



**AUDIT**

**OF**

**UNDP UKRAINE**

**RECOVERY OF SOCIAL SERVICES, RESTORATION OF GOVERNANCE**  
**(Directly Implemented Project No. 84715, Output No. 101191)**

**Report No. 1940**

**Issue Date: 30 July 2018**

**Report on the Audit of UNDP Ukraine  
Recovery of Social Services, Restoration of Governance  
(Project No. 84715, Output No. 101191)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 14 to 25 May 2018, conducted an audit of Recovery of Social Services, Restoration of Governance (Project No. 84715, Output No. 101191) (the Project), which is directly implemented and managed by the UNDP Country Office in Ukraine (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January 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
4,865	Unmodified**	198	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$5,781,980. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$916,659).

\*\*Unmodified = unqualified or clean opinion

The audit 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. Osttveiten  
Director  
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)  
AUDIT REPORT**

**FINAL**

**FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT**

**Recovery of Social Services**

<b>Output name:</b>	<b>Restoration of Governance</b>
<b>UNDP Country Office:</b>	<b>Ukraine</b>
<b>Atlas Project ID:</b>	<b>84715</b>
<b>Atlas Output ID:</b>	<b>101191</b>
<b>Auditor:</b>	<b>Moore Stephens LLP</b>
<b>Period subject to audit:</b>	<b>1 January to 31 December 2017</b>

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of the UNDP project ID 84715 'Recovery of Social Services' output ID 101191 'Restoration of Governance' ('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 84715 'Recovery of Social Services' output ID 101191 'Restoration of Governance' was not audited in the prior year.



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 – Recovery of Social Services

### 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 84715 'Recovery of Social Services' output ID 101191 'Restoration of Governance' 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 \$ 5,781,980.04 is comprised of expenditure directly incurred by the UNDP Country Office in Ukraine for an amount of \$ 4,865,320.99 and expenditure incurred by entities other than the Country Office in Ukraine for an amount of \$ 916,659.05. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Ukraine of \$ 4,865,320.99.

#### Unmodified Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 4,865,320.99 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

Moore Stephens LLP  
150 Aldersgate Street  
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26 July 2018

MOORE STEPHENS

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## Independent Auditor's Report to UNDP – Recovery of Social Services

### 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 Assets & Equipment ('the statement') of the UNDP project ID 83522 'Recovery of Social Services' output ID 101191 'Restoration of Governance' 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 \$ 197,527.05 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

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## Independent Auditor's Report to UNDP – Recovery of Social Services

### Statement of Cash Position

We noted that the UNDP project ID 84715 'Recovery of Social Services' - output ID 101101 'Restoration of Governance' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## **Annexes**

**Annex 1:    Combined Delivery Report**

Business Unit : UKR10  
Period : Jan-Dec (2017)  
Selected Project Id : 00084715  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00101191

Project Id : 00084715 Recovery of Social Services an		Period :	Jan-Dec (2017)	
Output # : 00101191 Restoration of Governance		Impl. Partner :	99999 UNDP	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

**Fund : 30079 (EUROPEAN COMMISSION)**

75105 - Facilities & Admin - Implement	0.00	1,356.93	0.00	1,356.93
77630 - Dep Exp Owned - ITC	0.00	144.67	0.00	144.67
77660 - Dep Exp Owned -Vehicle	0.00	19,240.36	0.00	19,240.36

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>20,741.96</b>	<b>0.00</b>	<b>20,741.96</b>
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<b>Total for Activity</b>	<b>0.00</b>	<b>20,741.96</b>	<b>0.00</b>	<b>20,741.96</b>
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**Activity : ACTIVITY 1** (Government Capacity Improvement)

**Fund : 30079 (EUROPEAN COMMISSION)**

64397 - Services to projects -CO staff	0.00	90,000.00	0.00	90,000.00
71205 - Intl Consultants-Sht Term-Tech	0.00	289,981.28	0.00	289,981.28
71210 - Intl Consultants-Sht Term-Supp	0.00	60,000.00	0.00	60,000.00
71211 - Intl Consult Security Charge	0.00	3,589.50	0.00	3,589.50
71305 - Local Consult.-Sht Term-Tech	0.00	49,636.46	0.00	49,636.46
71360 - Local Consult-Security	0.00	1,055.84	0.00	1,055.84
71405 - Service Contracts-Individuals	0.00	323,039.49	0.00	323,039.49
71410 - MAIP Premium SC	0.00	758.99	0.00	758.99
71415 - Contribution to Security SC	0.00	12,903.91	0.00	12,903.91
71610 - Travel Tickets-Local	0.00	3,115.17	0.00	3,115.17
71615 - Daily Subsistence Allow-Intl	0.00	2,996.40	0.00	2,996.40
71620 - Daily Subsistence Allow-Local	0.00	35,119.95	0.00	35,119.95
71635 - Travel - Other	0.00	8,782.46	0.00	8,782.46
72105 - Svc Co-Construction & Engineer	0.00	162,630.63	0.00	162,630.63
72120 - Svc Co-Trade and Business Serv	0.00	379,180.00	0.00	379,180.00
72125 - Svc Co-Studies & Research Serv	0.00	65.75	0.00	65.75
72130 - Svc Co-Transportation Services	0.00	499.71	0.00	499.71
72135 - Svc Co-Communications Service	0.00	7.26	0.00	7.26
72145 - Svc Co-Training and Educ Serv	0.00	53,014.86	0.00	53,014.86
72160 - Svc Co-Education & Health Serv	0.00	26,318.27	0.00	26,318.27
72165 - Svc Co-Social Svcs, Social Sci	0.00	417,517.57	0.00	417,517.57
72205 - Office Machinery	0.00	640.94	0.00	640.94
72210 - Machinery and Equipment	0.00	2,439.60	0.00	2,439.60
72220 - Furniture	0.00	22,207.84	0.00	22,207.84
72311 - Fuel, petroleum and other oils	0.00	1,921.58	0.00	1,921.58
72370 - Security related goods and mat	0.00	3,227.28	0.00	3,227.28
72399 - Other Materials and Goods	0.00	1,297.48	0.00	1,297.48
72405 - Acquisition of Communic Equip	0.00	45,053.25	0.00	45,053.25
72415 - Courier Charges	0.00	540.88	0.00	540.88
72425 - Mobile Telephone Charges	0.00	727.63	0.00	727.63

**Combined Delivery Report by Activity**

**UNDP UN Development Programme**  
Report ID: unglcdrb

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<b>Project Id : 00084715 Recovery of Social Services an</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>
<b>Output # : 00101191 Restoration of Governance</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

72435 - E-mail-Subscription	0.00	1,937.84	0.00	1,937.84
72505 - Stationery & other Office Supp	0.00	5,701.21	0.00	5,701.21
72515 - Print Media	0.00	1,091.45	0.00	1,091.45
72520 - Electronic Media	0.00	369.10	0.00	369.10
72605 - Grants to Instit & other Benef	0.00	600,695.98	0.00	600,695.98
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	6,685.19	0.00	6,685.19
72810 - Acquis of Computer Software	0.00	4,119.01	0.00	4,119.01
72815 - Inform Technology Supplies	0.00	6,689.16	0.00	6,689.16
73105 - Rent	0.00	14,232.90	0.00	14,232.90
73115 - Moving Expenses	0.00	6,694.92	0.00	6,694.92
73216 - Construction Cost	0.00	134.54	0.00	134.54
73410 - Maint, Oper of Transport Equip	0.00	1,295.36	0.00	1,295.36
73420 - Leased Vehicles	0.00	- 818.08	0.00	- 818.08
74105 - Management and Reporting Srvs	0.00	807.50	0.00	807.50
74115 - Legal Fees	0.00	1,093.50	0.00	1,093.50
74205 - Audio Visual Productions	0.00	954.07	0.00	954.07
74210 - Printing and Publications	0.00	7,954.99	0.00	7,954.99
74215 - Promotional Materials and Dist	0.00	1,910.50	0.00	1,910.50
74220 - Translation Costs	0.00	4,379.20	0.00	4,379.20
74505 - Insurance	0.00	166.03	0.00	166.03
74525 - Sundry	0.00	3,228.67	0.00	3,228.67
74725 - Other L.T.S.H.	0.00	3,570.42	0.00	3,570.42
75105 - Facilities & Admin - Implement	0.00	219,915.49	0.00	219,915.49
75705 - Learning costs	0.00	118,701.84	0.00	118,701.84
75709 - Learning - training of counter	0.00	351,784.80	0.00	351,784.80
76125 - Realized Loss	0.00	94.92	0.00	94.92
76135 - Realized Gain	0.00	- 311.86	0.00	- 311.86

**Total for Fund 30079** **0.00** **3,361,348.63** **0.00** **3,361,348.63**

**Total for Activity ACTIVITY 1** **0.00** **3,361,348.63** **0.00** **3,361,348.63**

**Activity : ACTIVITY 2 (Community security)**

**Fund : 30079 (EUROPEAN COMMISSION)**

71205 - Intl Consultants-Sht Term-Tech	0.00	148,197.38	0.00	148,197.38
71211 - Intl Consult Security Charge	0.00	1,742.16	0.00	1,742.16
71305 - Local Consult.-Sht Term-Tech	0.00	12,399.98	0.00	12,399.98
71360 - Local Consult-Security	0.00	473.02	0.00	473.02
71405 - Service Contracts-Individuals	0.00	112,001.77	0.00	112,001.77
71410 - MAIP Premium SC	0.00	256.87	0.00	256.87
71415 - Contribution to Security SC	0.00	4,367.28	0.00	4,367.28
71605 - Travel Tickets-International	0.00	- 385.94	0.00	- 385.94
71610 - Travel Tickets-Local	0.00	526.56	0.00	526.56
71620 - Daily Subsistence Allow-Local	0.00	7,211.19	0.00	7,211.19
71630 - Shipment	0.00	5,607.79	0.00	5,607.79
71635 - Travel - Other	0.00	2,141.56	0.00	2,141.56
72145 - Svc Co-Training and Educ Serv	0.00	2,544.89	0.00	2,544.89
72165 - Svc Co-Social Svcs, Social Sci	0.00	49,547.34	0.00	49,547.34
72205 - Office Machinery	0.00	32.57	0.00	32.57



**Combined Delivery Report by Activity**

**UNDP UN Development Programme**  
Report ID: unglcdrb

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<b>Project Id : 00084715 Recovery of Social Services an</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>
<b>Output # : 00101191 Restoration of Governance</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

72210 - Machinery and Equipment	0.00	6,707.61	0.00	6,707.61
72220 - Furniture	0.00	7,535.39	0.00	7,535.39
72311 - Fuel, petroleum and other oils	0.00	3,795.40	0.00	3,795.40
72370 - Security related goods and mat	0.00	8,379.61	0.00	8,379.61
72399 - Other Materials and Goods	0.00	3,617.46	0.00	3,617.46
72405 - Acquisition of Communic Equip	0.00	70,068.59	0.00	70,068.59
72410 - Acquisition of Audio Visual Eq	0.00	2,029.14	0.00	2,029.14
72415 - Courier Charges	0.00	540.62	0.00	540.62
72425 - Mobile Telephone Charges	0.00	134.78	0.00	134.78
72435 - E-mail-Subscription	0.00	866.59	0.00	866.59
72505 - Stationery & other Office Supp	0.00	1,225.06	0.00	1,225.06
72605 - Grants to Instit & other Benef	0.00	338,739.29	0.00	338,739.29
72805 - Acquis of Computer Hardware	0.00	6,685.19	0.00	6,685.19
72810 - Acquis of Computer Software	0.00	8,264.68	0.00	8,264.68
72815 - Inform Technology Supplies	0.00	21,562.22	0.00	21,562.22
73105 - Rent	0.00	16,169.38	0.00	16,169.38
73115 - Moving Expenses	0.00	6,090.08	0.00	6,090.08
73410 - Maint, Oper of Transport Equip	0.00	882.69	0.00	882.69
74205 - Audio Visual Productions	0.00	841.92	0.00	841.92
74210 - Printing and Publications	0.00	268.97	0.00	268.97
74220 - Translation Costs	0.00	2,773.88	0.00	2,773.88
74505 - Insurance	0.00	160.00	0.00	160.00
74725 - Other L.T.S.H.	0.00	2,071.31	0.00	2,071.31
75105 - Facilities & Admin - Implement	0.00	65,959.72	0.00	65,959.72
75705 - Learning costs	0.00	25,333.46	0.00	25,333.46
75709 - Learning - training of counter	0.00	60,873.58	0.00	60,873.58
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	- 14.28	0.00	- 14.28

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>1,008,226.79</b>	<b>0.00</b>	<b>1,008,226.79</b>
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<b>Total for Activity ACTIVITY 2</b>	<b>0.00</b>	<b>1,008,226.79</b>	<b>0.00</b>	<b>1,008,226.79</b>
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**Activity : ACTIVITY 3 (Social cohesion restoration)**

**Fund : 30079 (EUROPEAN COMMISSION)**

71205 - Intl Consultants-Sht Term-Tech	0.00	16,322.50	0.00	16,322.50
71211 - Intl Consult Security Charge	0.00	168.83	0.00	168.83
71305 - Local Consult.-Sht Term-Tech	0.00	15,655.40	0.00	15,655.40
71360 - Local Consult-Security	0.00	311.63	0.00	311.63
71405 - Service Contracts-Individuals	0.00	104,184.37	0.00	104,184.37
71410 - MAIP Premium SC	0.00	239.55	0.00	239.55
71415 - Contribution to Security SC	0.00	4,068.63	0.00	4,068.63
71605 - Travel Tickets-International	0.00	702.53	0.00	702.53
71610 - Travel Tickets-Local	0.00	325.42	0.00	325.42
71620 - Daily Subsistence Allow-Local	0.00	16,954.65	0.00	16,954.65
71635 - Travel - Other	0.00	3,711.08	0.00	3,711.08
72145 - Svc Co-Training and Educ Serv	0.00	2,214.77	0.00	2,214.77
72165 - Svc Co-Social Svcs, Social Sci	0.00	43,203.96	0.00	43,203.96
72205 - Office Machinery	0.00	32.57	0.00	32.57
72311 - Fuel, petroleum and other oils	0.00	3,795.40	0.00	3,795.40

**Combined Delivery Report by Activity**

**UNDP UN Development Programme**  
Report ID: unglcdrb

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<b>Project Id : 00084715 Recovery of Social Services an</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>
<b>Output # : 00101191 Restoration of Governance</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

72399 - Other Materials and Goods	0.00	2,492.37	0.00	2,492.37
72415 - Courier Charges	0.00	23.74	0.00	23.74
72425 - Mobile Telephone Charges	0.00	134.78	0.00	134.78
72435 - E-mail-Subscription	0.00	561.08	0.00	561.08
72505 - Stationery & other Office Supp	0.00	472.12	0.00	472.12
72515 - Print Media	0.00	213.18	0.00	213.18
72605 - Grants to Instit & other Benef	0.00	55,686.93	0.00	55,686.93
72805 - Acquis of Computer Hardware	0.00	647.95	0.00	647.95
72810 - Acquis of Computer Software	0.00	89.00	0.00	89.00
72815 - Inform Technology Supplies	0.00	30.66	0.00	30.66
73105 - Rent	0.00	16,168.21	0.00	16,168.21
73410 - Maint, Oper of Transport Equip	0.00	894.97	0.00	894.97
74210 - Printing and Publications	0.00	70.63	0.00	70.63
74215 - Promotional Materials and Dist	0.00	220.79	0.00	220.79
74220 - Translation Costs	0.00	1,100.29	0.00	1,100.29
74225 - Other Media Costs	0.00	1,041.00	0.00	1,041.00
74725 - Other L.T.S.H.	0.00	340.00	0.00	340.00
75105 - Facilities & Admin - Implement	0.00	26,879.88	0.00	26,879.88
75705 - Learning costs	0.00	1,600.63	0.00	1,600.63
75709 - Learning - training of counter	0.00	90,318.67	0.00	90,318.67
76125 - Realized Loss	0.00	0.04	0.00	0.04
76135 - Realized Gain	0.00	- 7.00	0.00	- 7.00

<b>Total for Fund 30079</b>	<b>0.00</b>	<b>410,871.21</b>	<b>0.00</b>	<b>410,871.21</b>
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<b>Total for Activity ACTIVITY 3</b>	<b>0.00</b>	<b>410,871.21</b>	<b>0.00</b>	<b>410,871.21</b>
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**Activity : ACTIVITY 4 (Gender Equality)**

**Fund : 30079 (EUROPEAN COMMISSION)**

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	12,556.40	12,556.40
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	49,451.70	49,451.70
71405 - Service Contracts-Individuals	0.00	0.00	58,438.66	58,438.66
71410 - MAIP Premium SC	0.00	0.00	64.13	64.13
71415 - Contribution to Security SC	0.00	0.00	705.51	705.51
71440 - Appendix D SC	0.00	0.00	513.12	513.12
71605 - Travel Tickets-International	0.00	0.00	- 51.62	- 51.62
71610 - Travel Tickets-Local	0.00	0.00	6,999.34	6,999.34
71615 - Daily Subsistence Allow-Intl	0.00	0.00	19,662.08	19,662.08
71620 - Daily Subsistence Allow-Local	0.00	0.00	14,523.63	14,523.63
71635 - Travel - Other	0.00	0.00	4,806.71	4,806.71
72105 - Svc Co-Construction & Engineer	0.00	0.00	16,550.49	16,550.49
72120 - Svc Co-Trade and Business Serv	0.00	0.00	1,051.20	1,051.20
72145 - Svc Co-Training and Educ Serv	0.00	0.00	280,154.81	280,154.81
72205 - Office Machinery	0.00	0.00	1,619.18	1,619.18
72210 - Machinery and Equipment	0.00	0.00	4,349.20	4,349.20
72311 - Fuel, petroleum and other oils	0.00	0.00	603.50	603.50
72415 - Courier Charges	0.00	0.00	84.01	84.01
72425 - Mobile Telephone Charges	0.00	0.00	- 58.64	- 58.64
72430 - Postage and Pouch	0.00	0.00	12.46	12.46
72505 - Stationery & other Office Supp	0.00	0.00	4,005.12	4,005.12

**Combined Delivery Report by Activity**

**UNDP UN Development Programme**  
Report ID: unglcdrb

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Run Time: 02-02-2018 13:02:25

Project Id : 00084715 Recovery of Social Services an		Period :		Jan-Dec (2017)	
Output # : 00101191 Restoration of Governance		Impl. Partner :		99999 UNDP	
		Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
72805 - Acquis of Computer Hardware	0.00	0.00	1,661.08	1,661.08	
73105 - Rent	0.00	0.00	3,071.41	3,071.41	
73125 - Common Services-Premises	0.00	0.00	19,806.26	19,806.26	
73405 - Rental & Maint-Other Office Eq	0.00	0.00	99.69	99.69	
73410 - Maint, Oper of Transport Equip	0.00	0.00	1,542.24	1,542.24	
73505 - Reimb to UNDP for Supp Srvs	0.00	0.00	6,414.26	6,414.26	
74105 - Management and Reporting Srvs	0.00	0.00	7,969.47	7,969.47	
74205 - Audio Visual Productions	0.00	0.00	1,550.77	1,550.77	
74210 - Printing and Publications	0.00	0.00	3,212.15	3,212.15	
74215 - Promotional Materials and Dist	0.00	0.00	308.26	308.26	
74220 - Translation Costs	0.00	0.00	3,804.53	3,804.53	
74325 - Contrib.To CO Common Security	0.00	0.00	601.55	601.55	
75105 - Facilities & Admin - Implement	0.00	64,132.40	0.00	64,132.40	
75705 - Learning costs	0.00	0.00	32,469.09	32,469.09	
76125 - Realized Loss	0.00	0.00	568.84	568.84	
76135 - Realized Gain	0.00	0.00	- 86.96	- 86.96	
77105 - Salaries - NP Staff-TA	0.00	0.00	86,736.52	86,736.52	
77110 - Contrib to UNSSPF-NP-TA	0.00	0.00	17,296.35	17,296.35	
77115 - Contrib-Med,SocIns-NP Staff-TA	0.00	0.00	2,808.89	2,808.89	
77145 - Dependency Allow-NP Staff-TA	0.00	0.00	251.38	251.38	
77160 - Other payroll costs NP-TA	0.00	0.00	3,519.39	3,519.39	
77205 - Salaries - GS Staff-TA	0.00	0.00	22,758.08	22,758.08	
77210 - Contrib to UNJSPF-GS-TA	0.00	0.00	4,419.55	4,419.55	
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	0.00	4,901.39	4,901.39	
77245 - Dependency Allow - GS Staff-TA	0.00	0.00	371.91	371.91	
77260 - Other payroll costs GS-TA	0.00	0.00	44,122.06	44,122.06	
77270 - Overtime & Night Diff-GS-TA	0.00	0.00	272.76	272.76	
77305 - Salaries - IP Staff-TA	0.00	0.00	85,306.70	85,306.70	
77310 - Post Adjustment - IP Staff-TA	0.00	0.00	26,018.23	26,018.23	
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	0.00	0.00	0.00	
77330 - Ed Grt w/ Trvl&Allow-IP Stf-TA	0.00	0.00	5,776.57	5,776.57	
77345 - Dep Allowances-IP Staff-TA	0.00	0.00	4,258.85	4,258.85	
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	0.00	26,038.70	26,038.70	
77385 - Contribution to Security	0.00	0.00	8,427.43	8,427.43	
77386 - Contribution to ICT_TA	0.00	0.00	8,773.92	8,773.92	
77395 - MAIP Premium TA/IP	0.00	0.00	431.43	431.43	
77396 - PAYROLL MGT COST RECOVERY	0.00	0.00	5,135.31	5,135.31	
77397 - Appendix D TA/IP	0.00	0.00	0.00	0.00	
Total for Fund 30079	0.00	64,132.40	916,659.05	980,791.45	
Total for Activity ACTIVITY 4	0.00	64,132.40	916,659.05	980,791.45	
Total for Output : 00101191	0.00	4,865,320.99	916,659.05	5,781,980.04	

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

Report ID: unglcdb

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Run Time: 02-02-2018 13:02:25

<b>Project Id : 00084715 Recovery of Social Services an</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>
<b>Output # : 00101191 Restoration of Governance</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

<b>Project Total :</b>	<b>0.00</b>	<b>4,865,320.99</b>	<b>916,659.05</b>	<b>5,781,980.04</b>
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Signed By : Rustam Pulatov  
Community Security and Social Cohesion Specialist

DocuSigned by:

2/26/2018

Date : \_\_\_\_\_

Signed By : Victor Munteanu  
Recovery & Peacebuilding Specialist

DocuSigned by:

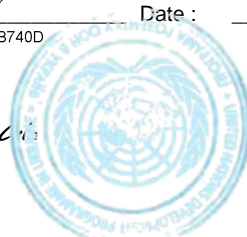
2/26/2018

Date : \_\_\_\_\_

Blerta Cela

DCD (Programme)

7/12/2018



Project Id : ALL	Period : Jan-Dec (2017)
Output # : ALL	Impl. Partner : Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
58201 - Ukraine - Central	0.00	64,132.40	916,659.05	980,791.45
58204 - Ukraine - Dem. Governance	0.00	4,799,745.92	0.00	4,799,745.92
58208 - Ukraine - Poverty Reduction	0.00	1,442.67	0.00	1,442.67

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

Report ID: unglcdrb

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Run Time: 02-02-2018 13:02:31

**Funds Utilization****Selection Criteria :****Business Unit : UKR10****Period : Jan-Dec (2017)****Selected Project Id : 00084715****Selected Fund Code : ALL****Selected Dept. IDs : ALL****Selected Outputs : 00101191****Project/Award: 00084715 Recovery of Social Services an****Period : As Of Dec31,2017**

<b>Output #</b>	<b>00101191</b>	<b>Impl. Partner :99999 UNDP</b>	<b>UNDP AMOUNT</b>
Outstanding NEX advances			<b>0.00</b>
Undepreciated Fixed Assets			<b>197,527.05</b>
Unamortized Intangible Assets			<b>0.00</b>
Inventory			<b>0.00</b>
Prepayments			<b>0.00</b>
Commitments			<b>783,217.20</b>

## **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:												
Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code	
UKR10	UKR	000000001892	MTRV5	Toyota LC 200 D201052	000000001892	JTMHV09J5F4161168		UKRKRAM	2/22/2016	2/22/2016	116,475.00	97,871.35	1	58204	001981	10159	00101191	30079	
UKR10	UKR	000000001895	MTRV5	Version Toyota Landcruiser 200	000000001895	JTMHV09J9F4161397		UKRKRAM	2/22/2016	2/22/2016	116,475.00	97,871.35	1	58204	001981	10159	00101191	30079	
UKR10	UKR	000000001915	ITC4	MCprinterXerox	000000001915	101K78770-650000458		UKRKRAM	4/5/2017	4/5/2017	1,929.02	1,784.35	1	58204	001981	10159	00101191	30079	
Total:											234,879.02	197,527.05							

Olena Karelina

*Olena Karelina* 7/11/2018  
Administrative Associate

Victor Munteanu

*Victor Munteanu* 7/12/2018  
Programme Manager

Blerta Cela

*Blerta Cela* 7/12/2018  
DCD (Programme)

