

INDEPENDENT AUDITOR'S REPORT AND
MANAGEMENT LETTER FOR THE YEARS ENDED
31 DECEMBER 2009, 2010, 2011, 2012, 2013, 2014 AND 2015

UNDP NIM PROJECT ATLAS NO: 00071561

**“Implementation Support for Preparation of Winter Tourism
Corridor Programme Project ”**

(The project name is abbreviated as “Winter Tourism Corridor (WTC) ” that will be
duly used throughout the report)

Rehber Consulting
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Independent Auditor's Report to:

The National Project Director and
The Resident Representative

a. Certification of UNDP Statement of Expenses - Combined Delivery Report (CDR)

REPORT OF THE INDEPENDENT AUDITOR TO UNDP

Winter Tourism Corridor (WTC)

We have audited the accompanying Statements of Expenses ("the statements") of the **UNDP project award ID: 00057815 and project number: 00071561, Winter Tourism Corridor (WTC) Project** for the periods of **1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014 and 1 January 2015 to 31 December 2015.**

Management is responsible for the preparation and fair representation of the statements for **Winter Tourism Corridor (WTC)** and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the attached statements of expenses present fairly, in all material respects, the cumulative expenses of \$ 224,787.33, \$ 33,125.71, \$ 42,734.07, \$ 33,291.12, \$ 54,209.54 in total \$ 388,147.77 incurred by the **Winter Tourism Corridor (WTC) Project** for the periods of **1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014 and 1 January 2015 to 31 December 2015** in accordance with agreed upon accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant UNDP regulations and rules, policies and procedures; and (iv) supported by properly approved vouchers and other supporting documents. In accordance with ToR (Terms of Reference), our scope did not include expenses incurred by UNDP as part of support services or by UN Agencies including the reimbursements for support services and facilities and admin implementation services amounting to \$ 42,547.20 for year 2009, \$ 964.83 for year 2010, \$ 1,244.68 for year 2012, \$ 969.64 for year 2014 and \$ 30,767.88 for year 2015.

Date of issuance: 31 March 2016

Auditor's Name: Mahir Güney

Auditor's Signature:

m. Güney

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Date: 31/03/16 Initial: MG

Auditor's Address:

Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

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b. Certification of Statement of Assets and Equipment

No assets or equipment has been procured with project funds by UNDP since the inception; consequently Statement of Assets and Equipment is not applicable to the project.

Date of issuance: 31 March 2016

Auditor's Name: Mahir Güney

Auditor's Signature:



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c. Certification of Statement of Cash Position

We have audited the accompanying Statements of Expenses ("the statements") of the **UNDP project award ID: 00057815 and project number: 00071561, Winter Tourism Corridor (WTC) Project** for the periods of **1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014 and 1 January 2015 to 31 December 2015.**

Management of **Winter Tourism Corridor (WTC) Project** is responsible for the preparation of the statement for project and for such internal control as management determines is necessary to enable the preparation of a schedule that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the attached statements of cash position present fairly, in all material respects, the cash and bank balance of the **UNDP Winter Tourism Corridor (WTC) Project** amounting to **\$ 34.273,07** as at **31 December 2009**, **\$ 1,147.36** as at **31 December 2010**, **\$ 144.722,68** as at **31 December 2011**, **\$ 101.988,61** as at **31 December 2012**, **\$ 101.988,61** as at **31 December 2013**, **\$ 68,697.49** as at **31 December 2014** and **\$ 14,487.95** as at **31 December 2015** in accordance with the UNDP accounting policies. Our verification of opening and ending cash balances is based solely on the reported financial data (i.e. on cash availability) derived from UNDP's corporate management system, ATLAS. However, cash balances for the amounts held in ATLAS system could not be verified through individual bank confirmations since none of the projects audited operate through project based individual bank account.

Date of issuance: 31 March 2016

Auditor's Name: Mahir Güney

Auditor's Signature:

m. Güney



Auditor's Address:

Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

Turan Güneş Bulvarı Galip Erdem Cad. No:43 06550

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Independent Auditor's Report and Management Letter

UNDP NIM Project ATLAS No: 00071561

Winter Tourism Corridor (WTC)

For the years ended 31 December 2009,2010,2011,2012,2013,2014 and 2015

1. BACKGROUND OF THE PROJECT**Description and Objectives of the Winter Tourism Corridor (WTC)**

UNDP has been providing technical assistance (in the form of implementation support) to the Ministry of Culture and Tourism for the preparation of the Winter Tourism Corridor Programme (WTCP). The WTCP targets 3 provinces: Erzurum, Erzincan and Kars. The Programme is composed of 4 components: (1) Technical Assistance (TA); (2) Supply; (3) Works and (4) Supervision. The deliverables of Project are (1) Terms of Reference for the Technical Assistance Component; (2) Market Research for and the Technical Specifications of the supplies to be procured through the Supply Component; (3) Technical Specifications of the Works Component, along with feasibility report, cost-benefit analysis, simplified Environmental Impact Assessment, Bill of Quantities, and special conditions; and (4) Terms of Reference and Special conditions of the supervision component.

Project Start Year: 2009**Project End Year:** 2009 (extended to December 2015)**Award Total:** \$ 408,601.00 (realized amount 402,635,72)**Main Implementing Partners:****National Implementing Partner:** The Ministry of Culture and Tourism (MoCT)**Implementing Agency:** United Nations Development Programme (UNDP)**2. CURRENT STATUS OF THE PROJECT**

The project was completed on 31 December 2015. The cash balance of \$ 14,487.95 as at 31 December 2015 will be refunded to MoCT.

3. CONTACT & LOCATION INFORMATION FOR THE PROJECT**The Ministry of Culture and Tourism****Department Of European Union And Bilateral Relations****Department Head:** Sedat Gönüllüoğlu

Address: İsmet İnönü Bulvarı No:5 06100 Emek,Ankara

Phone: +90 312 212 83 00

UNDP**Cluster Lead:** Bülent Açıkgöz

Address: Birlik Mahallesi, Birlik Mah. 2. Cadde, No:1 1 Çankaya, 06610, Ankara

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4. THE OBJECTIVE and SCOPE OF THE AUDIT

United Nations Development Programme (“UNDP”) engaged the services of REHBER CONSULTING to audit its NGO/NIM Projects for 2015. We are delighted to submit this management letter and audit report as we complete the audit of the **Winter Tourism Corridor (WTC) Project** for the periods of **1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014** and **1 January 2015 to 31 December 2015** in accordance with the Terms of Reference agreed with the United Nations Development Programme.

The overarching objective of the audit exercise is to provide UNDP with reasonable assurance as to whether the resources are being properly managed and used. The audit did not cover an audit on the effectiveness of the output of the Implementing Partner (IP) nor the effectiveness of the project outputs of the Responsible Parties (RPs) under the IP.

Our audit was in accordance with the ISA Standards on Auditing covered the transactions made by UNDP during the periods of for the periods of **1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014** and **1 January 2015 to 31 December 2015**. An audit of the project and Implementing Partner of United Nations Development Programme (UNDP) for its governance portfolio **Winter Tourism Corridor (WTC) Project** was performed **from February 08 to March 18, 2016** and covered the followings:

- The UNDP Statements of Expenses (CDRs) for the periods of **1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014** and **1 January 2015 to 31 December 2015; (Annex-I, II, III, IV, V, VI, VII)**
- The Statement of Assets and Equipment held by the project as at **31 December 2015; (Annex-VIII)**
- The Statements of Cash Position reported by the project as at **31 December 2009, 31 December 2010, 31 December 2011, 31 December 2012, 31 December 2013, 31 December 2014** and **31 December 2015 (Annex- IX, X, XI, XII, XIII, XIV, XV)**

The scope of the audit was limited to the Implementing Partner's expenses during calendar year 2009, 2010, 2011, 2012, 2013, 2014 and 2015 which are defined to include (1) all disbursements listed in the quarterly financial reports submitted by the Implementing Partner and (2) the direct payments processed by UNDP at the request of the Implementing Partner. In accordance with ToR (Terms of Reference), our scope did not include expenses incurred by UNDP as part of support services or by UN Agencies including the reimbursements for support services and facilities and admin implementation services amounting to **\$ 42,547.20 for year 2009, \$ 964.83 for year 2010, \$ 1,244.68 for year 2012, \$ 969.64 for year 2014** and **\$ 30,767.88 for year 2015**.

UNDP provided the classifications of audit opinions, as follows:

Unmodified (Clean) Opinion

An unmodified opinion should be expressed when the auditor concludes that the financial statements give a true and fair view or are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

Qualified Opinion- a modified audit opinion

A qualified opinion should be expressed when the auditor concludes that an unmodified opinion cannot be expressed but that the effect of any disagreement with management, or limitation on scope is not so material and pervasive as to require an adverse opinion or a disclaimer of opinion. A qualified opinion should be expressed as being 'except for' the effects of the matter to which the qualification relates.

Disclaimer of Opinion - a modified audit opinion

A disclaimer of opinion should be expressed when the possible effect of a limitation on scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence and accordingly is unable to express an opinion on the financial statements.

Adverse Opinion - a modified audit opinion

An adverse opinion is expressed by an auditor when the financial statements are significantly misrepresented, misstated, and do not accurately reflect the expenses incurred and reported in the financial statements (UNDP CDR, statement of cash position, statement of assets and equipment).

An adverse opinion is expressed when the effect of a disagreement is so material and pervasive to the financial statements that the auditor concludes that a qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements.

5. THE AUDIT PROCEDURES

The audit comprised tests, cross controls and other procedures on accounting documents, accounting policies, expense-related invoices, and disbursement receipts pertaining to banking transactions, all of which are always regarded a vital part of obtaining reasonable level of assurance.

Audit strategy is directed to the gathering of relevant and reliable audit evidence in order to substantiate the expression of an opinion on the accounts. The auditor evaluates whether the information presented is logical and reasonable. Auditing procedures are observing assets to verify existence and amount (e.g. fixed assets), collecting independent confirmations from external parties, evaluating internal control, appraising management's activities, and obtaining management representations.

In addition, meeting and discussions were held with the project support associates about management and accountability issues of the project in order to inquire whether project handling was in line with the project document to the extent of testing performed based on samples selected.

a. Audit of Expenses (CDR)

We verified the mathematical accuracy of the CDR by ensuring that the expenses described in the supporting documentation (the quarterly financial reports, the list of direct payments processed by UNDP at the request of the government, the list of disbursements made by UNDP as part of support services, and the UNDP agency expenses statement) are reconciled to the expenses, by disbursing source, in the CDR. Samples were selected from CDR detail, based on the ABC method and threshold level determined for the project. Associated vouchers are traced to supporting documentation for proper booking and compliance with UNDP guidance. Further, payments of expenses were traced to bank statements for verification and checked whether disbursements were supported by adequate documentation.

Additionally, compliance with project budget, project document and Annual Work Plan (AWP) were checked for each sample by comparing the expense type against the aforementioned documents and through inquiry.

b. Audit of Assets and Equipment

Because no assets or equipment has been procured with project funds by UNDP since the inception, REHBER CONSULTING hasn't conducted an audit on assets and equipment; consequently Statement of Assets and Equipment is not applicable to the project.

c. Audit of Cash Position

Statements of Cash Position for the project was provided by UNDP for determination of cash positions as at **31 December 2009, 31 December 2010, 31 December 2011, 31 December 2012, 31 December 2013, 31 December 2014** and **31 December 2015**. This report outlines the beginning, period-in transactions (receipts and disbursements) and the project's ending cash balances. Samples of disbursements were selected based on the threshold level determined for the project from "Statement of Cash Position". Beginning cash balances were agreed either to previous year audit reports or to prior year ending balances through the use of the ATLAS accounting system. Based on the testing performed, no exceptions have been noted. Our verification of opening and ending cash balances and selected samples regarding UNDP contributions is based solely on the reported financial data (i.e. on cash availability) derived from UNDP's corporate management system, ATLAS. However, cash balances for the amounts held in ATLAS system could not be verified through individual bank confirmations since none of the projects audited operate through project based individual bank account.

6. MANAGEMENT LETTER

We have audited UNDP Winter Tourism Corridor (WTC) Project's Statements of Expenses (CDRs) for the periods of 1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014 and 1 January 2015 to 31 December 2015; and Statements of Cash Position reported by the project as at 31 December 2009, 31 December 2010, 31 December 2011, 31 December 2012, 31 December 2013, 31 December 2014 and 31 December 2015 and have issued our report thereon dated March 31, 2016.

a. Review of the Prior Year Audit Report

Project requires auditing once in a lifetime, which has been conducted for the first time by REHBER CONSULTING for the periods of 1 January 2009 to 31 December 2009, 1 January 2010 to 31 December 2010, 1 January 2011 to 31 December 2011, 1 January 2012 to 31 December 2012, 1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014 and 1 January 2015 to 31 December 2015.

b. Review of the Project Progress

Our review of the project progress was based on supporting documentation, contracts and progress reports. While reviewing the project progress, REHBER CONSULTING focused on checking whether project outputs as defined in the approved project document were achieved. Project outputs are produced through a set of activities. The plan to achieve results for a given year is articulated in the Annual Work Plan (AWP). Based on the review of the various project documents such as annual and quarterly work plans, annual financial reports, request for direct payments, Annual Project Reports and per discussions held with the project associates, limited to the extent of samples selected, nothing significant has come to REHBER CONSULTING's attention to conclude that the project was not monitored as determined in the project documents; that financial resources and accounting were not monitored to assess reliability of financial reports; that project progress reports (progress against planned activities), annual review reports, AWP, as well as quarterly plans were not prepared and submitted on time.

c. Assessment of the Project's Internal Control System

• Review of the Process for Advance Payment Requests of Implementing Partner

Requests for Advance Payment made by the Implementing Partner were reviewed and it was determined that they were in accordance with project document, AWP and budgets.

• Review of the Process for Procurement/Contracting Activities

As per the UNDP Financial Regulations and Rules, the following general principles must be taken into consideration for procurement procedures: (1) best value for money, (2) fairness, integrity, transparency, (3) effective competition, (4) the interest of UNDP. The Implementing Partner may follow its own procurement procedures provided that they conform to the above principles. The institution may alternatively apply UNDP practices. To the extent of samples selected and based on the audit procedures performed, REHBER CONSULTING was able to assess that the procurement thresholds were met; approvals of contracts and purchase orders

were obtained. Competitive bidding was exercised for expenses over \$5,000. The disbursements were made in accordance with the activities and budgets of the project document and were supported by adequate documentation. Procurement activities within the scope of the project were fulfilled competitively, transparently and effectively. Our work in the area of procurement also covered the use of consulting firms and the adequacy of procedures to obtain fully qualified and experienced personnel and assessment of their work before final payment is made. In all cases, the performance of such firms and freelance consultants were assessed by qualified personnel, including the staff of the Implementing Partner, before the final payments. Limited to the extent of testing performed; REHBER CONSULTING concluded that the procurement activities were transparent, and competitive in all material respects in order to ensure that the equipment and services purchased met the requirements of UNDP.

- Review of the HR Process

We noted that recruitment and hiring of the project personnel and consultants (i.e. short-term experts) have been conducted competitively and transparently in accordance with review and testing of selected personnel's recruitment processes based on our sampling. The fulltime project staff has been recruited competitively and transparently, involving the Implementing Partner. The consultants (i.e. short-term experts) have been mobilized transparently by reviewing project's expert pool, which has been developed through public announcements and maintained all throughout the project. The government counterpart (i.e. the Implementing Partner) was also involved in the process of performance appraisals for the fulltime project staff. The internal control framework functioned efficiently in terms of calculation of salaries and entitlements, payroll preparation and payments, and management of personnel records.

- Review of the Finance

Accounting and financial operations and reporting systems of the Project were adequate. These included budget control, cash management, certification and approving authority, receipt of funds, and disbursement of funds, recording of all financial transactions in expense reports, and records maintenance and control. Statement of Cash Position, which is composed in ATLAS system in order to supply base information for the cash position for the related project, was reviewed and checked for its adequacy for the purpose of maintaining accurate and complete records of receipts and disbursements of cash. Expenses paid by the UNDP under the Request for Direct Payment NIM modality for the project are accurate in all material respects, supported by adequate documentation, UNDP regulations and the project documents.

- Review of the Asset and Equipment Management

Because no assets or equipment has been procured with project funds by UNDP since the inception, REHBER CONSULTING hasn't conducted an audit on assets and equipment; consequently Statement of Assets and Equipment is not applicable to the project.

- Review of the Cash Management

No weaknesses have been observed in terms of cash management of the project funds. Project funds are reserved as USD in bank account of the headquarters. In case of necessary disbursements, the required amount is transferred to national account of UNDP Turkey. Payments are made with the UN monthly rate.

- General Administration

Our work covered review of travel activities, vehicle management, and management of office premises, office communications, and records maintenance.

With review and testing of selected transactions processes based on our sampling, we concluded that;

- Travel activities have been carried out and recorded in accordance with UNDP rules and regulations.
- Formal communications have been recorded and filed,
- The project management office at UNDP holds copies of all mission critical documentation.

We appreciate the courteous and professional assistance that UNDP Turkey Office's personnel extended to us during our audits. We would be pleased to discuss these comments and recommendations with you at any time.

This report is intended solely for the information and use of UNDP, Implementing Partner and the donor and is not intended to be and should not be used by anyone other than these specified parties.

Date of issuance: 31 March 2016

Auditor's Name: Mahir Güney

Auditor's Signature:





Auditor's Address:

Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
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UN Development Programme
Report ID: ungl143p

Combined Delivery Report By Project

Selection Criteria:

Business Unit : TUR10
Period : Jan-Dec (2009)
Selected Award Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : B0578
Selected Projects : ALL

Award Id : 00057815 Implementation Support to Wint
Project #: 00071561 Implementation Support to Wint

Period : Jan-Dec (2009)
Impl. Partner : 99999 UNDP
Location : UNDP-TURKEY

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 57810 (Turkey - Finance)					
Fund : 30000 (Programme Cost Sharing)					
71305 - Local Consult.-Sht Term-Tech	0.00	146,895.00			146,895.00
71405 - Service Contracts-Individuals	0.00	16,975.00	0.00	0.00	16,975.00
71610 - Travel Tickets-Local	0.00	5,531.61	0.00	0.00	5,531.61
71620 - Daily Subsistence Allow-Local	0.00	570.00	0.00	0.00	570.00
72105 - Svc Co-Construction & Engineer	0.00	11,409.40	0.00	0.00	11,409.40
73505 - Reimb to UNDP for Supp Svcs	0.00	36,000.00	0.00	0.00	36,000.00
74525 - Sundry	0.00	859.12	0.00	0.00	859.12
75105 - Facilities & Admin - Implement	0.00	6,547.20	0.00	0.00	6,547.20
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	224,787.33	0.00	0.00	224,787.33
Total for Dept : 57810	0.00	224,787.33	0.00	0.00	224,787.33
Total for Project : 00071561	0.00	224,787.33	0.00	0.00	224,787.33
Award Total :	0.00	224,787.33	0.00	0.00	224,787.33

Ulrika R. Golinski

ULRIKA R. GOLINSKI
UNDP DRR

REHBER
CONSULTING
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PURPOSES ONLY
Date: 31/03/16 Initial: MG

Signed By

Ulrika R. Golinski

Date

14.04.2010



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 1 of 2
Run Time: 04-04-2011 14:04:20

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2010)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00071561

Award Id : 00057815: Implementation Support to Wint	Period : Jan-Dec (2010)			
Project # : 00071561: Implementation Support to Wint	Impl. Partner : 99999 UNDP			
	Location : UNDP-TURKEY			
Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Dept: 57810()

Fund : 30071 (Programme cost sharing - GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	23,455.00	0.00	0.00	23,455.00
71310 - Local Consult.-Short Term-Supp	0.00	8,580.00	0.00	0.00	8,580.00
71635 - Travel - Other	0.00	22.30	0.00	0.00	22.30
74525 - Sundry	0.00	103.58	0.00	0.00	103.58
75105 - Facilities & Admin - Implement	0.00	964.83	0.00	0.00	964.83
Total for Fund 30071	0.00	33,125.71	0.00	0.00	33,125.71
Total for Dept : 57810	0.00	33,125.71	0.00	0.00	33,125.71
Total for Project : 00071561	0.00	33,125.71	0.00	0.00	33,125.71

Award Total:	0.00	33,125.71	0.00	0.00	33,125.71
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Date: 31/03/16 Initial: MG

Signed By :

Onur GÖZET

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Date :

26.04.2011



UN Development Programme
Report ID: ungr143p

Combined Delivery Report By Project

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2011)
Selected Award Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : B0578
Selected Projects : ALL

Award Id :	Period :	Jan-Dec (2011)			
Project # :	Impl. Partner :	None			
	Location :				
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

No Data found for the Selection Criteria

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Date: 31/03/16 Initial: MG

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Dru Gort.

19.04.2012

Ulrika R. Golinski
ULRIKA R. GOLINSKI
UNDP DRR



UN Development Programme
Report ID: ungl143p

Combined Delivery Report By Project

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2012)
Selected Award Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : B0578
Selected Projects : ALL

Award Id : 00057815 Implementation Support to Wint	Period : Jan-Dec (2012)
Project # : 00071561 Implementation Support to Wint	Impl. Partner : 99999 UNDP
	Location : UNDP-TURKEY

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Dept: 57810 (Turkey - Finance)					
Fund : 30071 (Programme cost sharing - GOV1)					
72105 - Svc Co-Construction & Engineer	0.00	41,489.38	0.00	0.00	41,489.38
75105 - Facilities & Admin - Implement	0.00	1,244.68	0.00	0.00	1,244.68
76125 - Realized Loss	0.00	0.01	0.00	0.00	0.01
Total for Fund 30071	0.00	42,734.07	0.00	0.00	42,734.07
Total for Dept : 57810	0.00	42,734.07	0.00	0.00	42,734.07
Total for Project : 00071561	0.00	42,734.07	0.00	0.00	42,734.07
Award Total :	0.00	42,734.07	0.00	0.00	42,734.07

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CONSULTING
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PURPOSES ONLY
Date: 31/03/16 Initial: MG

Signed By :

[Handwritten Signature]

Date :

18.04.2013

MG

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 2
Run Time: 02-04-2014 08:04:15

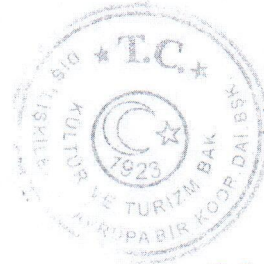
Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2013)
Selected Project Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id :	Period :	Jan-Dec (2013)		
Output # :	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

No Data found for the Selection Criteria

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Mesut ÖZBEK
Başkan V.

M. Ö. 03.04.2014

09.04.2014

M. Ö. Z.

M6



Funds Utilization

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2013)
Selected Project Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

No Data found for the Selection Criteria

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mg



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 3
Run Time: 25-05-2015 12:05:24

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00071561

Project Id : 00057815 Implementation Support to Wint	Period :	Jan-Dec (2014)		
Output # : 00071561 Implementation Support to Wint	Impl. Partner :	99999 UNDP		
	Location :	UNDP-TURKEY		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 57810 (Turkey - Finance)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	2,300.00	0.00	2,300.00
72105 - Svc Co-Construction & Engineer	0.00	30,004.69	0.00	30,004.69
74525 - Sundry	0.00	16.79	0.00	16.79
75105 - Facilities & Admin - Implement	0.00	969.64	0.00	969.64
Total for Fund 30071	0.00	33,291.12	0.00	33,291.12
Total for Dept : 57810	0.00	33,291.12	0.00	33,291.12
Total for Output : 00071561	0.00	33,291.12	0.00	33,291.12
Project Total :	0.00	33,291.12	0.00	33,291.12

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CONSULTING
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PURPOSES ONLY
Date: 31/03/16 Initial: MG

Signed By :

Salih ÖZER
Başkan V.

Date :

10.06.2015

Signed By :

Date :

01.06.2015

Combined Delivery Report By Project



UN Development Programme
Report ID: unglcdrp

Page 2 of 3
Run Time: 25-05-2015 12:05:25

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00071561

	Period : Jan-Dec (2014)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
57810 - Turkey - Finance	0.00	33,291.12	0.00	33,291.12



Funds Utilization

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00071561

No Data found for the Selection Criteria



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 3
Run Time: 08-02-2016 14:02:16

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2015)
Selected Project Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00057815 Implementation Support to Wint	Period :	Jan-Dec (2015)		
Output # : 00071561 Implementation Support to Wint	Impl. Partner :	99999 UNDP		
	Location :	UNDP-TURKEY		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

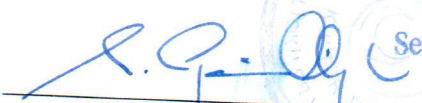
Dept: 57810 (Turkey - Finance)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	6,680.00	0.00	6,680.00
71635 - Travel - Other	0.00	51.42	0.00	51.42
72105 - Svc Co-Construction & Engineer	0.00	5,403.16	0.00	5,403.16
73505 - Reimb to UNDP for Supp Srvs	0.00	29,188.96	0.00	29,188.96
74525 - Sundry	0.00	20.68	0.00	20.68
75105 - Facilities & Admin - Implement	0.00	1,578.92	0.00	1,578.92
75705 - Learning costs	0.00	11,286.40	0.00	11,286.40
Total for Fund 30071	0.00	54,209.54	0.00	54,209.54
Total for Dept : 57810	0.00	54,209.54	0.00	54,209.54
Total for Output : 00071561	0.00	54,209.54	0.00	54,209.54

Project Total :	0.00	54,209.54	0.00	54,209.54
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Date: 31/03/16 Initial: MG

Signed By :  Sedat GÖNÜLLÜOĞLU
Başkan

Signed By :  Date : 22.02.2016



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Combined Delivery Report By Project

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2015)
Selected Project Id : 00057815
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57810 - Turkey - Finance	0.00	54,209.54	0.00	54,209.54

F.S. AL



Funds Utilization

Selection Criteria :

Business Unit : TUR10
 Period : Jan-Dec (2015)
 Selected Project Id : 00057815
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Project/Award: 00057815 Implementation Support to Wint

Period : As at Dec 31, 2015

Output # 00071561 Impl. Partner :99999 UNDP

	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00

R.g. Al.

Statement of Cash Position as at 31 December 2009

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2009

	Amount US\$
A Opening Fund Balance as of 01 January 2009	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	-
Sub Total	-
B Advance/Deposit Received from/by UNDP during 2009	
Govt Cost Sharing	259,060.40
TRAC Allocation	259,060.40
	-
C Total Funds Available(A+B) for 2009	
Govt Cost Sharing	259,060.40
TRAC Allocation	259,060.40
	-
D Payments/Expenditure for 2009	
Govt Cost Sharing	224,787.33
TRAC Allocation	224,787.33
	-
E Exchange Gain/(Loss)	
	-
F Closing Fund Balance as of 31 December 2009 (C-D)	
Govt Cost Sharing	34,273.07
TRAC Allocation	34,273.07
	-
G Closing Balance represented by:	
Cash in hand	-
Bank / Available Cash Limit	-
Total	34,273.07
	34,273.07

Signed by:
Name:
Organization:

Sedat GÖNÜLLÜOĞLU
Başkan

Title:
Date:

Certified by:
Name:
Title:
Name of the Audit Firm:
Date:

Signed by:
Name:
Organization: United Nations Development Programme
Title:
Date:

22.02.2016

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Statement of Cash Position as at 31 December 2010

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2010

	Amount US\$
A Opening Fund Balance as of 01 January 2010	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	34,273.07
Sub Total	-
	34,273.07
B Advance/Deposit Received from/by UNDP during 2010	
Govt Cost Sharing	-
TRAC Allocation	-
	-
C Total Funds Available(A+B) for 2010	
Govt Cost Sharing	34,273.07
TRAC Allocation	34,273.07
	-
D Payments/Expenditure for 2010	
Govt Cost Sharing	33,125.71
TRAC Allocation	33,125.71
	-
E Exchange Gain/(Loss)	
F Closing Fund Balance as of 31 December 2010 (C-D)	
Govt Cost Sharing	1,147.36
TRAC Allocation	1,147.36
	-
G Closing Balance represented by:	
Cash in hand	
Bank / Available Cash Limit	-
Total	1,147.36
	1,147.36

Signed by:

Name:

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Signed by:

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Organization: United Nations Development Programme

Title:

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Title:

Name of the Audit Firm:

Date:



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Statement of Cash Position as at 31 December 2011

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2011

	Amount US\$
A Opening Fund Balance as of 01 January 2011	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	1,147.36
Sub Total	-
	1,147.36
B Advance/Deposit Received from/by UNDP during 2011	
Govt Cost Sharing	143,575.32
TRAC Allocation	143,575.32
	-
C Total Funds Available(A+B) for 2011	
Govt Cost Sharing	144,722.68
TRAC Allocation	144,722.68
	-
D Payments/Expenditure for 2011	
Govt Cost Sharing	-
TRAC Allocation	-
	-
E Exchange Gain/(Loss)	
	-
F Closing Fund Balance as of 31 December 2011 (C-D)	
Govt Cost Sharing	144,722.68
TRAC Allocation	144,722.68
	-
G Closing Balance represented by:	
Cash in hand	-
Bank / Available Cash Limit	-
Total	144,722.68
	144,722.68

Signed by:

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Sedat GÖNÜLLÜOĞLU

Başkan

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Date:

Signed by:

Name:

Organization: United Nations Development Programme

Title:

Date:

22.02.2016



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Statement of Cash Position as at 31 December 2012

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2012

	Amount US\$
A Opening Fund Balance as of 01 January 2012	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	144,722.68
Sub Total	-
	144,722.68
B Advance/Deposit Received from/by UNDP during 2012	
Govt Cost Sharing	-
TRAC Allocation	-
	-
C Total Funds Available(A+B) for 2012	
Govt Cost Sharing	144,722.68
TRAC Allocation	144,722.68
	-
D Payments/Expenditure for 2012	
Govt Cost Sharing	42,734.07
TRAC Allocation	42,734.07
	-
E Exchange Gain/(Loss)	
	-
F Closing Fund Balance as of 31 December 2012 (C-D)	
Govt Cost Sharing	101,988.61
TRAC Allocation	101,988.61
	-
G Closing Balance represented by:	
Cash in hand	-
Bank / Available Cash Limit	-
Total	101,988.61
	101,988.61

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Statement of Cash Position as at 31 December 2013

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2013

	Amount US\$
A Opening Fund Balance as of 01 January 2013	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	101,988.61
Sub Total	-
	101,988.61
B Advance/Deposit Received from/by UNDP during 2013	
Govt Cost Sharing	-
TRAC Allocation	-
	-
C Total Funds Available(A+B) for 2013	
Govt Cost Sharing	101,988.61
TRAC Allocation	101,988.61
	-
D Payments/Expenditure for 2013	
Govt Cost Sharing	-
TRAC Allocation	-
	-
E Exchange Gain/(Loss)	
	-
F Closing Fund Balance as of 31 December 2013 (C-D)	
Govt Cost Sharing	101,988.61
TRAC Allocation	101,988.61
	-
G Closing Balance represented by:	
Cash in hand	-
Bank / Available Cash Limit	-
Total	101,988.61
	101,988.61

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Organization: United Nations Development Programme

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Name of the Audit Firm:

Date:



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Statement of Cash Position as at 31 December 2014

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2014

	Amount US\$
A Opening Fund Balance as of 01 January 2014	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	101,988.61
Sub Total	-
	101,988.61
B Advance/Deposit Received from/by UNDP during 2014	
Govt Cost Sharing	-
TRAC Allocation	-
	-
C Total Funds Available(A+B) for 2014	
Govt Cost Sharing	101,988.61
TRAC Allocation	101,988.61
	-
D Payments/Expenditure for 2014	
Govt Cost Sharing	33,291.12
TRAC Allocation	33,291.12
	-
E Exchange Gain/(Loss)	
	-
F Closing Fund Balance as of 31 December 2014 (C-D)	
Govt Cost Sharing	68,697.49
TRAC Allocation	68,697.49
	-
G Closing Balance represented by:	
Cash in hand	-
Bank / Available Cash Limit	-
Total	68,697.49
	68,697.49

Signed by: **Sedat GÖNÜLLÜOĞLU**
 Name: *[Signature]*
 Organization: Başkan

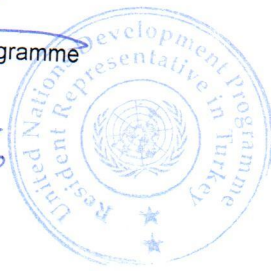
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 Name:
 Title:
 Name of the Audit Firm:
 Date:

Title:
 Date:

Signed by: *[Signature]*
 Name:
 Organization: United Nations Development Programme

Title:
 Date: 22 02. 2016

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Statement of Cash Position as at 31 December 2015

Country Office	: TURKEY
Project title	: 00071561 Implementation Support for Winter Tourism Corridor
Award ID	: 00057815
Period covered	: 2015

	Amount US\$
A Opening Fund Balance as of 01 January 2015	
Cash in hand	-
Bank / Available Cash Limit	-
TRAC	68,697.49
Sub Total	-
	68,697.49
B Advance/Deposit Received from/by UNDP during 2015	
Govt Cost Sharing	-
TRAC Allocation	-
	-
C Total Funds Available(A+B) for 2015	
Govt Cost Sharing	68,697.49
TRAC Allocation	68,697.49
	-
D Payments/Expenditure for 2015	
Govt Cost Sharing	54,209.54
TRAC Allocation	54,209.54
	-
E Exchange Gain/(Loss)	
F Closing Fund Balance as of 31 December 2015 (C-D)	
Govt Cost Sharing	14,487.95
TRAC Allocation	14,487.95
	-
G Closing Balance represented by:	
Cash in hand	-
Bank / Available Cash Limit	-
Total	14,487.95
	14,487.95

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Name:

Organization: United Nations Development Programme

Title:

Date:

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Name:

Title:

Name of the Audit Firm:

Date:


 Senat GONULLUOGLU
 Başkan

 United Nations Development Programme
 Representative in Turkey


 22.02.2016

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