



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

2 February 2026

Project name:	Small Grants Programme (SGP) Operational Phases 6 and 7
Project number:	11960-008, 21970-007
Country:	Fiji
Auditor:	BDO LLP
Period subject to audit:	1 January 2018 to 31 December 2021

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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

Qualified opinion

We have audited the accompanying project financial statement for the project 'Small Grants Programme – Operational Phases 6 and 7, Fiji' (Project IDs 11960-008 and 21970-007) for the period from 1 January 2018 to 31 December 2021.

In our opinion, except for the effects of the matters described in the basis for qualified opinion section, 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 Phases 6 and 7, Fiji' (Project IDs 11960-008 and 21970-007) for the period from 1 January 2018 to 31 December 2021, which is implemented and managed by the SGP Office in Fiji in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Basis for qualified opinion

We have raised financial audit findings which have a net impact of US\$ (105,761), as set out in the relevant section of the accompanying internal audit report. Findings 5, 6 and 10 result in an overstatement of expenditure of US\$ 16,239, while Finding 8 results in an understatement of expenditure of US\$ (122,000). The net impact on expenditure of US\$ (105,761) (61.5% of the total reported expenditure) is considered material in the context of our audit.

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 February 2026

Responsibility statement by management

This is attached as Annex II to this report.



INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex I – Project financial statement

Sum of Amount Project	Project_Description	Work_Pa	Nature_Of_Cost_Description	Account_Description	Account_Type_Desc	Fiscal_Year				Grand Total
						2018	2019	2020	2021	
11960-008	SGP-OP6 PACIFIC	FJI	COB	Acquis of Computer Hardware	Expense Account	0	3,639	0	0	3,639
11960-008	SGP-OP6 PACIFIC	FJI	COB	Bank Charges - Payments	Expense Account	8	0	0	0	8
11960-008	SGP-OP6 PACIFIC	FJI	COB	Capacity Assessment	Expense Account	0	0	1,165	(1,165)	0
11960-008	SGP-OP6 PACIFIC	FJI	COB	Common Services-Premises	Expense Account	0	516	2,400	(2,400)	516
11960-008	SGP-OP6 PACIFIC	FJI	COB	Connectivity Charges	Expense Account	147	791	931	(478)	1,391
11960-008	SGP-OP6 PACIFIC	FJI	COB	Contrib,CO Common Security	Expense Account	401	0	0	0	401
11960-008	SGP-OP6 PACIFIC	FJI	COB	Custodial & Cleaning Services	Expense Account	0	0	2,880	(2,880)	0
11960-008	SGP-OP6 PACIFIC	FJI	COB	Daily Subsistence Allow-Intl	Expense Account	2,913	0	0	0	2,913
11960-008	SGP-OP6 PACIFIC	FJI	COB	Daily Subsistence Allow-Local	Expense Account	3,302	2,097	1,392	(1,392)	5,399
11960-008	SGP-OP6 PACIFIC	FJI	COB	Foreign Exch Transaction Loss	Expense Account	35	37	99	0	171
11960-008	SGP-OP6 PACIFIC	FJI	COB	Foreign Exch Translation Loss	Expense Account	25	(49)	0	0	(24)
11960-008	SGP-OP6 PACIFIC	FJI	COB	Fuel, petroleum and other oils	Expense Account	0	19	0	0	19
11960-008	SGP-OP6 PACIFIC	FJI	COB	Land Telephone Charges	Expense Account	628	0	0	0	628
11960-008	SGP-OP6 PACIFIC	FJI	COB	Leased Vehicles	Expense Account	0	60	0	0	60
11960-008	SGP-OP6 PACIFIC	FJI	COB	Miscellaneous Expenses	Expense Account	264	(245)	0	0	19
11960-008	SGP-OP6 PACIFIC	FJI	COB	Mobile Telephone Charges	Expense Account	0	325	0	0	325
11960-008	SGP-OP6 PACIFIC	FJI	COB	Participation of counterparts	Expense Account	0	332	0	0	332
11960-008	SGP-OP6 PACIFIC	FJI	COB	Realized Gain	Expense Account	(196)	(23)	0	0	(219)
11960-008	SGP-OP6 PACIFIC	FJI	COB	Realized Loss	Expense Account	842	3	15	0	860
11960-008	SGP-OP6 PACIFIC	FJI	COB	Reimb to UNDP for Supp Svcs	Expense Account	178	419	276	(92)	781
11960-008	SGP-OP6 PACIFIC	FJI	COB	Rent - Meeting Rooms	Expense Account	0	23	0	0	23
11960-008	SGP-OP6 PACIFIC	FJI	COB	Rent/Leased land, building	Expense Account	0	(1,365)	7,032	(7,032)	(1,365)
11960-008	SGP-OP6 PACIFIC	FJI	COB	Rental - Other	Expense Account	11,259	0	164	(164)	11,259
11960-008	SGP-OP6 PACIFIC	FJI	COB	Service Contracts-Individuals	Expense Account	4,967	0	968	0	5,935
11960-008	SGP-OP6 PACIFIC	FJI	COB	Stationery & other Office Supp	Expense Account	692	433	0	0	1,125
11960-008	SGP-OP6 PACIFIC	FJI	COB	Sundry	Expense Account	53	55	310	(60)	358
11960-008	SGP-OP6 PACIFIC	FJI	COB	Svc Co-Transportation Services	Expense Account	0	182	206	(206)	182
11960-008	SGP-OP6 PACIFIC	FJI	COB	Transportation charges	Expense Account	321	0	0	0	321
11960-008	SGP-OP6 PACIFIC	FJI	COB	Travel - Other	Expense Account	611	778	1,597	(1,597)	1,389
11960-008	SGP-OP6 PACIFIC	FJI	COB	Travel Other - Mtng Partic	Expense Account	0	384	0	0	384
11960-008	SGP-OP6 PACIFIC	FJI	COB	Travel Tickets-International	Expense Account	959	0	0	0	959
11960-008	SGP-OP6 PACIFIC	FJI	COB	Travel Tickets-Local	Expense Account	322	52	0	0	374
11960-008	SGP-OP6 PACIFIC	FJI	COB	UNOPS ICA Fee	Expense Account	2,142	0	0	0	2,142
11960-008	SGP-OP6 PACIFIC	FJI	COB	UNOPS Internship stipend	Expense Account	0	0	522	(522)	0
11960-008	SGP-OP6 PACIFIC	FJI	COB	Unrealized Gain	Expense Account	0	0	(12)	0	(12)
11960-008	SGP-OP6 PACIFIC	FJI	COB	Unrealized Loss	Expense Account	0	0	2	0	2
11960-008	SGP-OP6 PACIFIC	FJI	COB	UNV-Stipend & Allow	Expense Account	0	0	0	0	0
11960-008	SGP-OP6 PACIFIC	FJI	COB	Utilities	Expense Account	0	0	4,080	(4,080)	0
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	CMDC non- person related (Engagemen	Expense Account	0	0	35	0	35
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	CMDC_UNOPS Supervised ICA	Expense Account	0	0	142	0	142
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	Foreign Exch Transaction Loss	Expense Account	1,661	124	1,286	364	3,435
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	Foreign Exch Translation Loss	Expense Account	(4,103)	0	0	0	(4,103)
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	Grants to Instit & other Benef	Expense Account	82,600	102,800	97,340	(234,540)	48,200
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	Realized Gain	Expense Account	(345)	0	0	0	(345)
11960-008	SGP-OP6 PACIFIC	FJI	CORE GRANTS	Realized Loss	Expense Account	0	0	0	439	439
11960-008	SGP-OP6 PACIFIC	FJI	FEE	Facilities&Admin-Implement	Expense Account	(84)	11,439	11,673	(28,199)	(5,171)
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	CMDC non- person related (Engagemen	Expense Account	0	0	35	0	35
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	CMDC_UNOPS Supervised ICA	Expense Account	0	0	567	(425)	142
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Cost recovery chrgs - UNDP	Expense Account	0	1,428	0	0	1,428
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Ed Grant Incl Trv&Allow	Expense Account	14	0	0	0	14
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Foreign Exch Translation Loss	Expense Account	0	0	0	0	0
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Medical Exams(incl Pre-empl)	Expense Account	167	0	0	0	167
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Realized Loss	Expense Account	(10)	0	0	0	(10)
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Reimb to UNDP for Supp Svcs	Expense Account	36	0	0	0	36
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Service Contracts-Individuals	Expense Account	(114,704)	77,279	70,432	(213,628)	(180,621)
11960-008	SGP-OP6 PACIFIC	FJI	PERSONNEL	Staff related Cost-Others	Expense Account	0	0	1,480	0	1,480
11960-008	SGP-OP6 PACIFIC	FJI	(blank)	CMDC non- person related (Engagemen	Expense Account	1,308	648	612	679	3,247
11960-008	SGP-OP6 PACIFIC	FJI	(blank)	CMDC non- person related (IFAS Servic	Expense Account	16	0	0	0	16
11960-008	SGP-OP6 PACIFIC	FJI	(blank)	Foreign Exch Translation Gain	Revenue Account	0	0	0	0	0
11960-008	SGP-OP6 PACIFIC	FJI	(blank)	Foreign Exch Translation Loss	Revenue Account	0	0	0	0	0
11960-008	SGP-OP6 PACIFIC	FJI	(blank)	Foreign ExchTransaction Gain	Revenue Account	(789)	(1,391)	(47)	(117)	(2,344)
21970-007	SGP-OP7 PACIFIC	FJI	1.1 GRANTS (CORE)	Foreign Exch Transaction Loss	Expense Account	0	0	261	0	261
21970-007	SGP-OP7 PACIFIC	FJI	1.1 GRANTS (CORE)	Grants to Instit & other Benef	Expense Account	0	0	85,070	0	85,070
21970-007	SGP-OP7 PACIFIC	FJI	1.1 GRANTS (CORE)	Realized Gain	Expense Account	0	0	0	0	0
21970-007	SGP-OP7 PACIFIC	FJI	1.1 GRANTS (CORE)	Realized Loss	Expense Account	0	0	397	0	397
21970-007	SGP-OP7 PACIFIC	FJI	2.4 PERSONNEL - Contractual Servic	CMDC_UNOPS Supervised ICA	Expense Account	0	0	1,275	0	1,275
21970-007	SGP-OP7 PACIFIC	FJI	2.4 PERSONNEL - Contractual Servic	Service Contracts-Individuals	Expense Account	0	0	122,313	0	122,313
21970-007	SGP-OP7 PACIFIC	FJI	2.4 PERSONNEL - Contractual Servic	UNOPS Internship stipend	Expense Account	0	0	522	0	522
21970-007	SGP-OP7 PACIFIC	FJI	3.1 COB - Trainings, Workshops, Mee	Rent/Leased land, building	Expense Account	0	0	375	0	375
21970-007	SGP-OP7 PACIFIC	FJI	3.2 COB - Travel	Daily Subsistence Allow-Local	Expense Account	0	0	1,392	0	1,392
21970-007	SGP-OP7 PACIFIC	FJI	3.2 COB - Travel	Travel - Other	Expense Account	0	0	1,597	0	1,597
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Common Services-Premises	Expense Account	0	0	4,800	0	4,800
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Custodial & Cleaning Services	Expense Account	0	0	5,760	0	5,760
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Realized Gain	Expense Account	0	0	0	0	0
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Realized Loss	Expense Account	0	0	0	0	0
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Rent/Leased land, building	Expense Account	0	0	14,064	0	14,064
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Rental - Other	Expense Account	0	0	164	0	164
21970-007	SGP-OP7 PACIFIC	FJI	3.3 COB - Premises	Utilities	Expense Account	0	0	8,160	0	8,160
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Capacity Assessment	Expense Account	0	0	1,165	0	1,165
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Connectivity Charges	Expense Account	0	0	1,471	0	1,471
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Foreign Exch Transaction Loss	Expense Account	0	0	9	0	9
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Realized Gain	Expense Account	0	0	(1)	0	(1)
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Realized Loss	Expense Account	0	0	2	0	2
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Reimb to UNDP for Supp Svcs	Expense Account	0	0	92	0	92
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Service Contracts-Individuals	Expense Account	0	0	1,553	0	1,553
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Sundry	Expense Account	0	0	60	0	60
21970-007	SGP-OP7 PACIFIC	FJI	3.5 COB - Other Operating Costs	Svc Co-Transportation Services	Expense Account	0	0	206	0	206
21970-007	SGP-OP7 PACIFIC	FJI	4. UNOPS Fee	Facilities&Admin-Implement	Expense Account	0	0	15,002	0	15,004
21970-007	SGP-OP7 PACIFIC	FJI	(blank)	CMDC non- person related (Engagemen	Expense Account	0	0	31	0	31
21970-007	SGP-OP7 PACIFIC	FJI	(blank)	Foreign ExchTransaction Gain	Revenue Account	0	0	(156)	0	(156)
Grand Total						(4,360)	200,790	207,595	(231,942)	172,083

Note: Expenditure included 6% fee

Certified by [Redacted]
 Title Finance, Budget And Oversight Advisor

Signature [Redacted]

Date 23 / 05 / 2022



INTERNAL AUDIT AND INVESTIGATIONS GROUP

Annex II – Responsibility Statement by Management

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: Small Grants Programme (SGP), SGP OP6/OP7 - Fiji, (OneUNOPS project number 11960-008 / 21970-007)

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 6 & 7 (OP6 & OP7) in Fiji, (OneUNOPS project number 11960-008 and 21970-007). 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\$ (172,083) incurred by the SGP office for the period 1 January 2018 to 31 December 2021 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.


(Signature) 

Name: 
Project Manager

Region: GPO

Place: New York

Date: 27-Jan-2026

(Signature) 

Name: 
Regional Management
And Oversight Advisor

Region: GPO

Place: New York

Date: 27/01/2026

(Signature) 

Name: 
Regional Director

Region: GPO

Place: New York

Date: 27 Jan 2026