

**UNITED NATIONS OFFICE FOR PROJECT SERVICES  
(UNOPS)****FINANCIAL AUDIT REPORT****2 June 2025**

<b>PROJECT NAME:</b>	<b>SMALL GRANTS PROGRAMME (SGP)</b>
	<b>OPERATIONAL PHASE 7</b>
<b>PROJECT NUMBER:</b>	<b>23446-001</b>
<b>COUNTRY:</b>	<b>KAZAKHSTAN</b>
<b>AUDITOR:</b>	<b>BDO LLP</b>
<b>PERIOD SUBJECT TO AUDIT:</b>	<b>1 SEPTEMBER 2022 TO 1 SEPTEMBER 2024</b>

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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, Kazakhstan' (Project ID 23446-001) for the period from 1 September 2022 to 1 September 2024.

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, Kazakhstan' (Project ID 23446-001) for the period from 1 September 2022 to 1 September 2024, which is implemented and managed by the SGP Office in Kazakhstan 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

2 June 2025

### **Responsibility statement by management**

This is attached as Annex II to this report.

## **Annex I – Project financial statement**

## 2024 SOP Audit Expenditure Report

Project	Period
23448-001	From 01/09/2022 to 01/09/2024

Project	Project_Description	Work_Package_Description	Return_Desc_Description	Account_Description	Account_Type_Desc	2022	2023	2024	Grand Total
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	CHDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	341.28	632.2	632.04	1575.52
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Fees	FacilitiesAdmin-Implement	Expense Account	20.48	2069.34	634.06	2633.9
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	International Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	23.83	24.53	48.36
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	International Consultants	ICA Insurance UNOPS	Expense Account	0	1.87	6.67	7.34
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	UNOPS ICA Fee	Expense Account	0	1899.31	1697.15	3696.46
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	Bank Charges+ Payments	Expense Account	0	+1877.58	1579.2	1.62
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	Foreign Exch Transaction Loss	Expense Account	0	6.1	0	6.1
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	238.34	0	238.34
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	ICA Insurance UNOPS	Expense Account	0	12.57	0	12.57
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	Reimb to UNOP for Supp Srvs	Expense Account	0	125.82	0	125.82
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	Service Contracts-Individuals	Expense Account	0	-51.6	51.6	0
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Local Consultants	UNOPS ICA Fee	Expense Account	0	4932.46	0	4932.46
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Service Contract-Brlt Partn	GSS_UNOPS Supervised ICA	Expense Account	0	173.65	178.24	351.89
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Service Contract-Brlt Partn	ICA Annual Leave Accrual	Expense Account	0	83.68	245.15	328.83
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Service Contract-Brlt Partn	ICA Insurance UNOPS	Expense Account	0	53.89	52.21	106.1
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Service Contract-Brlt Partn	ICA PF Org Contribution	Expense Account	0	275.97	278.98	554.95
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Service Contract-Brlt Partn	UNOPS ICA Fee	Expense Account	0	1699.58	1686.07	3685.65
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Bank Charges+ Payments	Expense Account	0	18.49	0	18.49
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Daily Subsistence Allow-Ind	Expense Account	0	2376.68	0	2376.68
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Daily Subsistence Allow-Local	Expense Account	0	-18.43	0	-18.43
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Foreign Exch Transaction Gain	Revenue Account	0	-165.09	0	-165.09
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Leased Vehicles	Expense Account	0	404.98	0	404.98
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Other Materials and Goods	Expense Account	0	79.98	0	79.98
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Participation of counterparts	Expense Account	0	438.72	96.64	535.36
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Printing and Publications	Expense Account	0	67.5	86.33	147.83
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Publications	Expense Account	0	20.25	0	20.25
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Realized Gain	Expense Account	0	+66.1	0	+66.1
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Realized Loss	Expense Account	0	0	0.23	0.23
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Reimb to UNOP for Supp Srvs	Expense Account	0	1539.24	0	1539.24
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Rental - Other	Expense Account	0	1643.89	0	1643.89
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Stationery & other Office Supp	Expense Account	0	0	78.5	78.5
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Transition Costs	Expense Account	0	250	0	250
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Travel+ Other	Expense Account	0	408	0	408
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Travel ODA+ Hing Partic	Expense Account	0	4490.12	0	4490.12
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Travel Other+ Hing Partic	Expense Account	0	6158.82	0	6158.82
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Travel Tickets Hing Partic	Expense Account	0	3550.82	0	3550.82
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Training, Workshops and Confer	Travel Tickets International	Expense Account	0	3873.92	0	3873.92
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Bank Charges+ Payments	Expense Account	0	3.36	0	3.36
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Foreign Exch Transaction Loss	Expense Account	0	0	2.09	2.09
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Participation of counterparts	Expense Account	0	728.47	728.47	0
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Realized Gain	Expense Account	0	0	-1.5	-1.5
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Realized Loss	Expense Account	0	0	1.76	1.76
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Reimb to UNOP for Supp Srvs	Expense Account	0	0	209.7	209.7
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Travel+ Other	Expense Account	0	0	39.08	39.08
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Travel ODA+ Hing Partic	Expense Account	0	0	523.98	523.98
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Travel Other+ Hing Partic	Expense Account	0	0	756	756
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan HME	Travel	Travel Tickets-Local	Expense Account	0	0	327.1	327.1
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	CHDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	1816.02	3299.56	3283.76	8399.34
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Fees	FacilitiesAdmin-Implement	Expense Account	109.02	1470.89	2745.17	2882.08
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Grants	Bank Charges+ Payments	Expense Account	0	0	11.11	11.11
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Grants	Foreign Exch Transaction Loss	Expense Account	0	0	428.48	428.48
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Grants	Foreign Exch Transaction Gain	Revenue Account	0	0	+1780.56	+1780.56
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Grants	Grants to Inetlt & other Benef	Expense Account	0	0	428965.66	428965.66
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Grants	Realized Gain	Expense Account	0	0	+1597.14	+1597.14
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Grants	Reimb to UNOP for Supp Srvs	Expense Account	0	0	858.8	858.8
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Service Contract-Brlt Partn	GSS_UNOPS Supervised ICA	Expense Account	0	1465.28	1501.36	2966.64
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Service Contract-Brlt Partn	ICA Annual Leave Accrual	Expense Account	0	1478.38	1252.33	2730.71
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Service Contract-Brlt Partn	ICA Insurance UNOPS	Expense Account	0	453.29	439.57	892.86
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Service Contract-Brlt Partn	ICA PF Org Contribution	Expense Account	0	2398.6	2347.27	4745.87
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 1	Service Contract-Brlt Partn	UNOPS ICA Fee	Expense Account	0	15510.75	15649.11	31159.86
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	CHDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	1861.08	1874.48	1988.96	2736.52
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Fees	FacilitiesAdmin-Implement	Expense Account	95.71	2287.81	8994.02	10417.54
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Grants	Bank Charges+ Payments	Expense Account	0	0	2.76	2.76
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Grants	Foreign Exch Transaction Loss	Expense Account	0	0	103.92	103.92
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Grants	Grants to Inetlt & other Benef	Expense Account	0	0	96199.51	96199.51
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Grants	Realized Loss	Expense Account	0	0	119.82	119.82
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Grants	Reimb to UNOP for Supp Srvs	Expense Account	0	0	209.7	209.7
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Local Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	0	213.34	213.34
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Local Consultants	ICA Insurance UNOPS	Expense Account	0	0	14.58	14.58
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Local Consultants	UNOPS ICA Fee	Expense Account	0	0	4183	4183
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Service Contract-Brlt Partn	GSS_UNOPS Supervised ICA	Expense Account	0	1998.51	2051.48	4051.19
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Service Contract-Brlt Partn	ICA Annual Leave Accrual	Expense Account	0	2055.32	1671.09	3726.41
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Service Contract-Brlt Partn	ICA Insurance UNOPS	Expense Account	0	618.58	599.91	1218.49
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Service Contract-Brlt Partn	ICA PF Org Contribution	Expense Account	0	3174.97	3203.33	6378.3
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Service Contract-Brlt Partn	UNOPS ICA Fee	Expense Account	0	21168.48	21355.26	42523.74
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Bank Charges+ Payments	Expense Account	0	5.33	3.9	9.23
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Daily Subsistence Allow-Local	Expense Account	0	3795.37	-475.57	2919.8
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Foreign Exch Transaction Loss	Expense Account	0	0	1.35	1.35
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Foreign Exch Transaction Gain	Revenue Account	0	0	-4.91	-4.91
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Realized Gain	Expense Account	0	0	-4.14	-4.14
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Realized Loss	Expense Account	0	1.77	1.79	3.56
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Reimb to UNOP for Supp Srvs	Expense Account	0	461.34	251.64	712.98
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Travel+ Other	Expense Account	0	2384.24	280.9	2665.14
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Travel ODA+ Hing Partic	Expense Account	0	0	786.19	786.19
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Travel Other+ Hing Partic	Expense Account	0	0	756	756
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Outcome 2	Travel	Travel Tickets-Local	Expense Account	0	1593.6	914.15	2417.76
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	CHDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	846.72	1328.8	1325.96	3695.48
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Acquisition of Communit Equip	Expense Account	0	0	1743.7	1743.7
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Bank Charges+ Payments	Expense Account	0	0	1.68	1.68
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Cost recovery charge-UNOP	Expense Account	0	0	49.5	49.5
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Realized Gain	Expense Account	0	0	+14.53	+14.53
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Realized Loss	Expense Account	0	0	1.29	1.29
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Reimb to UNOP for Supp Srvs	Expense Account	0	0	125.82	125.82
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Communic & Audio Visual Equip	Transition Costs	Expense Account	0	0	855.77	855.77
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Fees	FacilitiesAdmin-Implement	Expense Account	59.8	2134.58	1835.19	4011.57
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Information Technology Equipment	Acquisition of Communit Equip	Expense Account	0	2743.73	0	2743.73
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Information Technology Equipment	Bank Charges+ Payments	Expense Account	0	0.96	0	0.96
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Information Technology Equipment	Reimb to UNOP for Supp Srvs	Expense Account	0	41.94	40.88	82.82
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Professional Services	Bank Charges+ Payments	Expense Account	0	0	0.46	0.46
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Professional Services	Migrant and Reporting Srvs	Expense Account	0	0	148.34	148.34
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Professional Services	Realized Loss	Expense Account	0	0	0.15	0.15
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Professional Services	Reimb to UNOP for Supp Srvs	Expense Account	0	0	41.94	41.94
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maint of Other Equip	Bank Charges+ Payments	Expense Account	0	0.96	0	0.96
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maint of Other Equip	Miscellaneous Expenses	Expense Account	0	0	-254.46	-254.46
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maint of Other Equip	Realized Loss	Expense Account	0	18.62	0	18.62
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maint of Other Equip	Reimb to UNOP for Supp Srvs	Expense Account	0	41.94	0	41.94
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maint of Other Equip	Rental - Other	Expense Account	0	4008	0	4008
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maint of Other Equip	Stationery & other Office Supp	Expense Account	0	-18.62	0	-18.62
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maintenance-Premises	Bank Charges+ Payments	Expense Account	0	2.2	0	2.2
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maintenance-Premises	Foreign Exch Transaction Loss	Expense Account	0	10.5	3.8	14.3
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maintenance-Premises	Foreign Exch Transaction Gain	Revenue Account	0	+47.83	+14.14	+41.97
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental & Maintenance-Premises	Reimb to UNOP for Supp Srvs	Expense Account	0	2254.81	375.36	2630.16
23448-001	MSF 077-Kazakhstan	MSF 077 Kazakhstan Project Management	Rental &						

## **Annex II – Responsibility Statement by Management**



## UNITED NATIONS OFFICE FOR PROJECT SERVICES

**Project ID: Small Grants Programme (SGP), MSP OP7 - Kazakhstan, (OneUNOPS project number 23446-001)**

### **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 Kazakhstan, (OneUNOPS project number 23446-001). 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\$ 807,904 incurred by the SGP office for the period 1 September 2022 to 1 September 2024 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Region: GPO

Place: New York

Date: 06/12/2024

Region: NYPO

Place: New York

Date: 06-Dec-2024

Region: NYPO

Place: New York

Date: 6-Dec-2024