UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

RECOVERY AND PEACEBUILDING PROGRAMME (RPP)
(Directly Implemented Project No. 102396, Output No. 111513)

IN

UNDP UKRAINE

Report No. 2347

Issue Date: 12 August 2021

Report on the Audit of Recovery and Peacebuilding Programme (RPP) implemented by UNDP Ukraine (Project No. 102396, Output No. 111513)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 17 May to 24 June 2021, conducted an audit of 'Recovery and Peacebuilding Programme' (RPP) (Project No. 102396), 'EU Support to the East of Ukraine' (Output No. 111513) (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 in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2020 and the accompanying Funds Utilization statement[1] as of 31 December 2020 as well as Statement of Assets as of 31 December 2020. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, 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**
8,861	Unmodified**	236	Unmodified

*Expenses recorded in the Combined Delivery Report were $14,107,525. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country ($283,591). Also excluded were expenses incurred at the "responsible party" level ($4,962,859).

** There was a Net Financial Misstatement (overstatement) of $43,543 but it did not affect the audit opinion as it was not financially material.

Key recommendations: Total = **2**, high priority = **0**

The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include

[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.

actions to address a conflict of interest in a procurement process (valued at $43,543) conducted by a grantee, and the allocation of personnel costs not being documented.

The two recommendations aim to ensure the reliability and integrity of financial and operational information (Recommendation 2), and compliance with legislative mandates, regulations and rules, policies, and procedures (Recommendation 1).

Management comments and action plan

The Resident Representative accepted both recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge Osttveiten
2021.08.12
15:16:16 -04'00'

Helge S. Osttveiten
Director
Office of Audit and Investigations

FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project "Recovery and Peacebuilding Programme (RPP)"

Project ID 102396 Output ID 111513

Ukraine

BDO

IDENTIFICATION

Project name:	Recovery and Peacebuilding Programme (RPP)
Output name:	EU Support to the East of Ukraine
UNDP Country Office:	Ukraine
Atlas Project ID:	102396
Atlas Output ID:	111513
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2020

CONTENTS

EXECUTIVE SUMMARY 3
Audit opinions 3
Management letter summary 3
Prior year audit 3
THE AUDIT ENGAGEMENT 4
Audit Objectives and Scope 4
AUDIT OPINIONS 5
Project Financial Position 5
Statement of Fixed Assets 7
Statement of Cash 9
MANAGEMENT LETTER 10
ANNEXES 12
Annex I:Combined Delivery Report 14
Annex II: Statement of Assets 22
Annex III: Audit finding priority ratings 23

EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of "Recovery and Peacebuilding Programme (RPP)"(Project ID 102396 - Output ID111513 "EU Support to the East of Ukraine") (the project), directly implemented by UNDP Ukraine ('the Office') for the year ended 31 December 2020. 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

As a result of our audit, we have raised two audit findings with a net financial impact totalling $ 43,542.65, as summarised below:

No.	Title	Priority	Net financial impact $
1	Conflict of interest at a grantee	Medium (Important)	43,542.65
2	Allocation of personnel costs not documented	Medium (Important)	-
Total			**43,542.65**

PRIOR YEAR AUDIT

The project ID 102396 "Recovery and Peacebuilding Programme (RPP)"- output ID 111513 "EU Support to the East of Ukraine" was not audited in the prior year.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

3 August 2021

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 from 1 January to 31 December 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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 2020. This statement must include all assets available as at 31 December 2020 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 2020. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

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

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2020. 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 –RECOVERY AND PEACEBUILDING PROGRAMME (RPP)

PROJECT FINANCIAL POSITION

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

UNMODIFIED OPINION

We have audited the financial position of the UNDP project ID 102396, "Recovery and Peacebuilding Programme (RPP)", output ID 111513, "EU Support to the East of Ukraine", for the period from 1January to 31 December 2020 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 $ 14,107,525.19, is comprised of expenditure directly incurred by the UNDP Country Office in Ukraine for an amount of $ 8,861,075.12 and expenditure incurred by entities other than the Country Office for an amount of $ 5,246,450.07. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Ukraine of $ 8,861,075.12.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of $ 8,861,075.12directly incurred by the UNDP Country Office in Ukraine and charged to the project for the period from 1 January to 31 December 2020 in accordance with UNDP accounting policies and were:(i)in conformitywiththeapprovedprojectbudgets;(ii)fortheapprovedpurposesoftheproject;(iii)incompliancewith 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 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 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.

USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

3 August 2021

INDEPENDENT AUDITOR'S REPORT TO UNDP - RPP

STATEMENT OF FIXED ASSETS

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

UNMODIFIED OPINION

We have audited the accompanying statement of fixed assets of the UNDP project ID 102396, "Recovery and Peacebuilding Programme (RPP)", output ID 111513, "EU Support to the East of Ukraine" as at 31 December 2020.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project ID 102396 "Recovery and Peacebuilding Programme (RPP)" amounting to $ 236,338.24 as at 31 December 2020 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 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 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.

USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

3 August 2021

INDEPENDENT AUDITOR'S REPORT TO UNDP - RPP

STATEMENT OF CASH

We noted that the UNDP project ID 102396, "Recovery and Peacebuilding Programme (RPP)", output ID 111513, "EU Support to the East of Ukraine" did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a statement of cash was not produced.

MANAGEMENT LETTER

The audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

Finding no.:1	Title: Conflict of interest at a grantee

Observation:

The UNDP Programme and Operations Policies and Procedures (POPP) guidelines on Responsible Parties and Grantees indicate that 'Written agreements for providing low-value grants and on-granting define the rules and procedures to be followed in managing grant activities.

As part of project activities, the Office awarded a grant to an NGO based in south-eastern Ukraine ('the grantee'). Total grant expenditure of UAH 1,180,005.80 (equivalent to $ 43,542.65) was reported by the grantee to the Office. Article 1.1 of the Grant Agreement signed with the NGO states that 'The Activities must be undertaken in a manner consistent with the regulations, rules, policies and procedures of UNDP'. Such rules include the UNDP Code of Ethics, which states that conflicts of interest must be avoided.

The grant concerned the renovation of 'green rooms' for children and rooms used for investigative actions by the national police in the local region. The contractor carrying out the renovation was a company established and 100% owned by the grant beneficiary.

Given the relationship between the grantee and the contractor, we believe that a conflict of interest has arisen. Therefore, we consider that there is a financial impact of UAH 1,180,005.80, or $ 43,542.65.

We note that the NGO contracted an external audit of the grant; the report was issued in August 2020 and did not report either this conflict of interest or any other findings.

Priority: Medium (Important)

Recommendation:

The Office should perform conflict of interest checks on grantees in order to ensure that these grantees are not contracting work to related parties and are not making a profit from the amounts received.

Management comments and action plan:

The CO takes note of the observation related to a perceived conflict of interest, however, would like to state that it believes that the Grantee's Fund's tender committee acted in accordance with the laws and legislation of Ukraine as well according to the rules and regulations of UNDP, during the selection of the contractor.

Furthermore, the awarded enterprise is a separate legal entity, operating independently; the members of the Grantee's Fund's tender committee do not receive profit, dividends, or other benefits from the commercial activity of the contractor. The Grantee's Fund's tender committee and the Contractor neither have common financial interests nor family ties, while this was confirmed by an audit that was carried out in 2020 by an independent certified audit company, competitively selected and contracted by UNDP. The mentioned audit did not observe any irregularities, neither perceived conflict of interest of the NGO and the awarded enterprise.

However, to minimize any perception and risk of a conflict of interest, the CO will implement the following action plan:

Action	Implementation timeframe
Update Manual on UNDP procurement methods for Grantees, based on UNDP POPP and share with every NGO, in case a procurement process is stipulated by the low-value grant agreement.	30 September 2021
Expand the list of examples of the violations of UNDP procurement policies, listed in the Manual on UNDP procurement methods for Grantees with an example that is considered as a perceived conflict of interest.	30 September 2021
Encourage NGOs to check bidders' profiles in YouControl system. YouControl is an analytical system for compliance, market analysis, business intelligence, and investigation. The system generates a full profile for every company in Ukraine, based on open data; it tracks changes in state registers, and reveals links between affiliates.	10 August 2021 and onwards

Members of evaluation panels (both from NGO and UNDP) should sign Declaration of Impartiality before evaluation of the proposals for tenders, announced based on the terms of low value grant agreement.	10 August 2021 and onwards
UNDP personnel will be present as observer at bid opening when estimate total amount of tender is above USD 5,000.	Being implemented from the earliest coming bid opening
Protocol with the results of the tender will be signed by the members of evaluation panels and UNDP representative as observer	10 August 2021 and onwards

Finding no.:2	Title: Allocation of personnel costs not documented

Observation:

The UNDP Programme and Operations Policies and Procedures (POPP) guidelines on Service Contracts (Article 50), effective from 1 July 2018, states that "the HR Unit is responsible for maintaining records for monitoring and reporting purposes".

For six individuals whose personnel costs we sampled, all of whom have signed service contracts with UNDP, we noted that monthly remuneration has been split between up to ten RPP projects, including the project subject to audit. While the Office explained that this was because these individuals worked on more than one project, they did not provide any documentation that would give us assurance that the allocation between projects correctly reflects the time spent by project staff on different activities; for example, the service contract for each of the individuals concerned did not include a chart of accounts. Moreover, staff do not fill in timesheets. However, for all other costs that had been split between projects, such as office costs and remuneration paid to international personnel, allocation keys were provided.

We do not consider this finding to have a financial impact as we do not have any evidence to suggest that the personnel costs claimed in respect of this project are excessive.

Priority: Medium (Important)

Recommendation:

The Office should maintain evidence of how personnel costs are split between different projects and how these allocations have been calculated in order to provide assurance that costs attributed to specific projects are accurate.

Management comments and action plan:

The Country Office HR Unit maintains the human resource related documents in accordance with the UNDP POPP guidelines.

The RPP programme is reflected as one Award (Project no.102396) with several Outputs, including the output subject of the audit (no. 111513), in the UNDP Corporate ERP system. Different outputs in case of RPP portfolio have been introduced due to the diverse source of funding by different donors and due to efficient expense monitoring and reporting purposes. The diversification of salary cost among the outputs of the RPP Project is at the discretion of the Portfolio Manager and the CO Management.

With reference to the chart of account included in the Service Contract, to be noted that the contract is a corporate global template, and as such, does not envisage the field for the chart of accounts. However, "*Request for Recruitment*" that precedes the initiation of SC holder recruitment, and "*Request for Service Contract Extension*" that certify the management decision on the contract extension, do have the designated field for COA.

With reference to the note on the timesheets to be noted that this is not a corporate requirement of UNDP and UNDP maintains attendance records in the ERP system. Furthermore, the HR Unit regularly generates Attendance Records Cards (ARCs) which were presented to the Audit.

To improve the internal system and justification of the project staff salary distribution among the different outputs, the CO will conduct a Workload Study by end of July 2021 that will serve as a baseline of salary distribution among the different outputs, subject of the donor agreement and the annual work-plan approval by the CO Management.

The Workload Study will be updated in case of a new output, resp. in case of changes of the portfolio organogram, but minimum once per year.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

3 August 2021

ANNEXES

ANNEX I:COMBINED DELIVERY REPORT

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 1 of 8
Run Time: 01-03-2021 14:03:14

Selection Criteria :

Business Unit : UKR10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0582
Selected Outputs : 00111513

Project Id : 00102396 RPP | **Period : Jan-Dec (2020)**
Output # : 00111513 EU Support to the East of UKR | **Impl. Partner : 99999 UNDP**
Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 58201 (Ukraine - Central)				
Fund : 30079 (EUROPEAN COMMISSION)				
72405 - Acquisition of Communic Equip	0.00	9,597.08	0.00	9,597.08
75105 - Facilities & Admin - Implement	0.00	671.80	0.00	671.80
Total for Fund 30079	**0.00**	**10,268.88**	**0.00**	**10,268.88**
Total for Dept : 58201	**0.00**	**10,268.88**	**0.00**	**10,268.88**
Dept: 58204 (Ukraine - Dem. Governance)				
Fund : 30079 (EUROPEAN COMMISSION)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61205 - Salaries - GS Staff	0.00	18,358.50	0.00	18,358.50
61305 - Salaries - IP Staff	0.00	126,106.49	0.00	126,106.49
61310 - Post Adjustment - IP Staff	0.00	43,376.94	0.00	43,376.94
62205 - Dependency Allow - GS Staff	0.00	306.23	0.00	306.23
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	3,663.77	0.00	3,663.77
62215 - Contrib. to Medical, social In	0.00	1,039.88	0.00	1,039.88
62220 - Language Allowance - GS Staff	0.00	523.99	0.00	523.99
62240 - Annual Leave Expense - GS	0.00	1,556.82	0.00	1,556.82
62305 - Dependency Allowances-IP Staff	0.00	19,765.32	0.00	19,765.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	44,682.46	0.00	44,682.46
62315 - Contrib. to medical, social in	0.00	3,152.87	0.00	3,152.87
62320 - Mobility, Hardship, Non-remova	0.00	26,427.70	0.00	26,427.70
62340 - Annual Leave Expense - IP	0.00	13,337.25	0.00	13,337.25
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	18,512.00	0.00	18,512.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,023.60	0.00	4,023.60
63350 - Reimb of Income Tax-IP Staff	0.00	5,709.97	0.00	5,709.97
63365 - Special Oper Living Allow-IP	0.00	29,445.86	0.00	29,445.86
63530 - Contribution to EOS Benefits	0.00	7,044.08	0.00	7,044.08
63535 - Contribution to Security	0.00	7,513.66	0.00	7,513.66
63540 - Contribution to Training	0.00	657.39	0.00	657.39
63545 - Contribution to ICT	0.00	2,817.66	0.00	2,817.66
63550 - Contributions to MAIP	0.00	93.93	0.00	93.93
63555 - Contribution to UN JFA	0.00	5,635.21	0.00	5,635.21
63560 - Contributions to Appendix D	0.00	469.57	0.00	469.57
64210 - Separatations - GS Staff	0.00	367.18	0.00	367.18
64306 - Appointment-Ticket Costs	0.00	4,655.80	0.00	4,655.80
64307 - Appointment-Subsistence Allow	0.00	9,450.00	0.00	9,450.00
64308 - Appointments-Lump Sum	0.00	8,431.77	0.00	8,431.77
64309 - Appointment-Shipments	0.00	18,000.00	0.00	18,000.00
64310 - Separations - IP Staff	0.00	2,372.73	0.00	2,372.73
65115 - Contributions to ASHI Reserve	0.00	18,690.31	0.00	18,690.31

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 2 of 8
Run Time: 01-03-2021 14:03:15

Project Id : 00102396 RPP	Period :	Jan-Dec (2020)
Output # : 00111513 EU Support to the East of UKR	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,436.22	0.00	1,436.22
71205 - Intl Consultants-Sht Term-Tech	0.00	20,973.46	0.00	20,973.46
71211 - Intl Consult Security Charge	0.00	1,141.54	0.00	1,141.54
71305 - Local Consult.-Sht Term-Tech	67,284.56	483,921.60	0.00	551,206.16
71360 - Local Consult-Security	0.00	18,286.42	0.00	18,286.42
71405 - Service Contracts-Individuals	0.00	1,779,700.62	0.00	1,779,700.62
71410 - MAIP Premium SC	0.00	833.62	0.00	833.62
71415 - Contribution to Security SC	0.00	66,464.10	0.00	66,464.10
71505 - UN Volunteers-Stipend & Allow	0.00	3,676.16	0.00	3,676.16
71515 - UNV-Security Allowance	0.00	20,434.24	0.00	20,434.24
71520 - UNV-Language Allowance	0.00	656.71	0.00	656.71
71535 - UNV-Medical Insurance	0.00	440.42	0.00	440.42
71540 - UNV-Global Charges	0.00	213.35	0.00	213.35
71541 - UNVs-Contribution to security	0.00	145.67	0.00	145.67
71545 - UNV-Home Leave Travel & Allowa	0.00	- 3.75	0.00	- 3.75
71550 - UNV-Resettlement Allowance	0.00	104.91	0.00	104.91
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,368.00	0.00	1,368.00
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	39.00	0.00	39.00
71591 - UNV_Cost_Recovery_Deployment	0.00	858.00	0.00	858.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	842.08	0.00	842.08
71605 - Travel Tickets-International	2,372.56	3,534.49	0.00	5,907.05
71610 - Travel Tickets-Local	4,646.23	139.33	0.00	4,785.56
71615 - Daily Subsistence Allow-Intl	18,059.34	62,139.94	0.00	80,199.28
71620 - Daily Subsistence Allow-Local	15,377.16	0.00	0.00	15,377.16
71630 - Shipment	0.00	3,208.00	0.00	3,208.00
71635 - Travel - Other	10,148.57	5,899.37	0.00	16,047.94
71810 - Contractual Svcs-indiv ImpPtnr	603,427.66	0.00	0.00	603,427.66
72105 - Svc Co-Construction & Engineer	0.00	485,418.44	0.00	485,418.44
72120 - Svc Co-Trade and Business Serv	0.00	130,729.34	0.00	130,729.34
72125 - Svc Co-Studies & Research Serv	0.00	58,169.83	0.00	58,169.83
72130 - Svc Co-Transportation Services	0.00	593.69	0.00	593.69
72135 - Svc Co-Communications Service	447.00	705.57	0.00	1,152.57
72136 - ServiceCo-Systems Development	0.00	2,624.80	0.00	2,624.80
72140 - Svc Co-Information Technology	4,000.00	37,556.35	0.00	41,556.35
72145 - Svc Co-Training and Educ Serv	1,528.12	16,184.20	0.00	17,712.32
72165 - Svc Co-Social Svcs, Social Sci	0.00	493,304.48	0.00	493,304.48
72175 - Svc Co-Urban, Rural & Regional	0.00	91,060.31	0.00	91,060.31
72205 - Office Machinery	0.00	13,913.32	0.00	13,913.32
72210 - Machinery and Equipment	123.33	335,472.23	0.00	335,595.56
72215 - Transporation Equipment	0.00	220,364.87	0.00	220,364.87
72220 - Furniture	587.91	113,662.46	0.00	114,250.37
72311 - Fuel, petroleum and other oils	2,338.71	4,526.82	0.00	6,865.53
72325 - Chemical,Glass,NonMetallic Prd	0.00	43,709.04	0.00	43,709.04
72330 - Medical Products	1,152.17	53,059.06	0.00	54,211.23
72350 - Medical Kits	0.00	28,651.03	0.00	28,651.03
72370 - Security related goods and mat	0.00	675.35	0.00	675.35
72399 - Other Materials and Goods	900.76	217,997.67	0.00	218,898.43
72401 - Prefab structure/other buildin	0.00	52,335.75	0.00	52,335.75
72405 - Acquisition of Communic Equip	4,455.76	446,105.24	0.00	450,561.00
72406 - Security communication equipme	0.00	4,910.56	0.00	4,910.56
72410 - Acquisition of Audio Visual Eq	0.00	6,378.17	0.00	6,378.17
72415 - Courier Charges	0.00	842.95	0.00	842.95
72420 - Land Telephone Charges	469.34	430.18	0.00	899.52
72425 - Mobile Telephone Charges	4,755.60	2,133.96	0.00	6,889.56

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 3 of 8
Run Time: 01-03-2021 14:03:15

Project Id : 00102396 RPP	Period :	Jan-Dec (2020)
Output # : 00111513 EU Support to the East of UKR	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72430 - Postage and Pouch	922.00	797.29	0.00	1,719.29
72440 - Connectivity Charges	169.62	1,675.62	0.00	1,845.24
72445 - Common Services-Communications	555.18	7,224.91	0.00	7,780.09
72505 - Stationery & other Office Supp	5,397.39	9,247.16	0.00	14,644.55
72510 - Publications	1,035.44	0.00	0.00	1,035.44
72515 - Print Media	0.00	423.28	0.00	423.28
72520 - Electronic Media	276.08	157.89	0.00	433.97
72605 - Grants to Instit & other Benef	2,073,522.66	1,495,989.50	0.00	3,569,512.16
72805 - Acquis of Computer Hardware	12,780.46	8,007.34	0.00	20,787.80
72810 - Acquis of Computer Software	5,229.28	12,137.28	0.00	17,366.56
72815 - Inform Technology Supplies	0.00	33,049.76	0.00	33,049.76
73104 - Leased Building	0.00	40,654.77	0.00	40,654.77
73105 - Rent	18,255.13	232,215.81	0.00	250,470.94
73107 - Rent - Meeting Rooms	260.18	0.00	0.00	260.18
73110 - Custodial & Cleaning Services	1,401.02	0.00	0.00	1,401.02
73120 - Utilities	0.00	321.90	0.00	321.90
73310 - Maint & Licencing of Software	0.00	13,293.59	0.00	13,293.59
73405 - Rental & Maint-Other Office Eq	3,001.44	244.79	0.00	3,246.23
73406 - Maintenance of Equipment	0.00	163.21	0.00	163.21
73410 - Maint, Oper of Transport Equip	0.00	8,988.16	0.00	8,988.16
73420 - Leased Vehicles	28,238.44	0.00	0.00	28,238.44
74110 - Audit Fees	0.00	5,557.12	0.00	5,557.12
74115 - Legal Fees	3,786.53	0.00	0.00	3,786.53
74205 - Audio Visual Productions	111.93	19,338.97	0.00	19,450.90
74210 - Printing and Publications	6,742.64	48,370.34	0.00	55,112.98
74215 - Promotional Materials and Dist	5,645.52	18,699.94	0.00	24,345.46
74220 - Translation Costs	2,574.84	15,481.76	0.00	18,056.60
74225 - Other Media Costs	0.00	4,664.45	0.00	4,664.45
74230 - Audio & Visual Equipment	0.00	863.16	0.00	863.16
74325 - Contrib.To CO Common Security	0.00	17,705.67	0.00	17,705.67
74505 - Insurance	172.40	705.59	0.00	877.99
74510 - Bank Charges	511.09	0.00	0.00	511.09
74520 - Storage	0.00	5.55	0.00	5.55
74525 - Sundry	509.45	1,307.67	0.00	1,817.12
74710 - Land Transport	0.00	1,267.09	0.00	1,267.09
74715 - EDP Operations	0.00	625.46	0.00	625.46
74725 - Other L.T.S.H.	0.00	16,152.09	0.00	16,152.09
75105 - Facilities & Admin - Implement	38,231.28	801,425.40	0.00	839,656.68
75705 - Learning costs	0.00	328,023.76	0.00	328,023.76
75709 - Learning - training of counter	49,288.37	330,156.11	0.00	379,444.48
76120 - Unrealized Loss	0.00	101,491.80	0.00	101,491.80
76125 - Realized Loss	0.00	2,648.70	0.00	2,648.70
76130 - Unrealized Gain	0.00	- 31,115.21	0.00	- 31,115.21
76135 - Realized Gain	0.00	- 19,274.45	0.00	- 19,274.45
77660 - Dep Exp Owned -Vehicle	0.00	28,796.16	0.00	28,796.16
Total for Fund 30079	**3,000,693.15**	**9,341,647.50**	**0.00**	**12,342,340.65**
Fund : 30089 (EU CS UNSyst ProjCooperation)				
61305 - Salaries - IP Staff	0.00	54,431.46	0.00	54,431.46
61310 - Post Adjustment - IP Staff	0.00	18,334.41	0.00	18,334.41
62305 - Dependency Allowances-IP Staff	0.00	2,893.54	0.00	2,893.54
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,958.51	0.00	18,958.51

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 4 of 8
Run Time: 01-03-2021 14:03:15

Project Id : 00102396 RPP	Period :	Jan-Dec (2020)
Output # : 00111513 EU Support to the East of UKR	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62315 - Contrib. to medical, social in	0.00	1,510.70	0.00	1,510.70
62330 - Rental Supplements - IP Staff	0.00	1,268.64	0.00	1,268.64
62340 - Annual Leave Expense - IP	0.00	3,125.32	0.00	3,125.32
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,235.42	0.00	2,235.42
63405 - Learning Costs	0.00	865.89	0.00	865.89
63520 - Personal Security Measures	0.00	26.04	0.00	26.04
63530 - Contribution to EOS Benefits	0.00	2,728.76	0.00	2,728.76
63535 - Contribution to Security	0.00	2,680.43	0.00	2,680.43
63540 - Contribution to Training	0.00	804.39	0.00	804.39
63545 - Contribution to ICT	0.00	2,910.63	0.00	2,910.63
63550 - Contributions to MAIP	0.00	145.54	0.00	145.54
63555 - Contribution to UN JFA	0.00	1,309.82	0.00	1,309.82
63560 - Contributions to Appendix D	0.00	218.28	0.00	218.28
64306 - Appointment-Ticket Costs	0.00	588.00	0.00	588.00
64307 - Appointment-Subsistence Allow	0.00	5,580.00	0.00	5,580.00
64308 - Appointments-Lump Sum	0.00	7,486.35	0.00	7,486.35
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64325 - Recruitments - IP Staff	0.00	300.00	0.00	300.00
65115 - Contributions to ASHI Reserve	0.00	5,821.27	0.00	5,821.27
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,043.80	0.00	3,043.80
71205 - Intl Consultants-Sht Term-Tech	0.00	267,287.66	0.00	267,287.66
71305 - Local Consult.-Sht Term-Tech	0.00	205,403.11	0.00	205,403.11
71310 - Local Consult.-Short Term-Supp	0.00	54,890.40	0.00	54,890.40
71405 - Service Contracts-Individuals	0.00	260,320.88	0.00	260,320.88
71410 - MAIP Premium SC	0.00	391.14	0.00	391.14
71415 - Contribution to Security SC	0.00	3,965.08	0.00	3,965.08
71440 - Appendix D SC	0.00	3,129.18	0.00	3,129.18
71450 - UNFPA-Salaries-ImpPrtn prnl	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	6,470.92	0.00	6,470.92
71520 - UNV-Language Allowance	0.00	301.88	0.00	301.88
71535 - UNV-Medical Insurance	0.00	991.36	0.00	991.36
71540 - UNV-Global Charges	0.00	286.87	0.00	286.87
71550 - UNV-Resettlement Allowance	0.00	539.42	0.00	539.42
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	151.75	0.00	151.75
71591 - UNV_Cost_Recovery_Deployment	0.00	3,338.45	0.00	3,338.45
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,106.80	0.00	1,106.80
71605 - Travel Tickets-International	0.00	1,308.20	0.00	1,308.20
71610 - Travel Tickets-Local	0.00	4,748.03	0.00	4,748.03
71615 - Daily Subsistence Allow-Intl	0.00	23,774.61	0.00	23,774.61
71620 - Daily Subsistence Allow-Local	0.00	21,083.37	0.00	21,083.37
71635 - Travel - Other	0.00	2,322.21	0.00	2,322.21
72120 - Svc Co-Trade and Business Serv	0.00	168,119.89	0.00	168,119.89
72125 - Svc Co-Studies & Research Serv	0.00	616.78	0.00	616.78
72135 - Svc Co-Communications Service	0.00	1,717.89	0.00	1,717.89
72145 - Svc Co-Training and Educ Serv	0.00	93.66	0.00	93.66
72160 - Svc Co-Education & Health Serv	0.00	28.39	0.00	28.39
72205 - Office Machinery	0.00	4,639.27	0.00	4,639.27
72210 - Machinery and Equipment	0.00	35,243.42	0.00	35,243.42
72220 - Furniture	0.00	1,306.38	0.00	1,306.38
72311 - Fuel, petroleum and other oils	0.00	721.43	0.00	721.43
72315 - Food & Textile Products	0.00	92.86	0.00	92.86
72370 - Security related goods and mat	0.00	454.02	0.00	454.02
72399 - Other Materials and Goods	0.00	7,078.58	0.00	7,078.58
72406 - Security communication equipme	0.00	612.00	0.00	612.00

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 5 of 8
Run Time: 01-03-2021 14:03:15

Project Id : 00102396 RPP	Period :	Jan-Dec (2020)
Output # : 00111513 EU Support to the East of UKR	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72415 - Courier Charges	0.00	78.78	0.00	78.78
72420 - Land Telephone Charges	0.00	62.08	0.00	62.08
72425 - Mobile Telephone Charges	0.00	395.58	0.00	395.58
72430 - Postage and Pouch	0.00	274.12	0.00	274.12
72440 - Connectivity Charges	0.00	848.20	0.00	848.20
72445 - Common Services-Communications	0.00	505.62	0.00	505.62
72505 - Stationery & other Office Supp	0.00	4,213.58	0.00	4,213.58
72805 - Acquis of Computer Hardware	0.00	13,187.21	0.00	13,187.21
72815 - Inform Technology Supplies	0.00	1,232.47	0.00	1,232.47
73125 - Common Services-Premises	0.00	22,613.02	0.00	22,613.02
73310 - Maint & Licencing of Software	0.00	212.20	0.00	212.20
73405 - Rental & Maint-Other Office Eq	0.00	51.92	0.00	51.92
73410 - Maint, Oper of Transport Equip	0.00	3,186.46	0.00	3,186.46
73505 - Reimb to UNDP for Supp Srvs	0.00	8,832.50	0.00	8,832.50
74205 - Audio Visual Productions	0.00	10,398.18	0.00	10,398.18
74210 - Printing and Publications	0.00	17,784.54	0.00	17,784.54
74215 - Promotional Materials and Dist	0.00	2,892.86	0.00	2,892.86
74220 - Translation Costs	0.00	7,932.91	0.00	7,932.91
74225 - Other Media Costs	0.00	48.33	0.00	48.33
74315 - Contributions to ICSC	0.00	39.00	0.00	39.00
74325 - Contrib.To CO Common Security	0.00	424.93	0.00	424.93
74505 - Insurance	0.00	2.86	0.00	2.86
74510 - Bank Charges	0.00	1,192.65	0.00	1,192.65
74525 - Sundry	0.00	67,916.93	0.00	67,916.93
74710 - Land Transport	0.00	885.49	0.00	885.49
75105 - Facilities & Admin - Implement	0.00	115,409.75	0.00	115,409.75
75705 - Learning costs	0.00	34,974.29	0.00	34,974.29
75709 - Learning - training of counter	0.00	11,396.10	0.00	11,396.10
75710 - Participation of counterparts	0.00	101,003.92	0.00	101,003.92
76125 - Realized Loss	0.00	2,133.02	0.00	2,133.02
76135 - Realized Gain	0.00	- 861.01	0.00	- 861.01
Total for Fund 30089	**0.00**	**1,662,071.58**	**0.00**	**1,662,071.58**
Total for Dept : 58204	**3,000,693.15**	**11,003,719.08**	**0.00**	**14,004,412.23**
Dept: 58207 (Ukraine - ICT for Development)				
Fund : 30079 (EUROPEAN COMMISSION)				
72165 - Svc Co-Social Svcs, Social Sci	0.00	44,832.00	0.00	44,832.00
75105 - Facilities & Admin - Implement	0.00	3,138.24	0.00	3,138.24
Total for Fund 30079	**0.00**	**47,970.24**	**0.00**	**47,970.24**
Total for Dept : 58207	**0.00**	**47,970.24**	**0.00**	**47,970.24**
Dept: 58208 (Ukraine - Poverty Reduction)				
Fund : 30079 (EUROPEAN COMMISSION)				
71405 - Service Contracts-Individuals	0.00	39,477.52	0.00	39,477.52

DocuSign Envelope ID: 44F1807A-C56A-4182-981E-96428AF77451

Combined Delivery Report By Project

UN DP **UN Development Programme**
Report ID: unglcdrp

Page 6 of 8
Run Time: 01-03-2021 14:03:15

Project Id : 00102396 RPP	Period :	Jan-Dec (2020)
Output # : 00111513 EU Support to the East of UKR	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71410 - MAIP Premium SC	0.00	18.71	0.00	18.71
71415 - Contribution to Security SC	0.00	1,493.52	0.00	1,493.52
72425 - Mobile Telephone Charges	0.00	948.82	0.00	948.82
75105 - Facilities & Admin - Implement	0.00	2,935.70	0.00	2,935.70
76135 - Realized Gain	0.00	- 0.53	0.00	- 0.53
Total for Fund 30079	**0.00**	**44,873.74**	**0.00**	**44,873.74**
Total for Dept : 58208	**0.00**	**44,873.74**	**0.00**	**44,873.74**
Total for Output : 00111513	**3,000,693.15**	**11,106,831.94**	**0.00**	**14,107,525.09**
Project Total :	**3,000,693.15**	**11,106,831.94**	**0.00**	**14,107,525.09**

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

3 August 2021

Dafina Gercheva
UNDP Resident Representative
Signed By : Dafina Gercheva Date : 13-Jul-2021

Victor Munteanu
Programme Manager
Signed By : Victor Munteanu Date : 13-Jul-2021

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN DP **UN Development Programme**
Report ID: unglcdrp

Page 7 of 8
Run Time: 01-03-2021 14:03:15

Selection Criteria :

Business Unit : UKR10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0582
Selected Outputs : 00111513

Project Id : ALL	**Period : Jan-Dec (2020)**
Output # : ALL	**Impl. Partner :**
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
58201 - Ukraine - Central	0.00	10,268.88	0.00	10,268.88
58204 - Ukraine - Dem. Governance	3,000,693.15	11,003,719.08	0.00	14,004,412.23
58207 - Ukraine - ICT for Development	0.00	47,970.24	0.00	47,970.24
58208 - Ukraine - Poverty Reduction	0.00	44,873.74	0.00	44,873.74

DocuSign Envelope ID: 3B15DD31-3DD0-4AE6-99AD-66A5F40DBC7D

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 8 of 8
Run Time: 01-03-2021 14:03:19

Funds Utilization

Selection Criteria :

Business Unit : UKR10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0582
Selected Outputs : 00111513

Project/Award: 00102396 RPP **Period : As at Dec 31, 2020**

Output # 00111513 Impl. Partner :99999 UNDP	**UNDP AMOUNT**
Outstanding NEX advances	**168,626.75**
Undepreciated Fixed Assets	**236,338.24**
Unamortized Intangible Assets	**0.00**
Inventory	**0.00**
Prepayments	**0.00**
Commitments	**675,981.37**

ANNEX II: STATEMENT OF ASSETS

Statement of Assets

as of 31 December 2020

UNDP Country Office: UNDP Ukraine	
Project title: EU Support to the east of Ukraine - Recovery, Peacebuilding and Governance	
Project ID:	**000111513**
Output ID/title:	**00111513 /Project Implementation**

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US$ VALUE	SERIAL NO.	REMARKS
DP201052	22/02/2016	Toyota LC 200 DP201052	00111513	30079	Operational	Anton Metlenko	UKRKRAM	Toyota	68,752.60	JTMHV09J5F4161168	
DP201056	22/02/2016	Toyota Land Cruiser DP201056	00111513	30079	Operational	Yevhen Kozeniashev	UKRKRAM	Toyota	68,752.60	JTMHV09J9F4161397	
DP201103	23/04/2019	KIA Sorento DP201103	00111513	30079	Operational	Svitlana Demenkovets	UKRSEVDON	KIA	16,207.81	KNAPG81BDL5558896	
DP201101	23/04/2019	KIA Sorento DP201101	00111513	30079	Operational	Dmytro Skotarenko	UKRKRAM	KIA	16,207.81	KNAPG81BDL5558895	
DP201098	26/07/2019	Volkswagen T6 DP201098	00111513	30079	Operational	Ivan Shatskykh	UKRKRAM	Volkswagen	42,323.75	WV2ZZZ7HZKH146687	
DP201108	16/01/2020	Kia Sorento DP201108	00111513	30079	Operational	Denys Horkovoi	UKRMARIUP	KIA	24,093.67	KNAPG81BDL5626494	
								TOTAL VALUE	$236,338.24		

Signed by: Victor Munteanu
Name: Victor Munteanu
Title: IDRPB Team Lead a.i.
Date:

Signed by: Dafina Gercheva
Name: Dafina Gercheva
Title: UNDP Resident Representative
Date:

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

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

3 August 2021

ANNEX III: AUDIT FINDING PRIORITY RATINGS

The following categories of priorities are used:

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. **Therefore, low priority recommendations are not included in this report.**

FOR MORE INFORMATION:

INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE

Assurance, advisory and management solutions to the international development community

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

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© July 2021 BDO LLP. All rights reserved.

www.bdo.co.uk