

**UNITED NATIONS OFFICE FOR PROJECT SERVICES
(UNOPS)****FINANCIAL AUDIT REPORT****23 April 2025**

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP)
	OPERATIONAL PHASE 7
PROJECT NUMBER:	22834-001
COUNTRY:	PERU
AUDITOR:	BDO LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2022 TO 31 DECEMBER 2023

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Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IESBA	International Ethics Standards Board for Accountants
ISA	International Standards on Auditing
UNOPS	United Nations Office for Project Services
US\$	United States Dollars

Financial audit report

Audit opinion on the project financial statement

Unmodified opinion

We have audited the accompanying project financial statement for the project 'Small Grants Programme – Operational Phase 7, Peru' (Project ID 22834-001) for the period from 1 January 2022 to 31 December 2023.

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project 'Small Grants Programme – Operational Phase 7, Peru' (Project ID 22834-001) for the period from 1 January 2022 to 31 December 2023, which is implemented and managed by the SGP Office in Peru in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibility for the audit of the project financial statement' section of this report.

We are independent of UNOPS in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility for the audit of the project financial statement

The objectives of our audit are set out in the terms of reference for the audits of UNOPS projects, as issued by the Internal Audit and Investigations Group (IAIG) of UNOPS, and include obtaining reasonable assurance about whether the project financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the project financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also identify and assess the risks of material misstatement of the project financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Use of this report

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

Project financial statement

This is attached as Annex I to this report.



BDO LLP
55 Baker Street
London W1U 7EU

23 April 2025

Responsibility statement by management

This is attached as Annex II to this report.

Annex I – Project financial statement

2024 SGP Audit Expenditure Report

Project	Period
22834-001	From 01/01/2022 to 31/12/2023

Project	Project_Description	Work_Package_Description	Nature_Of_Cost_Description	Account_Description	Account_Type_Desc	2022	2023	2024	Grand Total
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	589.68	354.96	0	944.64
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Contractual Services Impl Partn	GSS_UNOPS Supervised ICA	Expense Account	478.08	673.13	0	1151.21
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Contractual Services Impl Partn	ICA Annual Leave Accrual	Expense Account	627.92	-1181.08	0	-453.16
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Contractual Services Impl Partn	ICA Insurance UNOPS	Expense Account	149.7	185.13	0	334.83
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Contractual Services Impl Partn	LICA PF Org Contribution	Expense Account	785.77	1590.49	0	2376.26
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Contractual Services Impl Partn	Service Contracts-Individuals	Expense Account	6058.35	0	0	6058.35
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Contractual Services Impl Partn	UNOPS ICA Fee	Expense Account	5238.47	10603.16	0	15841.63
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Fees	Facilities&Admin-Implement	Expense Account	1298.31	880.43	0	2178.74
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	International Consultants	GSS_UNOPS Supervised ICA	Expense Account	16.66	35.75	0	52.41
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	International Consultants	ICA Insurance UNOPS	Expense Account	2.23	2.15	0	4.38
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	International Consultants	UNOPS ICA Fee	Expense Account	1642.32	1176.61	0	2818.93
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Training, Workshop & Conference	Courier Charges	Expense Account	0	728.35	0	728.35
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Training, Workshop & Conference	Participation of counterparts	Expense Account	0	37.67	0	37.67
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Training, Workshop & Conference	Realized Loss	Expense Account	0	7.21	0	7.21
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Courier Charges	Expense Account	0	467.53	0	467.53
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Daily Subsistence Allow-Local	Expense Account	3406.4	0	0	3406.4
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Foreign Exch Transaction Loss	Expense Account	0	106.88	0	106.88
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Realized Gain	Expense Account	-30.88	0	0	-30.88
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Travel - Other	Expense Account	1176.2	0	0	1176.2
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Travel Other - Mting Partic	Expense Account	33.98	0	0	33.98
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	Travel	Travel Tickets-Local	Expense Account	1432.7	0	0	1432.7
22834-001	NSP 077 - Peru	FSP 077 Peru M&E	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	-12.35	0	-12.35
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	5029.56	3027	0	8056.56
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Contractual Services Impl Partn	GSS_UNOPS Supervised ICA	Expense Account	1912.22	2988	0	4900.22
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Contractual Services Impl Partn	ICA Annual Leave Accrual	Expense Account	2511.67	-1381.47	0	1130.2
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Contractual Services Impl Partn	ICA Insurance UNOPS	Expense Account	598.76	888.39	0	1487.15
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Contractual Services Impl Partn	LICA PF Org Contribution	Expense Account	3143.06	6913.05	0	10056.11
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Contractual Services Impl Partn	Service Contracts-Individuals	Expense Account	24233.3	0	0	24233.3
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Contractual Services Impl Partn	UNOPS ICA Fee	Expense Account	20953.63	46087.03	0	67040.86
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Fees	Facilities&Admin-Implement	Expense Account	24297.82	19952.3	0	44250.12
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Grants	Grants to Instit & other Benef	Expense Account	342419	270411	0	612880
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Grants	Realized Gain	Expense Account	-266.87	-536.44	0	-803.31
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Grants	Realized Loss	Expense Account	1439.12	391.98	0	1831.1
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Audio Visual Productions	Expense Account	1047.55	0	0	1047.55
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Capacity Assessment	Expense Account	29	0	0	29
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Courier Charges	Expense Account	59.27	0	0	59.27
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Daily Subsistence Allow-Local	Expense Account	1223	1689	0	2912
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Other Media Costs	Expense Account	252.07	0	0	252.07
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Realized Gain	Expense Account	-39.5	0	0	-39.5
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Realized Loss	Expense Account	8.16	29.35	0	37.51
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Travel - Other	Expense Account	855.18	264.73	0	1119.91
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Travel ICA - Mting Partic	Expense Account	0	1463.34	0	1463.34
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Travel Other - Mting Partic	Expense Account	0	188.34	0	188.34
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	Travel	Travel Tickets-Local	Expense Account	696.25	0	0	696.25
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 1	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	-49.41	0	-49.41
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Audio Media Costs	Other Media Costs	Expense Account	0	213.84	0	213.84
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	4089.96	2461.56	0	6551.52
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Contractual Services Impl Partn	GSS_UNOPS Supervised ICA	Expense Account	1598.98	2355.55	0	3954.53
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Contractual Services Impl Partn	ICA Annual Leave Accrual	Expense Account	2197.72	-1348.1	0	849.62
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Contractual Services Impl Partn	ICA Insurance UNOPS	Expense Account	524.02	648.24	0	1172.26
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Contractual Services Impl Partn	LICA PF Org Contribution	Expense Account	2750.19	5566.66	0	8316.85
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Contractual Services Impl Partn	Service Contracts-Individuals	Expense Account	17899.35	0	0	17899.35
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Contractual Services Impl Partn	UNOPS ICA Fee	Expense Account	18334.61	37111.15	0	55445.76
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Fees	Facilities&Admin-Implement	Expense Account	12535.05	13917.71	0	26452.76
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Grants	Grants to Instit & other Benef	Expense Account	150000	150000	0	300000
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Grants	Realized Gain	Expense Account	0	-673.89	0	-673.89
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Grants	Realized Loss	Expense Account	130.65	0	0	130.65
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	International Consultants	GSS_UNOPS Supervised ICA	Expense Account	5.684346-14	0	0	5.684346-14
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	International Consultants	LICA PF Org Contribution	Expense Account	2.273745-13	0	0	2.273745-13
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	International Consultants	UNOPS ICA Fee	Expense Account	-1.818996-12	0	0	-1.818996-12
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Local Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	443.68	0	443.68
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Local Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	14.22	0	14.22
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Local Consultants	Reimb to UNDP for Supp Svcs	Expense Account	120.5	0	0	120.5
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Local Consultants	UNOPS ICA Fee	Expense Account	0	14333.49	0	14333.49
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Local Consultants	UNOPS Internship stipend	Expense Account	4322.82	0	0	4322.82
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Bank Charges - Premises	Expense Account	5.03	0	0	5.03
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Common Services-Premises	Expense Account	4.15	0	0	4.15
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Connectivity Charges	Expense Account	121.66	54.56	0	176.22
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Courier Charges	Expense Account	45.4	0	0	45.4
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Fuel, petroleum and other oils	Expense Account	255.75	0	0	255.75
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Leased Vehicles - Training of counter	Expense Account	255.15	0	0	255.15
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Participation of counterparts	Expense Account	199.95	0	0	199.95
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Printing and Publications	Expense Account	423.58	0	0	423.58
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Realized Loss	Expense Account	0.68	0	0	0.68
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Svc Co-Transportation Services	Expense Account	751.69	0	0	751.69
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Training, Workshop & Conference	Travel Costs	Expense Account	37.63	0	0	37.63
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel - Other	Travel - Other	Expense Account	971.92	0	0	971.92
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Daily Subsistence Allow-Local	Expense Account	2193.98	6927.72	0	9121.7
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Fuel, petroleum and other oils	Expense Account	0	166.56	0	166.56
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Leased Vehicles	Expense Account	0	472.85	0	472.85
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Participation of counterparts	Expense Account	59.4	0	0	59.4
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Realized Gain	Expense Account	0	-39.73	0	-39.73
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Realized Loss	Expense Account	13.05	26.23	0	39.28
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Svc Co-Transportation Services	Expense Account	0	35.07	0	35.07
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Travel - Other	Expense Account	1087.52	0	0	11108.99
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Travel ICA - Mting Partic	Expense Account	0	1786.03	0	1786.03
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Travel Other - Mting Partic	Expense Account	0	697.15	0	697.15
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	Travel	Travel Tickets-Local	Expense Account	526.3	0	0	526.3
22834-001	NSP 077 - Peru	FSP 077 Peru Outcome 2	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	-43.24	0	-43.24
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	1696.8	656.52	0	1747.32
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	GSS_UNOPS Supervised ICA	Expense Account	791.36	1120.56	0	1911.92
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	ICA Annual Leave Accrual	Expense Account	941.88	-1214.48	0	-272.6
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	ICA Insurance UNOPS	Expense Account	224.54	333.29	0	557.83
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	LICA PF Org Contribution	Expense Account	1178.66	2592.38	0	3771.04
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	Miscellaneous Expenses	Expense Account	1314.04	0	0	1314.04
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	Service Contracts-Individuals	Expense Account	12392.26	0	0	12392.26
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Contractual Services Impl Partn	UNOPS ICA Fee	Expense Account	7857.69	17282.65	0	25140.34
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Fees	Facilities&Admin-Implement	Expense Account	2036.18	1725.64	0	3761.82
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Information Technology Equipment	Acquisition of Communic Equip	Expense Account	825.75	0	0	825.75
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Capacity Assessment	Expense Account	307.38	29.96	0	337.34
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Connectivity Charges	Expense Account	0	129.23	0	129.23
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Courier Charges	Expense Account	0	1016.8	0	1016.8
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Miscellaneous Expenses	Expense Account	182.45	-191.69	0	-9.24
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Mobile Telephone Charges	Expense Account	181.13	159.9	0	341.03
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Other Media Costs	Expense Account	0	740.74	0	740.74
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Printing and Publications	Expense Account	3.03	0	0	3.03
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Realized Gain	Expense Account	0	-2.66	0	-2.66
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Realized Loss	Expense Account	7.47	1.05	0	8.52
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Miscellaneous Expenses	Stationery & other Office Supp	Expense Account	75.41	0	0	75.41
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Rental & Maintenance - Premises	Common Services-Premises	Expense Account	2952.64	2857.23	0	5809.87
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management	Rental & Maintenance - Premises	Connectivity Charges	Expense Account	383.38	187.74	0	571.12
22834-001	NSP 077 - Peru	FSP 077 Peru Project Management							

Annex II – Responsibility Statement by Management

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: Small Grants Programme (SGP), MSP OP7 - Peru, (OneUNOPS project number 22834-001)

Responsibility Statement by Management

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial Statement of the UNOPS Project Small Grants Programme (SGP), Operational Phase 7 (OP7) in Peru, (OneUNOPS project number 22834-001). The Statement, presented in Annex I, has been prepared in accordance with the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

Financial Statement

The Financial Statement as reported, as set out in Annex I, presents fairly in all material respects, the expenditure of US\$ 1,354,462 incurred by the SGP office for the period 1 January 2022 to 31 December 2023 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

(Signature) _____

Name: _____
Regional Management
and Oversight Advisor

Region: GPO

Place: New York

Date: 12/06/2024

(Signature) _____

Name: _____
Director

Region: NYPO

Place: New York

Date: 06-Dec-2024

(Signature) _____

Name: _____
Project Manager

Region: NYPO

Place: New York

Date: 6-Dec-2024