - Realized Gain	0.00      - 7.48      0.00      - 7.48
77640 - Dep Exp Owned - F&F	0.00      445.91      0.00      445.91
77670 - Dep Exp-Hvy Mac & Equip	0.00      96.88      0.00      96.88
<b>Total for Fund 30079</b>	<b>0.00      10,836,542.61      0.00      10,836,542.61</b>
<b>Total for Dept : 58216</b>	<b>0.00      10,836,542.61      0.00      10,836,542.61</b>
<b>Total for Output : 00079895</b>	<b>0.00      10,839,268.45      0.00      10,839,268.45</b>
<b>Project Total :</b>	<b>0.00      10,839,268.45      0.00      10,839,268.45</b>

Signed By :

Date :

19.9.2013

Signed By :

**RICARDA RIEGER  
COUNTRY DIRECTOR  
UNDP UKRAINE**

Date :

**Deloitte.**  
Signed For Identification

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

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**UN Development Programme**  
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : UKR10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00079895

	Period : Jan-Dec (2012)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
Project Id : ALL				
Output # : ALL				
58201 - Ukraine - Central	0.00	2,725.84	0.00	2,725.84
58216 - Ukraine - Sub-office 2	0.00	10,836,542.61	0.00	10,836,542.61

UNDP  
UN Development Programme  
UNDP  
UN Development Programme

**Deloitte.**  
Signed For Identification

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

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UN Development Programme  
Report ID: unglodrp

**Combined Delivery Report By Project**

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Run Time: 19-09-2013 11:09:54

**Funds Utilization**

**Selection Criteria :**

Business Unit : UKR10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00079895

Project/Award: 00042025 EU Border Assistance Mission Period : As at Dec 31, 2012

Output #	Impi. Partner	UNDP AMOUNT
Outstanding NEX advances	99999 UNDP	0.00
Undepreciated Fixed Assets		16,809.72
Inventory		0.00
Prepayments		0.00
Commitments		43,149.67

**Deloitte.**  
Signed For Identification



**2.3. Opinion on Statement of Cash Position as at 31 December 2012**

## **REPORT OF THE INDEPENDENT AUDITOR ON THE OUTPUT “EU BORDER ASSISTANCE MISSION - 9”**

To: Director  
UNDP Office of Audit and Investigations  
Daily News Building, 23rd Floor  
220 East 42nd Street  
New York, NY 10017, USA

### **Report on the Project Statement of Cash Position**

We have audited the accompanying Statement of Cash Position (“the statement”) of the UNDP Directly Implemented Project, output number 79895 named “EU Border Assistance Mission - 9” as at 31 December 2012.

### **Management Responsibility**

Management is responsible for the preparation of the statement for output 79895 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.

### **Auditor’s Responsibility**

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 applicable for this engagement. 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.

## **Unmodified Opinion**

In our opinion, the attached Statement of Cash Position presents fairly, in all material respects, the cash and the bank balance of the UNDP output “EU Border Assistance Mission - 9” amounting to USD 283,739.17 (UAH 2,250,051.59) as at 31 December 2012 in accordance with UNDP accounting policies.

Bratislava, 5 December 2013




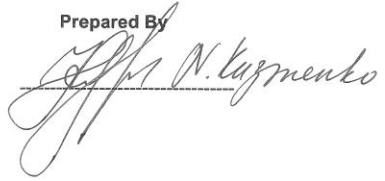
Marián Hudák, CA, FCCA  
Responsible Auditor  
Licence SKAu No. 856

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

**2.4. Signed Statement of Cash Position as at 31 December 2012**

**Atlas Bank to Book Reconciliation Report**

GL Business Unit: UNDP1 Operating Unit: UKR,Ukraine Ext Bank Acct#: EXBSUAUX Account#: 26008010112379 From Date: 2012-01-01	Bank Code: 00058 Bank Account: 1003 To Date: 2012-12-31	Currency Code: UAH Bank Name: THE STATE EXPORT IMPORT BK UKR Acct Name : UNDP REP UKR EUBAM (UAH) ACCT Run Time : 27-AUG-13 09:59	
<b>Cash book</b>			
Cash book as of 2012-01-01	<b>Reconciled</b>	<b>UnReconciled</b>	<b>Total</b>
			152.60
<b>Treasury</b>			
-Deals	0.00	0.00	0.00
-Bank Transfers	26,691,956.25	0.00	26,691,956.25
<b>Accounts Receivable</b>			
-Deposits	1,097,327.77	0.00	1,097,327.77
<b>Accounts Payable</b>			
-Cheques	(15,655,418.01)	(0.00)	(15,655,418.01)
-EFT	(0.00)	(0.00)	(0.00)
-Manual Payments	(9,883,967.02)	(0.00)	(9,883,967.02)
-FGT Payments	(0.00)	(0.00)	(0.00)
-Cancelled Payment Activity	N/A	0.00	0.00
<b>Travel and Expenses</b>			
-Payments	(0.00)	(0.00)	(0.00)
-Cancelled Payment Activity	N/A	0.00	0.00
<b>Global Payroll</b>			
	N/A	N/A	(0.00)
<b>Global Payroll Adjustments</b>			
	N/A	N/A	0.00
<b>External Transactions Table</b>			
-Fees and Interest	N/A	N/A	0.00
<b>Cash book as of 2012-12-31</b>			<b>2,250,051.59</b>
<b>Bank reconciliation</b>			
Bank statement balance			2,250,051.59
<b>Add/(less):unreconciled TR transactions</b>			
-Deals			0.00
-Bank Transfers			0.00
<b>Add:unreconciled AR transactions</b>			
-Deposits			0.00
<b>(Less):unreconciled AP transactions</b>			
-Cheques			(0.00)
-EFT			(0.00)
-Manual Payments			(0.00)
-FGT Payments			(0.00)
-Cancelled Payment Activity			0.00
<b>(Less):unreconciled T&amp;E transactions</b>			
-Payments			(0.00)
-Cancelled Payment Activity			0.00
<b>Unreconciled Transactions From Previous Period</b>			
			0.00
<b>Add/(less):unreconciled external items</b>			
-Payments not in book and other unreconciled items			0.00
-Deposits not in book and other unreconciled items			0.00
<b>Calculated Cash Book as of 2012-12-31</b>			<b>2,250,051.59</b>
<b>Difference to be Investigated</b>			<b>0.00</b>

Prepared By  


Approved By  


**2.5. Opinion on CDR for H1/2013**

## **REPORT OF THE INDEPENDENT AUDITOR ON THE OUTPUT “EU BORDER ASSISTENCE MISSION - 9”**

To: Director  
UNDP Office of Audit and Investigations  
Daily News Building, 23rd Floor  
220 East 42nd Street  
New York, NY 10017, USA

### **Report on the Project Financial Statement**

We have audited the accompanying Combined Delivery Report (“the statement”) of the UNDP Directly Implemented Project, output number 79895 named “EU Border Assistance Mission - 9” for the period 01.01.2013 – 30.06.2013.

### **Management Responsibility**

Management is responsible for the preparation of the statement for output 79895 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.

### **Auditor’s Responsibility**

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 applicable for this engagement. 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.

## **Unmodified Opinion**

In our opinion, the attached Combined Delivery Report presents fairly, in all material respects, the expenditure of USD 5,191,099.35 incurred by the output “EU Border Assistance Mission - 9” for the period 01.01.2013 – 30.06.2013 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Bratislava, 5 December 2013

A handwritten signature in blue ink, appearing to read 'MH', is written over the printed name of the auditor.

Marián Hudák, CA, FCCA  
Responsible Auditor  
Licence SKAu No. 856

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

**2.6. Signed CDR for H1/2013**

**Combined Delivery Report By Project**

UN Development Programme  
t ID: unglcdrp

Page 1 of 4  
Run Time: 11-11-2013 08:11:15

**Selection Criteria :**

ess Unit : UKR10  
f : Jan-June (2013)  
ted Project Id : 00042025  
ted Fund Code : ALL  
ted Dept. IDs : ALL  
ted Outputs : 00079895

oet id : 00042025 EU Border Assistance Mission	Period :	Jan-June (2013)
put # : 00079895 EU Border Assistance Mission-9	Impl. Partner :	9999 UNDP
	Location :	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

: 58216 (Ukraine - Sub-office 2)

i : 30079 (EUROPEAN COMMISSION)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	207,749.60	0.00	207,749.60
61310 - Post Adjustment - IP Staff	0.00	98,196.01	0.00	98,196.01
62305 - Dependency Allowances-IP Staff	0.00	4,393.50	0.00	4,393.50
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	66,072.72	0.00	66,072.72
62315 - Contrib. to medical, social in	0.00	3,332.53	0.00	3,332.53
62320 - Mobility, Hardship, Non-remova	0.00	16,000.07	0.00	16,000.07
62330 - Rental Supplements - IP Staff	0.00	7,680.00	0.00	7,680.00
62340 - Annual Leave Expense - IP	0.00	7,093.11	0.00	7,093.11
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,316.39	0.00	6,316.39
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,012.48	0.00	6,012.48
63530 - Contribution to EOS Benefits	0.00	11,472.95	0.00	11,472.95
63535 - Contribution to Security	0.00	12,237.82	0.00	12,237.82
63540 - Contribution to Training	0.00	3,059.44	0.00	3,059.44
63545 - Contribution to ICT	0.00	4,589.13	0.00	4,589.13
63550 - Contributions to MAIP	0.00	611.91	0.00	611.91
63555 - Contribution to UN JFA	0.00	5,507.01	0.00	5,507.01
63560 - Contributions to Appendix D	0.00	917.85	0.00	917.85
65115 - Contributions to ASHI Reserve	0.00	24,475.69	0.00	24,475.69
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,317.68	0.00	2,317.68
71205 - Intl Consultants-Sht Term-Tech	0.00	1,951,387.41	0.00	1,951,387.41
71305 - Local Consult.-Sht Term-Tech	0.00	2,692.63	0.00	2,692.63
71405 - Service Contracts-Individuals	0.00	789,673.26	0.00	789,673.26
71410 - MAIP Premium SC	0.00	3,477.44	0.00	3,477.44
71605 - Travel Tickets-International	0.00	58,571.93	0.00	58,571.93
71610 - Travel Tickets-Local	0.00	16,861.73	0.00	16,861.73
71615 - Daily Subsistence Allow-Intl	0.00	102,490.28	0.00	102,490.28
71620 - Daily Subsistence Allow-Local	0.00	51,843.20	0.00	51,843.20
71625 - Daily Subsist Allow-Mtg Partic	0.00	825,895.47	0.00	825,895.47
71635 - Travel - Other	0.00	2,690.23	0.00	2,690.23
72105 - Svc Co-Construction & Engineer	0.00	6,855.48	0.00	6,855.48
72145 - Svc Co-Training and Educ Serv	0.00	10,692.74	0.00	10,692.74
72311 - Fuel, petroleum and other oils	0.00	1,134.51	0.00	1,134.51
72315 - Food & Textile Products	0.00	31,092.70	0.00	31,092.70
72399 - Other Materials and Goods	0.00	6,206.76	0.00	6,206.76
72405 - Acquisition of Communic Equip	0.00	1,898.92	0.00	1,898.92
72420 - Land Telephone Charges	0.00	3,220.76	0.00	3,220.76
72425 - Mobile Telephone Charges	0.00	32,583.96	0.00	32,583.96
72440 - Connectivity Charges	0.00	8,800.97	0.00	8,800.97
72505 - Stationery & other Office Supp	0.00	29,742.48	0.00	29,742.48
72610 - Micro Capital Grants-Credit	0.00	- 892.01	0.00	- 892.01
72805 - Acquis of Computer Hardware	0.00	692.66	0.00	692.66
72810 - Acquis of Computer Software	0.00	19,313.30	0.00	19,313.30
72815 - Inform Technology Supplies	0.00	1,567.11	0.00	1,567.11
73104 - Leased Building	0.00	160,157.35	0.00	160,157.35





**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

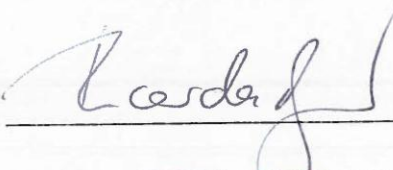
**Combined Delivery Report By Project**

IN Development Programme  
ID: unglcdrp

Page 2 of 4  
Run Time: 11-11-2013 08:11:15

Project ID : 00042026 EU Border Assistance Mission	Period : Jan-June (2013)
Output # : 00079895 EU Border Assistance Mission-9	Impl. Partner : 99999 UNDP
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73120 - Utilities	0.00	8,233.57	0.00	8,233.57
73205 - Premises Alterations	0.00	482.74	0.00	482.74
73405 - Rental & Maint-Other Office Eq	0.00	3,438.27	0.00	3,438.27
73406 - Maintenance of Equipment	0.00	2,183.72	0.00	2,183.72
73410 - Maint, Oper of Transport Equip	0.00	39,630.72	0.00	39,630.72
74210 - Printing and Publications	0.00	691.16	0.00	691.16
74215 - Promotional Materials and Dist	0.00	18,051.93	0.00	18,051.93
74225 - Other Media Costs	0.00	13,864.30	0.00	13,864.30
74230 - Audio & Visual Equipment	0.00	1,054.96	0.00	1,054.96
74505 - Insurance	0.00	90,267.49	0.00	90,267.49
74525 - Sundry	0.00	2,554.83	0.00	2,554.83
74725 - Other L.T.S.H.	0.00	4,931.45	0.00	4,931.45
74965 - Low value equipment	0.00	1,475.43	0.00	1,475.43
75105 - Facilities & Admin - Implement	0.00	342,990.16	0.00	342,990.16
75705 - Learning costs	0.00	50,008.49	0.00	50,008.49
76125 - Realized Loss	0.00	27.54	0.00	27.54
76135 - Realized Gain	0.00	- 38.27	0.00	- 38.27
77640 - Dep Exp Owned - F&F	0.00	- 17.38	0.00	- 17.38
77660 - Dep Exp Owned -Vehicle	0.00	4,350.72	0.00	4,350.72
77670 - Dep Exp-Hvy Mac & Equip	0.00	230.36	0.00	230.36
<b>I for Fund 30079</b>	<b>0.00</b>	<b>5,191,099.35</b>	<b>0.00</b>	<b>5,191,099.35</b>
<b>I for Dept : 58216</b>	<b>0.00</b>	<b>5,191,099.35</b>	<b>0.00</b>	<b>5,191,099.35</b>
<b>I for Output : 00079895</b>	<b>0.00</b>	<b>5,191,099.35</b>	<b>0.00</b>	<b>5,191,099.35</b>
<b>Project Total :</b>	<b>0.00</b>	<b>5,191,099.35</b>	<b>0.00</b>	<b>5,191,099.35</b>

Signed By:  Date: 27.11.2013

Signed By: \_\_\_\_\_ Date: \_\_\_\_\_

**RICARDA KIEKER  
COUNTRY DIRECTOR  
UNDP UKRAINE**

**Deloitte.**  
Signed For Identification

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

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**Combined Delivery Report By Project**

UN Development Programme  
t ID: unglcdrp

Page 3 of 4  
Run Time: 11-11-2013 08:11:16

**Filter Criteria :**

ess Unit : UKR10  
f : Jan-June (2013)  
ted Project Id : 00042025  
ted Fund Code : ALL  
ted Dept. IDs : ALL  
ted Outputs : 00079895

	Period : Jan-June (2013)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
58216 - Ukraine - Sub-office 2	0.00	5,191,099.35	0.00	5,191,099.35



**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

**Combined Delivery Report By Project**

IN Development Programme  
ID: unglcdrp

Page 4 of 4  
Run Time: 11-11-2013 08:11:16

**Funds Utilization**

**Selection Criteria :**

Business Unit : UKR10  
Period : Jan-June (2013)  
Award Project Id : 00042025  
Award Fund Code : ALL  
Award Dept. IDs : ALL  
Award Outputs : 00079895

Project/Award: 00042025 EU Border Assistance Mission

Period : As at Jun 30, 2013

Output #	Impl. Partner	UNDP AMOUNT
00079895	99999 UNDP	
Outstanding NEX advances		0.00
Indepreciated Fixed Assets		201,237.68
Inventory		20,940.29
Prepayments		0.00
Commitments		2,112,280.21



**2.7. Opinion on Statement of Fixed Assets as at 30 June 2013**

## **REPORT OF THE INDEPENDENT AUDITOR ON THE OUTPUT “EU BORDER ASSISTANCE MISSION - 9”**

To: Director  
UNDP Office of Audit and Investigations  
Daily News Building, 23rd Floor  
220 East 42nd Street  
New York, NY 10017, USA

### **Report on the Project Statement of Fixed Assets**

We have audited the accompanying Statement of Fixed Assets (“the statement”) of the UNDP Directly Implemented Project, output number 79895 named “EU Border Assistance Mission - 9” for the period as at 30 June 2013.

### **Management Responsibility**

Management is responsible for the preparation of the statement for output 79895 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.

### **Auditor’s Responsibility**

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 applicable for this engagement. 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.

## **Unmodified Opinion**

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the balance of fixed assets of the UNDP output "EU Border Assistance Mission - 9" amounting to USD 202,292.67 as at 30 June 2013 in accordance with UNDP accounting policies.

Bratislava, 5 December 2013

A handwritten signature in blue ink, appearing to read 'M. Hudák', is written over a faint circular stamp.

Marián Hudák, CA, FCCA  
Responsible Auditor  
Licence SKAu No. 856

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

**2.8. Signed Statement of Fixed Assets as at 30 June 2013**

**Statement of Assets as of 30.06.2013**

No	Tag ID	Item	Description	Location	Project ID	Asset Profile	Quantity	Serial Number	Acquisition Date	In Service Date	Acquisition Cost	Currency	Acquisition Cost (USD)	Net Book Value (USD)
1	EUBAM/UNDP/0000007	PRINTER	Mobile wireless printer DRAGER for alcotest 6810	UKREUBAM	'00079895	Electrical	1	A004-0195	26-Sep-2007	26-Sep-2007	636.00	GBP	1,297.96	-
2	EUBAM/UNDP/0000249	CABINET	Server Rack Mount Cabinet / HP	UKREUBAM09	'00079895	Electrical	1	2C1093244	2-Dec-2005	2-Dec-2005	15860.83	UAH	3,178.52	-
3	EUBAM/UNDP/0000357	NIGHT VISION	Night Vision Monocular/bag DEDALAS	UKREUBAM16	'00079895	Electrical	1	27025	3-May-2006	3-May-2006	10200.00	UAH	2,043.65	-
4	EUBAM/UNDP/0000359	NIGHT VISION	Night Vision Monocular/bag DEDALAS	UKREUBAM14	'00079895	Electrical	1	27025	3-May-2006	3-May-2006	10200.00	UAH	2,043.65	-
5	EUBAM/UNDP/0000427	LAPTOP	Notebook Dell Latitude D610 14"	UKREUBAM11	'00079895	Electrical	1	OUB082-48643-580-1439	16-Jun-2006	16-Jun-2006	7186.68	UAH	1,434.47	-
6	EUBAM/UNDP/0000428	LAPTOP	Notebook Dell Latitude D610 14"	UKREUBAM11	'00079895	Electrical	1	OUB082-48643-580-1754	16-Jun-2006	16-Jun-2006	7186.68	UAH	1,434.47	-
7	EUBAM/UNDP/0000429	LAPTOP	Notebook Dell Latitude D610 14"	UKREUBAM11	'00079895	Electrical	1	OUB082-48643-580-0491	16-Jun-2006	16-Jun-2006	7186.68	UAH	1,434.47	-
8	EUBAM/UNDP/0000430	LAPTOP	Notebook Dell Latitude D610 14"	UKREUBAM06	'00079895	Electrical	1	OUB082-48643-580-0573	16-Jun-2006	16-Jun-2006	7186.68	UAH	1,434.47	-
9	EUBAM/UNDP/0000433	TVSET	Flat TV Set PHILIPS 50P7230/20	UKREUBAM09	'00079895	Electrical	1	AG 1A0605 116520	26-Jun-2006	26-Jun-2006	2524.25	EUR	3,752.56	-
10	EUBAM/UNDP/0000438	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM20	'00079895	Electrical	1	CN-ORJ272-70166-66M-0359	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
11	EUBAM/UNDP/0000439	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM20	'00079895	Electrical	1	CN-ORJ272-70166-64K-04H8	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
12	EUBAM/UNDP/0000440	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM11	'00079895	Electrical	1	CN-ORJ272-70166-64K-04H7	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
13	EUBAM/UNDP/0000441	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM25	'00079895	Electrical	1	CN-ORJ272-70166-641-0693	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
14	EUBAM/UNDP/0000442	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM03	'00079895	Electrical	1	CN-ORJ272-70166-64K-0685	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
15	EUBAM/UNDP/0000444	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM11	'00079895	Electrical	1	CN-ORJ272-70166-64K-0413	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
16	EUBAM/UNDP/0000449	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM04	'00079895	Electrical	1	CN-ORJ272-70166-64K-041N	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
17	EUBAM/UNDP/0000450	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM12	'00079895	Electrical	1	CN-ORJ272-70166-64K-04H1	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
18	EUBAM/UNDP/0000451	LAPTOP	Notebook Dell Latitude 120L	MDAUBAM12	'00079895	Electrical	1	CN-ORJ272-70166-64K-04HD	16-Jun-2006	16-Jun-2006	1240.77	EUR	1,594.82	-
19	EUBAM/UNDP/0000520	CAMERA	tra CANON, Macro cover 9159A001/Extension Tube EF 25 II	UKREUBAM22	'00079895	Electrical	1	1630759209	6-Jul-2006	6-Jul-2006	5204.00	UAH	1,036.65	-
20	EUBAM/UNDP/0000521	CAMERA	tra CANON, Macro cover 9159A001/Extension Tube EF 25 II	UKREUBAM03	'00079895	Electrical	1	1630755468	6-Jul-2006	6-Jul-2006	5204.00	UAH	1,036.65	-
21	EUBAM/UNDP/0000525	CAMERA	tra CANON, Macro cover 9159A001/Extension Tube EF 25 II	MDAUBAM02	'00079895	Electrical	1	1630755468	6-Jul-2006	6-Jul-2006	5204.00	UAH	1,036.65	-
22	EUBAM/UNDP/0000571	NIGHT VISION	Night Vision Monocular/bag DEDALAS	UKREUBAM25	'00079895	Electrical	1	27025	16-Jul-2006	16-Jul-2006	10200.00	UAH	2,051.79	-
23	EUBAM/UNDP/0000572	NIGHT VISION	Night Vision Monocular/bag DEDALAS	UKREUBAM14	'00079895	Electrical	1	27025	18-Aug-2006	18-Aug-2006	6885.75	UAH	1,371.66	-
24	EUBAM/UNDP/0000649	A/C	Airconditioner DAIKIN FTXS20C/RXH20C	UKREUBAM04	'00079895	Electrical	1	E007460	18-Aug-2006	18-Aug-2006	6885.75	UAH	1,371.66	-
25	EUBAM/UNDP/0000650	A/C	Airconditioner DAIKIN FTXS20C/RXH20C	UKREUBAM02	'00079895	Electrical	1	E007491	18-Aug-2006	18-Aug-2006	6885.75	UAH	1,371.66	-
26	EUBAM/UNDP/0000699	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM11	'00079895	Electrical	1	CN-ORJ272-70166-66M-03QX	4-Sep-2006	4-Sep-2006	1275.30	EUR	1,612.48	-
27	EUBAM/UNDP/0000704	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM14	'00079895	Electrical	1	CN-ORJ272-70166-66M-03RF	4-Sep-2006	4-Sep-2006	1275.30	EUR	1,612.48	-
28	EUBAM/UNDP/0000705	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM11	'00079895	Electrical	1	CN-ORJ272-70166-66M-03NB	4-Sep-2006	4-Sep-2006	1275.30	EUR	1,612.48	-
29	EUBAM/UNDP/0000707	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM08	'00079895	Electrical	1	CN-ORJ272-70166-66M-01QP	4-Sep-2006	4-Sep-2006	1275.30	EUR	1,612.48	-
30	EUBAM/UNDP/0000708	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM13	'00079895	Electrical	1	CN-ORJ272-70166-66M-01QQ	4-Sep-2006	4-Sep-2006	1275.30	EUR	1,612.48	-
31	EUBAM/UNDP/0000709	LAPTOP	Notebook Dell Latitude 120L	UKREUBAM14	'00079895	Electrical	1	CN-ORJ272-70166-66M-01T3	4-Sep-2006	4-Sep-2006	1275.30	EUR	1,612.48	-
32	EUBAM/UNDP/0000853	TVSET	TV Set SONY KDL 26U2000	UKREUBAM04	'00079895	Electrical	1	1611899	20-Feb-2007	20-Feb-2007	5035.00	UAH	1,000.99	-
33	EUBAM/UNDP/0000859	LAPTOP	Notebook Dell Latitude D820	UKREUBAM21	'00079895	Electrical	1	5PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
34	EUBAM/UNDP/0000860	LAPTOP	Notebook Dell Latitude D820	UKREUBAM23	'00079895	Electrical	1	3PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
35	EUBAM/UNDP/0000861	LAPTOP	Notebook Dell Latitude D820	UKREUBAM04	'00079895	Electrical	1	8PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
36	EUBAM/UNDP/0000864	LAPTOP	Notebook Dell Latitude D820	UKREUBAM18	'00079895	Electrical	1	5PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
37	EUBAM/UNDP/0000865	LAPTOP	Notebook Dell Latitude D820	UKREUBAM17	'00079895	Electrical	1	3PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
38	EUBAM/UNDP/0000866	LAPTOP	Notebook Dell Latitude D820	UKREUBAM17	'00079895	Electrical	1	8PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
39	EUBAM/UNDP/0000867	LAPTOP	Notebook Dell Latitude D820	UKREUBAM18	'00079895	Electrical	1	5PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
40	EUBAM/UNDP/0000868	LAPTOP	Notebook Dell Latitude D820	UKREUBAM21	'00079895	Electrical	1	7PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
41	EUBAM/UNDP/0000869	LAPTOP	Notebook Dell Latitude D820	UKREUBAM03	'00079895	Electrical	1	2PNZC1	30-Jan-2007	30-Jan-2007	2220.89	UAH	2,220.89	-
42	EUBAM/UNDP/0000872	LAPTOP	Notebook Dell Latitude D820	UKREUBAM02	'00079895	Electrical	1	86T3C1	30-Jan-2007	30-Jan-2007	2047.71	UAH	2,047.71	-
43	EUBAM/UNDP/0000904	A/C	Airconditioner DAIKIN FTXS25CVMB	UKREUBAM15	'00079895	Electrical	1	56T3C1	30-Jan-2007	30-Jan-2007	2047.71	UAH	2,047.71	-
44	EUBAM/UNDP/0000905	A/C	Airconditioner DAIKIN FTXS25CVMB	UKREUBAM15	'00079895	Electrical	1	0101626	16-May-2006	16-May-2006	5172.80	UAH	1,026.35	-
45	EUBAM/UNDP/0000916	PRINTER	Printer HP Color Laser Jet 2840 All-in-One	UKREUBAM08	'00079895	Electrical	1	CNSN72W67P	31-Jan-2007	31-Jan-2007	5454.17	UAH	1,090.83	-
46	EUBAM/UNDP/0000917	PRINTER	Printer HP Color Laser Jet 2840 All-in-One	UKREUBAM16	'00079895	Electrical	1	CNSN72W67X	31-Jan-2007	31-Jan-2007	5454.17	UAH	1,090.83	-
47	EUBAM/UNDP/0000918	PRINTER	Printer HP Color Laser Jet 2840 All-in-One	UKREUBAM03	'00079895	Electrical	1	CNSN72W680	31-Jan-2007	31-Jan-2007	5454.17	UAH	1,090.83	-
48	EUBAM/UNDP/0000952	LAPTOP	Notebook Dell E30	UKREUBAM05	'00079895	Electrical	1	CN-OKU184-12961-764 3471	10-Jul-2007	10-Jul-2007	1996.28	USD	1,996.28	-
49	EUBAM/UNDP/0000953	LAPTOP	Notebook Dell E30	UKREUBAM02	'00079895	Electrical	1	CN-OKU184-12961-764 3468	10-Jul-2007	10-Jul-2007	1996.28	USD	1,996.28	-
50	EUBAM/UNDP/0000954	LAPTOP	Notebook Dell E30	UKREUBAM14	'00079895	Electrical	1	CN-OH841-48643-75P-3902	10-Jul-2007	10-Jul-2007	1524.88	USD	1,524.88	-
51	EUBAM/UNDP/0000955	LAPTOP	Notebook Dell E30	UKREUBAM14	'00079895	Electrical	1	CN-OH841-48643-75P-0003	10-Jul-2007	10-Jul-2007	1524.88	USD	1,524.88	-
52	EUBAM/UNDP/0000956	LAPTOP	Notebook Dell E30	UKREUBAM04	'00079895	Electrical	1	CN-OH841-48643-75P-0013	10-Jul-2007	10-Jul-2007	1524.88	USD	1,524.88	-
53	EUBAM/UNDP/0000957	LAPTOP	Notebook Dell E30	MDAUBAM07	'00079895	Electrical	1	CN-OH841-48643-75P-3911	10-Jul-2007	10-Jul-2007	1524.88	USD	1,524.88	-
54	EUBAM/UNDP/0000958	LAPTOP	Notebook Dell E20 ATG	UKREUBAM25	'00079895	Electrical	1	CN-OFT292-12961-766 6805	10-Jul-2007	10-Jul-2007	3553.42	USD	3,553.42	-
55	EUBAM/UNDP/0000959	ALCOTESTER	Alcotest 6810 Drager	UKREUBAM05	'00079895	Electrical	1	ARYB-0067	17-Jul-2007	17-Jul-2007	885.64	GBP	1,731.26	-

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56	EUBAM/UNDP/0001040	PROJECTOR	Projector NEC NP 40	UKREUBAM16	'00079895	Electrical	1	7Y40250EX	25-Jan-2008	25-Jan-2008	5079.17	UAH	1,005.78	-
57	EUBAM/UNDP/0001043	PRINTER	Rank Xerox WorkCentre M202 / MFU XEROX	UKREUBAM17	'00079895	Electrical	1	3835364226	16-Jan-2008	16-Jan-2008	5937.50	UAH	1,175.74	-
58	EUBAM/UNDP/0001055	DEFIBRILATOR	Defibrillator	UKREUBAM05	'00079895	Electrical	1	P1F34C001	14-Mar-2008	14-Mar-2008	1401.11	EUR	2,122.89	-
59	EUBAM/UNDP/0001057	DEFIBRILATOR	Defibrillator	UKREUBAM25	'00079895	Electrical	1	P1F3B0091	14-Mar-2008	14-Mar-2008	1401.11	EUR	2,122.89	-
60	EUBAM/UNDP/0001060	DEFIBRILATOR	Defibrillator	UKREUBAM14	'00079895	Electrical	1	P1F34C015	14-Mar-2008	14-Mar-2008	1401.11	EUR	2,122.89	-
61	EUBAM/UNDP/0001174	LAPTOP	Notebook Dell 830	UKREUBAM16	'00079895	Electrical	1	CN0HNS38486437AG2403	27-Dec-2007	27-Dec-2007	6611.66	UAH	1,309.24	-
62	EUBAM/UNDP/0001175	LAPTOP	Notebook Dell 830	UKREUBAM15	'00079895	Electrical	1	CN0HNS38486437AG2085	27-Dec-2007	27-Dec-2007	6611.66	UAH	1,309.24	-
63	EUBAM/UNDP/0001322	METAL SCANNER	Mail detector MAILEX 10	UKREUBAM06	'00079895	Electrical	1	519	13-Mar-2006	13-Mar-2006	18662.50	UAH	3,702.88	-
64	EUBAM/UNDP/2008/202	DEFIBRILATOR	Defibrillator	UKREUBAM13	'00079895	Electrical	1	P1G0A4183	???	???	not paid		0	-
65	EUBAM/UNDP/2008/203	DEFIBRILATOR	Defibrillator	UKREUBAM12	'00079895	Electrical	1	P1G0A4184	???	???	not paid		0	-
66	EUBAM/UNDP/2008/412	A/C	Air conditioner DAIKIN FTKS25G/RKS25G	UKREUBAM11	'00079895	Electrical	1	J71182	24-Nov-2008	24-Nov-2008	8286.00	UAH	1,411.58	-
67	EUBAM/UNDP/2008/413	A/C	Air conditioner Mitsubishi SRK/SRC28HJ	UKREUBAM25	'00079895	Electrical	1	R10508738RE / R01214139RE	4-Feb-2009	4-Feb-2009	7866.67	UAH	1,002.12	-
68	EUBAM/UNDP/2009/063	PROJECTOR	Multimedia projector NEC NP60	UKREUBAM14	'00079895	Electrical	1	8740080EU	4-Feb-2009	4-Feb-2009	8842.50	UAH	1,126.43	-
69	EUBAM/UNDP/2009/230	PRINTER	XEROX WorkCentre 7242D	UKREUBAM07	'00079895	Electrical	1	3312982217	7-Sep-2009	7-Sep-2009	60540.00	UAH	7,520.50	-
70	EUBAM/UNDP/2009/269	LAPTOP	DELL Latitude E6400	UKREUBAM13	'00079895	Electrical	1	F1L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
71	EUBAM/UNDP/2009/270	LAPTOP	DELL Latitude E6400	UKREUBAM04	'00079895	Electrical	1	G1L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
72	EUBAM/UNDP/2009/271	LAPTOP	DELL Latitude E6400	UKREUBAM13	'00079895	Electrical	1	B1L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
73	EUBAM/UNDP/2009/272	LAPTOP	DELL Latitude E6400	UKREUBAM04	'00079895	Electrical	1	92L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
74	EUBAM/UNDP/2009/273	LAPTOP	DELL Latitude E6400	UKREUBAM09	'00079895	Electrical	1	H1L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
75	EUBAM/UNDP/2009/274	LAPTOP	DELL Latitude E6400	UKREUBAM09	'00079895	Electrical	1	H1L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
76	EUBAM/UNDP/2009/275	LAPTOP	DELL Latitude E6400	UKREUBAM02	'00079895	Electrical	1	L2L3J4J	15-Dec-2009	15-Dec-2009	9915.10	UAH	1,221.07	-
77	EUBAM/UNDP/2010/084	CAMERA	Camera NIKON D5000 Body/objective Sigma 10-20mm	UKREUBAM05	'00079895	Electrical	1	2173130	26-May-2010	26-May-2010	8990.17	UAH	1,138.00	-
78	EUBAM/UNDP/2010/169	PRINTER	Printer EVOLIS PEBBLE 4	UKREUBAM05	'00079895	Electrical	1	'1000169690	19-Nov-2010	19-Nov-2010	18561.00	UAH	2,340.61	-
79	EUBAM/UNDP/2010/279	PROJECTOR	Projector NP64 DLP	UKREUBAM16	'00079895	Electrical	1	0940065EC	9-Nov-2010	9-Nov-2010	9390.00	UAH	1,184.11	-
80	EUBAM/UNDP/2010/281	CAMERA	Photo camera CANON EOS 550D	UKREUBAM03	'00079895	Electrical	1	11032524879	30-Nov-2010	30-Nov-2010	13000.00	UAH	1,639.34	-
81	EUBAM/UNDP/2010/282	CAMERA	Photo camera CANON EOS 550D	UKREUBAM03	'00079895	Electrical	1	1032524877	30-Nov-2010	30-Nov-2010	13000.00	UAH	1,639.34	-
82	EUBAM/UNDP/2010/283	OBJECTIVE	Objective lens CANON EF-S 18-200mm F3.5-5.6 IS	UKREUBAM03	'00079895	Electrical	1	7032507058	30-Nov-2010	30-Nov-2010	10375.00	UAH	1,308.32	-
83	EUBAM/UNDP/2010/284	OBJECTIVE	Objective lens CANON EF-S 18-200mm F3.5-5.6 IS	UKREUBAM03	'00079895	Electrical	1	7032507052	30-Nov-2010	30-Nov-2010	10375.00	UAH	1,308.32	-
84	EUBAM/UNDP/2011/074	CAMERA	Digital camera SONY MANDYCAM HDR-AZ2000E	UKREUBAM03	'00079895	Electrical	1	20263	22-Nov-2011	22-Nov-2011	37541.67	UAH	4,734.13	-
85	EUBAM/UNDP/2011/101	COMPUTER	Desktop Dell Optiplex 990MT + 2011/109	UKREUBAM09	'00079895	Electrical	1	9QM1J5J	3-Jun-2011	3-Jun-2011	1292.77	USD	2,292.77	-
86	EUBAM/UNDP/2011/102	COMPUTER	Desktop Dell Optiplex 990MT + 2011/110	UKREUBAM11	'00079895	Electrical	1	9QM1J5J	3-Jun-2011	3-Jun-2011	1292.77	USD	2,292.77	-
87	EUBAM/UNDP/2011/103	COMPUTER	Desktop Dell Optiplex 990MT + 2011/111	UKREUBAM11	'00079895	Electrical	1	9QM1J5J	3-Jun-2011	3-Jun-2011	1292.77	USD	2,292.77	-
88	EUBAM/UNDP/2011/104	COMPUTER	Desktop Dell Optiplex 990MT + 2011/112	UKREUBAM11	'00079895	Electrical	1	9QM1J5J	3-Jun-2011	3-Jun-2011	1292.77	USD	2,292.77	-
89	EUBAM/UNDP/2011/107	COMPUTER	Desktop Dell Optiplex 990MT + 2011/115	UKREUBAM11	'00079895	Electrical	1	9QM1J5J	3-Jun-2011	3-Jun-2011	1292.77	USD	2,292.77	-
90	EUBAM/UNDP/2011/165	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	5-Apr-2011	5-Apr-2011	8017.93	UAH	1,007.28	-
91	EUBAM/UNDP/2011/166	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	5-Apr-2011	5-Apr-2011	8017.93	UAH	1,007.28	-
92	EUBAM/UNDP/2011/167	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	5-Apr-2011	5-Apr-2011	8017.93	UAH	1,007.28	-
93	EUBAM/UNDP/2011/168	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	5-Apr-2011	5-Apr-2011	8017.93	UAH	1,007.28	-
94	EUBAM/UNDP/2011/191	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	1-Mar-2011	1-Mar-2011	8017.93	UAH	1,009.81	-
95	EUBAM/UNDP/2011/192	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	1-Mar-2011	1-Mar-2011	8017.93	UAH	1,009.81	-
96	EUBAM/UNDP/2011/193	CCTV CAMERA	Security camera Vivotec IP8151 (outside)	UKREUBAM	'00079895	Electrical	1	N/A	1-Mar-2011	1-Mar-2011	8017.93	UAH	1,009.81	-
97	EUBAM/UNDP/0000298	DESK	Reception Desk Big	UKREUBAM06	'00079895	Furniture and Fittings	1	N/A	16-Mar-2006	16-Mar-2006	12777.50	UAH	2,535.22	-
98	EUBAM/UNDP/0000299	FURNITURE	Kitchen Furniture	UKREUBAM17	'00079895	Furniture and Fittings	1	N/A	1-Apr-2006	1-Apr-2006	5795.00	UAH	1,149.80	-
99	EUBAM/UNDP/2008/376	STAND	EUBAM Viability Stand	UKREUBAM03	'00079895	Furniture and Fittings	1	N/A	3-Nov-2008	3-Nov-2008	9679.78	UAH	1,649.03	-
100	EUBAM/UNDP/2008/333	UPS	Back-up UPS PowerWare PW9215 RM, 3000VA	UKREUBAM11	'00079895	Heavy Machinery	1	EUBAM/UNDP/2008/333	5-Jan-2009	5-Jan-2009	4946.66	UAH	1,003.38	-
101	EUBAM/UNDP/2008/218	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM25	'00079895	Vehicles	1	SALFA28898H101357	17-Jun-2008	17-Jun-2008	36508.49	USD	36,508.49	-
102	EUBAM/UNDP/2008/219	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM16	'00079895	Vehicles	1	SALFA28878H101342	17-Jun-2008	17-Jun-2008	36508.49	USD	36,508.49	-
103	EUBAM/UNDP/2008/220	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM25	'00079895	Vehicles	1	SALFA28878H101345	17-Jun-2008	17-Jun-2008	36508.49	USD	36,508.49	-
104	EUBAM/UNDP/2008/222	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM25	'00079895	Vehicles	1	SALFA28898H101415	17-Jun-2008	17-Jun-2008	36508.49	USD	36,508.49	-
105	EUBAM/UNDP/2008/308	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM16	'00079895	Vehicles	1	SALFA28898H117441	15-Sep-2008	15-Sep-2008	43171.79	USD	43,171.79	-
106	EUBAM/UNDP/2008/309	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM16	'00079895	Vehicles	1	SALFA28898H116078	15-Sep-2008	15-Sep-2008	43171.79	USD	43,171.79	-
107	EUBAM/UNDP/2008/310	VEHICLE	Land Rover, Freelander2, 2.2TD4 2008	UKREUBAM14	'00079895	Vehicles	1	SALFA28898H116080	15-Sep-2008	15-Sep-2008	43171.79	USD	43,171.79	-
108	EUBAM/UNDP/2008/365	VEHICLE	Land Rover, Defender 110, 2008	UKREUBAM14	'00079895	Vehicles	1	SALLDHMS89A767962	19-Sep-2008	19-Sep-2008	41593.09	USD	41,593.09	-
109	EUBAM/UNDP/2008/366	VEHICLE	Land Rover, Defender 110, 2008	UKREUBAM16	'00079895	Vehicles	1	SALLDHMS89A767679	19-Sep-2008	19-Sep-2008	41593.09	USD	41,593.09	-
110	EUBAM/UNDP/2010/039	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA2DB8AH179187	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
111	EUBAM/UNDP/2010/041	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM14	'00079895	Vehicles	1	SALFA2DB8AH179189	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
112	EUBAM/UNDP/2010/042	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA2DB8AH179259	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
113	EUBAM/UNDP/2010/043	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA2DB8AH179218	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
114	EUBAM/UNDP/2010/044	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA2DB8AH179230	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
115	EUBAM/UNDP/2010/045	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA2DB8AH179422	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-

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116	EUBAM/UNDP/2010/046	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA20B3AH179287	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
117	EUBAM/UNDP/2010/047	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA20B3AH179271	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
118	EUBAM/UNDP/2010/048	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA20B2AH179264	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
119	EUBAM/UNDP/2010/049	VEHICLE	Land Rover, Freelander2, 2.2i TD4	UKREUBAM	'00079895	Vehicles	1	SALFA20B6AH179221	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
120	EUBAM/UNDP/2010/050	VEHICLE	Land Rover, Freelander2, 2.2i TD4	MDAUBAM06	'00079895	Vehicles	1	SALFA20B4AH179206	24-Nov-2009	24-Nov-2009	35207.48	USD	35,207.48	-
121	EUBAM/UNDP/000054	PROJECTOR	Multimedia projector Kindermann KSD165	UKREUBAM14	'00079895	Electrical	1	PGKUN064800259	28-Feb-2007	28-Feb-2007	1311.28	USD	1,311.28	-
122	EUBAM/UNDP/0001061	LAPTOP	Notebook Dell Latitude D630	UKREUBAM22	'00079895	Electrical	1	CN-DWM416-12961-78Q-G337	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
123	EUBAM/UNDP/0001063	LAPTOP	Notebook Dell Latitude D630	UKREUBAM04	'00079895	Electrical	1	CN-DWM416-12961-78Q-G235	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
124	EUBAM/UNDP/0001064	LAPTOP	Notebook Dell Latitude D630	UKREUBAM11	'00079895	Electrical	1	CN-DWM416-12961-78Q-G33E	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
125	EUBAM/UNDP/0001065	LAPTOP	Notebook Dell Latitude D630	UKREUBAM31	'00079895	Electrical	1	CN-DWM416-12961-78Q-G339	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
126	EUBAM/UNDP/0001066	LAPTOP	Notebook Dell Latitude D630	UKREUBAM11	'00079895	Electrical	1	CN-DWM4161296178QG274	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
127	EUBAM/UNDP/0001070	LAPTOP	Notebook Dell Latitude D630	UKREUBAM11	'00079895	Electrical	1	CN-DWM4161296178QG242	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
128	EUBAM/UNDP/0001071	LAPTOP	Notebook Dell Latitude D630	UKREUBAM25	'00079895	Electrical	1	CN-DWM4161296178QG3DD	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
129	EUBAM/UNDP/0001072	LAPTOP	Notebook Dell Latitude D630	UKREUBAM02	'00079895	Electrical	1	CN-DWM4161296178QG259	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
130	EUBAM/UNDP/0001075	LAPTOP	Notebook Dell Latitude D630	UKREUBAM16	'00079895	Electrical	1	CN-DWM4161296178QG244	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
131	EUBAM/UNDP/0001076	LAPTOP	Notebook Dell Latitude D630	UKREUBAM02	'00079895	Electrical	1	CN-DWM4161296178QG3CE	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
132	EUBAM/UNDP/0001077	LAPTOP	Notebook Dell Latitude D630	UKREUBAM09	'00079895	Electrical	1	CN-DWM4161296178QG3DF	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
133	EUBAM/UNDP/0001078	LAPTOP	Notebook Dell Latitude D630	MDAUBAM01	'00079895	Electrical	1	CN-DWM4161296178QG23F	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
134	EUBAM/UNDP/0001079	LAPTOP	Notebook Dell Latitude D630	UKREUBAM02	'00079895	Electrical	1	CN-DWM4161296178QG246	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
135	EUBAM/UNDP/0001080	LAPTOP	Notebook Dell Latitude D630	UKREUBAM01	'00079895	Electrical	1	CN-DWM4161296178QG241	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
136	EUBAM/UNDP/0001081	LAPTOP	Notebook Dell Latitude D630	UKREUBAM04	'00079895	Electrical	1	CN-DWM4161296178QG260	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
137	EUBAM/UNDP/0001082	LAPTOP	Notebook Dell Latitude D630	UKREUBAM16	'00079895	Electrical	1	CN-DWM4161296178QG3D2	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
138	EUBAM/UNDP/0001083	LAPTOP	Notebook Dell Latitude D630	UKREUBAM05	'00079895	Electrical	1	CN-DWM4161296178QG247	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
139	EUBAM/UNDP/0001084	LAPTOP	Notebook Dell Latitude D630	UKREUBAM09	'00079895	Electrical	1	CN-DWM4161296178QG3DE	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
140	EUBAM/UNDP/0001085	LAPTOP	Notebook Dell Latitude D630	UKREUBAM11	'00079895	Electrical	1	CN-DWM4161296178QG236	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
141	EUBAM/UNDP/0001086	LAPTOP	Notebook Dell Latitude D630	UKREUBAM09	'00079895	Electrical	1	CN-DWM416-12961-78Q-G240	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
142	EUBAM/UNDP/0001087	LAPTOP	Notebook Dell Latitude D630	UKREUBAM20	'00079895	Electrical	1	CN-DWM416-12961-78Q-G23E	14-Mar-2008	14-Mar-2008	1656.19	USD	1,656.19	-
143	EUBAM/UNDP/0001088	LAPTOP	Notebook Dell XPS M1330	UKREUBAM04	'00079895	Electrical	1	CNDUB0427016678R017P	14-Mar-2008	14-Mar-2008	2308.31	USD	2,308.31	-
144	EUBAM/UNDP/0001089	LAPTOP	Notebook Dell XPS M1330	UKREUBAM05	'00079895	Electrical	1	CNDUB0427016678R01T6	14-Mar-2008	14-Mar-2008	2308.31	USD	2,308.31	-
145	EUBAM/UNDP/0001090	LAPTOP	Notebook Dell XPS M1330	UKREUBAM01	'00079895	Electrical	1	CNDUB0427016678R01QJ	14-Mar-2008	14-Mar-2008	2308.31	USD	2,308.31	-
146	EUBAM/UNDP/0001091	LAPTOP	Notebook Dell XPS M1330	UKREUBAM23	'00079895	Electrical	1	CNDUB0427016678R01AH	14-Mar-2008	14-Mar-2008	2308.31	USD	2,308.31	-
147	EUBAM/UNDP/0001093	LAPTOP	Notebook Dell Latitude ATG D630	UKREUBAM07	'00079895	Electrical	1	CN-DY102129617CD3379	14-Mar-2008	14-Mar-2008	3484.99	USD	3,484.99	-
148	EUBAM/UNDP/0001094	LAPTOP	Notebook Dell Latitude ATG D630	UKREUBAM05	'00079895	Electrical	1	CN-DY102129617CD3380	14-Mar-2008	14-Mar-2008	3484.99	USD	3,484.99	-
149	EUBAM/UNDP/0001095	LAPTOP	Notebook Dell Latitude ATG D630	UKREUBAM16	'00079895	Electrical	1	CN-DY102129617CD3376	14-Mar-2008	14-Mar-2008	3484.99	USD	3,484.99	-
150	EUBAM/UNDP/0001123	RECORDER	Dell Power Vault 124T, LTD2	UKREUBAM11	'00079895	Electrical	1	SGOUH299713118145074	14-Mar-2008	14-Mar-2008	49046.66	UAH	4,902.75	-
151	EUBAM/UNDP/0001181	LAPTOP	Notebook ASUS F9E	UKREUBAM02	'00079895	Electrical	1	7CNOAS078715	8-Jan-2008	8-Jan-2008	1813.93	USD	1,813.93	-
152	EUBAM/UNDP/0001182	LAPTOP	Notebook ASUS F9E	UKREUBAM09	'00079895	Electrical	1	7CNOAS078718	8-Jan-2008	8-Jan-2008	1813.93	USD	1,813.93	-
153	EUBAM/UNDP/0001183	LAPTOP	Notebook ASUS F9E	UKREUBAM01	'00079895	Electrical	1	7CNOAS078717	8-Jan-2008	8-Jan-2008	1813.93	USD	1,813.93	-
154	EUBAM/UNDP/2008/241	PROJECTOR	Projector NEC NP 60	UKREUBAM04	'00079895	Electrical	1	8440524E	13-Jul-2008	13-Jul-2008	15912.00	UAH	1,618.72	-
155	EUBAM/UNDP/2008/242	PROJECTOR	Projector NEC NP 60	UKREUBAM10	'00079895	Electrical	1	8440523E	13-Jul-2008	13-Jul-2008	15912.00	UAH	1,618.72	-
156	EUBAM/UNDP/2008/271	SERVER	Server DELL PowerEdge Dual Core Xeon 5111	UKREUBAM11	'00079895	Electrical	1	124WMM1	7-Aug-2008	7-Aug-2008	2824.52	USD	2,824.52	-
157	EUBAM/UNDP/2008/272	SERVER	Server DELL PowerEdge Dual Core Xeon 5111	UKREUBAM11	'00079895	Electrical	1	H14WMM1	7-Aug-2008	7-Aug-2008	2824.52	USD	2,824.52	-
158	EUBAM/UNDP/2008/273	SERVER	Server DELL PowerEdge Dual Core Xeon 5111	UKREUBAM11	'00079895	Electrical	1	324WMM1	7-Aug-2008	7-Aug-2008	2824.52	USD	2,824.52	-
159	EUBAM/UNDP/2008/274	SERVER	Server DELL PowerEdge Dual Core Xeon 5111	UKREUBAM14	'00079895	Electrical	1	524WMM1	7-Aug-2008	7-Aug-2008	2824.52	USD	2,824.52	-
160	EUBAM/UNDP/2008/275	SERVER	Server DELL PowerEdge Dual Core Xeon 5111	UKREUBAM11	'00079895	Electrical	1	424WMM1	7-Aug-2008	7-Aug-2008	2824.52	USD	2,824.52	-
161	EUBAM/UNDP/2008/276	UPS	APC Smart UPS 1500VA	UKREUBAM17	'00079895	Electrical	1	AS0811340729	7-Aug-2008	7-Aug-2008	672.85	USD	672.85	-
162	EUBAM/UNDP/2008/277	UPS	APC Smart UPS 1500VA	UKREUBAM26	'00079895	Electrical	1	AS0811340730	7-Aug-2008	7-Aug-2008	672.85	USD	672.85	-
163	EUBAM/UNDP/2008/278	UPS	APC Smart UPS 1500VA	UKREUBAM11	'00079895	Electrical	1	AS0811340727	7-Aug-2008	7-Aug-2008	672.85	USD	672.85	-
164	EUBAM/UNDP/2008/279	UPS	APC Smart UPS 1500VA	MDAUBAM05	'00079895	Electrical	1	AS0811340738	7-Aug-2008	7-Aug-2008	672.85	USD	672.85	-
165	EUBAM/UNDP/2008/280	UPS	APC Smart UPS 1500VA	UKREUBAM25	'00079895	Electrical	1	AS0811340741	7-Aug-2008	7-Aug-2008	672.85	USD	672.85	-
166	EUBAM/UNDP/2008/281	UPS	APC Smart UPS 1500VA	UKREUBAM14	'00079895	Electrical	1	AS0811340745	7-Aug-2008	7-Aug-2008	672.85	USD	672.85	-
167	EUBAM/UNDP/2009/149	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM08	'00079895	Electrical	1	SCZC9183WVD	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
168	EUBAM/UNDP/2009/151	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM25	'00079895	Electrical	1	SCZC9183WVD	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
169	EUBAM/UNDP/2009/153	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM14	'00079895	Electrical	1	SCZC9183WVD	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-

**Deloitte.**  
Signed For Identification

## Auditor's Report from audit of "EU Border Assistance Mission - 9" implemented by UNDP in Ukraine

170	EUBAM/UNDP/2009/155	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM08	'00079895	Electrical	1	SC2C9183WDJ	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
171	EUBAM/UNDP/2009/156	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM13	'00079895	Electrical	1	SC2C9183WDP	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
172	EUBAM/UNDP/2009/157	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM03	'00079895	Electrical	1	SC2C9183WDQ	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
173	EUBAM/UNDP/2009/158	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM22	'00079895	Electrical	1	SC2C9183WDQ	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
174	EUBAM/UNDP/2009/159	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM13	'00079895	Electrical	1	SC2C9183WDT	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
175	EUBAM/UNDP/2009/160	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM13	'00079895	Electrical	1	SC2C9183WDM	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
176	EUBAM/UNDP/2009/161	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM01	'00079895	Electrical	1	SC2C9183WDK	11-Jun-2009	11-Jun-2009	28488.00	MDL	2,191.38	-
177	EUBAM/UNDP/2010/017	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM21	'00079895	Electrical	1	C2C0025NFB	17-Feb-2010	17-Feb-2010	28488.00	MDL	2,150.00	-
178	EUBAM/UNDP/2010/018	LAPTOP	Notebook HP 6930p with docking station & case	UKREUBAM21	'00079895	Electrical	1	C2C0025NFB	17-Feb-2010	17-Feb-2010	28488.00	MDL	2,150.00	-
179	EUBAM/UNDP/2010/106	PRINTER	MFP XEROX Workcentre 6400 X	UKREUBAM11	'00079895	Electrical	1	H0X323299	20-Jul-2010	20-Jul-2010	1037.34	USD	4,178.28	-
180	EUBAM/UNDP/2010/106	PRINTER	Finisher for MFP XEROX Workcentre 6400 X	UKREUBAM11	'00079895	Electrical	1	A01FKY1002047	5-Oct-2010	5-Oct-2010	1037.34	USD	1,037.34	-
181	EUBAM/UNDP/2010/107	PRINTER	Printer XEROX Phaser 4510 DN	UKREUBAM04	'00079895	Electrical	1	ARU363060	20-Jul-2010	20-Jul-2010	1222.91	USD	1,222.91	-
182	EUBAM/UNDP/2010/108	PRINTER	Printer XEROX Phaser 4510 DN	UKREUBAM04	'00079895	Electrical	1	ARU363068	20-Jul-2010	20-Jul-2010	1222.91	USD	1,222.91	-
183	EUBAM/UNDP/2010/109	PRINTER	MFP XEROX Phaser 3635	UKREUBAM13	'00079895	Electrical	1	388434845	20-Jul-2010	20-Jul-2010	1222.91	USD	1,222.91	-
184	EUBAM/UNDP/2010/129	UPS	APC Smart-UPS XL 2200VA 230V (Tower15U)	UKREUBAM11	'00079895	Electrical	1	JS1007021155	11-Aug-2010	11-Aug-2010	1336.00	USD	1,336.00	-
185	EUBAM/UNDP/2010/131	UPS	APC Smart-UPS XL 3000VA 230V (Tower15U)	UKREUBAM16	'00079895	Electrical	1	JS100804547	11-Aug-2010	11-Aug-2010	1551.00	USD	1,551.00	-
186	EUBAM/UNDP/2010/172	PRINTER	Printer XEROX Phaser 3635 MFP/X	UKREUBAM08	'00079895	Electrical	1	3963227506	14-Dec-2010	14-Dec-2010	1299.98	USD	1,299.98	-
187	EUBAM/UNDP/2010/221	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM09	'00079895	Electrical	1	CND0460MTK	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
188	EUBAM/UNDP/2010/222	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM13	'00079895	Electrical	1	CND0460RW4	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
189	EUBAM/UNDP/2010/223	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM02	'00079895	Electrical	1	CND0460MRW	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
190	EUBAM/UNDP/2010/224	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM11	'00079895	Electrical	1	CND0460LPT	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
191	EUBAM/UNDP/2010/225	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM11	'00079895	Electrical	1	CND0460LQM	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
192	EUBAM/UNDP/2010/226	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM11	'00079895	Electrical	1	CND0460LQM	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
193	EUBAM/UNDP/2010/228	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM11	'00079895	Electrical	1	CND0460RWE	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
194	EUBAM/UNDP/2010/229	LAPTOP	Notebook HP EliteBook 8540p with docking station	UKREUBAM12	'00079895	Electrical	1	CND0460RWE	24-Feb-2011	24-Feb-2011	1630.00	USD	1,630.00	-
195	EUBAM/UNDP/2010/247	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM14	'00079895	Electrical	1	GN26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
196	EUBAM/UNDP/2010/248	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM09	'00079895	Electrical	1	3P26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
197	EUBAM/UNDP/2010/249	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM25	'00079895	Electrical	1	JN26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
198	EUBAM/UNDP/2010/250	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM16	'00079895	Electrical	1	2P26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
199	EUBAM/UNDP/2010/251	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM16	'00079895	Electrical	1	1P26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
200	EUBAM/UNDP/2010/252	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM11	'00079895	Electrical	1	FN26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
201	EUBAM/UNDP/2010/253	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM22	'00079895	Electrical	1	9N26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
202	EUBAM/UNDP/2010/254	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM05	'00079895	Electrical	1	9N26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
203	EUBAM/UNDP/2010/255	COMPUTER	Desktop DELL Optiplex 980MT Mini tower	UKREUBAM05	'00079895	Electrical	1	9N26Y4V	23-Dec-2010	23-Dec-2010	1039.58	USD	1,039.58	-
204	EUBAM/UNDP/2011/037	DEFIBRILLATOR	Defibrillator IPAD NF1200	UKREUBAM06	'00079895	Electrical	1	P158E0108	22-Feb-2011	22-Feb-2011	1358.36	USD	1,373.28	1258.84
205	EUBAM/UNDP/2008/207	GENERATOR	Power Generator "HONDA" EP5000CK5	UKREUBAM14	'00079895	Heavy Machinery	1	EAC-1016018	12-Feb-2008	12-Feb-2008	1645.62	USD	1,645.62	-
206	EUBAM/UNDP/2012/074	SOFA	Sofa, Barcelona	UKREUBAM03	'00079895	FURNITURE	1	N/A	13-Apr-2012	13-Apr-2012	11000.00	UAH	1,108.60	1028.53
207	EUBAM/UNDP/2012/129	SHREDDER	Shredder Fellowes EF-1524C	UKREUBAM01	'00079895	Electrical	1	6330942	7-Jun-2012	7-Jun-2012	8924.20	UAH	1,108.60	1028.53
208	EUBAM/UNDP/2012/130	SHREDDER	Shredder Fellowes EF-1524C	UKREUBAM03	'00079895	Electrical	1	6330942	7-Jun-2012	7-Jun-2012	8924.20	UAH	1,108.60	1028.53
209	EUBAM/UNDP/2012/131	SHREDDER	Shredder Fellowes EF-1524C	UKREUBAM26	'00079895	Electrical	1	3420201	7-Jun-2012	7-Jun-2012	8924.20	UAH	1,108.60	1028.53
210	EUBAM/UNDP/2012/150	SERVICE CAR	Volkswagen Caravelle 2.0L TDI Long wheel base	UKREUBAM	'00079895	VEHICLE	1	WVZZZZ7HZCH094757	15-May-2012	15-May-2012	52208.50	USD	52,208.50	47132.67
211	EUBAM/UNDP/2012/151	SERVICE CAR	Volkswagen Caravelle 2.0L TDI Long wheel base	UKREUBAM	'00079895	VEHICLE	1	WVZZZZ7HZCH092184	15-May-2012	15-May-2012	52208.50	USD	52,208.50	47132.67
212	EUBAM/UNDP/2012/152	SERVICE CAR	Volkswagen Caravelle 2.0L TDI Long wheel base	UKREUBAM	'00079895	VEHICLE	1	WVZZZZ7HZCH093553	15-May-2012	15-May-2012	52208.50	USD	52,208.50	47132.67
213	EUBAM/UNDP/2012/153	SERVICE CAR	Volkswagen Caravelle 2.0L TDI Long wheel base	UKREUBAM	'00079895	VEHICLE	1	WVZZZZ7HZCH094882	15-May-2012	15-May-2012	52208.50	USD	52,208.50	47132.67
214	EUBAM/UNDP/2012/138	COFFEE MACHINE	Coffee machine, BOSCH S201	UKREUBAM01	'00079895	Electrical	1	F09204030450	22-Jun-2012	22-Jun-2012	4120.02	UAH	511.80	474.86
215	EUBAM/UNDP/2012/139	COFFEE MACHINE	Coffee machine, BOSCH S201	UKREUBAM02	'00079895	Electrical	1	F09202100248	22-Jun-2012	22-Jun-2012	4120.02	UAH	511.80	474.86
218	EUBAM/UNDP/2012/177	DEFIBRILLATOR	Defibrillator, external automated	MDAEUBAM13	'00079895	Electrical	1	P1K24C022	7-Dec-2012	7-Dec-2012	1453.71	USD	1,453.73	1411.31
219	EUBAM/UNDP/2012/178	DEFIBRILLATOR	Defibrillator, external automated	UKREUBAM15	'00079895	Electrical	1	P1K24C022	7-Dec-2012	7-Dec-2012	1453.71	USD	1,453.73	1411.31
220	EUBAM/UNDP/2012/179	DEFIBRILLATOR	Defibrillator, external automated	UKREUBAM17	'00079895	Electrical	1	P1K24C020	7-Dec-2012	7-Dec-2012	1453.71	USD	1,453.73	1411.31
221	EUBAM/UNDP/2012/180	DEFIBRILLATOR	Defibrillator, external automated	UKREUBAM18	'00079895	Electrical	1	P1K24C0199	7-Dec-2012	7-Dec-2012	1453.71	USD	1,453.73	1411.31
222	EUBAM/UNDP/2012/181	DEFIBRILLATOR	Defibrillator, external automated	UKREUBAM20	'00079895	Electrical	1	P1K24C0208	7-Dec-2012	7-Dec-2012	1453.71	USD	1,453.73	1411.31
223	EUBAM/UNDP/2012/184	DEFIBRILLATOR	Defibrillator, external automated	UKREUBAM05	'00079895	Electrical	1	P1K24C0195	7-Dec-2012	7-Dec-2012	1453.71	USD	1,453.73	1411.29
											Total:	1,285,839.98	202,292.67	

Signed by:

  
**RICARDA RIEGER**  
 COUNTRY DIRECTOR  
 UNDP UKRAINE

Date:

3.12.2012

**Deloitte.**  
Signed For Identification

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

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**2.9. Opinion on Statement of Cash Position as at 30 June 2013**

## **REPORT OF THE INDEPENDENT AUDITOR ON THE OUTPUT “EU BORDER ASSISTANCE MISSION - 9”**

To: Director  
UNDP Office of Audit and Investigations  
Daily News Building, 23rd Floor  
220 East 42nd Street  
New York, NY 10017, USA

### **Report on the Project Statement of Cash Position**

We have audited the accompanying Statement of Cash Position (“the statement”) of the UNDP Directly Implemented Project, output number 79895 named “EU Border Assistance Mission - 9” as at 30 June 2013.

### **Management Responsibility**

Management is responsible for the preparation of the statement for output 79895 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.

### **Auditor’s Responsibility**

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 applicable for this engagement. 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.

## **Unmodified Opinion**

In our opinion, the attached Statement of Cash Position presents fairly, in all material respects, the cash and the bank balance of the UNDP output “EU Border Assistance Mission - 9” amounting to USD 74,519.05 (UAH 607,777.34) as at 30 June 2013 in accordance with UNDP accounting policies.

Bratislava, 5 December 2013



Marián Hudák, CA, FCCA  
Responsible Auditor  
Licence SKAu No. 856

**Auditor's Report from audit of "EU Border Assistance Mission - 9"  
implemented by UNDP in Ukraine**

**2.10. Signed Statement of Cash Position for H1/2013**

**Atlas Bank to Book Reconciliation Report**

<b>GL Business Unit:</b> UNDP1	<b>Operating Unit:</b> UKR,Ukraine	<b>Bank Code:</b> 00058	<b>Currency Code:</b> UAH
<b>Ext Bank Acct#:</b> EXBSUAUX	<b>Bank Account:</b> 1003	<b>Bank Name:</b> THE STATE EXPORT IMPORT BK UKR	<b>Acct Name :</b> UNDP REP UKR EUBAM (UAH) ACCT
<b>Account#:</b> 26008010112379	<b>From Date:</b> 2012-01-01	<b>To Date:</b> 2013-06-30	<b>Run Time:</b> 27-AUG-13 10:01



<b>Cash book</b>	<b>Reconciled</b>	<b>UnReconciled</b>	<b>Total</b>
<b>Cash book as of 2012-01-01</b>			152.60
<b>Treasury</b>			
-Deals	0.00	0.00	0.00
-Bank Transfers	31,574,556.25	0.00	31,574,556.25
<b>Accounts Receivable</b>			
-Deposits	1,261,758.13	0.00	1,261,758.13
<b>Accounts Payable</b>			
-Cheques	(22,342,026.69)	(0.00)	(22,342,026.69)
-EFT	(0.00)	(0.00)	(0.00)
-Manual Payments	(9,886,662.95)	(0.00)	(9,886,662.95)
-FGT Payments	(0.00)	(0.00)	(0.00)
-Cancelled Payment Activity	N/A	0.00	0.00
<b>Travel and Expenses</b>			
-Payments	(0.00)	(0.00)	(0.00)
-Cancelled Payment Activity	N/A	0.00	0.00
<b>Global Payroll</b>	N/A	N/A	(0.00)
<b>Global Payroll Adjustments</b>	N/A	N/A	0.00
<b>External Transactions Table</b>			
-Fees and Interest	N/A	N/A	0.00
<b>Cash book as of 2013-06-30</b>			<b>607,777.34</b>

<b>Bank reconciliation</b>	
<b>Bank statement balance</b>	607,777.34
<b>Add/(less):unreconciled TR transactions</b>	
-Deals	0.00
-Bank Transfers	0.00
<b>Add:unreconciled AR transactions</b>	
-Deposits	0.00
<b>(Less):unreconciled AP transactions</b>	
-Cheques	(0.00)
-EFT	(0.00)
-Manual Payments	(0.00)
-FGT Payments	(0.00)
-Cancelled Payment Activity	0.00
<b>(Less):unreconciled T&amp;E transactions</b>	
-Payments	(0.00)
-Cancelled Payment Activity	0.00
<b>Unreconciled Transactions From Previous Period</b>	0.00
<b>Add/(less):unreconciled external items</b>	
-Payments not in book and other unreconciled items	0.00
-Deposits not in book and other unreconciled items	0.00
<b>Calculated Cash Book as of 2013-06-30</b>	<b>607,777.34</b>
<b>Difference to be Investigated</b>	<b>0.00</b>

Prepared By  
*[Signature]*  
N. Kyzyuk

Approved By  
*[Signature]*  
H. Madarova



### 3. PART III - MANAGEMENT LETTER

We enclose a letter that documents our observations and provide recommendations on certain matters identified during the performance of our audit of financial statements of the project described in the previous chapters.

Findings and recommendations with low priority are not included in this Report but are provided separately to the Project Management.

It should be noted that these findings do not result from a specifically targeted review engagement but are only those that came to our attention during the course of our audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial 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 entity's internal control.

UNDP Ukraine Office Management is responsible for the design, implementation and maintenance of the internal control system over the projects. To execute this obligation, the UNDP Ukraine Office Management is required to assess the expected risks and rewards of the policies and procedures for management control.

The objectives of the internal control system are, to provide UNDP Directors and Management sufficient assurance that the project assets of the Company are protected from loss resulting from unauthorized use or manipulation, and that the project operations are performed in accordance with the policies adopted and are recorded properly in order to allow for the timely preparation of reliable accounting information in accordance with the applicable accounting principles.

We would like to thank the UNDP Ukraine Office Management for their comments on individual management letter points, which we have considered in completing this letter.

This letter together with low priority findings are intended primarily for the information and use of the Office of Audit and Investigation Director and UNDP Ukraine Office Management.

We would be pleased to discuss our comments with you further, and if requested, to assist you in implementing any of the recommendations.

Yours faithfully,



Marián Hudák  
Country Leading Partner and Executive  
**Deloitte Audit s.r.o.**

**3.1. Medium priority findings**

**3.1.1. Procurement for low-value items**

**Priority**

**Medium**

**Observation**

We found the following individual cases in which the micro-purchasing rules for procurement of items under USD 5,000 were applied. The purchased items were of similar nature and the timeframe of the processes could have allowed the procurement in larger amounts, benefiting from economies of scale. Such instances may be indicative of less than optimal planning for procurement of the repetitive low-value items, possibly resulting in missed opportunities for volume discounts and more staff time spent to process repetitive procurement cases.

**Identified cases:**

<b>Office supplies/paper towels - vendor 1</b>		
Voucher #	Timeframe	Amount on the voucher (in USD excl. VAT)
106767	April 2012	3,879.92
109838	July 2012	3,914.61
110788	August 2012	2,351.98
112662	October 2012	3,884.77

<b>Stationery materials/office supplies - vendor 2</b>		
Voucher #	Timeframe	Amount on the voucher (in USD excl. VAT)
108866	June 2012	4,037.24
110352	August 2012	4,011.37
112795	October 2012	4,061.74
116237	March 2013	3,984.12

<b>Visibility items/prizes for competition winners - vendor 3</b>		
Voucher #	Timeframe	Amount on the voucher (in USD excl. VAT)
118154	March 2013	3,595.13
116961	May 2013	2,953.88



***Recommendation***

We recommend following strictly the rules set for procurement process. Also we recommend improving the procurement planning process and using framework agreements with vendors what will simplify the procurement process.

***Management Comments***

We agree with and accept the recommendation on improving procurement planning process for low-value items with a view of purchasing in bulks, where possible.

That said, we would like to highlight that no artificial split of purchase was done, given the span of time between the micro-purchasing instances (from several weeks to several months). Further, such purchases are very much demand-driven, which may change due to external factors, for instance, sudden request from partner services to conduct a meeting, workshop, etc.

***Auditor's response***

No further comments.

***3.1.2. Not signed lists of participants***

***Priority***

**Medium**

***Observation***

List of participants for trainings/events/conferences were not signed. This finding applies for all tested vouchers in regard to conferences/trainings/other events.

***Recommendation***

List of participants in the workshops, seminars and other events should be signed. It provides additional assurance that all participants took part in the workshops, conferences and seminars.

***Management Comments***

We accept the recommendations and will ensure that list of participants are signed.

***Auditor's response***

No further comments.