

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP REPUBLIC OF MOLDOVA

**SUPPORT TO AGRICULTURE AND RURAL DEVELOPMENT THROUGH PROMOTION OF
CONFIDENCE-BUILDING MEASURES**

(Directly Implemented Project No. 89235, Output No. 97628)

Report No. 2064

Issue Date: 24 July 2019

Report on the Audit of UNDP Republic of Moldova
Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures
(Project No. 89235, Output No. 97628)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 20 to 29 May 2019, conducted an audit of Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures, Project No. 89235, Gagauzia Rural Development, Output No. 97628 (the Project), which is directly implemented and managed by the UNDP Country Office in the Republic of Moldova (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 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Assets as of 31 December 2018. 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 and corresponding management letter 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 |
| 5,296 | Unmodified | 22 | Unmodified |

The audit did not result in any recommendations.

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

Management comments and action plan

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



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project ID 89235 “Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures” - output ID 97628 ‘Gagauzia Rural Development’

Moldova

IDENTIFICATION

| | |
|---------------------------------|--|
| Project name: | Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures |
| Output name: | Gagauzia Rural Development |
| UNDP Country Office: | Moldova |
| Atlas Project ID: | 89235 |
| Atlas Output ID: | 97628 |
| Auditor: | BDO LLP |
| Period subject to audit: | 1 January to 31 December 2018 |

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of project ID 89235 “Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures” - Output ID 97628 “Gagauzia Rural Development” (the project), directly implemented by UNDP Moldova for the year ended 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

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

| | |
|-----------------------------------|----------------|
| Project Financial Position | Unmodified |
| Statement of Fixed Assets | Unmodified |
| Statement of Cash | Not applicable |

Management letter summary

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

Prior year audit

The project ID 89235 “Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures” - Output ID 97628 “Gagauzia Rural Development” was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

19 July 2019



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2018 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2018. This statement must include all assets available as at 31 December 2018 and not only those purchased in a given period.
Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2018.

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

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

The Financial Audit was conducted in accordance with the International Standards on 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 2018. The scope of the audit did not include:

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

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures

Project Financial Position

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

Unmodified opinion

We have audited the financial position of the UNDP project ID 89235, "Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures" - output ID 97628, "Gagauzia Rural Development" for the period from 1 January to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 5,296,099.32 directly incurred by the UNDP Country Office in Moldova and charged to the project for the period from 1 January to 31 December 2018 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities

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

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

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

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

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



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

19 July 2019



Independent Auditor's Report to UNDP - Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures

Statement of Fixed Assets

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

Unmodified Opinion

We have audited the accompanying Statement of Fixed Assets of the UNDP project ID 89235 "Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures" - output ID 97628 "Gagauzia Rural Development", as at 31 December 2018.

In our opinion, the accompanying Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project ID 89235 - output ID 97628 amounting to US\$ 21,971.64 as at 31 December 2018 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the Statement of 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 for the audit

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 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 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

BDO LLP
150 Aldersgate Street
London EC1A 4AB

19 July 2019



Independent Auditor's Report to UNDP - Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures

Statement of Cash

The UNDP project ID 89235 "Support to Agriculture and Rural Development through Promotion of Confidence-Building Measures" - Output ID 97628 "Gagauzia Rural Development" did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

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



Mark Henderson
Partner

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19 July 2019



Annexes

Annex 1: Combined Delivery Report (CDR) and Funds Utilization Statement



UN
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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 7
Run Time: 11-02-2019 09:02:05

Selection Criteria :

Business Unit : MDA10
Period : Jan-Dec (2018)
Selected Project Id : 00089235
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

| | | | |
|-----------------------|----------------------------|-----------------|----------------|
| Project Id : 00089235 | Support Local Development | Period : | Jan-Dec (2018) |
| Output # : 00097628 | Gagauzia Rural Development | Impl. Partner : | 99999 UNDP |
| | | Location : | |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|----------|-----------|-----------------|-----------|
| Activity : () | | | | |
| Fund : 30079 (EUROPEAN COMMISSION) | | | | |
| 74910 - Gain/Loss Disposal Fixed Asset | 0.00 | 7,292.13 | 0.00 | 7,292.13 |
| 75105 - Facilities & Admin - Implement | 0.00 | 805.74 | 0.00 | 805.74 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 960.72 | 0.00 | 960.72 |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | 3,257.75 | 0.00 | 3,257.75 |
| Total for Fund 30079 | 0.00 | 12,316.34 | 0.00 | 12,316.34 |
| Total for Activity | 0.00 | 12,316.34 | 0.00 | 12,316.34 |

Activity : ACTIVITY1 (Enhanced Dialog, Community Emp)

| | | | | |
|--|------|------------|------|------------|
| Fund : 30079 (EUROPEAN COMMISSION) | | | | |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 26,653.00 | 0.00 | 26,653.00 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 43,142.33 | 0.00 | 43,142.33 |
| 71360 - Local Consult-Security | 0.00 | 544.55 | 0.00 | 544.55 |
| 71605 - Travel Tickets-International | 0.00 | 12,897.18 | 0.00 | 12,897.18 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 1,248.00 | 0.00 | 1,248.00 |
| 71635 - Travel - Other | 0.00 | 2,203.29 | 0.00 | 2,203.29 |
| 72155 - Svc Co-Public Admin, Politics | 0.00 | 76,761.00 | 0.00 | 76,761.00 |
| 73107 - Rent - Meeting Rooms | 0.00 | 474.58 | 0.00 | 474.58 |
| 75105 - Facilities & Admin - Implement | 0.00 | 13,354.28 | 0.00 | 13,354.28 |
| 75705 - Learning costs | 0.00 | 11,859.39 | 0.00 | 11,859.39 |
| 75707 - Learning - subsistence allowan | 0.00 | 14,992.30 | 0.00 | 14,992.30 |
| Total for Fund 30079 | 0.00 | 204,129.90 | 0.00 | 204,129.90 |
| Total for Activity ACTIVITY1 | 0.00 | 204,129.90 | 0.00 | 204,129.90 |

Activity : ACTIVITY2 (Local entrepreneurship)

| | | | | |
|--|------|-----------|------|-----------|
| Fund : 30079 (EUROPEAN COMMISSION) | | | | |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 7,500.00 | 0.00 | 7,500.00 |
| 71360 - Local Consult-Security | 0.00 | 261.38 | 0.00 | 261.38 |
| 71605 - Travel Tickets-International | 0.00 | 4,853.11 | 0.00 | 4,853.11 |
| 71635 - Travel - Other | 0.00 | 747.77 | 0.00 | 747.77 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 87,925.06 | 0.00 | 87,925.06 |
| 72155 - Svc Co-Public Admin, Politics | 0.00 | 34,709.95 | 0.00 | 34,709.95 |
| 72605 - Grants to Instit & other Benef | 0.00 | 13,625.00 | 0.00 | 13,625.00 |



UN
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UN Development Programme

Report ID: unglcdrv

Combined Delivery Report by Activity

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Run Time: 11-02-2019 09:02:05

| | |
|--|-----------------------------------|
| Project Id : 00089235 Support Local Development | Period : Jan-Dec (2018) |
| Output # : 00097628 Gagauzia Rural Development | Impl. Partner : 99999 UNDP |
| | Location : |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|-------------|-------------------|-----------------|-------------------|
| 73107 - Rent - Meeting Rooms | 0.00 | 768.10 | 0.00 | 768.10 |
| 74205 - Audio Visual Productions | 0.00 | 99.46 | 0.00 | 99.46 |
| 74210 - Printing and Publications | 0.00 | 5,547.08 | 0.00 | 5,547.08 |
| 74225 - Other Media Costs | 0.00 | 143.54 | 0.00 | 143.54 |
| 75105 - Facilities & Admin - Implement | 0.00 | 11,431.23 | 0.00 | 11,431.23 |
| 75705 - Learning costs | 0.00 | 7,122.82 | 0.00 | 7,122.82 |
| 76125 - Realized Loss | 0.00 | 0.01 | 0.00 | 0.01 |
| 76135 - Realized Gain | 0.00 | - 0.01 | 0.00 | - 0.01 |
| Total for Fund 30079 | 0.00 | 174,734.50 | 0.00 | 174,734.50 |
| Total for Activity ACTIVITY2 | 0.00 | 174,734.50 | 0.00 | 174,734.50 |

Activity : ACTIVITY3 (Infrastructure Refurbishment)

Fund : 30071 (Programme Cost Sharing GOV1)

| | | | | |
|--|------|--------------|------|--------------|
| 64397 - Services to projects -CO staff | 0.00 | 0.00 | 0.00 | 0.00 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 1,365,478.74 | 0.00 | 1,365,478.74 |
| 72215 - Transportation Equipment | 0.00 | 424,978.66 | 0.00 | 424,978.66 |
| 72399 - Other Materials and Goods | 0.00 | 189,229.84 | 0.00 | 189,229.84 |
| 74596 - Services to projects -GOE | 0.00 | 0.00 | 0.00 | 0.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 59,390.61 | 0.00 | 59,390.61 |

| | | | | |
|-----------------------------|-------------|---------------------|-------------|---------------------|
| Total for Fund 30071 | 0.00 | 2,039,077.85 | 0.00 | 2,039,077.85 |
|-----------------------------|-------------|---------------------|-------------|---------------------|

Fund : 30079 (EUROPEAN COMMISSION)

| | | | | |
|--|------|--------------|------|--------------|
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 74,550.00 | 0.00 | 74,550.00 |
| 71211 - Intl Consult Security Charge | 0.00 | 1,785.00 | 0.00 | 1,785.00 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 58,655.13 | 0.00 | 58,655.13 |
| 71360 - Local Consult-Security | 0.00 | 1,007.95 | 0.00 | 1,007.95 |
| 71605 - Travel Tickets-International | 0.00 | 493.33 | 0.00 | 493.33 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 480.00 | 0.00 | 480.00 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 1,370,103.83 | 0.00 | 1,370,103.83 |
| 72155 - Svc Co-Public Admin, Politics | 0.00 | 37,812.00 | 0.00 | 37,812.00 |
| 72210 - Machinery and Equipment | 0.00 | 35,000.00 | 0.00 | 35,000.00 |
| 72215 - Transportation Equipment | 0.00 | 137,507.74 | 0.00 | 137,507.74 |
| 72220 - Furniture | 0.00 | 4,764.24 | 0.00 | 4,764.24 |
| 72399 - Other Materials and Goods | 0.00 | 205,395.36 | 0.00 | 205,395.36 |
| 72505 - Stationery & other Office Supp | 0.00 | 26.80 | 0.00 | 26.80 |
| 72605 - Grants to Instit & other Benef | 0.00 | 320,000.00 | 0.00 | 320,000.00 |
| 74205 - Audio Visual Productions | 0.00 | 401.07 | 0.00 | 401.07 |
| 74210 - Printing and Publications | 0.00 | 9,290.73 | 0.00 | 9,290.73 |
| 74225 - Other Media Costs | 0.00 | 7,093.26 | 0.00 | 7,093.26 |
| 75105 - Facilities & Admin - Implement | 0.00 | 158,532.63 | 0.00 | 158,532.63 |
| 75705 - Learning costs | 0.00 | 385.56 | 0.00 | 385.56 |
| 76135 - Realized Gain | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-----------------------------|-------------|---------------------|-------------|---------------------|
| Total for Fund 30079 | 0.00 | 2,423,284.63 | 0.00 | 2,423,284.63 |
|-----------------------------|-------------|---------------------|-------------|---------------------|



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UN Development Programme

Report ID: unglcdrv

Combined Delivery Report by Activity

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Run Time: 11-02-2019 09:02:05

| Project Id : 00089235 Support Local Development | | Period : | Jan-Dec (2018) | |
|---|----------|-----------------|-----------------|--------------|
| Output # : 00097628 Gagauzia Rural Development | | Impl. Partner : | 99999 UNDP | |
| | | Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| | | | | |
| Total for Activity ACTIVITY3 | 0.00 | 4,462,362.48 | 0.00 | 4,462,362.48 |
| | | | | |
| Activity : ACTIVITY4 (Project management) | | | | |
| Fund : 30079 (EUROPEAN COMMISSION) | | | | |
| 61105 - Salaries - NP Staff | 0.00 | 7,563.01 | 0.00 | 7,563.01 |
| 61205 - Salaries - GS Staff | 0.00 | 1,689.57 | 0.00 | 1,689.57 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 134.95 | 0.00 | 134.95 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 1,501.02 | 0.00 | 1,501.02 |
| 62115 - Contrib to Med,SocIns-NP Staff | 0.00 | 577.92 | 0.00 | 577.92 |
| 62140 - Annual Leave Expense - NO | 0.00 | 518.08 | 0.00 | 518.08 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 32.87 | 0.00 | 32.87 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 330.78 | 0.00 | 330.78 |
| 62215 - Contrib. to Medical, social In | 0.00 | 122.81 | 0.00 | 122.81 |
| 62220 - Language Allowance - GS Staff | 0.00 | 7.51 | 0.00 | 7.51 |
| 62240 - Annual Leave Expense - GS | 0.00 | 77.30 | 0.00 | 77.30 |
| 63530 - Contribution to EOS Benefits | 0.00 | 346.97 | 0.00 | 346.97 |
| 63535 - Contribution to Security | 0.00 | 393.24 | 0.00 | 393.24 |
| 63540 - Contribution to Training | 0.00 | 37.01 | 0.00 | 37.01 |
| 63545 - Contribution to ICT | 0.00 | 138.77 | 0.00 | 138.77 |
| 63550 - Contributions to MAIP | 0.00 | 9.25 | 0.00 | 9.25 |
| 63555 - Contribution to UN JFA | 0.00 | 300.74 | 0.00 | 300.74 |
| 63560 - Contributions to Appendix D | 0.00 | 23.14 | 0.00 | 23.14 |
| 64110 - Separations - NP Staff | 0.00 | 151.25 | 0.00 | 151.25 |
| 64210 - Separatations - GS Staff | 0.00 | 33.78 | 0.00 | 33.78 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 897.50 | 0.00 | 897.50 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 87.36 | 0.00 | 87.36 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 12,635.09 | 0.00 | 12,635.09 |
| 71360 - Local Consult-Security | 0.00 | 179.43 | 0.00 | 179.43 |
| 71405 - Service Contracts-Individuals | 0.00 | 140,164.72 | 0.00 | 140,164.72 |
| 71410 - MAIP Premium SC | 0.00 | 123.64 | 0.00 | 123.64 |
| 71415 - Contribution to Security SC | 0.00 | 5,254.54 | 0.00 | 5,254.54 |
| 71605 - Travel Tickets-International | 0.00 | 126.85 | 0.00 | 126.85 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 312.00 | 0.00 | 312.00 |
| 71635 - Travel - Other | 0.00 | 3,780.09 | 0.00 | 3,780.09 |
| 72135 - Svc Co-Communications Service | 0.00 | 5,400.00 | 0.00 | 5,400.00 |
| 72220 - Furniture | 0.00 | 354.55 | 0.00 | 354.55 |
| 72311 - Fuel, petroleum and other oils | 0.00 | 4,059.72 | 0.00 | 4,059.72 |
| 72405 - Acquisition of Communic Equip | 0.00 | 41.79 | 0.00 | 41.79 |
| 72420 - Land Telephone Charges | 0.00 | 168.53 | 0.00 | 168.53 |
| 72425 - Mobile Telephone Charges | 0.00 | 1,165.73 | 0.00 | 1,165.73 |
| 72435 - E-mail-Subscription | 0.00 | 1,256.45 | 0.00 | 1,256.45 |
| 72505 - Stationery & other Office Supp | 0.00 | 2,085.74 | 0.00 | 2,085.74 |
| 72815 - Inform Technology Supplies | 0.00 | 529.62 | 0.00 | 529.62 |
| 73105 - Rent | 0.00 | 22,798.61 | 0.00 | 22,798.61 |
| 73107 - Rent - Meeting Rooms | 0.00 | 2,467.95 | 0.00 | 2,467.95 |
| 73115 - Moving Expenses | 0.00 | 2,194.79 | 0.00 | 2,194.79 |
| 73120 - Utilities | 0.00 | 6.71 | 0.00 | 6.71 |
| 73125 - Common Services-Premises | 0.00 | 5,572.21 | 0.00 | 5,572.21 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 1,644.24 | 0.00 | 1,644.24 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 3,192.11 | 0.00 | 3,192.11 |



UN
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UN Development Programme

Report ID: unglcdbr

Combined Delivery Report by Activity

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Run Time: 11-02-2019 09:02:05

| | |
|---|----------------------------|
| Project Id : 00089235 Support Local Development | Period : Jan-Dec (2018) |
| Output # : 00097628 Gagauzia Rural Development | Impl. Partner : 99999 UNDP |
| | Location : |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|---|-------------|-------------------|-----------------|-------------------|
| 74205 - Audio Visual Productions | 0.00 | 20,201.25 | 0.00 | 20,201.25 |
| 74210 - Printing and Publications | 0.00 | 20,167.07 | 0.00 | 20,167.07 |
| 74215 - Promotional Materials and Dist | 0.00 | 8,008.49 | 0.00 | 8,008.49 |
| 74220 - Translation Costs | 0.00 | 3,098.60 | 0.00 | 3,098.60 |
| 74225 - Other Media Costs | 0.00 | 8,003.69 | 0.00 | 8,003.69 |
| 74505 - Insurance | 0.00 | 802.14 | 0.00 | 802.14 |
| 75105 - Facilities & Admin - Implement | 0.00 | 21,192.87 | 0.00 | 21,192.87 |
| 75705 - Learning costs | 0.00 | 10,969.43 | 0.00 | 10,969.43 |
| 75707 - Learning - subsistence allowan | 0.00 | 1,014.60 | 0.00 | 1,014.60 |
| 76125 - Realized Loss | 0.00 | 2.85 | 0.00 | 2.85 |
| 76135 - Realized Gain | 0.00 | - 3.31 | 0.00 | - 3.31 |
| Total for Fund 30079 | 0.00 | 323,947.62 | 0.00 | 323,947.62 |
| Total for Activity ACTIVITY4 | 0.00 | 323,947.62 | 0.00 | 323,947.62 |
| Activity : ACTIVITY5 (Syslab Comrat) | | | | |
| Fund : 30079 (EUROPEAN COMMISSION) | | | | |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 1,424.33 | 0.00 | 1,424.33 |
| 71360 - Local Consult-Security | 0.00 | 19.72 | 0.00 | 19.72 |
| 71405 - Service Contracts-Individuals | 0.00 | 31,584.86 | 0.00 | 31,584.86 |
| 71410 - MAIP Premium SC | 0.00 | 24.50 | 0.00 | 24.50 |
| 71415 - Contribution to Security SC | 0.00 | 1,041.52 | 0.00 | 1,041.52 |
| 71635 - Travel - Other | 0.00 | 237.21 | 0.00 | 237.21 |
| 72120 - Svc Co-Trade and Business Serv | 0.00 | 59,695.67 | 0.00 | 59,695.67 |
| 72415 - Courier Charges | 0.00 | 6.37 | 0.00 | 6.37 |
| 72420 - Land Telephone Charges | 0.00 | 242.42 | 0.00 | 242.42 |
| 72425 - Mobile Telephone Charges | 0.00 | 357.83 | 0.00 | 357.83 |
| 72435 - E-mail-Subscription | 0.00 | 654.03 | 0.00 | 654.03 |
| 72440 - Connectivity Charges | 0.00 | 391.73 | 0.00 | 391.73 |
| 72505 - Stationery & other Office Supp | 0.00 | 990.39 | 0.00 | 990.39 |
| 72605 - Grants to Instit & other Benef | 0.00 | 1,200.00 | 0.00 | 1,200.00 |
| 72815 - Inform Technology Supplies | 0.00 | 334.22 | 0.00 | 334.22 |
| 73120 - Utilities | 0.00 | 8,735.28 | 0.00 | 8,735.28 |
| 73125 - Common Services-Premises | 0.00 | 570.73 | 0.00 | 570.73 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 20.77 | 0.00 | 20.77 |
| 74205 - Audio Visual Productions | 0.00 | 454.78 | 0.00 | 454.78 |
| 74210 - Printing and Publications | 0.00 | 2,117.54 | 0.00 | 2,117.54 |
| 74225 - Other Media Costs | 0.00 | 20.77 | 0.00 | 20.77 |
| 75105 - Facilities & Admin - Implement | 0.00 | 7,759.46 | 0.00 | 7,759.46 |
| 75705 - Learning costs | 0.00 | 724.98 | 0.00 | 724.98 |
| 76125 - Realized Loss | 0.00 | 0.74 | 0.00 | 0.74 |
| 76135 - Realized Gain | 0.00 | - 1.37 | 0.00 | - 1.37 |
| Total for Fund 30079 | 0.00 | 118,608.48 | 0.00 | 118,608.48 |
| Total for Activity ACTIVITY5 | 0.00 | 118,608.48 | 0.00 | 118,608.48 |





| | | | | |
|---|----------|----------------------------|-----------------|--------------|
| Project Id : 00089235 Support Local Development | | Period : Jan-Dec (2018) | | |
| Output # : 00097628 Gagauzia Rural Development | | Impl. Partner : 99999 UNDP | | |
| | | Location : | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| | | | | |
| Total for Output : 00097628 | 0.00 | 5,296,099.32 | 0.00 | 5,296,099.32 |
| | | | | |
| Project Total : | 0.00 | 5,296,099.32 | 0.00 | 5,296,099.32 |

Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

19 July 2019



Signed By :  Date : 11/2/2019

Signed By : STEFAN LILLER Date :

DEPUTY RESIDENT REPRESENTATIVE
UNDP MOLDOVA





Combined Delivery Report by Activity

Selection Criteria :

Business Unit : MDA10
Period : Jan-Dec (2018)
Selected Project Id : 00089235
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL
Output# : ALL

Period : Jan-Dec (2018)
Impl. Partner :
Location :

| Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|----------|----------|-----------------|-----------|
|----------|----------|-----------------|-----------|

| | | | | |
|--------------------------------------|------|--------------|------|--------------|
| 56404 - Moldova Rep- Dem. Governance | 0.00 | 5,296,099.32 | 0.00 | 5,296,099.32 |
|--------------------------------------|------|--------------|------|--------------|





Funds Utilization

Selection Criteria :

Business Unit : MDA10
Period : Jan-Dec (2018)
Selected Project Id : 00089235
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00089235 Support Local Development

Period : As Of Dec31,2018

| Output # | 00097628 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|-------------------------------|----------|---------------------------|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 21,971.64 |
| Unamortized Intangible Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 0.00 |



Annex 2: Statement of Fixed Assets

Asset statement for SARS Project, as of 31st December 2018

AM In Service Report

UN Develo Page 1 of 2
Report ID: UNAM600 Run Time: 28-01-2019 10:01:24

Business U MDA10 Country: Categor In Service

Operating Departmer Impl Agency: Donor: Fund Code:

Business Operating Asset ID Profile Description

unit Unit ID

MDA10 MDA 000000001033 MTRV4 SKODA OCTAVIA

MDA10 MDA 000000001064 MTRV4 Hyundai Tucson 2.0 MPI AWD 6AT

Total

| | | | | | | | | | | | | | |
|---------------|---------------|---------|------------|------------------|-----------------|------------|----------------|----------|------------|-------------|-------|----------|-----------|
| Project Type: | All | Amount | >= | 0 | As of Date: | 12/31/2018 | | | | | | | |
| Project: | Profile ID: | | | | | | | | | | | | |
| TAG Number | Serial Number | Model | Location | Acquisition Date | In Service Date | Cost,USD | Net Book Value | Quantity | Department | Impl Agency | Donor | Project | Fund code |
| 000000001033 | TMBCJ41Z9A212 | SKODA | MDASARD001 | 6/7/2010 | 6/7/2010 | 17,411.00 | 4,957.29 | 1 | 56404 | 001981 | 10159 | 00097628 | 30079 |
| 000000001064 | TMAJ3813DHJ21 | Hyundai | MDASARD001 | 6/17/2016 | 6/17/2016 | 21,682.00 | 17,014.35 | 1 | 56404 | 001981 | 10159 | 00097628 | 30079 |
| | | | | | | 39,093.00 | 21,971.64 | 2 | | | | | |

Certified by:

Dorin Rotaru

ARR Head of Operations,

Asset Manager

UNDP Moldova

[Signature]
31.12.2018



[Signature]

Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

19 July 2019



FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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