

**UNITED NATIONS OFFICE FOR PROJECT SERVICES
(UNOPS)****FINANCIAL AUDIT REPORT****8 October 2025**

Project name:	Small Grants Programme (SGP) - Operational Phase 7
Project number:	22831-001
Country:	Kenya
Auditor:	BDO LLP
Period subject to audit:	1 September 2023 to 1 September 2024

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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, Kenya' (Project ID 22831-001) for the period from 1 September 2023 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, Kenya' (Project ID 22831-001) for the period from 1 September 2023 to 1 September 2024, which is implemented and managed by the SGP Office in Kenya 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

8 October 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
22831-001	From 01/09/2023 to 01/09/2024

Project	Project_Description	Work_Package_Description	Nature_Of_Cost_Description	Account_Description	Account_Type_Desc	2022	2023	2024	Grand Total
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	117.64	351.12	468.76
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Fees	Facilities&Admin-Implement	Expense Account	0	1536.71	122.91	1650.62
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	International Consultants	GSS-UNOPS Supervised ICA	Expense Account	0	0	24.53	24.53
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	International Consultants	ICA Insurance UNOPS	Expense Account	0	0	5.67	5.67
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	International Consultants	UNOPS ICA Fee	Expense Account	0	0	1667.15	1667.15
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Training, Workshop & Conference	Daily Subsistence Allow-Locat	Expense Account	0	343.9	0	343.9
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Training, Workshop & Conference	Foreign Exch/Transaction Gain	Revenue Account	0	0	-5.43	-5.43
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Training, Workshop & Conference	Rent-Meeting Rooms	Expense Account	0	2840	0	2840
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Training, Workshop & Conference	Svc Co-Trade and Business Serv	Expense Account	0	764.75	0	764.75
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Training, Workshop & Conference	Travel - Other	Expense Account	0	12455	0	12455
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Bank Charges - Payments	Expense Account	0	8.48	0	8.48
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Daily Subsistence Allow-Amt	Expense Account	0	1403.76	0	1403.76
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Daily Subsistence Allow-Locat	Expense Account	0	2026.97	0	2026.97
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Foreign Exch/Transaction Loss	Expense Account	0	372.2	0	372.2
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Realized Gain	Expense Account	0	-132.53	0	-132.53
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Svc Co-Transportation Services	Expense Account	0	119.33	0	119.33
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Travel - Other	Expense Account	0	526.3	0	526.3
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Travel DSA - Mng Partic	Expense Account	0	2538.27	0	2538.27
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	Travel	Travel Other - Mng Partic	Expense Account	0	1479.04	0	1479.04
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya M&E	UVN Volunteers	GSS-UNOPS Supervised ICA	Expense Account	0	388.32	0	388.32
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	114.4	341.44	455.84
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Fees	Facilities&Admin-Implement	Expense Account	0	56.05	1235.16	1281.22
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Common Services-Premises	Expense Account	0	0	1419.06	1419.06
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Infrastructure	Expense Account	0	0	259.62	259.62
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Printing and Publications	Expense Account	0	0	358.79	358.79
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Realized Gain	Expense Account	0	0	-0.97	-0.97
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Realized Loss	Expense Account	0	0	0.97	0.97
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Reimb to UNDP for Supp Svcs	Expense Account	0	0	41.94	41.94
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental & Maintenance - Premises	Rent/Lessee land, building	Expense Account	0	0	13239.62	13239.62
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental, Maintenance II - Equip	Foreign Exch/Transaction Loss	Expense Account	0	0	2.6	2.6
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental, Maintenance II - Equip	Mobile Telephone Charges	Revenue Account	0	-1.84	0	-1.84
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental, Maintenance II - Equip	Reimb to UNDP for Supp Svcs	Expense Account	0	86.31	66.22	152.53
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Rental, Maintenance II - Equip	Expense Account	0	251.64	167.76	419.4	
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Service Contract	GSS-UNOPS Supervised ICA	Expense Account	0	52.76	216.59	269.36
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Service Contract	ICA Annual Leave Accrual	Expense Account	0	-562.49	884.76	322.27
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Service Contract	ICA Insurance UNOPS	Expense Account	0	19.23	68.07	87.3
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Service Contract	IUCA PF Org Contribution	Expense Account	0	109.65	454.53	564.18
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Service Contract	Transportation charges	Expense Account	0	0	-43.61	-43.61
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	Service Contract	UNOPS ICA Fee	Expense Account	0	862.82	3030.26	3893.08
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Project Management	(blank)	Foreign Exch/Transaction Gain	Revenue Account	0	-1.07	-0.47	-1.54
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	1565.4	452.16	6237.56
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Fees	Facilities&Admin-Implement	Expense Account	0	1424.32	13758	15182.32
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Grants	Grants to Instit & other Benef	Expense Account	0	0	14167.2	14167.2
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Grants	Realized Gain	Expense Account	0	0	-251.66	-251.66
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Grants	Realized Loss	Expense Account	0	0	7130.07	7130.07
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Service Contract	GSS-UNOPS Supervised ICA	Expense Account	0	716.24	2938.83	3655.07
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Service Contract	ICA Annual Leave Accrual	Expense Account	0	-448.1	4520.98	4372.88
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Service Contract	ICA Insurance UNOPS	Expense Account	0	254.94	922.23	1177.17
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Service Contract	IUCA PF Org Contribution	Expense Account	0	1487.69	6167.35	7655.04
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Service Contract	UNOPS ICA Fee	Expense Account	0	9917.89	41115.49	51033.88
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Bank Charges - Payments	Expense Account	0	0	5.76	5.76
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Daily Subsistence Allow-Locat	Expense Account	0	473.36	548.76	1022.12
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Foreign Exch/Transaction Gain	Revenue Account	0	0	-67.32	-67.32
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Participation of counterparts	Expense Account	0	1149.91	0	1149.91
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Realized Gain	Expense Account	0	-12.23	-88.86	-102.09
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Realized Loss	Expense Account	0	0	100.48	100.48
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Rental - Other	Expense Account	0	0	715.7	715.7
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Revaluation gain- Accounts Payable balances	Revenue Account	0	-8.46	8.46	0
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Travel - Other	Expense Account	0	0	1598.42	1598.42
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Travel DSA - Mng Partic	Expense Account	0	1103.04	6171.69	7274.73
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Travel Other - Mng Partic	Expense Account	0	69.37	1418.94	1488.31
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Training, Workshop & Conference	Travel Tickets Mng Partic	Expense Account	0	0	435.8	435.8
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Daily Subsistence Allow-Locat	Expense Account	0	1203.39	2621.04	3624.43
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Realized Gain	Expense Account	0	0	-236.93	-236.93
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Realized Loss	Expense Account	0	35.42	416.92	452.34
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Rental-Meeting Rooms	Expense Account	0	0	581.22	581.22
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Rent/Lessee land, building	Expense Account	0	940.95	0	940.95
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Revaluation gain- Accounts Payable balances	Revenue Account	0	-97.26	97.26	0
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Travel - Other	Expense Account	0	29.9	6522.73	6552.63
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Travel DSA - Mng Partic	Expense Account	0	370.52	5264.53	5895.05
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Travel Other - Mng Partic	Expense Account	0	0	809.7	873.97
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Travel Tickets-Local	Expense Account	0	1180.35	996.71	1787.06
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 1	Travel	Foreign Exch/Transaction Gain	Revenue Account	0	-44.57	-4.43	-21
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	368.2	1101.92	1471.12
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Fees	Facilities&Admin-Implement	Expense Account	0	884.25	3518.96	4402.21
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Grants	Foreign Exch/Transaction Loss	Expense Account	0	0	4.13	4.13
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Grants	Learning - training of counter	Expense Account	0	0	134.81	134.81
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Local Consultants	GSS-UNOPS Supervised ICA	Expense Account	0	0	213.34	213.34
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Local Consultants	ICA Insurance UNOPS	Expense Account	0	0	5.08	5.08
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Local Consultants	UNOPS ICA Fee	Expense Account	0	0	1811.15	1811.15
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Service Contract	GSS-UNOPS Supervised ICA	Expense Account	0	475.96	1953.22	2429.18
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Service Contract	ICA Annual Leave Accrual	Expense Account	0	-298.18	3204.03	2905.85
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Service Contract	ICA Insurance UNOPS	Expense Account	0	169.4	612.66	782.06
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Service Contract	IUCA PF Org Contribution	Expense Account	0	988.61	4098.31	5086.92
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Service Contract	UNOPS ICA Fee	Expense Account	0	6590.68	27322.19	33912.87
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Daily Subsistence Allow-Locat	Expense Account	0	645.84	1476	2121.84
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Foreign Exch/Transaction Gain	Revenue Account	0	119.17	0	119.17
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Learning costs	Expense Account	0	0.13	1.27	1.4
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Realized Gain	Expense Account	0	-24.66	-156.4	-181.06
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Realized Loss	Expense Account	0	10.64	185.88	196.52
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Rent-Meeting Rooms	Expense Account	0	0	697.15	697.15
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Rental - Other	Expense Account	0	0	2783.11	2783.11
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Travel DSA - Mng Partic	Expense Account	0	667.42	0	667.42
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Travel Other - Mng Partic	Expense Account	0	3625.11	3166.31	6791.42
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Training, Workshop & Conference	Travel Tickets-Local	Expense Account	0	128.1	471.07	597.17
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Travel	UNOPS ICA Fee	Expense Account	0	612.24	1322.61	1934.85
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Travel	Daily Subsistence Allow-Locat	Expense Account	0	645.84	0	645.84
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Travel	Realized Gain	Expense Account	0	0	-2.6	-2.6
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Travel	Realized Loss	Expense Account	0	0	29.27	29.27
22831-001	FSP OPT7-Kenya	FSP OPT7-Kenya Outcome 2	Travel	Travel DSA - Mng Partic	Expense Account	0	0	3191.66	3191.66
22831-001	F								



INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex II – Responsibility Statement by Management

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: Small Grants Programme (SGP), FSP OP7 - Kenya, (OneUNOPS project number 22831-001)

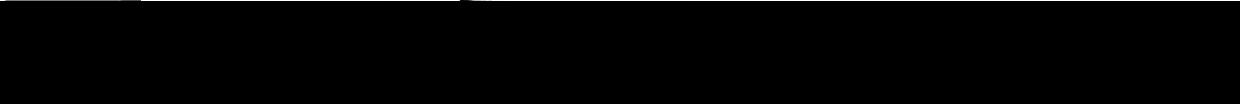
Responsibility Statement by Management

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 Kenya, (OneUNOPS project number 22831-001). 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\$ 405,312 incurred by the SGP office for the period 1 September 2023 to 1 September 2024 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.



Name: [REDACTED]
Regional Management
and Oversight Advisor

Name: [REDACTED]
Director

Name: [REDACTED]
Project Manager

Region: GPO

Region: NYPO

Region: NYPO

Place: New York

Place: New York

Place: New York

Date: 12/06/2024

Date: 06-Dec-2024

Date: 6-Dec-2024