

**UNITED NATIONS OFFICE FOR PROJECT SERVICES
(UNOPS)****INTERNAL AUDIT REPORT****10 June 2022**

| | |
|---------------------------------|---|
| PROJECT NAME: | SMALL GRANTS PROGRAMME (SGP) OPERATIONAL PHASE 6 |
| PROJECT NUMBER: | 20724-002 |
| COUNTRY: | KAZAKHSTAN |
| AUDITOR: | BDO LLP |
| PERIOD SUBJECT TO AUDIT: | 1 JANUARY 2019 TO 31 DECEMBER 2020 |

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Acronyms and abbreviations

| | |
|-------|--|
| BPPS | Bureau for Policy and Programme Support |
| CO | Country Office |
| CPMT | Central Programme Management Team |
| CPS | Country Programme Strategy |
| GEF | Global Environment Facility |
| GMS | Grants Management Service (UNOPS) |
| IPSAS | International Public Sector Accounting Standards |
| MOA | Memorandum of Agreement |
| NC | National Coordinator |
| NGO | Non-governmental Organisation |
| NSC | National Steering Committee |
| OP | Operational Phase |
| PA | Programme Assistant |
| PO | Purchase Order (oneUNOPS) |
| RFP | Request for Payment |
| SGP | GEF Small Grants Programme |
| SOP | Standard Operating Procedures |
| UN | United Nations |
| UNDP | United Nations Development Programme |
| UNOPS | United Nations Office for Project Services |
| US\$ | United States Dollars |

Executive summary

The engagement context

The Internal Audit and Investigations Group (IAIG) of the United Nations Office for Project Services (UNOPS), through BDO LLP (“the audit firm”), conducted an audit of the Small Grants Programme (SGP), Operational Phase 6 in Kazakhstan (“the project”) (oneUNOPS project reference 20724-002), which is implemented and managed by the SGP Office in Kazakhstan. The audit firm was under the general supervision of IAIG in conformance with the International Standards for the Professional Practice of Internal Auditing.

The project reported expenditure amounting to US\$ 1,301,019 during the period from 1 January 2019 to 31 December 2020.

Audit objectives

The overall objective of the audit was to assess the management of the project operations to obtain reasonable assurance towards the achievement of the project objectives.

The areas of focus included:

- a) Effective, efficient and economical use of resources;
- b) Reliability of reporting;
- c) Safeguarding of assets; and
- d) Compliance with applicable legislation.

The purpose of the audit was to provide reasonable assurance that:

- a) Client/donor contributions and project expenditure are properly accounted for;
- b) Project expenditure was incurred in accordance with the contribution agreement, and is supported by adequate documentation; and
- c) The related financial statements prepared by UNOPS for the year under review present a fair view of the operations.

In particular, the audit firm provided an overall assessment of the operational and internal control systems that are in place for the management of the project so that related transactions are processed in accordance with UNOPS policies and procedures to achieve the project’s objectives.

Audit scope

The audit firm conducted the audit in accordance with International Standards on Auditing issued by the IAASB and UNOPS internal audit practices, and in consideration of the requirements of International Public Sector Accounting Standards (IPSAS).

Audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, IAIG assessed the management of the project as partially satisfactory (some improvement needed), which means, “The assessed governance arrangements, risk management practices and controls were generally established

and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area". The details of the audit results are presented in Tables 1 and 2.

Table 1: Summary results of the financial audit

| Project title | | Period | Project no. |
|--|------------|------------------------------------|-------------|
| Small Grants Programme – Operational Phase 6, Kazakhstan | | 1 January 2019 to 31 December 2020 | 20724 - 002 |
| Financial statement | | Asset listing ¹ | |
| Amount US\$ | Opinion | Amount US\$ | Opinion |
| 1,301,019 | Unmodified | 52,688 | n/a |

Table 2: Internal control rating summary for project

| Rating summary by functional area | | |
|--|---|--|
| Functional area | Rating | |
| Grant management | Partially satisfactory (some improvement needed) | |
| Financial monitoring and processes | Partially satisfactory (some improvement needed) | |
| OneUNOPS processes | Satisfactory | |
| Document management – filing and archiving | Partially satisfactory (some improvement needed) | |
| Asset management | Satisfactory | |
| Human resources management | Satisfactory | |
| Overall rating of internal control | Partially satisfactory (some improvement needed) | |

Key issues and recommendations

The audit raised seven issues. There are seven recommendations, all of which are ranked medium priority, meaning "Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences)".

¹ All assets procured under the SGP programme are fully expensed at the time of purchase. They do not, therefore, appear on a separate statement of non-expendable property, and an audit opinion is not required. The asset listing is provided as Annex II of this report.

Below is a list of the audit findings, further details of which can be found in the detailed assessment section.

| No. | Functional area | Audit finding title | Priority rating (high / medium) | Financial impact (US\$) |
|--------------|--|--|---------------------------------|-------------------------|
| 1 | Grant management | First payment above 50% of budget not approved in line with SOP | Medium | - |
| 2 | Grant management | Weaknesses in management of the National Steering Committee | Medium | - |
| 3 | Grant management | Non-compliance with MOA - lack of NC approval for grantee's payment to employees | Medium | - |
| 4 | Financial monitoring and processes | Payment made prior to 70% utilisation of previous tranche | Medium | - |
| 5 | Financial monitoring and processes | Weaknesses in grantee reporting | Medium | - |
| 6 | Document management – filing and archiving | No site visit or remote monitoring report | Medium | - |
| 7 | Human resources management | Annual leave balance not reported to UNOPS | Medium | - |
| Total | | | | - |

Management's comments

UNOPS - the NC, UNDP UCP Global Coordinator, and UNOPS GMS - have accepted all of the findings.

Signed:



Robert Waters
Partner
BDO LLP

10 June 2022

Operational overview

The Global Environment Facility (GEF) Small Grants Programme (SGP) is implemented by UNDP's Local Action Cluster of the Nature, Climate and Energy (NCE) unit of BPPS on behalf of the GEF Partnership. It is executed by UNOPS. The SGP forms a central part of the UNDP Local Action Cluster of NCE.

SGP grant-making supports community-based innovation in addressing global environmental issues and improved, more sustainable livelihoods through initiatives led by civil society and community organizations, with special consideration for indigenous peoples, women, youth and persons with disabilities.

SGP has supported over 25,000 community-based projects in over 125 countries aimed at biodiversity conservation, climate change mitigation and adaptation, sustainable land management, protection of international waters, and sound chemicals and waste management. Over the years, SGP has developed extensive partnerships at global, national and local levels. See <http://sgp.undp.org> for further background information.

The audit team extends its appreciation to the SGP personnel in Kazakhstan, as well as UNOPS and UNDP staff for their full cooperation during the audit.

Detailed assessment

| | | | | | | |
|----------------------|--------|---|---|-----------------------------|------------------------|--------------------------|
| 1. | Title: | First payment above 50% of budget not approved in line with SOP | | | | |
| Functional area: | | Grant management | | | | |
| Comparison criteria: | | Article 4.4.5 of Standard Operating Procedures Manual states that "the amounts and schedules may differ, contingent upon the nature and length of project activities, but in no case should the first disbursement be more than 50% of the total project grant amount. Exceptions to the 50% "rule" need to be justified and documented, and should be communicated to CPMT/UNOPS for approval prior to finalisation of the MOA." | | | | |
| Priority: | | Medium | | | | |
| Cause: | | Compliance | Failure to comply with prescribed regulations, rules and procedures | | | |
| Responsible manager: | | NC / PA | | | | |
| Due date: | | ASAP | | | | |
| Financial impact: | | - | | | | |
| Facts / observation: | | We observed that for certain grantees, the first payment per the Memorandum of Agreement (MOA) exceeded 50% of the total grant amount. This contradicts the Standard Operating Procedures Manual, as there was no approval documented for this exception. Details of relevant grants and payments are provided below: | | | | |
| | | Grantee name | Grant number | Actual first payment (US\$) | Actual first payment % | Payment over 50% in US\$ |
| | | [REDACTED] | KAZ/SGP/OP6/Y2 /STAR /CC/18/05 | 25,763 | 75% | 8,588 |
| | | [REDACTED] | KAZ/SGP/OP6/Y3 /STAR /CD/19/43 | 25,200 | 70% | 7,200 |
| | | [REDACTED] | KAZ/SGP/OP6/Y3 /STAR /CC/19/42 | 13,930 | 70% | 3,980 |
| | | [REDACTED] | KAZ/SGP/OP6/Y2 /STAR /LD/18/20 | 20,500 | 51% | 215 |
| | | [REDACTED] | KAZ/SGP/OP6/Y2 /STAR /LD/18/14 | 33,971 | 75% | 11,324 |
| | | [REDACTED] | KAZ/SGP/OP6/Y2 / STAR/LD/19/34 | 16,000 | 53% | 1,022 |
| | | [REDACTED] | KAZ/SGP/OP6/Y2 / STAR/CC/18/09 | 34,500 | 75% | 11,500 |

| | | | | | |
|---|--|--------------------------------|--------|-----|--------|
| | <div><div></div><div></div><div></div><div></div><div></div></div> | KAZ/SGP/OP6/Y2 / STAR/CC/18/06 | 34,160 | 75% | 11,387 |
| | <div><div></div><div></div></div> | KAZ/SGP/OP6/Y3 / STAR/CC/19/35 | 14,000 | 70% | 4,000 |
| | <div><div></div><div></div></div> | KAZ/SGP/OP6/Y2 /STAR/CC/18/04 | 25,538 | 75% | 8,513 |
| | Total (US\$) | | | | 67,726 |
| We note that grant disbursements approved during 2020 were made with the necessary approval, but earlier grants listed above did not. | | | | | |
| Impact: | Disbursements over 50% represent a significant proportion of the grant and render monitoring activities of SGP office less effective in cases where the project activities are not properly implemented, are not effective, or timely. | | | | |
| Recommendation: | We recommend that full documentation and approval from CPMT and UNOPS be obtained prior to the signing of the MOA in cases where the first payment exceeds 50% of grant total. | | | | |
| Management reply and action plan: | The recommendation is accepted. The NC/PA is to alert UNOPS in the case where the first instalment is more than 50% of the grant amount, and a written approval from the UCP Global Coordinator or UNOPS is to be sought in advance of MoA signing or request for payment. | | | | |

| 2. | Title: | Weaknesses in management of the National Steering Committee | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|--------------|---|---|-------------------|--|--|--------------|--|--|----------|--------------|-----|-------------|------|------------|------------|---|---|-------------------|------------|------------|-------------------|-------------------|---|
| Functional area: | | Grant management | | | | | | | | | | | | | | | | | | | | | | |
| Comparison criteria: | | <p>Article 55 of the SGP Operational Guidelines states that “NSC members serve for a period of three years, with a possibility of one-time renewal. Serving more than two terms in a consecutive manner is not allowed, unless approved by the SGP Global Manager or UCP Global Manager on an exceptional basis.”</p> <p>Standard Operating Procedures Manual article 2.2 states "non-compliance with the established UN ethical standards bears a great risk to the SGP and its personnel at both a local and a global level." Article 2.2.1 states that "it is of paramount important to raise awareness on conflict of interest not only for SGP NCs and PAs but for the NSC members as well."</p> | | | | | | | | | | | | | | | | | | | | | | |
| Priority: | | Medium | | | | | | | | | | | | | | | | | | | | | | |
| Cause: | | Compliance | Failure to comply with prescribed regulations, rules and procedures | | | | | | | | | | | | | | | | | | | | | |
| Responsible manager: | | NC / PA | | | | | | | | | | | | | | | | | | | | | | |
| Due date: | | ASAP | | | | | | | | | | | | | | | | | | | | | | |
| Financial impact: | | - | | | | | | | | | | | | | | | | | | | | | | |
| Facts / observation: | | <p>We observed weaknesses in the management of the National Steering Committee (NSC).</p> <p><u>NSC member rotation</u></p> <p>We note that a three-year rotation policy for NSC members was not consistently followed. Two NSC members served for over seven and 10 years, respectively, prior to the end of their terms in 2020.</p> <p><u>Terms of Reference and Conflict of Interest forms</u></p> <p>We found that several of the signed terms of reference and the ethics forms were undated. The lack of date means there is no evidence as to when these documents were signed by the NSC members or whether it was from the beginning of their tenure.</p> <p>We found that two members of the NSC (the representatives from UNDP and the [REDACTED]) did not sign a copy of the TOR nor the conflict of interest / ethics form. We verified their appointment to nomination letters.</p> <p>Details of our review of NSC management are provided in the table below:</p> <table><tr><th colspan="2"></th><th colspan="3">Observations</th></tr><tr><th>Initials</th><th>Organisation</th><th>ToR</th><th>Ethics form</th><th>Term</th></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>-</td><td>-</td><td>10 years 6 months</td></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>Signed, not dated</td><td>Signed, not dated</td><td>-</td></tr></table> | | | | | Observations | | | Initials | Organisation | ToR | Ethics form | Term | [REDACTED] | [REDACTED] | - | - | 10 years 6 months | [REDACTED] | [REDACTED] | Signed, not dated | Signed, not dated | - |
| | | Observations | | | | | | | | | | | | | | | | | | | | | | |
| Initials | Organisation | ToR | Ethics form | Term | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | [REDACTED] | - | - | 10 years 6 months | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | [REDACTED] | Signed, not dated | Signed, not dated | - | | | | | | | | | | | | | | | | | | | | |

NSC minutes documentation

| 3. | Title: | Lack of NC approval for grantee payments to employees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|---|--------------|--|----------------|------|-------------|----------|--------------|--|----------------------|--------------------------------|------------|---------|-------------------|------------|--|------------|---------|-------------|--|---|------------|---------|-------------|--|--|--|-----------|
| Functional area: | | Grant management | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comparison criteria: | | Article 1.2 of the Memorandum of Agreement between UNOPS and Local CSO states that "In the event that the Local CSO deems it necessary for the implementation of the Project to make a payment: (a) to any employee or member of the Local CSO [...] no such payment shall be made without the prior written authorization of the National Coordinator." | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Priority: | | Medium | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cause: | | Compliance | Failure to comply with prescribed regulations, rules and procedures | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Responsible manager: | | NC / PA | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Due date: | | ASAP | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Financial impact: | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facts / observation: | | <p>We noted that the below two grantees made several salary payments to employees using grant funds. However, we were not able to verify whether approval was obtained from the National Coordinator for these payments. Details of these transactions are included below:</p> <p>Grantee: [REDACTED]*</p> <table><tr><th>Invoice number</th><th>Date</th><th>Description</th><th>Supplier</th><th>Amount (KZT)</th></tr><tr><td>Договор ,ТЗ,П пор, АВР, Отчет вып работ Резюме</td><td>Январь-июль 2019 год</td><td>Salary for January - July 2019</td><td>[REDACTED]</td><td>649,600</td></tr><tr><td>Плат/Поручение 41</td><td>25.10.2019</td><td>Salary for August, September, October 2019</td><td>[REDACTED]</td><td>261,771</td></tr><tr><td>РО 8, 12, 2</td><td>26.02.2020 26.03.2020 22.04.2020</td><td>Salary for February, March, April 2020 of project manager (1*250\$ a month) 16 months</td><td>[REDACTED]</td><td>335,160</td></tr><tr><td colspan="4">Total (KZT)</td><td>1,246,531</td></tr></table> | | | | Invoice number | Date | Description | Supplier | Amount (KZT) | Договор ,ТЗ,П пор, АВР, Отчет вып работ Резюме | Январь-июль 2019 год | Salary for January - July 2019 | [REDACTED] | 649,600 | Плат/Поручение 41 | 25.10.2019 | Salary for August, September, October 2019 | [REDACTED] | 261,771 | РО 8, 12, 2 | 26.02.2020 26.03.2020 22.04.2020 | Salary for February, March, April 2020 of project manager (1*250\$ a month) 16 months | [REDACTED] | 335,160 | Total (KZT) | | | | 1,246,531 |
| Invoice number | Date | Description | Supplier | Amount (KZT) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Договор ,ТЗ,П пор, АВР, Отчет вып работ Резюме | Январь-июль 2019 год | Salary for January - July 2019 | [REDACTED] | 649,600 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Плат/Поручение 41 | 25.10.2019 | Salary for August, September, October 2019 | [REDACTED] | 261,771 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| РО 8, 12, 2 | 26.02.2020 26.03.2020 22.04.2020 | Salary for February, March, April 2020 of project manager (1*250\$ a month) 16 months | [REDACTED] | 335,160 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (KZT) | | | | 1,246,531 | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | <p>* We note that the grantee issued a letter requesting the NC to approve the appointment of this individual to a position of Project Coordinator. We have not been able to verify the NC's response.</p> <p>Grantee: [REDACTED]</p> <table><tr><th>Invoice number</th><th>Date</th><th>Description</th><th>Supplier</th><th>Amount (KZT)</th></tr><tr><td>00000000002</td><td>30.04.2020</td><td>Salary for April</td><td>[REDACTED]</td><td>58,146</td></tr><tr><td>00000000003</td><td>30.04.2020</td><td>Salary for April</td><td>[REDACTED]</td><td>42,288</td></tr><tr><td>00000000004</td><td>29.05.2020</td><td>Salary for May</td><td>[REDACTED]</td><td>58,146</td></tr><tr><td>00000000005</td><td>29.05.2020</td><td>Salary for May</td><td>[REDACTED]</td><td>42,288</td></tr><tr><td>00000000006</td><td>30.06.2020</td><td>Salary for June</td><td>[REDACTED]</td><td>58,146</td></tr><tr><td>00000000007</td><td>30.06.2020</td><td>Salary for June</td><td>[REDACTED]</td><td>42,288</td></tr><tr><td>00000000008</td><td>31.07.2020</td><td>Salary for July</td><td>[REDACTED]</td><td>58,146</td></tr><tr><td>00000000009</td><td>31.07.2020</td><td>Salary for July</td><td>[REDACTED]</td><td>42,288</td></tr><tr><td>00000000010</td><td>28.08.2020</td><td>Salary for August</td><td>[REDACTED]</td><td>58,146</td></tr><tr><td>00000000011</td><td>28.08.2020</td><td>Salary for August</td><td>[REDACTED]</td><td>42,288</td></tr><tr><td>00000000012</td><td>30.09.2020</td><td>Salary for September and October</td><td>[REDACTED]</td><td>116,292</td></tr><tr><td>00000000013</td><td>30.09.2020</td><td>Salary for September and October</td><td>[REDACTED]</td><td>84,576</td></tr><tr><td colspan="4">Total (KZT)</td><td>715,724</td></tr></table> | Invoice number | Date | Description | Supplier | Amount (KZT) | 00000000002 | 30.04.2020 | Salary for April | [REDACTED] | 58,146 | 00000000003 | 30.04.2020 | Salary for April | [REDACTED] | 42,288 | 00000000004 | 29.05.2020 | Salary for May | [REDACTED] | 58,146 | 00000000005 | 29.05.2020 | Salary for May | [REDACTED] | 42,288 | 00000000006 | 30.06.2020 | Salary for June | [REDACTED] | 58,146 | 00000000007 | 30.06.2020 | Salary for June | [REDACTED] | 42,288 | 00000000008 | 31.07.2020 | Salary for July | [REDACTED] | 58,146 | 00000000009 | 31.07.2020 | Salary for July | [REDACTED] | 42,288 | 00000000010 | 28.08.2020 | Salary for August | [REDACTED] | 58,146 | 00000000011 | 28.08.2020 | Salary for August | [REDACTED] | 42,288 | 00000000012 | 30.09.2020 | Salary for September and October | [REDACTED] | 116,292 | 00000000013 | 30.09.2020 | Salary for September and October | [REDACTED] | 84,576 | Total (KZT) | | | | 715,724 |
|-----------------------------------|--|----------------------------------|------------|--------------|----------|--------------|-------------|------------|------------------|------------|--------|-------------|------------|------------------|------------|--------|-------------|------------|----------------|------------|--------|-------------|------------|----------------|------------|--------|-------------|------------|-----------------|------------|--------|-------------|------------|-----------------|------------|--------|-------------|------------|-----------------|------------|--------|-------------|------------|-----------------|------------|--------|-------------|------------|-------------------|------------|--------|-------------|------------|-------------------|------------|--------|-------------|------------|----------------------------------|------------|---------|-------------|------------|----------------------------------|------------|--------|-------------|--|--|--|---------|
| Invoice number | Date | Description | Supplier | Amount (KZT) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000002 | 30.04.2020 | Salary for April | [REDACTED] | 58,146 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000003 | 30.04.2020 | Salary for April | [REDACTED] | 42,288 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000004 | 29.05.2020 | Salary for May | [REDACTED] | 58,146 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000005 | 29.05.2020 | Salary for May | [REDACTED] | 42,288 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000006 | 30.06.2020 | Salary for June | [REDACTED] | 58,146 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000007 | 30.06.2020 | Salary for June | [REDACTED] | 42,288 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000008 | 31.07.2020 | Salary for July | [REDACTED] | 58,146 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000009 | 31.07.2020 | Salary for July | [REDACTED] | 42,288 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000010 | 28.08.2020 | Salary for August | [REDACTED] | 58,146 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000011 | 28.08.2020 | Salary for August | [REDACTED] | 42,288 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000012 | 30.09.2020 | Salary for September and October | [REDACTED] | 116,292 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 00000000013 | 30.09.2020 | Salary for September and October | [REDACTED] | 84,576 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (KZT) | | | | 715,724 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impact: | Lack of approval from the NC may put grant funds at risk of inappropriate use and non-compliance with the project budget and MoA. Additional oversight from SGP ensures appropriate utilisation of funds. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recommendation: | <p>We recommend that the NC or PA monitors grantee compliance with the conditions of the MoA; in particular, the nature of payments made by grantees and whether approval was granted by the NC.</p> <p>Compliance with MoA conditions should be verified prior to approval of the next milestone payment.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Management reply and action plan: | The recommendation is accepted. The NC should ensure that no salary costs for the regular personnel of the organization are paid from the SGP grant funding without prior approval of the NC. SGP grants may be used to pay consultancy fees noting that any such activities not included in the approved budget/activity plan presented for approval of the NSC must be presented and further approved in writing by the NC. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 4. | Title: | Payment made prior to 70% utilisation of previous tranche | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|---------|--|--|--------------|---------|--------------------------------------|--|--------|-----|--|--------|-----|--|-------|-----|--|--------|-----|--|--------|-----|--|--------|-----|
| Functional area: | | Financial monitoring and processes | | | | | | | | | | | | | | | | | | | | | | |
| Comparison criteria: | | Article 5.6 of Standard Operating Procedures Manual states that "it is the responsibility of the SGP NC/PA to verify that the grant activity has been successfully completed, and certify the completeness and correctness of the supporting documents prior to creating the RFP in oneUNOPS". | | | | | | | | | | | | | | | | | | | | | | |
| Priority: | | Medium | | | | | | | | | | | | | | | | | | | | | | |
| Cause: | | Guidelines | Absence of written procedures to guide staff in the performance of their functions | | | | | | | | | | | | | | | | | | | | | |
| Responsible manager: | | NC / PA | | | | | | | | | | | | | | | | | | | | | | |
| Due date: | | ASAP | | | | | | | | | | | | | | | | | | | | | | |
| Financial impact: | | - | | | | | | | | | | | | | | | | | | | | | | |
| Facts / observation: | | <p>We identified grants for which the progress and financial reports had been certified by the NC, but the utilisation of previous disbursements was low (below 70%), indicating that there were still significant funds to be utilised prior to the next disbursement.</p> <p>There may be instances where this is necessary, such as if there was significant upcoming procurement for which the grantee needed funds. However, there was no justification documented on file for any of the below cases identified.</p> <table><tr><th>Grantee name</th><th>Tranche</th><th>Utilisation of previous disbursement</th></tr><tr><td></td><td>Second</td><td>63%</td></tr><tr><td></td><td>Second</td><td>49%</td></tr><tr><td></td><td>Third</td><td>24%</td></tr><tr><td></td><td>Second</td><td>66%</td></tr><tr><td></td><td>Second</td><td>55%</td></tr><tr><td></td><td>Second</td><td>70%</td></tr></table> | | Grantee name | Tranche | Utilisation of previous disbursement | | Second | 63% | | Second | 49% | | Third | 24% | | Second | 66% | | Second | 55% | | Second | 70% |
| Grantee name | Tranche | Utilisation of previous disbursement | | | | | | | | | | | | | | | | | | | | | | |
| | Second | 63% | | | | | | | | | | | | | | | | | | | | | | |
| | Second | 49% | | | | | | | | | | | | | | | | | | | | | | |
| | Third | 24% | | | | | | | | | | | | | | | | | | | | | | |
| | Second | 66% | | | | | | | | | | | | | | | | | | | | | | |
| | Second | 55% | | | | | | | | | | | | | | | | | | | | | | |
| | Second | 70% | | | | | | | | | | | | | | | | | | | | | | |
| Impact: | | Advancing further funds to grantees before sufficient progress has been made on project activities increases the risk that project funds will not be used for their intended purpose, and that project activities will not be completed. | | | | | | | | | | | | | | | | | | | | | | |
| Recommendation: | | Funds should only be transferred to grantees when they can demonstrate that sufficient progress has been made on project activities, and that the previously advanced funds have been used. The NC should only approve the subsequent payments once the grantee has substantially spent the first tranche or have a defined need for future expenditure greater than the funds remaining in hand. | | | | | | | | | | | | | | | | | | | | | | |
| Management reply and action plan: | | The recommendation is accepted. For any future payments with expenditures of previous disbursements below 70% will be justified to UNOPS in written form prior to further disbursement approval. | | | | | | | | | | | | | | | | | | | | | | |

| 5. | Title: | Weaknesses in grantee reporting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|----------------|---|--|--|--------------|---------|-----------------------|------------------------|------------|----------------|---------------------|-------|------------|--------|-----------------|--------|------------|--------|---------------------|-------|------------|-------|---------------------|-------|------------|----------------|---------------------|-------|------------|--------|---------------------|--------|------------|---------------|---------------------|-------|------------|----------------|---------------------|-------|------------|--------|---------------------|-------|------------|--------|---------------------|--------|------------|--------|---------------------|-------|
| Functional area: | | Financial monitoring and processes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comparison criteria: | | Article 97 of Operational Guideline states that typical grant disbursements are made upon receipt and acceptance of the project progress report. Article 7.1 of Standard Operating Procedures Manual states that "effective contract management and administration involves monitoring and control of contract performance, payments, reporting and contract completion." | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Priority: | | Medium | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cause: | | Guidelines | Absence of written procedures to guide staff in the performance of their functions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Responsible manager: | | NC / PA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Due date: | | ASAP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Financial impact: | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facts / observation: | | <div>1) We found instances where reporting documentation from grantees was missing (for example, the transaction listing to accompany a financial report, or a progress report).</div> <table><thead><tr><th>Grantee name</th><th>Tranche</th><th>Missing documentation</th><th>Amount released (US\$)</th></tr></thead><tbody><tr><td>[REDACTED]</td><td>Fourth & Final</td><td>Transaction listing</td><td>1,000</td></tr><tr><td>[REDACTED]</td><td>Second</td><td>Progress report</td><td>13,800</td></tr><tr><td>[REDACTED]</td><td>Second</td><td>Transaction listing</td><td>4,970</td></tr><tr><td>[REDACTED]</td><td>Third</td><td>Transaction listing</td><td>1,343</td></tr><tr><td>[REDACTED]</td><td>Fourth & Final</td><td>Transaction listing</td><td>1,000</td></tr><tr><td>[REDACTED]</td><td>Second</td><td>Transaction listing</td><td>10,500</td></tr><tr><td>[REDACTED]</td><td>Third & final</td><td>Transaction listing</td><td>1,000</td></tr><tr><td>[REDACTED]</td><td>Fourth & Final</td><td>Transaction listing</td><td>1,000</td></tr><tr><td>[REDACTED]</td><td>Second</td><td>Transaction listing</td><td>5,000</td></tr><tr><td>[REDACTED]</td><td>Second</td><td>Transaction listing</td><td>14,873</td></tr><tr><td>[REDACTED]</td><td>Second</td><td>Transaction listing</td><td>7,727</td></tr></tbody></table> <div>2) We found instances where the transaction listings accompanying the grantees' financial reports did not reconcile to the related financial report, and the NC did not provide any explanations for the differences identified:</div> | | | Grantee name | Tranche | Missing documentation | Amount released (US\$) | [REDACTED] | Fourth & Final | Transaction listing | 1,000 | [REDACTED] | Second | Progress report | 13,800 | [REDACTED] | Second | Transaction listing | 4,970 | [REDACTED] | Third | Transaction listing | 1,343 | [REDACTED] | Fourth & Final | Transaction listing | 1,000 | [REDACTED] | Second | Transaction listing | 10,500 | [REDACTED] | Third & final | Transaction listing | 1,000 | [REDACTED] | Fourth & Final | Transaction listing | 1,000 | [REDACTED] | Second | Transaction listing | 5,000 | [REDACTED] | Second | Transaction listing | 14,873 | [REDACTED] | Second | Transaction listing | 7,727 |
| Grantee name | Tranche | Missing documentation | Amount released (US\$) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Fourth & Final | Transaction listing | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Second | Progress report | 13,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Second | Transaction listing | 4,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Third | Transaction listing | 1,343 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Fourth & Final | Transaction listing | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Second | Transaction listing | 10,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Third & final | Transaction listing | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Fourth & Final | Transaction listing | 1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Second | Transaction listing | 5,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Second | Transaction listing | 14,873 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| [REDACTED] | Second | Transaction listing | 7,727 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | Grantee name | Disbursement | Difference in KZT* |
|--|---|------------------------------|--------------------|
| | [REDACTED] | First | -8,894 |
| | [REDACTED] | First | -5,000 |
| | [REDACTED] | Third | 52,575 |
| | [REDACTED] | First | -4,899,194 |
| | [REDACTED] | Third and Fourth | 39,596 |
| | [REDACTED] | First | 890,000 |
| | [REDACTED] | Third | -1,000 |
| | [REDACTED] | Second | -43,864 |
| | [REDACTED] | Second | -100 |
| | [REDACTED] | First | -809 |
| | [REDACTED] | First to Fourth cumulatively | -2,746 |
| | [REDACTED] | First | 5,539,294 |
| | <p>*(Financial report less transaction listing)</p> <p>We note that, as part of the reconciliation process, the NC ensures the amounts paid to grantees are utilised as per the financial report. Based on our testing, we did not identify any discrepancies between the financial reports and the actual payments to grantees. However, the transaction lists for the above disbursements did not reconcile to the corresponding financial reports.</p> | | |
| Impact: | There is an increased risk of incomplete financial reporting or double claims from grantees if there is no detailed and reconciled transaction listing or a progress report. | | |
| Recommendation: | <p>We recommend that complete documentation is obtained and retained in relation to grantee reporting, to support the implementation of activities and ensure sound financial management of the expenditure. This should include a detailed transaction listing and progress report.</p> <p>Any reconciling differences between the transaction listing and the financial report need to be explained and documented.</p> | | |
| Management reply and action plan: | The recommendation is accepted. The NC/PA is advised to ensure the supporting documentations such as Annex C, D and E are duly completed with necessary transaction listings supporting the expenditure. Further, no payments shall be put forward without the confirmation that the reported expenditures are fully reconciled and verified by NC. | | |

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|-------------------------------------|---|---|--|
| 6. | Title: | No site visit or remote monitoring report | |
| Functional area: | Document management – filing and archiving | | |
| Comparison criteria: | <p>Article 39 of Operational Guideline states that "The NC/SRC is responsible for ensuring sound programme monitoring and evaluation, and laying the foundation for programme sustainability."</p> <p>Article 7.1 of Standard Operating Procedures Manual states: "Effective contract management and administration involves monitoring and control of contract performance, payments, reporting and contract completion. Throughout the contract management phase, it is paramount that open communication is maintained with SGP grantees."</p> <p>According to Standard Operating Procedures Manual, article 2.6: "The NC/PA is responsible for the proper and correct archiving of all SGP related documentation. This is essential for both audit purposes and the retention of knowledge and lessons learnt".</p> | | |
| Priority: | Medium | | |
| Cause: | Compliance | Failure to comply with prescribed regulations, rules and procedures | |
| Responsible manager: | NC / PA | | |
| Due date: | ASAP | | |
| Financial impact: | - | | |
| Facts / observation: | <p>As a result of the COVID-19 pandemic, some grants were not subject to a site visit by the NC during the implementation period. In order to perform monitoring activities, the NC followed up regularly with the grantees remotely.</p> <p>However, although these activities were recorded, no analysis or report was written at the end of the activity to summarise project progress, key areas of discussion and successes or challenges.</p> | | |
| Impact: | The audit trail documenting the existence and results of monitoring activities is lacking if there is no evidence and summary of key lessons from each of the remote meetings held between the SGP Country Office and the grantee. | | |
| Recommendation: | We recommend that minutes and outcomes of all monitoring activities, including lessons learnt, are documented. | | |
| Management reply and action plan 1: | The recordings of all regular meetings starting from the onset of pandemic with grantees to discuss project results are available in SGP Kazakhstan SharePoint. | | |
| Further auditor comments: | We were not provided with the recordings of these meetings. We recommend the NC documents their monitoring activities regardless of the modality (remote or on-site) in a systematic way, including the names and roles of participants, lessons learned and action points. | | |

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|--|---|
| Management reply and action plan 2: | The recommendation is accepted. The NC is advised to prepare project site reports for both physical and virtual visits with minimum information such as the status update about the project, completion of milestone/s and any other information discussed during the site visit. The project site report should be kept in the project file as well as uploaded to the respective Request for Payment in oneUNOPS. |
|--|---|

| 7. | Title: | Annual leave balance not reported to UNOPS | | | | | | | | | | |
|----------------------|------------|--|---|----------|------|---|------------|------------|---------|------------|------------|-----------------------------|
| Functional area: | | Human resources management | | | | | | | | | | |
| Comparison criteria: | | <p>Per Section 3.3 of the SGP Standard Operating Procedures (SOP) Manual, “The UNDP CO administers Service Contracts on behalf of UNOPS – including monthly salary payments, leave requests and monitoring, etc. [...]UNOPS will administer all ICA contracts and Fixed Term Contracts. ICA contracts are managed under oneUNOPS and administration is done by GSSC.”</p> <p>Section 2.d of the audit terms of reference states that “The audit shall review recording of Service Contract personnel annual leave to ensure that it is reported to the UNDP CO HR focal point and sufficient control exists over administration of leave.”</p> | | | | | | | | | | |
| Priority: | | Medium | | | | | | | | | | |
| Cause: | | Guidance | Lack of or inadequate guidance or supervision at the RO/OC/PC level | | | | | | | | | |
| Responsible manager: | | UNOPS GMS | | | | | | | | | | |
| Due date: | | ASAP | | | | | | | | | | |
| Financial impact: | | - | | | | | | | | | | |
| Facts / observation: | | <p>We reviewed the annual leave records for the [REDACTED] and [REDACTED], and noted that the attendance records held by the UNDP Kazakhstan country office (CO) agreed to monthly timesheets, and that leave was appropriately requested and approved.</p> <p>However, the annual leave balances for the [REDACTED] and [REDACTED] as at 31 December 2020 were not reported from the UNDP CO to UNOPS and were only available to us upon request from UNDP HR in country. Details of the annual leave balances are included below:</p> <table><tr><th>Initials</th><th>Role</th><th>Annual leave balance as at 31 December 2020</th></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>23 days</td></tr><tr><td>[REDACTED]</td><td>[REDACTED]</td><td>21 days (capped at 18 days)</td></tr></table> <p>We note that the balance of 23 days for the [REDACTED] represents 18 days that were carried over upon renewal of the service contract on 30 October 2020, and an additional five days that were accrued by 31 December 2020.</p> <p>We also noted that the [REDACTED]’s service contract, covering the period starting from 20 April 2020, expired on 31 December 2020 and was extended until 17 October</p> | | Initials | Role | Annual leave balance as at 31 December 2020 | [REDACTED] | [REDACTED] | 23 days | [REDACTED] | [REDACTED] | 21 days (capped at 18 days) |
| Initials | Role | Annual leave balance as at 31 December 2020 | | | | | | | | | | |
| [REDACTED] | [REDACTED] | 23 days | | | | | | | | | | |
| [REDACTED] | [REDACTED] | 21 days (capped at 18 days) | | | | | | | | | | |

| | |
|--|--|
| | 2021. The number of days that can be carried forward upon renewal of service contracts is capped at 18 days. |
| Impact: | Annual leave accruals may not be correctly recognised by UNOPS. |
| Recommendation: | We recommend that the UNDP CO reports the annual leave balances of all service contractors to UNOPS at the end of each reporting period so that appropriate annual leave accruals are posted and correctly reflect the balance outstanding at the end of the period. |
| Management reply and action plan: | The recommendation is accepted. The annual leave balances for SC personnel will be requested from UNDP CO semi-annually to ensure the personnel are taking their annual leave timely. The fixed-term appointment leave balances are monitored in oneUNOPS notwithstanding this audit recommendation. |

Annex I - Definitions

Standard audit ratings for overall performance of internal control system

Effective 1 January 2017, the internal audit services of UNDP, UNFPA, UNICEF, UNOPS and WFP adopted harmonized audit rating definitions, as described below. IAIG assesses the entity under review as a whole as well as the specific audit areas within the audited entity:

- (a) satisfactory (effective),
- (b) partially satisfactory (some improvement needed),
- (c) partially satisfactory (major improvement needed), and
- (c) unsatisfactory (ineffective).

The elements of the rating system take into account the audited office's internal control system, risk management practices, and their impact on the achievement of office objectives.

The definitions of the ratings are, as follows:

| Standard rating | Definition |
|--|--|
| Satisfactory (effective) | The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area. |
| Partially satisfactory (some improvement needed) | The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area. |
| Partially satisfactory (major improvement needed) | The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area. |
| Unsatisfactory (ineffective) | The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity. |

Categories for priorities of audit recommendations

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNOPS country office management is to address the issues.

The following categories of **priorities** are used:

| Categories | Definition |
|---------------|---|
| High | Prompt action is considered imperative to ensure that UNOPS is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization). |
| Medium | Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences). |
| Low | Action is considered desirable and should result in enhanced control or better value for money. |

Possible causes

The following categories of **possible causes** are used:

- **Compliance:** failure to comply with prescribed regulations, rules and procedures;
- **Guidelines:** absence of written procedures to guide staff in performing their functions;
 - Lack of or inadequate corporate policies or procedures
 - Lack of or inadequate RO/OC/PC policies or procedures
 - Inadequate planning
 - Inadequate risk management processes
 - Inadequate management structure
- **Guidance:** inadequate or lack of supervision by supervisors;
 - Lack of or inadequate guidance or supervision at the RO/OC/PC level
 - Inadequate oversight by Headquarters
- **Resources:** insufficient resources (funds, skill, staff) to carry out an activity or function;
 - Lack of or insufficient resources (financial, human, or technical resources)
 - Inadequate training
- **Human error:** Un-intentional mistakes committed by staff entrusted to perform assigned functions;
- **Intentional:** intentional overriding of internal controls;
- **Other:** Factors beyond the control of UNOPS.

Annex II - Asset listing

SGP Kazakhstan Asset Register as at 31 December 2020

| Project Number | Tag Number | Profile/Type of Asset | Brand | Model | Serial Number | Location | Room Number | Custodian | Acquisition Date | Status | Purchase Amount US\$ |
|------------------------|--|--------------------------------------|-----------|------------------------|-------------------|------------------------|-------------|-----------|------------------|--------------------------|----------------------|
| OP6 GEF SGP Kazakhstan | SGPKA2004 | Vehicle | Toyota | Land Cruiser Prado 150 | JTEBX3FJ80K312413 | Almaty, Orbita-1, b 40 | Room 1 | | 18-Jul-19 | Available and Functional | 46,153 |
| OP6 GEF SGP Kazakhstan | SGPKA2003 | External Hard Drive | Seagate | ZTB STSHK-M201TCBM | | Almaty, Orbita-1, b 40 | Room 1 | | 22-Nov-18 | Available and Functional | 79 |
| OP6 GEF SGP Kazakhstan | SGPKA2002 | Laptop | HP | ProBook 440G5 | SCD8187MMW | Almaty, Orbita-1, b 40 | Room 1 | | 22-Nov-18 | Available and Functional | 1,043 |
| OP6 GEF SGP Kazakhstan | SGPKA2001 | Printer | HP | T6880A HPWFP M280nw | VNBNL6WK72 | Almaty, Orbita-1, b 40 | Room 1 | | 22-Nov-18 | Available and Functional | 350 |
| OP4 GEF SGP Kazakhstan | SGP 5-4 | Refrigeration and Air Conditioning | Soarlett | SC-1160 | H9963011714 | Almaty, Orbita-1, b 40 | Room 1 | | 10-Jan-08 | Available and Functional | 41 |
| OP2 GEF SGP Kazakhstan | SGP 1-9 | Furniture- Desks | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 131 |
| OP2 GEF SGP Kazakhstan | SGP 1-10 | Furniture- Desks | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 131 |
| OP2 GEF SGP Kazakhstan | SGP 1-11 | Furniture- Desks | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 131 |
| OP2 GEF SGP Kazakhstan | SGP 1-14 | Furniture- Desks | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 122 |
| OP2 GEF SGP Kazakhstan | SGP 1-15 | Furniture- Desks | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 122 |
| OP2 GEF SGP Kazakhstan | SGP 1-27 | Furniture- Desks | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 122 |
| OP2 GEF SGP Kazakhstan | SGP 1-16 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 136 |
| OP2 GEF SGP Kazakhstan | SGP 1-17 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 136 |
| OP2 GEF SGP Kazakhstan | SGP 1-18 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 136 |
| OP2 GEF SGP Kazakhstan | SGP 1-19 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 125 |
| OP2 GEF SGP Kazakhstan | SGP 1-20 (one glass-door is missing) | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 125 |
| OP2 GEF SGP Kazakhstan | SGP 1-21 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 125 |
| OP2 GEF SGP Kazakhstan | SGP 1-28 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 12-Mar-02 | Available and Functional | 92 |
| OP2 GEF SGP Kazakhstan | SGP 1-29 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 12-Mar-02 | Available and Functional | 92 |
| OP3 GEF SGP Kazakhstan | SGP 1-30 (price included 4 glass doors) | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 2-Mar-05 | Available and Functional | 457 |
| OP4 GEF SGP Kazakhstan | SGP 1-32 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 6-Jun-09 | Available and Functional | 314 |
| OP4 GEF SGP Kazakhstan | SGP 1-33 | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 6-Jun-09 | Available and Functional | - |
| OP5 GEF SGP Kazakhstan | SGP 1-36 (transfer from UNDP project) | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 12-Jun-12 | Available and Functional | - |
| OP5 GEF SGP Kazakhstan | SGP 1-37 (transfer from UNDP project) | Furniture - Cabinets and bookshelves | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 12-Jun-12 | Available and Functional | - |
| OP2 GEF SGP Kazakhstan | SGP 1-12 | Furniture- Tables | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 213 |
| OP2 GEF SGP Kazakhstan | SGP 1-24 | Furniture- Partitions | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | - |
| OP2 GEF SGP Kazakhstan | SGP 1-26 | Furniture- Partitions | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 58 |
| OP2 GEF SGP Kazakhstan | SGP 1-2 | Furniture- Chair | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 26 |
| OP2 GEF SGP Kazakhstan | SGP 1-3 | Furniture- Chair | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 26 |
| OP2 GEF SGP Kazakhstan | SGP 1-4 | Furniture- Chair | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 26 |
| OP2 GEF SGP Kazakhstan | SGP 1-5 | Furniture- Chair | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 26 |
| OP2 GEF SGP Kazakhstan | SGP 1-7 | Furniture- Chair | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Obsolete | 275 |
| OP2 GEF SGP Kazakhstan | SGP 1-8 | Furniture- Chair | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Obsolete | 275 |
| OP2 GEF SGP Kazakhstan | SGP 1-13 | Furniture- General | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 20-Dec-99 | Available and Functional | 273 |
| OP3 GEF SGP Kazakhstan | SGP 1-31 | Furniture- General | n/a | n/a | n/a | Almaty, Orbita-1, b 40 | Room 1 | | 5-May-06 | Idle | 120 |
| OP5 GEF SGP Kazakhstan | SGP 2-21 | Laptop | HP | M1L54EA | SCD524502J | Almaty, Orbita-1, b 40 | Room 1 | | 18-Dec-15 | Available and Functional | 902 |
| OP4 GEF SGP Kazakhstan | SGP 6-5 (been through repair, works now) | IT Miscellaneous | Panasonic | KK-TG6412CAT | 0BAQF004500 | Almaty, Orbita-1, b 40 | Room 1 | | 21-Oct-10 | Obsolete | 110 |
| OP5 GEF SGP Kazakhstan | SGP 3-16 | IT Miscellaneous | HP | Soan Jet 300 | CN49FB13F6 | Almaty, Orbita-1, b 40 | Room 1 | | 18-Dec-15 | Available and Functional | 57 |
| OP5 GEF SGP Kazakhstan | SGP 3-15 | IT Miscellaneous | Adata | 1,5TB/HV620/USB 3.0 | AHV620-15TUS-CBK | Almaty, Orbita-1, b 40 | Room 1 | | 5-Feb-14 | Available and Functional | 138 |
| Total (US\$) | | | | | | | | | | | 52,688 |

Rosanna De Luca, Associate Portfolio Manager, GMS on behalf of SGP