



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

2 June 2025

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

Contents

Acronyms and abbreviations.....	3
Financial audit report.....	4
Audit opinion on the project financial statement	4
Annex I – Project financial statement	
Annex II – Responsibility statement by management	

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.

DS
BDO LLP

BDO LLP
55 Baker Street
London W1U 7EU

2 June 2025

Responsibility statement by management

This is attached as Annex II to this report.



INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex I – Project financial statement

2024 SGP Audit Expenditure Report

Project Period

From 01/01/2022 to 01/09/2024

Project	Project_Description	Work_Package_Description	Nature_of_Cost_Descriptions	Account_Description	Account_Type_Desc	2022	2023	2024	Grand Total
23440-001 MSP-0P7-Kazakhstan									
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	341.28	616.2	633.04	1570.52
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Fees	FacilitiesAdmin+Implement	Expense Account	20.48	2060.34	534.08	2623.86
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	International Consultants	GSS,UNOPS Supervised ICA	Expense Account	0	234.83	24.53	48.96
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	International Consultants	ICA/Insurance UNOPS	Expense Account	0	1.57	6.67	7.24
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	International Consultants	UNOPS ICA/Fee	Expense Account	0	1899.31	1987.15	3886.46
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	Bank Charges + Payments	Expense Account	0	1077.75	1079.2	1.62
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	Foreign Each Transaction Loss	Expense Account	0	1.1	0	1.1
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	GSS,UNOPS Supervised ICA	Expense Account	0	238.34	0	238.34
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	ICA/Insurance UNOPS	Expense Account	0	12.37	0	12.37
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	Reim to UNDP for Supp Svcs	Expense Account	0	125.82	0	125.82
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	Service Contract+Individuals	Expense Account	0	-51.6	51.6	0
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	UNOPS ICA/Fee	Expense Account	0	4932.48	0	4932.48
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	GSS,UNOPS Supervised ICA	Expense Account	0	174.35	178.1	352.46
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	ICA/Annual Lease Account	Expense Account	0	63.84	245.15	308.98
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	ICA/Insurance UNOPS	Expense Account	0	53.49	62.21	106.1
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	UCA/PF Org Contribution	Expense Account	0	279.97	276.38	556.35
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	UNOPS ICA/Fee	Expense Account	0	1899.38	1858.07	3856.66
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Bank Charges + Payments	Expense Account	0	19.49	0	19.49
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Daily Subsistence Allow-Hill	Expense Account	0	2376.68	0	2376.68
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Daily Subsistence Allow-local	Expense Account	0	-18.43	0	-18.43
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Foreign Each Transaction Gain	Expense Account	0	-1.69	0	-1.69
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Lessed Vehicles	Expense Account	0	404.08	0	404.08
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Other Materials and Goods	Expense Account	0	79.48	0	79.48
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Participation of experts	Expense Account	0	438.72	96.64	537.36
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Printing and Publications	Expense Account	0	67.5	80.33	147.83
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Publication	Expense Account	0	20.35	0	20.35
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Realized Gain	Expense Account	0	-46.1	0	-46.1
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel	Expense Account	0	0	0.23	0.23
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel	Expense Account	0	1530.34	0	1530.34
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel+Other	Expense Account	0	1841.09	0	1841.09
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Stationary & other Office Supp	Expense Account	0	0	78.5	78.5
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Translation Costs	Expense Account	0	250	0	250
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel + Other	Expense Account	0	408	0	408
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel DSA Mng Partn	Expense Account	0	4490.12	0	4490.12
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel DSA Mng Partn	Expense Account	0	6158.82	0	6158.82
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel DSA Mng Partn	Expense Account	0	3869.82	0	3869.82
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Training, Workshops and Confer	Travel Tickets International	Expense Account	0	3673.62	0	3673.62
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Bank Charges + Payments	Expense Account	0	0	3.36	3.36
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Loss	Expense Account	0	0	2.09	2.09
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Participation of counterparts	Expense Account	0	0	728.47	728.47
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Realized Gain	Expense Account	0	0	-1.5	-1.5
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reduced Loss	Expense Account	0	0	1.76	1.76
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	207	207
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel DSA Mng Partn	Expense Account	0	0	58.98	58.98
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel Other Mng Partn	Expense Account	0	0	235.98	235.98
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel Tickets Local	Expense Account	0	0	756	756
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Daily Subsistence Allow-local	Expense Account	0	0	327.1	327.1
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Loss	Expense Account	0	0	2.76	2.76
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Gain	Expense Account	0	0	103.92	103.92
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Grants to Instl & other Benef	Expense Account	0	0	96199.51	96199.51
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Grants	Expense Account	0	0	112.82	112.82
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	209.2	209.2
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	GSS,UNOPS Supervised ICA	Expense Account	0	1530.16	914.16	2417.76
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	ICA/Annual Lease Account	Expense Account	0	0	120.33	120.33
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Local Consultants	ICA/Insurance UNOPS	Expense Account	0	0	40.56	40.56
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	ICA/PF Org Contribution	Expense Account	0	2306.0	2347.37	4673.37
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	UNOPS ICA/Fee	Expense Account	0	15510.75	15645.11	31159.86
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	CMDC Non-Personnel	Expense Account	56.08	10744.75	10984.96	21736.52
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Fees	Expense Account	95.71	2387.81	6094.02	10417.54
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	FacilitiesAdmin+Implement	Expense Account	0	0	2.76	2.76
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Grants	Expense Account	0	0	103.92	103.92
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Grants	Expense Account	0	0	96199.51	96199.51
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Grants to Instl & other Benef	Expense Account	0	0	112.82	112.82
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Grants	Expense Account	0	0	209.2	209.2
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Reim to UNDP for Supp Svcs	Expense Account	0	0	233.34	233.34
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Travel	Expense Account	0	0	4183	4183
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Travel DSA Mng Partn	Expense Account	0	1599.61	2031.68	4631.19
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Travel DSA Mng Partn	Expense Account	0	2665.5	1671.99	3726.41
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Travel DSA Mng Partn	Expense Account	0	186.98	598.91	1245.89
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	Travel DSA Mng Partn	Expense Account	0	3174.35	3235.35	6393.7
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Service Contract+Impl Partn	UNOPS ICA/Fee	Expense Account	0	21396.48	21355.26	42521.74
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Bank Charges + Payments	Expense Account	0	5.33	3.9	9.23
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Daily Subsistence Allow-Hill	Expense Account	0	0	2316.37	2316.37
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Loss	Expense Account	0	0	1.35	1.35
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Gain	Expense Account	0	0	-0.01	-0.01
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	14.14	14.14
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	1.79	1.79
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel + Other	Expense Account	0	0	3.66	3.66
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel to UNDP for Supp Svcs	Expense Account	0	0	251.64	251.64
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel Other Mng Partn	Expense Account	0	0	712.99	712.99
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel Tickets Local	Expense Account	0	0	2894.24	2894.24
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel Other Mng Partn	Expense Account	0	0	796.19	796.19
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel Other Mng Partn	Expense Account	0	0	756	756
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel+Other Equip	Expense Account	0	0	264.44	264.44
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Travel+Other Equip	Expense Account	0	0	18.62	18.62
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	41.94	41.94
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Rental & Maint of Other Equip	Expense Account	0	0	4008	4008
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Stationery & other Office Supp	Expense Account	0	0	-18.62	-18.62
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Transportation	Expense Account	0	0	2.2	2.2
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Loss	Expense Account	0	0	31.5	31.5
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Foreign Each Transaction Gain	Expense Account	0	0	8.8	8.8
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	47.44	47.44
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Reim to UNDP for Supp Svcs	Expense Account	0	0	2514.41	2514.41
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Rental & Maintenance-Premises	Expense Account	0	0	753.6	753.6
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Rental & Maintenance-Premises	Expense Account	0	0	1502.87	1502.87
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	Rental & Maintenance-Premises	Expense Account	0	0	245.09	245.09
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel	E-mail-Subscription	Expense Account	0	0	782.6	782.6
23440-001	MSP-0P7-Kazakhstan	MSP-0P7-Kazakhstan M&E	Travel						

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

Region: NYPO

Region: NYPO

Place: New York

Place: New York

Place: New York

Date: 06/12/2024

Date: 06-Dec-2024

Date: 6-Dec-2024