

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

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



**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 OP7 - Kenya	FSP OP7 Kenya M&E	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	117.64	351.12	468.76
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Fees	FacilitiesAdmin-Implement	Expense Account	0	1536.71	122.91	1659.62
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	International Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	0	24.53	24.53
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	International Consultants	ICA Insurance UNOPS	Expense Account	0	0	5.67	5.67
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	International Consultants	UNOPS ICA Fee	Expense Account	0	0	1667.15	1667.15
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Training, Workshop & Conference	Daily Subsistence Allow-Local	Expense Account	0	343.9	0	343.9
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Training, Workshop & Conference	Foreign ExchTransaction Gain	Revenue Account	0	0	-5.43	-5.43
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel - Other	Rent- Meeting Rooms	Expense Account	0	2840	0	2840
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Training, Workshop & Conference	Svc Co-Trade and Business Serv	Expense Account	0	764.75	0	764.75
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Training, Workshop & Conference	Travel - Other	Expense Account	0	12455	0	12455
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Bank Charges - Payments	Expense Account	0	8.48	0	8.48
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Daily Subsistence Allow-Int	Expense Account	0	1403.76	0	1403.76
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Daily Subsistence Allow-Local	Expense Account	0	2026.97	0	2026.97
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Foreign Exch Transaction Loss	Expense Account	0	372.2	0	372.2
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Realized Gain	Expense Account	0	-132.53	0	-132.53
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Svc Co-Transportation Services	Expense Account	0	119.33	0	119.33
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel - Other	Travel - Other	Expense Account	0	526.3	0	526.3
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Travel DSA, Ming Partic	Expense Account	0	3138.27	0	3138.27
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	Travel	Travel Other - Ming Partic	Expense Account	0	1479.04	0	1479.04
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya M&E	UNV Volunteers	GSS_UNOPS Supervised ICA	Expense Account	0	388.32	0	388.32
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	114.4	341.44	455.84
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Fees	FacilitiesAdmin-Implement	Expense Account	0	56.06	1225.16	1281.22
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Common Services-Premises	Expense Account	0	0	1419.06	1419.06
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Insurance	Expense Account	0	0	259.62	259.62
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Printing and Publications	Expense Account	0	0	358.79	358.79
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Realized Gain	Expense Account	0	0	-0.97	-0.97
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Realized Loss	Expense Account	0	0	0.97	0.97
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Reimb to UNDP for Supp Svcs	Expense Account	0	0	41.94	41.94
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental & Maintenance - Premises	Rent/Leased land, building	Expense Account	0	0	13230.62	13230.62
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental, Maintenance IT Equip	Foreign Exch Transaction Loss	Expense Account	0	0	2.6	2.6
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental, Maintenance IT Equip	Foreign ExchTransaction Gain	Revenue Account	0	-1.84	0	-1.84
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental, Maintenance IT Equip	Mobile, Maintenance Charges	Expense Account	0	86.31	66.22	152.53
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Rental, Maintenance IT Equip	Reimb to UNDP for Supp Svcs	Expense Account	0	251.64	167.76	419.4
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Service Contract	GSS_UNOPS Supervised ICA	Expense Account	0	52.76	216.59	269.35
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Service Contract	ICA Annual Leave Accrual	Expense Account	0	-562.49	884.76	322.27
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Service Contract	ICA Insurance UNOPS	Expense Account	0	19.23	68.07	87.3
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Service Contract	ICA PF Org Contribution	Expense Account	0	109.65	454.53	564.18
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Service Contract	Transportation charges	Expense Account	0	0	-43.61	-43.61
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	Service Contract	UNOPS ICA Fee	Expense Account	0	862.82	3030.26	3893.08
22831-001	FSP OP7 - Kenya	FSP OP7 Kenya Project Management	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	-1.07	-0.47	-1.54
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	1565.4	4672.16	6237.56
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Fees	FacilitiesAdmin-Implement	Expense Account	0	1424.32	13758	15182.32
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Grants	Grants to Instit & other Benef	Expense Account	0	0	141672	141672
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Grants	Realized Gain	Expense Account	0	0	-251.66	-251.66
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Grants	Realized Loss	Expense Account	0	0	7130.07	7130.07
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Service Contract	GSS_UNOPS Supervised ICA	Expense Account	0	718.24	2936.83	3655.07
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Service Contract	ICA Annual Leave Accrual	Expense Account	0	-446.1	4509.98	4372.88
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Service Contract	ICA Insurance UNOPS	Expense Account	0	254.94	922.23	1177.17
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Service Contract	ICA PF Org Contribution	Expense Account	0	1487.69	6167.35	7655.04
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Service Contract	UNOPS ICA Fee	Expense Account	0	9917.89	41115.49	51033.38
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Bank Charges - Payments	Expense Account	0	0	5.76	5.76
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Daily Subsistence Allow-Local	Expense Account	0	473.36	548.76	1022.12
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Foreign ExchTransaction Gain	Revenue Account	0	0	-67.32	-67.32
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Participation of counterparts	Expense Account	0	1149.91	0	1149.91
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Realized Gain	Expense Account	0	-12.23	-39.96	-102.06
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Realized Loss	Expense Account	0	0	100.48	100.48
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Rental - Other	Expense Account	0	0	715.7	715.7
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Revaluation gain- Accounts Payable balances	Revenue Account	0	-8.46	8.46	0
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Travel - Other	Expense Account	0	0	1598.42	1598.42
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Travel DSA, Ming Partic	Expense Account	0	1103.04	6171.69	7274.73
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Travel Other - Ming Partic	Expense Account	0	69.37	1418.94	1488.31
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Training, Workshop & Conference	Travel Tickets-Local	Expense Account	0	0	435.8	435.8
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Daily Subsistence Allow-Local	Expense Account	0	1203.39	2621.04	3824.43
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Realized Gain	Expense Account	0	0	-236.93	-236.93
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Realized Loss	Expense Account	0	35.42	416.92	452.34
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Rent- Meeting Rooms	Expense Account	0	0	581.22	581.22
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Rent/Leased land, building	Expense Account	0	940.5	0	940.5
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Revaluation gain- Accounts Payable balances	Revenue Account	0	-97.26	97.26	0
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Travel - Other	Expense Account	0	29.9	6522.73	6552.63
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Travel DSA, Ming Partic	Expense Account	0	3720.52	5264.53	8985.05
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Travel Other - Ming Partic	Expense Account	0	64.27	809.7	873.97
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	Travel	Travel Tickets-Local	Expense Account	0	1190.35	996.71	1787.06
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 1	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	-4.47	-4.43	-8.91
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	CMDC Non-Personnel	GSS non-person related (Engagement Services)	Expense Account	0	389.2	1101.92	1471.12
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Fees	FacilitiesAdmin-Implement	Expense Account	0	884.25	3518.96	4403.21
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Grants	Foreign Exch Transaction Loss	Expense Account	0	0	4.13	4.13
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Grants	Learning- training of counter	Expense Account	0	0	134.81	134.81
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Local Consultants	GSS_UNOPS Supervised ICA	Expense Account	0	0	213.34	213.34
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Local Consultants	ICA Insurance UNOPS	Expense Account	0	0	5.08	5.08
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Local Consultants	UNOPS ICA Fee	Expense Account	0	0	1811.15	1811.15
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Service Contract	GSS_UNOPS Supervised ICA	Expense Account	0	475.96	1953.22	2429.18
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Service Contract	ICA Annual Leave Accrual	Expense Account	0	-298.13	3204.03	2905.85
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Service Contract	ICA Insurance UNOPS	Expense Account	0	169.4	612.66	782.06
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Service Contract	ICA PF Org Contribution	Expense Account	0	988.61	4956.31	5944.92
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Service Contract	UNOPS ICA Fee	Expense Account	0	6590.85	27322.19	33912.87
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Daily Subsistence Allow-Local	Expense Account	0	645.84	1476	2121.84
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	GSS_UNOPS Supervised ICA	Expense Account	0	119.17	0	119.17
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	ICA Insurance UNOPS	Expense Account	0	0.13	1.27	1.4
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Learning costs	Expense Account	0	0	4650.02	4650.02
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Realized Gain	Expense Account	0	-24.86	-156.4	-181.06
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Realized Loss	Expense Account	0	10.84	185.88	196.52
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Rent - Meeting Rooms	Expense Account	0	0	697.15	697.15
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Rental - Other	Expense Account	0	0	2783.11	2783.11
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Travel - Other	Expense Account	0	667.42	0	667.42
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Travel DSA, Ming Partic	Expense Account	0	3625.11	3166.31	6791.42
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	Travel Other - Ming Partic	Expense Account	0	126.1	471.07	597.17
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Training, Workshop & Conference	UNOPS ICA Fee	Expense Account	0	612.24	1322.61	1934.85
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Travel	Daily Subsistence Allow-Local	Expense Account	0	645.84	0	645.84
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Travel	Realized Gain	Expense Account	0	0	-2.6	-2.6
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Travel	Realized Loss	Expense Account	0	0	29.27	29.27
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Travel	Travel DSA, Ming Partic	Expense Account	0	0	3191.66	3191.66
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Travel	Travel Other - Ming Partic	Expense Account	0	0	3.36	3.36
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	Travel	Travel Tickets-Local	Expense Account	0	0	430.08	430.08
22831-001	FSP OP7 - Kenya	FSP OP7 Outcome 2	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	-9.85	-4.27	-13.95
Grand Total						0	69039.57	336272.64	405312.21

Note: Expenditure included 6% fee

Certified by [REDACTED]  
 Title Finance, Budget and Oversight Advisor, NYPO Finance  
 Date [REDACTED] December 4, 2024

Note: This report provides a partial financial overview limited to the specific periods requested for each project. It does not include balances or transactions outside these periods. The financial records for 2022 and 2023 are closed. The 2024 records remain open and maybe subject to adjustments as part of the corporate year-end closing process.



## **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