UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

INTERNAL AUDIT REPORT

27 November 2023

PROJECT NAME: SMALL GRANTS PROGRAMME (SGP)

OPERATIONAL PHASES 6 AND 7

PROJECT NUMBER: 11960-011, 21970-010

COUNTRY: UZBEKISTAN

AUDITOR: BDO LLP

PERIOD SUBJECT TO AUDIT: 1 JANUARY 2018 TO 31 DECEMBER 2021
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Acronyms and abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CBO</td>
<td>Community-based Organisation</td>
</tr>
<tr>
<td>CO</td>
<td>Country Office</td>
</tr>
<tr>
<td>COB</td>
<td>Country Operating Budget</td>
</tr>
<tr>
<td>CPMT</td>
<td>Central Programme Management Team</td>
</tr>
<tr>
<td>GEF</td>
<td>Global Environment Facility</td>
</tr>
<tr>
<td>GMS</td>
<td>Grants Management Service (UNOPS)</td>
</tr>
<tr>
<td>IPSAS</td>
<td>International Public Sector Accounting Standards</td>
</tr>
<tr>
<td>MOA</td>
<td>Memorandum of Agreement</td>
</tr>
<tr>
<td>NC</td>
<td>National Coordinator</td>
</tr>
<tr>
<td>NGO</td>
<td>Non-governmental Organisation</td>
</tr>
<tr>
<td>NSC</td>
<td>National Steering Committee</td>
</tr>
<tr>
<td>OP</td>
<td>Operational Phase</td>
</tr>
<tr>
<td>PA</td>
<td>Programme Assistant</td>
</tr>
<tr>
<td>PO</td>
<td>Purchase Order (oneUNOPS)</td>
</tr>
<tr>
<td>RFP</td>
<td>Request for Payment</td>
</tr>
<tr>
<td>SGP</td>
<td>GEF Small Grants Programme</td>
</tr>
<tr>
<td>SOP</td>
<td>Standard Operating Procedures</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
</tr>
<tr>
<td>UNOPS</td>
<td>United Nations Office for Project Services</td>
</tr>
<tr>
<td>US$</td>
<td>United States Dollars</td>
</tr>
<tr>
<td>UZS</td>
<td>Uzbekistan Sum</td>
</tr>
</tbody>
</table>
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 Phases 6 and 7 in Uzbekistan ("the project") (one UNOPS project references 11960-011 and 21970-010), which is implemented and managed by the SGP Office in Uzbekistan. The audit firm was under the general supervision by IAIG in conformance with the International Standards for the Professional Practice of Internal Auditing.

The project reported expenditure amounting to US$ 329,099 during the period from 1 January 2018 to 31 December 2021.

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

<table>
<thead>
<tr>
<th>Project title</th>
<th>Period</th>
<th>Project no.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small Grants Programme – Operational Phases 6 and 7, Uzbekistan</td>
<td>1 January 2018 to 31 December 2021</td>
<td>11960-011, 21970-010</td>
</tr>
<tr>
<td>Financial statement</td>
<td>Asset listing¹</td>
<td></td>
</tr>
<tr>
<td>Amount US$</td>
<td>Opinion</td>
<td>Amount US$</td>
</tr>
<tr>
<td>329,099</td>
<td>Qualified</td>
<td>47,916</td>
</tr>
</tbody>
</table>

Table 2: Internal control rating summary for project

<table>
<thead>
<tr>
<th>Functional area</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant management</td>
<td>Partially satisfactory (some improvement needed)</td>
</tr>
<tr>
<td>Financial monitoring and processes</td>
<td>Partially satisfactory (some improvement needed)</td>
</tr>
<tr>
<td>oneUNOPS processes</td>
<td>Partially satisfactory (some improvement needed)</td>
</tr>
<tr>
<td>Document management – filing and archiving</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Asset management</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>

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.
Human resources management  | Partially satisfactory (some improvement needed)
Overall rating of internal control  | Partially satisfactory (some improvement needed)

**Key issues and recommendations**

The audit raised nine issues. There are nine 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)."

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

<table>
<thead>
<tr>
<th>No.</th>
<th>Functional area</th>
<th>Audit finding title</th>
<th>Priority rating (high / medium)</th>
<th>Financial impact (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Grant management</td>
<td>Weaknesses in grant management</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Grant management</td>
<td>Weaknesses in NSC procedures</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>Financial monitoring and processes</td>
<td>Overspend on country operating budget</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Financial monitoring and processes</td>
<td>Country operating budget cut-off error</td>
<td>Medium</td>
<td>9,991</td>
</tr>
<tr>
<td>5</td>
<td>Financial monitoring and processes</td>
<td>VAT amounts included in reported expenditure</td>
<td>Medium</td>
<td>1,382</td>
</tr>
<tr>
<td>6</td>
<td>Financial monitoring and processes</td>
<td>SGP database does not include planned grant disbursement dates and amounts</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td>7</td>
<td>oneUNOPS processes</td>
<td>Vouchers not related to OP6 or OP7</td>
<td>Medium</td>
<td>6,590</td>
</tr>
<tr>
<td>8</td>
<td>oneUNOPS processes</td>
<td>Weaknesses in purchase orders process</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td>Human resources</td>
<td>Weaknesses in managing and reporting annual leave balance</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td>17,963</td>
</tr>
</tbody>
</table>
Management’s comments

The Grant Management Services Manager has accepted all of the findings.

Signed:

[Signature]

Robert Waters
Partner
BDO LLP

27 November 2023
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 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 Uzbekistan, as well as UNOPS and UNDP staff for their full cooperation during the audit.
### Detailed assessment

<table>
<thead>
<tr>
<th>1.</th>
<th>Title:</th>
<th>Weaknesses in grant management</th>
</tr>
</thead>
</table>

#### Functional area:
- Grant management

#### Comparison criteria:
- Article 3.4 of SGP Standard Operating Procedures (issuance date 7 January 2017) states that: “It is mandatory to create a Purchase Order (PO) for all payments above US$2,500. The grants POS should be created immediately after the MOA is signed, and supplier is created in oU.”

- Article 79 of the SGP Operational Guidelines states: “Once the NSC has approved a project for SGP funding support, the Memorandum of Agreement (MOA) is signed between the grantee and the UNDP RR on behalf of UNOPS based on a delegation of authority.”

- The SGP Operational Guidelines also state the following in relation to monitoring: “SGP focuses on participatory M&E with grantee ownership” (article 84); “At country level, SGP country programme teams, as well as the NSC, undertake monitoring of grant portfolio on an ongoing basis. Each project is visited at least once during the life cycle of project” (article 87); “In coordination with UNOPS, SGP country programme team are responsible for the financial monitoring of grants, disbursements, COB expenditures, and co-financing” (article 89).

- Article 1.3 of the template MoA states that: “None of the funds provided pursuant to this Agreement may be used for any purpose other than those expressly set forth in Annex A. In the event that the Local Organization deems it necessary for the implementation of the Project to make a payment:
  1.3.1 to any employee or member of the Local Organization; or
  1.3.2 to any family member of the Head of the Local Organization

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:
- 31 December 2023

#### Financial impact:
- -
Facts / observation:

We identified the following weaknesses in grant management:

a) Agreement signatures not dated

We identified that the Grant Support Agreements / Memoranda of Agreement for the below grants were signed by the grantee and the UNDP RR/DRR, but the signatures were not dated.

<table>
<thead>
<tr>
<th>Grantee</th>
<th>Project number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UZB/SGP/OP6/Y5/CORE/CC/2019/05</td>
</tr>
<tr>
<td></td>
<td>UZB/SGP/OP6/Y5/CORE/LD/2019/07</td>
</tr>
<tr>
<td></td>
<td>UZB/SGP/OP7/Y1/CORE/BD/2021/01</td>
</tr>
<tr>
<td></td>
<td>UZB/SGP/OP7/Y1/CORE/BD/2021/02</td>
</tr>
<tr>
<td></td>
<td>UZB/SGP/OP7/Y1/CORE/LD/2021/03</td>
</tr>
</tbody>
</table>

b) Monitoring activities not documented

We identified a lack of documented evidence for monitoring activities performed by the SGP office regarding grantee activities. We understand that calls and meetings were held between the NC and grantees, however, these were not formally documented. This relates to the same grants as listed under point a), above.

We note that the SGP office has started documenting the site visits using a detailed template from 2022.

c) Budget per Annex B in Memorandum of Agreement does not include budget line detail

We found instances where the budget in Annex B to the MOA contains the total budgeted amount, but not a breakdown by budget line. We noted that a budget by activity was sufficiently detailed in the initial project application, but this version of the budget was not included in Annex B.

<table>
<thead>
<tr>
<th>Grantee</th>
<th>Project number</th>
<th>Grant amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UZB/SGP/OP7/Y1/CORE/BD/2021/02</td>
<td>2,000</td>
</tr>
<tr>
<td></td>
<td>UZB/SGP/OP7/Y1/CORE/LD/2021/03</td>
<td>36,590</td>
</tr>
</tbody>
</table>

d) Grantees have not complied with reporting requirements
We identified grantees who had not complied with the reporting requirements of the signed agreements:

<table>
<thead>
<tr>
<th>Grantee</th>
<th>Project number</th>
<th>Date</th>
<th>Payment number</th>
<th>Disbursement amount (US$)</th>
<th>Reports not submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UZB/SGP/OP6/YS/019/07</td>
<td>07/12/2021</td>
<td>Fourth</td>
<td>2,000</td>
<td>Technical report on the progress of activities due on 1 July 2020, 1 January 2021 and 1 July 2021. No alternative evidence of monitoring activities.</td>
</tr>
<tr>
<td></td>
<td>UZB/SGP/OP7/Y1/ORE/LD/2021/02</td>
<td>21/12/2021</td>
<td>First</td>
<td>14,636</td>
<td>This project was terminated before completion, therefore a report on the utilisation of funds should be obtained by SGP.</td>
</tr>
</tbody>
</table>

**e) Grantee failed to obtain NC approval as required by MoA**

We noted that one of the grantees, [Redacted], made payments to its personnel under project UZB/SGP/OP7/Y1/ORE/LD/2021/02. Although some of the individuals paid were named in the application, the MOA requires written approval from the NC for payments to any employee or member of the grantee, which was not obtained.

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount (US$)</th>
<th>MoA condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labour</td>
<td>600</td>
<td>Payment to employee or member of grantee</td>
</tr>
<tr>
<td>Creation of database</td>
<td>160</td>
<td>Payment to employee or member of grantee</td>
</tr>
<tr>
<td>Transport expenses</td>
<td>674</td>
<td>Payment to employee or member of grantee</td>
</tr>
</tbody>
</table>

**f) Lack of grantee segregation of duties**

We noted that there was lack of segregation of duties at one of the grantees, [Redacted], as a payment to one of the grantee’s personnel, the accountant, was approved by themselves:

<table>
<thead>
<tr>
<th>Payee</th>
<th>Amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant (initials: [Redacted])</td>
<td>160</td>
</tr>
<tr>
<td>g) Lack of visibility</td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td></td>
</tr>
<tr>
<td>At a site visit we conducted for the grantee [project reference UZB/SGP/OP7/Y1/CORE BD/2021/01], we noted that there was no visible reference to the funding provided by SGP. This was initially a planning project, but has since turned into a full project with tangible results. As such, there is an opportunity to increase visibility of SGP on this project.</td>
<td></td>
</tr>
</tbody>
</table>

### Impact:

| a) Without evidence of the dates that agreements were signed with grantees, it is not possible to verify whether they were signed after NSC and internal UNOPS approval. |
| b) The audit trail documenting the existence and results of monitoring activities is lacking, since there is no evidence or summary of key findings from each of the meetings held by the NC with the grantees. |
| c) A lack of budget line detail in the project budget makes the review of grantee financial reports more challenging, as there is no clear visibility for how the reported amounts match to the approved budget. |
| d) A lack of reporting from grantees increases the risk of them not delivering the activities, and hinders monitoring by the SGP office. |
| e) Failure to obtain NC approval for payments to grantee employees represents non-compliance with the signed agreement and increases the risk of unauthorised or related-party payments. |
| f) A lack of segregation of duties at the grantee increases the risk of unauthorised transactions, and indicates a weak control environment. This could result in payments being made which are not for project purposes. |
| g) A lack of visibility of SGP contribution to the project. |

### Recommendation:

| a) We recommend that the date of signatures is included on the GSA/MoA by both signing parties. |
| b) We recommend that minutes and outcomes of all monitoring activities, including lessons learnt, are documented on file for each grantee, throughout the life of each project. |
| c) We recommend that the budget headings in Annex B to the MoA are properly completed with amounts provided for each heading. |
| d) Reporting requirements should be enforced by the SGP office as part of their monitoring activities. |
| e) We recommend that the NC enforces the requirement for grantees to obtain NC approval for payments to grantee employees. The approval can be received via email and should be retained as evidence by the grantee. |
| f) We recommend that the NC/PA highlights any control weaknesses identified as part of monitoring grantee expenditure and requests the grantee to implement sufficient segregation of duties for project expenditure. |
| g) The SGP office should work with grantees to assess opportunities to increase visibility of SGP's contribution. |
### Management reply and action plan:

Recommendation is noted and accepted.

The SGP Uzbekistan Team with the support of GMS Focal Point will ensure:

- MOAs and other agreements are dated by both parties when signed,
- All monitoring activities (including control weaknesses, agreed actions, visibility challenges) will be well documented, reported, and kept archived in line with record retention policy (outlined in SGP SOP).
- Budget headings in Annex B to the MoA are properly completed with amounts provided for each heading
- Grantees are informed and directed to obtain NC approval for payments to grantee employees (either via email or in written form). These approvals must be retained by the grantee and the Country Programme team.

---

<table>
<thead>
<tr>
<th>2.</th>
<th>Title:</th>
<th>Weaknesses in NSC procedures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Functional area:</td>
<td>Grant management</td>
<td></td>
</tr>
</tbody>
</table>
| Comparison criteria: | Article 44 of the SGP Operational Guidelines states: “All NSC members must sign a Declaration of Conflict of Interest (COI) statement at the time of their appointment, as well as for each sitting of the NSC which reviews and approves projects.”  
Article 50 states that: “The UNDP RR provides the appointment letters on behalf of the SGP” |
| Priority: | Medium |
| Cause: | Compliance | Failure to comply with prescribed regulations, rules and procedures |
| Responsible manager: | NC |
| Due date: | 31 December 2023 |
| Financial impact: | - |
We identified the following weaknesses in the management of the NSC:

**Lack of appointment letters**

We found instances of NSC appointments for which the related appointment letters were not available. The below appointment dates have been provided by the NC:

<table>
<thead>
<tr>
<th>NSC member initials</th>
<th>Date of first appointment</th>
<th>Missing letter</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>01/01/2017</td>
<td>2017 appointment</td>
</tr>
<tr>
<td></td>
<td>07/04/2021</td>
<td>2021 appointment</td>
</tr>
<tr>
<td></td>
<td>01/01/2017</td>
<td>2017 and 2021 appointment</td>
</tr>
<tr>
<td></td>
<td>01/01/2017</td>
<td>2017 and 2021 appointment</td>
</tr>
<tr>
<td></td>
<td>02/04/2021</td>
<td>2021 appointment</td>
</tr>
<tr>
<td></td>
<td>05/04/2021</td>
<td>2021 appointment</td>
</tr>
<tr>
<td></td>
<td>04/04/2021</td>
<td>2021 appointment</td>
</tr>
<tr>
<td></td>
<td>01/06/2018</td>
<td>2017 and 2021 appointment</td>
</tr>
<tr>
<td></td>
<td>06/04/2021</td>
<td>2021 appointment</td>
</tr>
<tr>
<td></td>
<td>09/04/2021</td>
<td>2021 appointment</td>
</tr>
</tbody>
</table>

**Conflict of interest declarations**

We noted that NSC members do not sign a Conflict of Interest (COI) Declaration upon joining the committee. Starting from the NSC meeting dated 20 December 2019, NSC meeting minutes contain a section for COI declarations that partially address this weakness. We also note that COI considerations are listed in the terms of reference available to new NSC members in the open call documentation. However, a fully signed form outlining COI responsibilities is required. This should be signed and dated by each new NSC member upon appointment.

**Impact:**

The objectivity, transparency, and credibility of the NSC is of paramount importance to the success of the country programme, and for maintaining good relationships with stakeholders.

If the NSC cannot be demonstrated to be duly independent and maintain documentation to support it, there is an increased risk of bias, or the perception of bias, in the grant making process.

Lack of clarity over the composition and formal appointment/termination dates of NSC membership may lead to incomplete participation of the NSC members and
Recommendation: We recommend improving the quality of documentation retained on file by:
- Ensuring all new NSC members sign and date Conflict of Interest Declarations shortly after appointment;
- Ensuring all new NSC members receive an appointment letter signed by UNDP RR;
- Retaining documentation relating to all NSC member changes.

Management reply and action plan: Recommendation is noted and accepted. The SGP Uzbekistan team will ensure that NSC members sign and date the declaration on having no conflict of interest at the time of their initial appointment. Furthermore, NSC appointment letters will be signed and dated by the UNDP RR and all related documentation will be kept on file in the future.

3. Title: Overspend on country operating budget

Functional area: Financial monitoring and processes

Comparison criteria: Article 65 of Operational Guidelines states: “UNOPS, as the executing partner/responsible party, manages the budget in direct contact with the SGP Country Programme team and in collaboration with the UNDP CO and CPMT. The SGP Country Programme team, with support from UNOPS, is responsible for the use of the COB and implementation of the AWP within the approved amount and timeline.”

Priority: Medium

Cause: Compliance / Failure to comply with prescribed regulations, rules and procedures

Responsible manager: PA / UNOPS GMS

Due date: 31 December 2023

Financial impact: -

Facts / observation: We reviewed the actual spend on Country Operating Budgets versus CPMT approved budgeted amounts and noted that there was an overspend of 39% in 2019, as detailed below:
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount US$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved COB 2019</td>
<td>35,000</td>
</tr>
<tr>
<td>Actual expenditure</td>
<td>48,625</td>
</tr>
<tr>
<td><strong>Overspend:</strong></td>
<td><strong>13,625</strong></td>
</tr>
<tr>
<td><strong>Overspend as % of original budget</strong></td>
<td><strong>39%</strong></td>
</tr>
</tbody>
</table>

The overspend relates to the below detailed expenditure:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount US$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation of farmers in conference via [redacted]</td>
<td>3,064</td>
</tr>
<tr>
<td>(spent US$ 4,623; approved per original budget US$ 1,550)</td>
<td></td>
</tr>
<tr>
<td>Temporary PA cost (not anticipated in the budget, approved via email by</td>
<td>6,900</td>
</tr>
<tr>
<td>UNOPS Portfolio Manager)</td>
<td></td>
</tr>
<tr>
<td>Purchase of laptop (not anticipated in the budget, approved via shopping</td>
<td>1,335</td>
</tr>
<tr>
<td>note by UNOPS Portfolio Manager)</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>2,326</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>13,625</strong></td>
</tr>
</tbody>
</table>

Whilst we note that the temporary PA cost (US$ 6,900) and laptop purchase (US$ 1,335) were approved by UNOPS on an ad hoc basis, we were not provided with clear evidence of approval for the remaining overspend identified.

**Impact:**
Spending over the amounts approved for the annual Country Operating Budget; lack of documentation for approval of additional expense.

**Recommendation:**
We recommend that any amendments required to the country operating budget are communicated with UNOPS in writing, and that prior approval is obtained and documented on file.

**Management reply and action plan:**
The recommendation is accepted. The SGP Team along with GMS and CPMT Focal point will work together on monitoring the implementation of the assigned COB. In addition, GMS Team has developed monitoring dashboards that allow the country programme and regional focal points to have a better control of such expenditures.
Country operating budget cut-off error

Functional area: Financial monitoring and processes

Comparison criteria:

Article 3.5 of the SGP Standard Operating Procedures (issuance date 7 January 2017) states that: “The act of creating a Receipt from a PO in oU serves as the certification that the goods and services obligated in the PO are received or completed.”

Article 65 of the SGP Operational Guidelines states that: “UNOPS, as the executing partner/responsible party, manages the budget in direct contact with the SGP Country Programme team and in collaboration with the UNDP CO and CPMT. The SGP Country Programme team, with support from UNOPS, is responsible for the use of the COB and implementation of the AWP within the approved amount and timeline.”

Priority: Medium

Cause:

Compliance

Failure to comply with prescribed regulations, rules and procedures

Responsible manager: PA / UNOPS GMS

Due date: 31 December 2023

Financial impact: US$ 9,991

Facts / observation:

We identified cut-off errors whereby the below country operating budget (COB) expenditure was recorded in the wrong period.

<table>
<thead>
<tr>
<th>Voucher</th>
<th>Description</th>
<th>Amount (US$)</th>
<th>Expenditure recorded</th>
<th>Expenditure incurred</th>
</tr>
</thead>
<tbody>
<tr>
<td>100157451</td>
<td>Translation costs</td>
<td>2,952</td>
<td>01-Jan-2019</td>
<td>Oct-Dec-2018</td>
</tr>
<tr>
<td>100189509</td>
<td>Event management – coffee breaks</td>
<td>2,750</td>
<td>24-Mar-2020</td>
<td>Nov-2019</td>
</tr>
<tr>
<td>6000069428</td>
<td>Reimb to UNDP for Supp Srvs</td>
<td>63</td>
<td>31-Jan-2018</td>
<td>Dec-2017</td>
</tr>
<tr>
<td>600012863</td>
<td>Common Services-Premises</td>
<td>9,929</td>
<td>01-Oct-2018</td>
<td>Jul-2016</td>
</tr>
</tbody>
</table>

Since the expenditure statement subject to audit is for the period from 1 January 2018 to 31 December 2021, only the third and fourth transactions in the table above affect the accuracy of the expenditure reported for this period, and amount to US$ 9,991.
| **Impact:** | Recording expenditure in the wrong period leads to an over-statement of project expenditure in one period and under-statement in another. Country office budget (COB) expenditure in the financial report for the period from 1 January 2018 to 31 December 2021 is overstated by US$ 9,991. |
| **Recommendation:** | Services should be marked as received on one UNOPS in the financial period when they were received, to allow for open PO accruals and expenditure recording. General Ledger expense adjustments should be sufficiently supported and explained prior to postings being made. The SGP Country Office should be informed of any significant COB expenditure recorded on their project. |
| **Management reply and action plan:** | Recommendation is noted and accepted. Going forward, the Country Programme team will ensure proactively following up with the UNDP CO to ensure timely posting of expenditures authorised by UNOPS official/s using DP method of payment. Some of the transaction types have already been automated to be posted via E1 method of payment that will guarantee timely expenditure posting in UNOPS books. |
5. **Title:** VAT amounts included in reported expenditure

**Functional area:** Financial monitoring and processes

**Comparison criteria:** Article 85 of SGP Operational Guidelines state that: “UNOPS, as the executing partner/responsible party, manages the budget in direct contact with the SGP Country Programme team and in collaboration with the UNDP CO and CPMT. The SGP Country Programme team, with support from UNOPS, is responsible for the use of the COB and implementation of the AWP within the approved amount and timeline.”

**Priority:** Medium

**Cause:**
- Compliance
- Failure to comply with prescribed regulations, rules and procedures

**Responsible manager:** UNOPS CMT

**Due date:** 31 December 2023

**Financial impact:** US$ 1,382

**Facts / observation:** We identified two transactions whereby VAT was included in the expenditure reported in the financial report.

**Voucher 100235305 – printing services**

<table>
<thead>
<tr>
<th>Vendor name</th>
<th>Transaction date</th>
<th>Amount (UZS)</th>
<th>Amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Redacted]</td>
<td>22-Dec-2021</td>
<td>88,214,200</td>
<td>8,225</td>
</tr>
</tbody>
</table>

Amount of VAT included: UZS 11,506,200 (US$ 1,073).

**Voucher 620543940 - vehicle maintenance and repair cost**

<table>
<thead>
<tr>
<th>Vendor name</th>
<th>Transaction date</th>
<th>Amount (UZS)</th>
<th>Amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Redacted]</td>
<td>03-May-2021</td>
<td>24,915,700</td>
<td>2,368</td>
</tr>
</tbody>
</table>

Amount of VAT included: UZS 3,249,874 (US$ 309).

For the above two transactions, UNDP made the payments on behalf of SGP Uzbekistan via Direct Payment Request forms. According to UNDP Uzbekistan, the VAT amounts are paid back by the government and re-allocated to the project. However, we did not identify any refund (reallocation) of these amounts back to the project in the transaction list during the period subject to audit. We noted that no refund has been received from UNDP to date.
### Impact:
Overstatement of expenditure by VAT amount paid of US$ 1,382.

### Recommendation:
VAT should not be recorded in the ledger of the SGP office as UN agencies in Uzbekistan are exempt from VAT payments. Any VAT refunds should be promptly recorded to offset expensed VAT amounts.

### Management reply and action plan:
Recommendations noted and accepted. The SGP Uzbekistan team will obtain confirmation for recovering VAT and liaise internally with the finance focal point to properly record transactions having VAT component.

---

**6. Title:** SGP database does not include planned grant disbursement dates and amounts

**Functional area:** Financial monitoring and processes

**Comparison criteria:**
Article 5.5 of the Standard Operating Procedures Manual states: “All new grants must be entered into the SGP Database, and MOAs and Grant Approval List & NSC Meeting Minutes uploaded along each grants entry. Without this information on the SGP Database, funding for the grant would not be released by UNOPS.

It is important for financial monitoring and reporting to keep the SGP Database records up to date, any change in grants activities i.e. MOA amendment, completion or termination of the grants should be reflected in database in due time. The same is true for the grants disbursement dates and amounts. The database entries should be completed immediately after the NSC meeting concludes and MOAs are prepared and signed.”

**Priority:** Medium

**Cause:**
- Compliance
- Failure to comply with prescribed regulations, rules and procedures

**Responsible manager:** NC / PA

**Due date:** 31 December 2023

**Financial impact:** -

**Facts / observation:** We noted that the grant disbursement dates and amounts (both planned and actual) are not included in the SGP database. When the grant is entered onto the database, the total grant amount is recorded without any detail of the tranches to be paid.

Copies of the MOAs are uploaded in the database, alongside a description of each grant.
### Impact:
Information in the SGP database is not complete.

### Recommendation:
We recommend that the NC ensures that details of grant disbursement dates and amounts are recorded in the SGP database. This information should be entered into the database as soon as MOAs have been signed by both parties.

### Management reply and action plan:
Recommendation is noted and accepted. The SGP Uzbekistan team will ensure completeness of the database records in the future.

<table>
<thead>
<tr>
<th>7.</th>
<th>Title:</th>
<th>Vouchers not related to OP6 or OP7</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Functional area:</td>
<td>oneUNOPS processes</td>
</tr>
<tr>
<td></td>
<td>Comparison criteria:</td>
<td>Article 65 of the SGP Operational Guidelines states that: “UNOPS, as the executing partner/responsible party, manages the budget in direct contact with the SGP Country Programme team and in collaboration with the UNDP CO and CPMT. The SGP Country Programme team, with support from UNOPS, is responsible for the use of the COB and implementation of the AWP within the approved amount and timeline.”</td>
</tr>
<tr>
<td></td>
<td>Priority:</td>
<td>Medium</td>
</tr>
<tr>
<td></td>
<td>Cause:</td>
<td>Human error, Un-intentional mistakes committed by staff entrusted to perform assigned functions</td>
</tr>
<tr>
<td></td>
<td>Responsible manager:</td>
<td>UNOPS CMT</td>
</tr>
<tr>
<td></td>
<td>Due date:</td>
<td>31 December 2023</td>
</tr>
<tr>
<td></td>
<td>Financial impact:</td>
<td>US$ 6,590</td>
</tr>
</tbody>
</table>
We identified two vouchers which should not have been recorded in the OP6 and OP7 ledgers.

**Voucher 680008857**

We noted that a voucher entry relating to grant number UZB/SGP/OP5/STAR/CC/2019/06 was recorded in OP6 (one UNOPS reference 11960-011), despite the grant relating to OP5.

The voucher relates to a grant given to grantee [REDACTED] (UZB/SGP/OP5/STAR/CC/2019/06) under purchase order 3119247. This grant PO was initially recorded under OP6, so when the accrual balances were reviewed and cleared, the reversal was recorded in OP6 in error, rather than being moved to OP5 along with the other transactions relating to this grant.

<table>
<thead>
<tr>
<th>Voucher no.</th>
<th>Description</th>
<th>Project</th>
<th>Amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>680008857</td>
<td>PO 3119247</td>
<td>11960-011</td>
<td>(1,500)</td>
</tr>
</tbody>
</table>

**Voucher 600020872**

We identified a transaction which relates to the purchase of equipment on behalf of a grantee, [REDACTED] (grant reference UZB/SGP/OP5/Y8/STAR/BD/2019/50). The expense was incorrectly recorded under the OP7 Country Operating Budget (COB) GL account, instead of under OP5 grantee expenditure.

<table>
<thead>
<tr>
<th>Voucher no.</th>
<th>Description</th>
<th>Project</th>
<th>Invoice date</th>
<th>Amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>600020872</td>
<td>GL Journal UNDP1-PO09288823-31-DEC-2021-353</td>
<td>21970-010</td>
<td>06/12/2021</td>
<td>8,090</td>
</tr>
</tbody>
</table>

**Impact:**

- Voucher 680008857 – understatement of OP6 expenditure by US$ 1,500.
- Voucher 600020872 – overstatement of OP7 expenditure by US$ 8,090.

**Recommendation:**

- Voucher 680008857 – an adjusting entry should be made to reverse US$ 1,500 out of OP6 and record this expenditure in OP5.
- Voucher 600020872 – an adjusting entry should be made to reverse US$ 8,090 out of OP7 (GL account 72235 ‘Medical Products’) and record this expenditure in OP5 (GL account 72305 ‘Grants to Instit & other Benef’).

A review of all expenditure should be made to ensure the correct recording of payment vouchers prior to posting.

**Management reply and action plan:**

Recommendation is noted and accepted. The UNOPS GMS Regional Focal Point together with the Finance Focal Point to identify these transactions and make necessary adjustments.
<table>
<thead>
<tr>
<th>8.</th>
<th>Title:</th>
<th>Weaknesses in purchase orders process</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Functional area:</td>
<td>oneUNOPS processes</td>
</tr>
</tbody>
</table>
|     | Comparison criteria: | Article 3.4 of the SGP Standard Operating Procedures (issuance date 7 January 2017) states that: “It is mandatory to create a Purchase Order (PO) for all payments above US$2,500. […] The Pos should include all payment instalments during current and future years, and reflect the correct payment schedules under the PO delivery date for each PO line”.

Article 3.6 of the SGP Standard Operating Procedures Manual states that “the RFP for grants payments can be created following the creation of the Receipt and actual receipt of supporting documents i.e., invoices, receipts and reports from grantees. It is the responsibility of the SGP NC to supervise the PA (where applicable) 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 oU.”

Article 3.7 states that “the RFP checklist is a step-by-step informational guide used to improve payment process chain, reduce delay in payment processing time, and avoid payment rejections and cancellations”.

|     | Priority: | Medium |
|     | Cause: | Compliance, Failure to comply with prescribed regulations, rules and procedures |
|     | Responsible manager: | NC / PA |
|     | Due date: | 31 December 2023 |
|     | Financial impact: | - |
Facts / observation:

Lack of purchase orders for payments over $2,500

We identified transactions with a commitment value or total contract amount above $2,500 for which no purchase orders were created. In these cases, individual payments below $2,500 were made using a Request for Payment. The details of these transactions are below:

<table>
<thead>
<tr>
<th>Voucher no.</th>
<th>Line description</th>
<th>Amount (US$)</th>
<th>Total (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>620265603</td>
<td>Payment of salary to [redacted], GEF SGP KM Specialist (1st installment, the one related to COB activities) IC/0161/18</td>
<td>2,440</td>
<td>4,880</td>
</tr>
<tr>
<td>620361228</td>
<td>Payment of salary for April to [redacted] IC/0111/19</td>
<td>1,150</td>
<td>3,450</td>
</tr>
<tr>
<td>620540863</td>
<td>Payment to UNDP CO for Facility Maintenance Fee for the 1st quarter of 2021</td>
<td>1,214</td>
<td>3,642</td>
</tr>
<tr>
<td>620560821</td>
<td>Payment to UNDP CO for Facility maintenance fees of SGP for the 2nd quarter of 2021</td>
<td>1,214</td>
<td></td>
</tr>
<tr>
<td>620599341</td>
<td>Payment to UNDP CO for Facility maintenance fee for the 3rd quarter of 2021</td>
<td>1,214</td>
<td></td>
</tr>
</tbody>
</table>

Delays in raising purchase orders

We identified delays in the purchase orders being raised for the below listed grants. Since the signatures on the MoA are not dated, we have compared the project start date per the MoA to the PO date.

<table>
<thead>
<tr>
<th>Grantee</th>
<th>Project number</th>
<th>Project start date</th>
<th>PO Date</th>
<th>Delay (days)</th>
</tr>
</thead>
<tbody>
<tr>
<td>[redacted]</td>
<td>UZB/SGP/OP6/Y5/</td>
<td>01/04/2020</td>
<td>18/10/2020</td>
<td>200</td>
</tr>
<tr>
<td></td>
<td>CORE/CC/2019/05</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[redacted]</td>
<td>UZB/SGP/OP7/Y1/</td>
<td>15/10/2021</td>
<td>20/12/2021</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>CORE/LD/2021/03</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Impact:

Non-compliance with SGP Operating Procedures.

Delays in raising purchase orders could impact the progress of grant activities due to a delay in grantees receiving funds.

Recommendation:

We recommend that Purchase Orders are created for all commitments over $2,500. These should be raised in one UNOPS shortly after the signing of the MoA. If there are delays caused by grantees opening bank accounts to receive funds, these should be clearly documented on file.
### Management reply and action plan:
Recommendation is noted and accepted. The SGP Uzbekistan Team is advised to process POs swiftly after both parties sign an agreement.

<table>
<thead>
<tr>
<th>9.</th>
<th>Title:</th>
<th>Weaknesses in managing and reporting annual leave balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Functional area:</td>
<td>Human resources</td>
<td></td>
</tr>
</tbody>
</table>
| Comparison criteria: | Article 2.4 of the SGP Standard Operating Procedures Manual states: "For Service Contracts, UNDP CO administers all matters on behalf of UNOPS – including monthly salary payments, leave requests and monitoring, etc."
Section 2.c 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.” |
| Priority: | Medium |
| Cause: | Guidance |
| | Lack of or inadequate guidance or supervision at the RO/OC/PC level |
| Responsible manager: | UNOPS GMS |
| Due date: | 31 December 2023 |
| Financial impact: | - |
| Facts / observation: | We reviewed the annual leave records for the NC and PA and discussed the annual leave process with the UNDP HR focal point and identified the following weaknesses: |
| | 1) Annual leave balance records were not maintained until the second half of 2021. The calculations of current annual leave balance were not available for January 2018 to June 2021. |
| | 2) We note that there was a lack of segregation of duties in preparing and approving monthly timesheet records; for example, the monthly attendance sheet for the NC for January 2021 was prepared and approved by themself. |
| | 3) The annual leave balances for the NC and PA as at 31 December 2021 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: |

<table>
<thead>
<tr>
<th>Initials</th>
<th>Role</th>
<th>Annual leave balance as at 31 December 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NC</td>
<td>33 days</td>
</tr>
<tr>
<td>---</td>
<td>--------</td>
<td>---------</td>
</tr>
<tr>
<td></td>
<td>PA</td>
<td>18.5 days</td>
</tr>
</tbody>
</table>

We note that the balance of 33 days for the NC represents 18 days that were carried over upon renewal of their service contract on 1 July 2021, and an additional 15 days that were accrued by 31 December 2021. The balance of 18.5 days for the PA represents 2.5 day per month accrual since the contract inception on 21 May 2021.

**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 annual leave accruals correctly reflect the balance outstanding at the end of the period. UNDP CO should ensure that annual leave balances are appropriately calculated at the end of each period, in accordance with contractual conditions of the Service Contract. Adequate segregation of duties should be ensured in the preparation and approval of the monthly attendance sheets.

**Management reply and action plan:** Recommendation is noted and accepted. All former UNDP Service Contract (SC) holders from SGP were converted to UNOPS LICA contracts. Therefore, all the absence requests are now fully integrated and monitored by UNOPS.
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:

<table>
<thead>
<tr>
<th>Standard rating</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Satisfactory (effective)</td>
<td>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.</td>
</tr>
<tr>
<td>Partially satisfactory (some improvement needed)</td>
<td>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.</td>
</tr>
<tr>
<td>Partially satisfactory (major improvement needed)</td>
<td>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.</td>
</tr>
<tr>
<td>Unsatisfactory (ineffective)</td>
<td>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.</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Categories</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>High</td>
<td>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).</td>
</tr>
<tr>
<td>Medium</td>
<td>Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).</td>
</tr>
<tr>
<td>Low</td>
<td>Action is considered desirable and should result in enhanced control or better value for money.</td>
</tr>
</tbody>
</table>

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
<table>
<thead>
<tr>
<th>InventoryID</th>
<th>Acquisition Date</th>
<th>Acquisition Cost</th>
<th>Asset Status</th>
<th>Asset Category</th>
<th>Title</th>
<th>Serial Number</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>00082048_1</td>
<td>2/20/2008</td>
<td>$100</td>
<td>Active</td>
<td>Table</td>
<td>Writing desk 140<em>70</em>76</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_2</td>
<td>2/20/2008</td>
<td>$70</td>
<td>Active</td>
<td>Corner connection</td>
<td>Corner connection 70<em>70</em>76</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_3</td>
<td>2/20/2008</td>
<td>$87</td>
<td>Active</td>
<td>Table</td>
<td>Computer table 80<em>70</em>76</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_4</td>
<td>2/20/2008</td>
<td>$185</td>
<td>Active</td>
<td>Pedestal</td>
<td>Drawer 4 boxes, with lock 43<em>70</em>76</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_5</td>
<td>2/20/2008</td>
<td>$198</td>
<td>Active</td>
<td>Wardrobe</td>
<td>Wardrobe with lock 80<em>37</em>185</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_6</td>
<td>2/20/2008</td>
<td>$137</td>
<td>Active</td>
<td>Bookcase</td>
<td>Open bookcase 5 shelves 80<em>37</em>185</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_7</td>
<td>2/20/2008</td>
<td>$30</td>
<td>Active</td>
<td>Chair</td>
<td>Visitor chair</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_8</td>
<td>2/20/2008</td>
<td>$30</td>
<td>Active</td>
<td>Chair</td>
<td>Visitor chair</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_9</td>
<td>2/20/2008</td>
<td>$76</td>
<td>Out of order</td>
<td>Closes tree</td>
<td>Clothes tree</td>
<td>n/a</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td>00082048_10</td>
<td>3/25/2008</td>
<td>$1,350</td>
<td>Out of order</td>
<td>Laptop</td>
<td>Notebook DELL Latitude D830, 15.4&quot; WXGA, Core 2 Duo Mobile T 7500</td>
<td>CN-OUY141-48643-7C1-0554</td>
<td>GEF SGP Office</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>2.2GHz/800MHz, PM965 Express, DVD-RW, LAN, F/M, Bluetothoo/Wi-Fi/HSHPA,</td>
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<td>Nvidia Quadro NVS 135M, RAM 2048MB DDRII, HDD 160 GB, ENGL&amp;RUSSIAN</td>
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<td>keyboard, WinVista Business, case, optical mouse</td>
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<td>Headphones</td>
<td>Head phone with microphone Creative HS400</td>
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<td>00082048_12</td>
<td>3/25/2008</td>
<td>$150</td>
<td>Active</td>
<td>Projection screen on tripod</td>
<td>Tripod screen 180x180</td>
<td>n/a</td>
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<td>ID</td>
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<td>Price</td>
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<td>3/25/2008</td>
<td>$1,400</td>
<td>Out of order</td>
<td>Photo camera</td>
<td>Canon EOS 30D 8.2MP Digital SLR Camera including charger/batteries, 4 GB memory card, case</td>
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<td>00082048_11</td>
<td>3/25/2008</td>
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<td>Active</td>
<td>Projector</td>
<td>Digital Multimedia Projector EPSON EMP 822, XGA 1024x768, 2600 ansi lumens + case</td>
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<td>Bookshelves</td>
<td>Book shelf 100<em>30</em>37</td>
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<td>5/14/2008</td>
<td>$683</td>
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<td>Air Conditioner</td>
<td>Air conditioner LG G18LHS-N5D</td>
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<td>00082048_21</td>
<td>5/27/2008</td>
<td>$1,140</td>
<td>Active</td>
<td>PC</td>
<td>PC Dell Minitower (OptiPlex 755) Processor: Intel Core 2 Duo Processor E6550 (2.33GHz, 4M, VT, 1333 MHz FSB) Memory: 2 GB DDR2 Non-ECC SDRAM, 800 MHz, (2 DIMM) Video Card: Integrated Video, Intel GMA3000 Hard Drives: 160GB SATA 3.0Gb/s and 8MB Data Burst</td>
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<td>Mobile phone</td>
<td>Mobile phone Nokia E-50 including 1 GB Micro SD card</td>
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<td>00082048_25</td>
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<td>Mobile phone Nokia E-50 including 1 GB Micro SD card</td>
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<td>00082048_22</td>
<td>5/27/2008</td>
<td>$440</td>
<td>Active</td>
<td>GPS Navigator</td>
<td>GPS Garmin e Trex Vista HCx (including: carry case+MapSource (for Central Asia if applicable) Map CD+PC Cable with cigarette lighter adapter+Compact Battery charger incl. 4 AA 2.1Ah Batteries)</td>
<td>GEF SGP Office</td>
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<tr>
<td>00082048_23</td>
<td>5/27/2008</td>
<td>$134</td>
<td>Active</td>
<td>Voice recorder</td>
<td>Digital Voice Recorder SONY UX70, USB direct Key-MP3 playback, 1 Gb built in flash memory</td>
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<td>00082048_26</td>
<td>6/25/2008</td>
<td>$20,115</td>
<td>Active</td>
<td>Car</td>
<td>&quot;Hyundai TUCSON&quot; GLS 4 WD Vehicle</td>
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<td>Mobile phone Nokia 6700</td>
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<td>Mobile phone Nokia 6700</td>
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<td>SGPUZB001</td>
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<td>$587</td>
<td>Active</td>
<td>Desktop</td>
<td>PC Dell Vostro 220s Slim Tower Desktop/Intel Dual Core E7400/Intergrated Intel GMA X4500HD/2GB (2x1CB) NECC DDR2 800MHz SDRAM/320GB SATA II 3.0Gb/S/ 16X DVD+-/SATA Drive/ Integrated 5.1 Channel (Audio) Capable/integrated 10/100/1000 Ethernet/Dell USB QWERTkey Keyboard (Eng/Rus)/Dell USB Optical Mouse with scroll, black ID/Windows Vista Business/Avivirus: Norton Internet Security 2009 - 15 (M)</td>
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<td>SGPUZB002</td>
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<td>$189</td>
<td>Active</td>
<td>Computer monitor</td>
<td>Dell 19 inch Flat Panel (wide) Monitor</td>
<td>CN-OU417N-64180-98E-1KUS</td>
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<tr>
<td>SGPUZB003</td>
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<td>SGPUZB005</td>
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<td>00082048_34</td>
<td>2/1/2010</td>
<td>$1,235</td>
<td>Out of order</td>
<td>Laptop</td>
<td>Dell Latitude E6400/Intel C2D P8600 (2.40 GHz, 1066MHz, 3Mb)/Mobile Intel Intergated Graphics Media Accelerator XD4500HD/14.1 inch Widescreen WXGA (1280x800) LED/Integrated 2.0 Megapixel Camera with Microphone/2048MB (2x1024)/800MHz DDR2 Dual Channel/160</td>
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<p>| Item Code     | Date    | Price | Quantity | Status | Description                                                                 | Asset Tag | Location       |
|--------------|---------|-------|----------|--------|----------------------------------------------------------------------------|-----------|                |
| 00082048_35  | 2/1/2010 | $225  | Active   |        | Dell 22&quot; E2210 Monitor Black Widescreen E-series (1680x1050)                | CN-OTT77R | GEF SGP Office |
| 00082048_36  | 2/1/2010 | $238  | Out of order | USB flash | LaCie external HDD Grand/2TB 3.5&quot; USB 2.0 7200 rpm 32MB                   | 1333909160481 | GEF SGP Office |
| 00082048_37  | 2/1/2010 | $1,950 | Active   |        | Printer                                                                    | AABY35    | GEF SGP Office |
| 00082048_38  | 2/18/2010 | $940  | Out of order | Photo camera lenses | Canon 70-200mm f/4 L USM Lens (for photo camera Canon EOS 30D)       | CNRTB01298 | GEF SGP Office |
| 00082048_39  | 2/18/2010 | $190  | Active   |        | Tripod                                                                     | n/a       | GEF SGP Office |
| 00082048_40  | 5/4/2010  | $174  | Active   |        | Toolbox                                                                    | Comprehensive toolbox for vehicles | GEF SGP Office |
| 00082048_41  | 5/4/2010  | $110  | Active   |        | Snow chains                                                                | Snow chains for tyres (antiskid chains) | GEF SGP Office |
| 00082048_42  | 6/25/2010 | $495  | Active   |        | GPS Navigator                                                              | HYUNDAI ELECTRONICS HCMDN6100 | GEF SGP Office |
| 00082048_43  | 6/25/2010 | $385  | Active   |        | Tent                                                                       | Tent &quot;Mountain Fox Silicone&quot; (Red Fox) | GEF SGP Office |
| 00082048_44  | 6/25/2010 | $225  | Active   |        | Sleeping Bag                                                               | Sleeping bag &quot;Big Wall Team&quot; (Red Fox) | GEF SGP Office |
| 00082048_45  | 6/25/2010 | $255  | Active   |        | Sleeping Bag                                                               | Sleeping bag &quot;Nepal&quot; (Red Fox) | GEF SGP Office |
| 00082048_46  | 6/25/2010 | $75   | Active   |        | Water heating boil                                                         | Thermos for use within cars with heating system connected to vehicle electricity | GEF SGP Office |
| SGPUZB008    | 11/8/2011 | $18   | Out of order | Mobile phone | T-Mobile HTC myTouch Slide 4G Unlocked Android phone, Black, 1.2 Ghz, 8MP | 355213040749079 | GEF SGP Office |
| SGPUZB009    | 11/8/2011 | $26   | Out of order | Notebook | Acer Notebook AS5830TG-2436G64                                            | LXRHJ021801400 | GEF SGP Office |
| SGPUZB010    | 11/28/2011 | $104  | Active   |        | Air pump                                                                   | 12 volt electric air pump for tires, working from vehicle accumulator | GEF SGP Office |
| 00082048_49  | 11/12/2012 | $231  | Active   |        | Computer monitor                                                           | Display: Ultrasharp U2212HM 54.5cm (21.5&quot;) LED Monitor VGA, DVI, DP (1920X1080) Black Euro | CN-OY9KCH-64180-27U-ONUL | GEF SGP Office |
| 00082048_50  | 11/12/2012 | $231  | Active   |        | Computer monitor                                                           | Display: Ultrasharp U2212HM 54.5cm (21.5&quot;) LED Monitor VGA, DVI, DP (1920X1080) Black Euro | CN-OY9KCH-64180-27U-OQGL | GEF SGP Office |</p>
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<td>Computer monitor</td>
<td>Display: Ultrasharp U2212HM 54.5cm (21.5&quot;) LED Monitor VGA, DVI, DP (1920X1080) Black Euro</td>
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<td>00082048_53</td>
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<td>Laptop Base: Latitude E6330: Standart Base</td>
<td>Laptop Base: Latitude E6330: Standart Base</td>
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<td>Base options: Oneintel Core i5-3320M (2,60GHz, 3MB cache, Dual Core) Microsoft</td>
<td>Operating System: Windows 7 Professional (32 Bit) English Base: Latitude E6330: Standard Base. LCD: 33.8cm (13.3) HD (1366x768) LED- backlit LCD</td>
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<td>Docking station</td>
<td>euro1 simple E-port II with 130W AC Adapter USB 3.0 without stand</td>
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<td>BP-828 Battery and Battery Charger for Canon VIXIA HF-G30</td>
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<td>Active</td>
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<td>Videocamera Canon VIXIA HF G30 HD Camcorder with HD CMOS Pro 8454B001</td>
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<td>Canon 20x HD Video Lens (35mm equivalent: 26.8mm-576mm) with 8-Blade Circular</td>
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<td>Aperture and Manual Focus Ring delivers exceptional image quality with smooth</td>
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<td>Professional S8m Lens Kit for Canon VIXIA HF G10, HF G20, HF G30</td>
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The GEF SGP National Coordinator: A. Volkov

31/12/2021