

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP UKRAINE**

**CBA PROJECT - PHASE III, KNOWLEDGE MANAGEMENT**  
**(Directly Implemented Project No. 83522, Output No. 91960)**

**Report No. 1939**

**Issue Date: 30 July 2018**

**Report on the Audit of UNDP Ukraine**  
**CBA Project - Phase III, Knowledge Management (Project No. 83522, Output No. 91960)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 14 to 19 May 2018, conducted an audit of CBA Project - Phase III, Knowledge Management (Project No. 83522, Output No. 91960) (the Project), which is directly implemented and managed by the UNDP Country Office in Ukraine (the Office). The last audit of the Project was conducted by OAI, through Moore Stephens LLP in 2017 and covered project expenses from 1 January to 31 December 2016.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

**Audit results**

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

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,412	Unmodified**	290	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$3,424,135. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$12,508).

\*\*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

The previous audit (Report No. 1789, issued on 4 August 2017) did not result in any recommendations.

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

**Management comments and action plan**

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

Helge S. Ostveiten  
Director  
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)  
AUDIT REPORT

FINAL

FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT

CBA Project - Phase III

Output name:	Knowledge Management
UNDP Country Office:	Ukraine
Atlas Project ID:	83522
Atlas Output ID:	91960
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'CBA Project Phase III' (Project ID 83522 - Output ID 91960 "Knowledge Management" ('the project')), directly implemented by UNDP Ukraine ('the Office') for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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

<b>Project Financial Position</b>	Unmodified
<b>Statement of Fixed Assets</b>	Unmodified
<b>Statement of Cash Position</b>	Not applicable

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

The UNDP project ID 83522 'CBA Project Phase III' - output ID 91960 'Knowledge Management' was audited in the prior year. The previous year's audit report No. 1789 issued on 4 August 2017 for output ID 91960 for the period from 1 January to 31 December 2016 did not result in any recommendations.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

26 July 2018

**MOORE STEPHENS**

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## THE AUDIT ENGAGEMENT

### **Audit Objectives and Scope**

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and accounts payable as at 31 December 2017 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement, are the mandatory and official statements. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2017. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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

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

- Activities and expenses incurred or undertaken at the level of "responsible parties; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

## Independent Auditor's Report to UNDP – CBA Project Phase III

### Project Financial Position

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

We have audited the financial position of the UNDP project ID 83522 'CBA Project Phase III' output ID 91960 'Knowledge Management' for the period from 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project -related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 3,424,135.32 is comprised of expenditure directly incurred by the UNDP Country Office in Ukraine for an amount of \$ 3,411,627.57 and expenditure incurred by entities other than the Country Office for an amount of \$ 12,507.75. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Ukraine of \$ 3,411,627.57.

#### **Unmodified Opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 3,411,627.57 incurred by the output 'Knowledge Management' for the period 1 January to 31 December 2017 in accordance with UNDP accounting policies and were: (i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

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

#### **Management responsibilities**

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

#### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

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

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting



from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson  
Partner

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150 Aldersgate Street  
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26 July 2018

MOORE STEPHENS

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## Independent Auditor's Report to UNDP – CBA Project Phase III

### Statement of Fixed Assets

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

We have audited the accompanying Statement of Fixed Assets of the UNDP project ID 83522 'CBA Project Phase III' output ID 91960 'Knowledge Management' as at 31 December 2017.

#### **Unmodified Opinion**

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project 'CBA Project Phase III' amounting to \$ 290,243.68 as at 31 December 2017 in accordance with UNDP accounting policies.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Assets' section of this report.

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

#### **Management responsibilities**

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

#### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the Statement of Fixed Assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement of Fixed Assets.

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

- Identify and assess the risks of material misstatement of the Statement of Fixed Assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

26 July 2018

MOORE STEPHENS

## Independent Auditor's Report to UNDP – CBA Project Phase III

### Statement of Cash Position

The UNDP project ID 83522 'CBA Project Phase III' - output ID 91960 'Knowledge Management' did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## **Annexes**

**Annex 1: Combined Delivery Report**

**Combined Delivery Report by Activity**UNDP UN Development Programme  
Report ID: unglcdrbPage 1 of 6  
Run Time: 26-02-2018 11:02:13**Selection Criteria :**Business Unit : UKR10  
Period : Jan-Dec (2017)  
Selected Project Id : 00083522  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00091960

<b>Project Id : 00083522 CBA Project - Phase III</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>		
<b>Output # : 00091960 Knowledge Management</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>	<b>Ukraine</b>		
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

Activity : ()

**Fund : 30079 (EUROPEAN COMMISSION)**

75105 - Facilities & Admin - Implement	0.00	2,772.49	0.00	2,772.49
77630 - Dep Exp Owned - ITC	0.00	840.00	0.00	840.00
77640 - Dep Exp Owned - F&F	0.00	124.09	0.00	124.09
77660 - Dep Exp Owned -Vehicle	0.00	38,642.53	0.00	38,642.53

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>42,379.11</b>	<b>0.00</b>	<b>42,379.11</b>
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<b>Total for Activity</b>	<b>0.00</b>	<b>42,379.11</b>	<b>0.00</b>	<b>42,379.11</b>
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Activity : ACTIVITY 1 (Academia and Knowledge Hub)

**Fund : 30079 (EUROPEAN COMMISSION)**

71305 - Local Consult.-Sht Term-Tech	0.00	934.37	0.00	934.37
71405 - Service Contracts-Individuals	0.00	7,270.18	0.00	7,270.18
71410 - MAIP Premium SC	0.00	16.78	0.00	16.78
71415 - Contribution to Security SC	0.00	285.28	0.00	285.28
71610 - Travel Tickets-Local	0.00	1,509.98	0.00	1,509.98
71620 - Daily Subsistence Allow-Local	0.00	1,599.46	0.00	1,599.46
71635 - Travel - Other	0.00	1,558.00	0.00	1,558.00
72105 - Svc Co-Construction & Engineer	0.00	2,726.77	0.00	2,726.77
72125 - Svc Co-Studies & Research Serv	0.00	1,295.35	0.00	1,295.35
72205 - Office Machinery	0.00	2,060.29	0.00	2,060.29
72605 - Grants to Instit & other Benef	0.00	20,857.05	0.00	20,857.05
74205 - Audio Visual Productions	0.00	2,902.37	0.00	2,902.37
74210 - Printing and Publications	0.00	2,411.18	0.00	2,411.18
74215 - Promotional Materials and Dist	0.00	5,721.90	0.00	5,721.90
74220 - Translation Costs	0.00	481.65	0.00	481.65
75105 - Facilities & Admin - Implement	0.00	7,142.88	0.00	7,142.88
75705 - Learning costs	0.00	49,323.86	0.00	49,323.86
75706 - Learning - ticket costs	0.00	1,086.67	0.00	1,086.67
76125 - Realized Loss	0.00	158.65	0.00	158.65
76135 - Realized Gain	0.00	- 0.02	0.00	- 0.02

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>109,342.65</b>	<b>0.00</b>	<b>109,342.65</b>
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<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>109,342.65</b>	<b>0.00</b>	<b>109,342.65</b>
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Activity : ACTIVITY 2 (CBA Related Policy Dialogues)

**Combined Delivery Report by Activity**

UNDP UN Development Programme

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<b>Project Id : 00083522 CBA Project - Phase III</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>	
<b>Output # : 00091960 Knowledge Management</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>	
	<b>Location :</b>	<b>Ukraine</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>
			<b>Total Exp</b>

**Fund : 30079 (EUROPEAN COMMISSION)**

71305 - Local Consult.-Sht Term-Tech	0.00	5,531.79	0.00	5,531.79
71360 - Local Consult-Security	0.00	205.98	0.00	205.98
71610 - Travel Tickets-Local	0.00	35.84	0.00	35.84
71620 - Daily Subsistence Allow-Local	0.00	432.40	0.00	432.40
71635 - Travel - Other	0.00	418.00	0.00	418.00
72105 - Svc Co-Construction & Engineer	0.00	2,163.52	0.00	2,163.52
72140 - Svc Co-Information Technology	0.00	6,446.91	0.00	6,446.91
72440 - Connectivity Charges	0.00	1,094.91	0.00	1,094.91
72605 - Grants to Instit & other Benef	0.00	20,938.88	0.00	20,938.88
74205 - Audio Visual Productions	0.00	12,928.56	0.00	12,928.56
74210 - Printing and Publications	0.00	4,342.76	0.00	4,342.76
74215 - Promotional Materials and Dist	0.00	1,148.22	0.00	1,148.22
74220 - Translation Costs	0.00	5,478.89	0.00	5,478.89
74225 - Other Media Costs	0.00	3,000.00	0.00	3,000.00
75105 - Facilities & Admin - Implement	0.00	4,674.23	0.00	4,674.23
75705 - Learning costs	0.00	2,608.01	0.00	2,608.01
76125 - Realized Loss	0.00	0.01	0.00	0.01

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>71,448.91</b>	<b>0.00</b>	<b>71,448.91</b>
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<b>Total for Activity ACTIVITY 2</b>	<b>0.00</b>	<b>71,448.91</b>	<b>0.00</b>	<b>71,448.91</b>
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**Activity : ACTIVITY 3 (Municipal Innovative Practices)****Fund : 04000 (Core Programme, UNU Centre)**

72605 - Grants to Instit & other Benef	0.00	26,878.00	0.00	26,878.00
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<b>Total for Fund 04000</b>	<b>0.00</b>	<b>26,878.00</b>	<b>0.00</b>	<b>26,878.00</b>
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**Fund : 30079 (EUROPEAN COMMISSION)**

71305 - Local Consult.-Sht Term-Tech	0.00	2,495.00	0.00	2,495.00
71605 - Travel Tickets-International	0.00	1,030.73	0.00	1,030.73
71610 - Travel Tickets-Local	0.00	854.08	0.00	854.08
71615 - Daily Subsistence Allow-Intl	0.00	207.39	0.00	207.39
71620 - Daily Subsistence Allow-Local	0.00	3,949.94	0.00	3,949.94
71635 - Travel - Other	0.00	816.56	0.00	816.56
72105 - Svc Co-Construction & Engineer	0.00	3,024.34	0.00	3,024.34
72605 - Grants to Instit & other Benef	0.00	670,363.22	0.00	670,363.22
74205 - Audio Visual Productions	0.00	3,145.68	0.00	3,145.68
74210 - Printing and Publications	0.00	405.09	0.00	405.09
74215 - Promotional Materials and Dist	0.00	497.53	0.00	497.53
74220 - Translation Costs	0.00	713.99	0.00	713.99
75105 - Facilities & Admin - Implement	0.00	49,458.92	0.00	49,458.92
75705 - Learning costs	0.00	17,899.59	0.00	17,899.59
75706 - Learning - ticket costs	0.00	1,152.73	0.00	1,152.73
76125 - Realized Loss	0.00	1.87	0.00	1.87
76135 - Realized Gain	0.00	-2,716.14	0.00	-2,716.14



**Combined Delivery Report by Activity**

UN Development Programme

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Project Id : 00083522 CBA Project - Phase III	Period :			Jan-Dec (2017)
Output # : 00091960 Knowledge Management	Impl. Partner :			99999 UNDP
	Location :			Ukraine
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>753,300.52</b>	<b>0.00</b>	<b>753,300.52</b>
<b>Total for Activity ACTIVITY 3</b>	<b>0.00</b>	<b>780,178.52</b>	<b>0.00</b>	<b>780,178.52</b>
<b>Activity : ACTIVITY 4 (Effective Project Management)</b>				
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
61305 - Salaries - IP Staff	0.00	37,914.31	0.00	37,914.31
61310 - Post Adjustment - IP Staff	0.00	22,281.98	0.00	22,281.98
62305 - Dependency Allowances-IP Staff	0.00	6,609.81	0.00	6,609.81
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	29,572.13	0.00	29,572.13
62315 - Contrib. to medical, social in	0.00	1,008.17	0.00	1,008.17
62320 - Mobility, Hardship, Non-remova	0.00	9,991.63	0.00	9,991.63
62340 - Annual Leave Expense - IP	0.00	12,906.70	0.00	12,906.70
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,695.87	0.00	1,695.87
63530 - Contribution to EOS Benefits	0.00	4,131.10	0.00	4,131.10
63535 - Contribution to Security	0.00	4,681.95	0.00	4,681.95
63540 - Contribution to Training	0.00	881.34	0.00	881.34
63545 - Contribution to ICT	0.00	1,652.48	0.00	1,652.48
63550 - Contributions to MAIP	0.00	275.45	0.00	275.45
63555 - Contribution to UN JFA	0.00	3,580.30	0.00	3,580.30
63560 - Contributions to Appendix D	0.00	275.45	0.00	275.45
64308 - Appointments-Lump Sum	0.00	9,978.57	0.00	9,978.57
64310 - Separations - IP Staff	0.00	1,542.28	0.00	1,542.28
64397 - Services to projects -CO staff	0.00	51,498.30	0.00	51,498.30
65115 - Contributions to ASHI Reserve	0.00	10,685.86	0.00	10,685.86
65135 - Payroll Mgt Cost Recovery ATLA	0.00	708.18	0.00	708.18
71405 - Service Contracts-Individuals	0.00	1,572,916.87	0.00	1,572,916.87
71410 - MAIP Premium SC	0.00	3,569.31	0.00	3,569.31
71415 - Contribution to Security SC	0.00	60,655.60	0.00	60,655.60
71610 - Travel Tickets-Local	0.00	77.07	0.00	77.07
71620 - Daily Subsistence Allow-Local	0.00	707.20	0.00	707.20
71635 - Travel - Other	0.00	33.00	0.00	33.00
72105 - Svc Co-Construction & Engineer	0.00	153.62	0.00	153.62
72135 - Svc Co-Communications Service	0.00	9,421.66	0.00	9,421.66
72145 - Svc Co-Training and Educ Serv	0.00	307.40	0.00	307.40
72205 - Office Machinery	0.00	1,101.74	0.00	1,101.74
72311 - Fuel, petroleum and other oils	0.00	64,226.00	0.00	64,226.00
72410 - Acquisition of Audio Visual Eq	0.00	136.16	0.00	136.16
72425 - Mobile Telephone Charges	0.00	- 72.68	0.00	- 72.68
72505 - Stationery & other Office Supp	0.00	10,613.31	0.00	10,613.31
72805 - Acquis of Computer Hardware	0.00	2,121.81	0.00	2,121.81
72810 - Acquis of Computer Software	0.00	2,848.00	0.00	2,848.00
73105 - Rent	0.00	244,776.64	0.00	244,776.64
73107 - Rent - Meeting Rooms	0.00	381.07	0.00	381.07
73120 - Utilities	0.00	3,340.21	0.00	3,340.21
73410 - Maint, Oper of Transport Equip	0.00	21,306.64	0.00	21,306.64
74110 - Audit Fees	0.00	6,255.00	0.00	6,255.00
74220 - Translation Costs	0.00	152.27	0.00	152.27
74505 - Insurance	0.00	15,449.09	0.00	15,449.09

**Combined Delivery Report by Activity**UN  
DP UN Development Programme

Report ID: unglcdrb

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Run Time: 26-02-2018 11:02:13

Project Id : 00083522 CBA Project - Phase III	Period : Jan-Dec (2017)			
Output # : 00091960 Knowledge Management	Impl. Partner :	99999 UNDP		
	Location :	Ukraine		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74520 - Storage	0.00	132.28	0.00	132.28
74525 - Sundry	0.00	28,240.33	0.00	28,240.33
75105 - Facilities & Admin - Implement	0.00	158,376.50	0.00	158,376.50
75705 - Learning costs	0.00	1,800.00	0.00	1,800.00
76110 - Foreign Exch Translation Loss	0.00	36.25	0.00	36.25
76125 - Realized Loss	0.00	23.60	0.00	23.60
76135 - Realized Gain	0.00	- 171.68	0.00	- 171.68
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>2,420,786.13</b>	<b>0.00</b>	<b>2,420,786.13</b>
<b>Total for Activity ACTIVITY 4</b>	<b>0.00</b>	<b>2,420,786.13</b>	<b>0.00</b>	<b>2,420,786.13</b>
<b>Total for Output : 00091960</b>	<b>0.00</b>	<b>3,424,135.32</b>	<b>0.00</b>	<b>3,424,135.32</b>
<b>Project Total :</b>	<b>0.00</b>	<b>3,424,135.32</b>	<b>0.00</b>	<b>3,424,135.32</b>

2/26/2018

Hendrik van zyl  
International Project Manager

DocuSigned by:

*Hendrik van Zyl*

834FABC956B646D...

2/26/2018

Igor Gutsulyak  
Programme analyst, Governance

DocuSigned by:

*Igor Gutsulyak*

313C55ABC19942B...

7/12/2018

Blerta Cela  
DCD (Programme)*Blerta Cela*

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

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

**Combined Delivery Report by Activity**UN  
DP UN Development Programme

Report ID: unglcdrv

Page 5 of 6  
Run Time: 26-02-2018 11:02:16**Selection Criteria :**Business Unit : UKR10  
Period : Jan-Dec (2017)  
Selected Project Id : 00083522  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00091960

Project Id : ALL	Period :	Jan-Dec (2017)		
Output # : ALL	Impl. Partner :			
	Location :			
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

58201 - Ukraine - Central	0.00	328.92	0.00	328.92
58204 - Ukraine - Dem. Governance	0.00	3,423,806.40	0.00	3,423,806.40

**Combined Delivery Report by Activity**UN  
DP UN Development Programme

Report ID: unglcdrb

Page 6 of 6  
Run Time: 26-02-2018 11:02:18**Funds Utilization****Selection Criteria :**Business Unit : UKR10  
Period : Jan-Dec (2017)  
Selected Project Id : 00083522  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00091960

Project/Award: 00083522 CBA Project - Phase III Period : As Of Dec31,2017

Output #	00091960	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			290,243.68
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

## **Annex 2: Statement of Assets and Equipment**

AM In Service Report																						
UNDP																						
Report ID:	UNAM600																					
Business Unit:	UKR10	Country:	Category:	In Service	Project Type:	All	Amount	>=	0 As of Date	12/31/2017												
Operating Unit:	UKR	Department:	Impl Agency:	Donor:	Fund Code:	Project:	Profile ID:	Model	Location	Acquisitor	In Service	Cost,USD	Net Book Value	Quantity	Department	Impl Agen	Donor	Project	Fund code			
Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number																
UKR10	UKR	000000001615	ITC13	A Cameras	000000001615	N5010717			UKRCBA7042	41234	41234	1,824.2	632.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001724	FURN2	A Book Shelves	000000001724				UKRCBA7162	41716	41716	1,861.4	1,385.7	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001745	MTRV4	VEHICLE HYUNDAI SANTAFED201070	CBA-598	KMHS81D9U425548			UKRCBA7062	39785	39785	20,215.5	4,913.5	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001748	MTRV4	VEHICLE HYUNDAI ACCENTD201058	CBA-601	KMHNCN41CP9U295863			UKRCBA_CHV	39785	39785	13,073.2	3,177.5	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001750	MTRV4	VEHICLE HYUNDAI ACCENTD201072	CBA-603	KMHNCN41CP9U295838			UKRSEVDON	39785	39785	12,787.4	3,108.0	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001756	MTRV4	VEHICLE HYUNDAI ACCENTD201052	CBA-609	KMHNCN41CP9U295843			UKRCBA_KSN	39785	39785	12,787.4	3,108.0	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001757	MTRV4	VEHICLE HYUNDAI ACCENTD201062	CBA-610	KMHNCN41CP9U295878			UKRCBA_KHM	39785	39785	12,790.0	3,108.7	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001759	MTRV4	VEHICLE HYUNDAI ACCENTD201055	CBA-612	KMHNCN41CP9U295870			UKRCBA_ZTR	39785	39785	12,787.4	3,108.0	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001760	MTRV4	VEHICLE HYUNDAI ACCENTD201016	CBA-613	KMHNCN41CP9U295859			UKRCBA_VNT	39785	39785	12,782.3	3,106.8	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001769	MTRV4	VEHICLE HYUNDAI ACCENTD201066	CBA-622	KMHNCN41CP9U295847			UKRCBA14/1	39785	39785	12,787.4	3,108.0	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001770	MTRV4	MINISUBISHI GRANDIS 2.4	CBA-1332	JMBLNN4W9Z000205			UKRCBA7062	40287	40287	26,549.3	9,402.9	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001771	MTRV4	VEHICLE HYUNDAI ACCENT D201103	CBA-1072	Z94CT41CABR059564			UKRCBA_KHV	40844	40844	12,755.5	6,112.0	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001772	ITC9	COMPUTER SERVER DELL R410	CBA-1174	H08235J			UKRCBA7062	40883	40883	3,081.3	1,519.2	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001793	ITC12	A Printing machinery & equipm	000000001793	3327676830			UKRCBA_PMU	42076	42076	2,880.4	1,860.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001795	MTRV4	A FORD FOCUS	000000001795	WF04XXGCC4FC07547			UKRPPARKING	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001796	MTRV4	FORD FOCUS	000000001796	WF04XXGCC4FC07305			UKRCBA_MK	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001797	MTRV4	FORD FOCUS	000000001797	WF04XXGCC4FC07432			UKRCBA_KRD	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001798	MTRV4	FORD FOCUS	000000001798	WF04XXGCC4FC07337			UKRCBA_SVD	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001799	MTRV4	FORD FOCUS	000000001799	WF04XXGCC4FC07355			UKRCBA_CHR	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001800	MTRV4	FORD FOCUS	000000001800	WF04XXGCC4FC07401			UKRCBA_LV	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001801	MTRV4	FORD FOCUS	000000001801	WF04XXGCC4FC07329			UKRPPARKING	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001802	MTRV4	FORD FOCUS	000000001802	WF04XXGCC4FC07562			UKRCBA_TP	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001803	MTRV4	FORD FOCUS	000000001803	WF04XXGCC4FC07552			UKRCBA_KRM	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001804	MTRV4	FORD FOCUS	000000001804	WF04XXGCC4FC07467			UKRPPARKING	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001805	MTRV4	FORD FOCUS	000000001805	WF04XXGCC4FC07408			UKRPPARKING	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001806	MTRV4	FORD FOCUS	000000001806	WF04XXGCC4FC07362			UKRCBA_RV	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001807	MTRV4	FORD FOCUS	000000001807	WF04XXGCC4FC07584			UKRPPARKING	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001808	MTRV4	FORD FOCUS	000000001808	WF04XXGCC4FC07661			UKRCBA_CHT	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001809	MTRV4	FORD FOCUS	000000001809	WF04XXGCC4FC07722			UKRPPARKING	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001810	MTRV4	FORD FOCUS	000000001810	WF04XXGCC4FC07491			UKRCBA_VLN	42066	42066	14,183.0	10,834.3	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001828	MTRV4	Ford Explorer 3.6P	000000001828	1FM5K8B80FGC54031	FORD ExplBASE 3.5		UKRCBA14/1	42208	42208	29,155.5	23,081.4	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001830	MTRV4	Ford Explorer 3.6P	000000001830	1FM5K8B89FGC54030	FORD Expl BASE 3.5		UKRPPARKING	42208	42208	29,155.5	23,081.4	1	58204	001981	10159	00091960	30079			
UKR10	UKR	000000001831	MTRV4	Ford Explorer 3.6P	000000001831	1FM5K8B86FGC00006	FPRD Expl. BASE 3.5		UKRCBA_IFR	42208	42208	29,155.5	23,081.4	1	58204	001981	10159	00091960	30079			
												<b>Total:</b>	<b>473,357.6</b>	<b>290,243.6</b>								

Olena Karelina

Administrative Associate *Olena Karelina* 11/2018

Igor Gutsulyak

Programme analyst, Governance *Igor Gutsulyak* 7/11/2018

Blerta Cela

DCD (Programme)

