

INDEPENDENT AUDITOR'S REPORT AND
MANAGEMENT LETTER FOR THE YEARs ENDED

31 DECEMBER 2013 and 2014

UNDP NIM PROJECT ATLAS NO: 00084616

**“United Nations Joint Program for
Promoting the Human Rights of Women” Project**

**(The project name is abbreviated as “UNJP for Women’s Rights Project”
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 AUDITORS TO UNDP

UNJP for Women's Rights Project

We have audited the accompanying Statements of Expenses ("the statement") of the **UNDP project award ID: 00070808 and project number: 00084616, UNJP for Women's Rights Project** for the periods **1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014.**

Management is responsible for the preparation and fair presentation of the statement for the **UNJP for Women's Rights Project** 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 expenses of **\$341,866.90 and \$400,179.45 in total \$742,046.35** incurred by the **UNJP for UNJP for Women's Rights Project** for the periods **1 January to 31 December 2013, 1**

January to 31 December 2014 respectively 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 **\$3,441.24 for year 2013 and \$42,511.40 for year 2014; in total \$45,952.64.**

Auditor's Name: Mahir Güney

Auditor's Signature:

31 March 2015

Auditor's Address:

Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Cad. No:43
06550 Yıldızevler - Çankaya / Ankara
Phone: +90 312 490 61 62

c. Certification of Statement of Assets and Equipment

REHBER CONSULTING is informed that no assets or equipment were acquired with project funds since the inception of the project; consequently Statement of Assets and Equipment is not applicable to the project.

Auditor's Name: Mahir Güney

Auditor's Signature:



31 March 2015

Auditor's Address:

Rehber Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
Turan Güneş Bulvarı Galip Erdem Cad. No:43
06550 Yıldızevler - Çankaya / Ankara
Phone: +90 312 490 61 62

c. Certification of Statement of Cash Position

We have audited the accompanying statements of cash position ("the statement") of the **project ID: 00070808 and project number: 00084616, UNJP for Women's Rights Project** as at **31 December 2013 and 31 December 2014**.

Management of the **UNJP for Women's Rights 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 **UNJP for Women's Rights Project** amounting to **\$268,381.57 and \$288,152.12 as at 31 December 2013 and 31 December 2014** respectively 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.

This report is intended solely for the information and use of UNDP and the Government of Turkey.

Date of issuance: **31 March 2014**
AUDITOR'S NAME: **Mahir Güney**



AUDITOR'S SIGNATURE:
STAMP AND SEAL OF AUDIT FIRM
AUDIT FIRM ADDRESS: **Turan Güneş Bulvarı Galip Erdem Cad. No:43 06550**
Yıldızevler Çankaya / ANKARA
AUDIT FIRM TEL. NO : **+90 312 490 61 62**

Independent Auditor's Report and Management Letter
UNDP NIM Project ATLAS No: 00084616
UNJP for Women's Rights Project
For the years ended 31 December 2013, 2014

1. BACKGROUND OF THE PROJECT

Description and Objectives of the UNJP for Human Rights Project

UNJP for Women's Rights Project has been initiated in September 2012 with the aim of accelerating the implementation of gender equality commitments at the local level and contribute to development of sustainable capacities to promote, protect and exercise women's rights and contribute to gender equality in various areas of life.

Within this overall framework, the proposed program will follow a two tiered approach: i) targeted capacity building for duty bearers such as the Local administrators in Turkey with the support of Ministry of Interior, Ministry of Family and Social Policies, Ministry of National Education and Union of Municipalities of Turkey; ii) targeted support for advocacy and monitoring of commitments to achieve gender equality to the rights holders such as CSOs and gender equality and women's rights advocates, including high school teachers.

Working together with its partners, the Joint Program will achieve the following three outputs:

- **Output 1: Improvement of the capacities of local administrations;** The first component aims at bringing service delivery of local governments in line with gender sensitive budgeting principles by way of making them work with City Councils and local women's CSOs according to a participatory model. In this context 275 participants from the local administration and CSOs in 11 pilot provinces will be trained on Gender Responsive Budgeting (GRB). It is targeted that all local administrations in 11 provinces will develop capacity to use GRB and the budget of local administrations in at least 6 provinces will be in line with GRB principles by 2015.
- **Output 2: Sabancı Foundation Grant Program;** The second component aims to provide grants to Women CSOs, Universities that have a discipline/centre in gender studies or local administrations to improve their capacities. In this context, grants will be provided in 10 provinces. Sabancı Foundation Grant Program will run for two consecutive cycles which are 2013-2014 and 2014 -2015. The grants to be distributed amount to USD 400.000 in total.
- **Output 3: Purple Certificate Program;** Purple Certificate is a training program that has been developed by Sabancı University. It mainly aims to enable high school teachers to develop a critical gender perspective. The Program intends that at least 40 teachers from 11 pilot provinces get a Purple Certificate and 130 high school teachers become competent to use education techniques that include gender equality

The profile of the contributions to the Project is as follows:

Sabancı Foundation	1.700.000 USD
Total	1.700.000 USD

Project Start Year: September 2012
Project End Year: September 2015

Main Implementing Partners:

Implementing Partners:

Cooperating Agencies:

UNDP, UN Women, Sabancı University
Ministry of Interior,
Ministry of Family and Social Policies,
Ministry of National Education,
Union of Municipalities of Turkey.

2. CONTACT & LOCATION INFORMATION FOR THE PROJECT

Sabancı University

Bahar Emre

Sabancı Üniversitesi, Orta Mahalle Üniversite Cad. No.27, Tuzla, İstanbul
baharemre@sabanciuni.edu.tr

UNDP

UNDP **Project Coordinator** Feyhan Canbay

Address: Birlik Mahallesi, Birlik Mah. 2. Cadde, No:1 1 Çankaya, 06610, Ankara
Phone : +90 312 454 1102

UNDP **Project Associate** Hediye Nur HASIRCI

Address: Birlik Mahallesi, Birlik Mah. 2. Cadde, No:1 1 Çankaya, 06610, Ankara
Phone : +90 312 454 1134

3. 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 2014. We are delighted to submit this management letter and audit report as we complete the audit of **UNJP for Women’s Rights Project** 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. We performed for transactions covering January 1 to December 31, 2013, 2014. An audit of the project and Implementing Partner of United Nations Development Programme (UNDP) for its governance portfolio **UNJP for Women’s Rights Project** was performed between January 20 to March 31, 2015 and covered the followings:

- The UNDP Statement of Expenses (CDR) for the periods: **1 January 2013 to 31 December 2013, 1 January 2014 to 31 December 2014; (Annex-I)**

- The Statement of Assets and Equipment held by the project as at **31 December 2013, 31 December 2014; (Annex-II)**
- The Statement of Cash Position reported by the project as at **31 December 2013, 31 December 2014; (Annex-III)**

The scope of the audit was limited to the Implementing Partner's expenses during calendar years 2013 and 2014 which were 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, 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. The expenses excluded from the scope of the audit were in the amount of **\$3,441.24 for 2013 and \$42,511.40 for 2014 in total \$45,952.64.**

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.

4. 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 disbursement made by UNDP as part of support services, and the UNDP agency expense 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

REHBER CONSULTING is informed that no assets or equipment were acquired with project funds since the inception of the project; consequently Statement of Assets and Equipment is not applicable to the project. Lists of assets and equipment purchased between 2013 and 2014 are attached in **Annex-II**.

c. Audit of Cash Position

Statement of Cash Position for the project was provided by UNDP for determination of cash positions as of 31 December 2013 and 2014. This report outlines the beginning, period-in transactions (receipts and disbursements) and the project's ending cash balance. Samples of disbursements were selected based on the threshold level determined for the project from "Statement of Cash Position" and were traced to bank statements for verification. Beginning cash balance was agreed either to previous year audit report or to prior year ending balance 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.

Independent Auditor's Report and Management Letter
UNDP NIM Project ATLAS No: 00084616
UNJP for Women's Rights Project
For the years ended 31 December 2013, 2014

5. MANAGEMENT LETTER

a. Positive Highlights

During the course of the engagement, the audit team observed the following:

- Generally documents are systematically organized into folders.
- All documents such as vouchers and other forms are signed and duly approved by the proper authorizing authority.

b. Recommendations

- For ease of comparison and review of expenses of the transactional level and the hard copy print outs a standard approach as required to use of notation of the thousands separator and decimal separator is recommended.
- Unit of currency may be indicated in the amount field of CDR reports.
- Expense details at the transactional level is recommended to be presented through a standard template including data on sum of account number, to ensure its consistency vis a-vis the CDR.

c. Review of a Prior Year Modified Opinion

Prior year audit report was reviewed and observed that there is no modified opinion which will have the possible effect that has not been properly corrected or resolved.

d. Review of the Project Progress

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). The review of the project progress was based on supporting documentation, contracts and progress reports.

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. This project is still ongoing.

Project implementation was planned for a 3 years period starting in **2012** with a budget of **\$1,700,000**. However, total contribution by donor (Sabancı Foundation) has been increased to

\$1,924,514 in 2013.

e. Assessment of the Project's Internal Control System

• Review of the Expenses

Expenses (CDR) 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.

Expense 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

REHBER CONSULTING is informed that no assets or equipment were acquired with project funds since the inception of the project; 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, 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 ;

- 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.



Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2013)
Selected Project Id : 00070808
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00070808 UNJP for Promoting the Human R	Period :	Jan-Dec (2013)
Output # : 00084616 UNJP for Promoting the Human R	Impl. Partner :	03100 GOVT as Executing and Implem
	Location :	UNDP-TURKEY
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Dept: 57810 (Turkey - Finance)

Fund : 30000 (PROGRAMME COST SHARING)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	1,600.00	0.00	1,600.00
71310 - Local Consult.-Short Term-Supp	13,807.26	750.00	0.00	14,557.26
71405 - Service Contracts-Individuals	29,741.01	72,631.94	0.00	102,372.95
71410 - MAIP Premium SC	0.00	250.30	0.00	250.30
71610 - Travel Tickets-Local	11,804.36	5,614.21	0.00	17,418.57
71620 - Daily Subsistence Allow-Local	0.00	6,080.19	0.00	6,080.19
71635 - Travel - Other	0.00	6,766.61	0.00	6,766.61
72120 - Svc Co-Trade and Business Serv	3,352.51	0.00	0.00	3,352.51
72130 - Svc Co-Transportation Services	0.00	256.82	0.00	256.82
72135 - Svc Co-Communications Service	0.00	2,407.08	0.00	2,407.08
72145 - Svc Co-Training and Educ Serv	28,823.76	847.89	0.00	29,671.65
72415 - Courier Charges	0.00	5.03	0.00	5.03
72505 - Stationery & other Office Supp	0.00	2,225.70	0.00	2,225.70
72715 - Hospitality Catering	0.00	304.15	0.00	304.15
73505 - Reimb to UNDP for Supp Srvs	0.00	3,441.24	0.00	3,441.24
74220 - Translation Costs	0.00	1,787.12	0.00	1,787.12
74525 - Sundry	859.30	-1,726.49	0.00	-867.19
75705 - Learning costs	0.00	59,696.33	0.00	59,696.33
75709 - Learning - training of counter	0.00	89,630.56	0.00	89,630.56
76120 - Unrealized Loss	0.00	4,073.23	0.00	4,073.23
76125 - Realized Loss	0.00	221.02	0.00	221.02
76130 - Unrealized Gain	0.00	-3,349.13	0.00	-3,349.13
76135 - Realized Gain	0.00	-35.10	0.00	-35.10
Total for Fund 30000	88,388.20	253,478.70	0.00	341,866.90
Total for Dept : 57810	88,388.20	253,478.70	0.00	341,866.90
Total for Output : 00084616	88,388.20	253,478.70	0.00	341,866.90

Project Total :	88,388.20	253,478.70	0.00	341,866.90
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Signed By: Behar Zaman Bohar Emre Sabanci University Date: 07.04.2015

Signed By: MATILDA DIMOVSKA Date: 09.04.2015
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DP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 3
Run Time: 01-04-2014 13:04:42

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2013)
Selected Project Id : 00070808
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL Output # : ALL	Period : Jan-Dec (2013)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
57810 - Turkey - Finance	88,388.20	253,478.70	0.00	341,866.90

M. Grimmer





Funds Utilization

Selection Criteria :

Business Unit : TUR10
Period : Jan-Dec (2013)
Selected Project Id : 00070808
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00070808 UNJP for Promoting the Human R

Period : As at Dec 31, 2013

Output #	00084616	Impl. Partner :03100 GOVT as Executing and implem	UNDP AMOUNT
	Outstanding NEX advances		5,887.70
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Combined Delivery Report By Project

UN Development Programme
 ID: unglcdrp

Page 1 of 3
 Run Time: 09-02-2015 12:02:26

Filter Criteria :

Business Unit : TUR10
 Period : Jan-Dec (2014)
 Project ID : ALL
 Fund Code : ALL
 Dept. IDs : ALL
 Outputs : 00084616

Project ID : 00070808 UNJP for Promoting the Human R	Period : Jan-Dec (2014)
Output # : 00084616 UNJP for Promoting the Human R	Impl. Partner : 03100 GOVT as Executing and Implem
	Location : UNDP-TURKEY

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Unit : 57810 (Turkey - Finance)

Program : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	1,949.44	0.00	1,949.44
71310 - Local Consult.-Short Term-Supp	0.00	499.54	0.00	499.54
71405 - Service Contracts-Individuals	57,743.17	54,051.73	0.00	111,794.90
71410 - MAIP Premium SC	0.00	238.11	0.00	238.11
71415 - Contribution to Security SC	0.00	2,142.98	0.00	2,142.98
71610 - Travel Tickets-Local	4,281.40	5,420.54	0.00	9,701.94
71620 - Daily Subsistence Allow-Local	0.00	6,707.56	0.00	6,707.56
71635 - Travel - Other	0.00	6,083.09	0.00	6,083.09
72135 - Svc Co-Communications Service	0.00	1,010.77	0.00	1,010.77
72145 - Svc Co-Training and Educ Serv	26,901.34	0.00	0.00	26,901.34
72320 - Wood & Paper Products	386.54	0.00	0.00	386.54
72405 - Acquisition of Communic Equip	0.00	2,219.75	0.00	2,219.75
72415 - Courier Charges	0.00	612.86	0.00	612.86
72505 - Stationery & other Office Supp	0.00	1,664.89	0.00	1,664.89
72605 - Grants to Instit & other Benef	0.00	9,859.15	0.00	9,859.15
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	352.54	0.00	352.54
73107 - Rent - Meeting Rooms	0.00	3,041.92	0.00	3,041.92
73505 - Reimb to UNDP for Supp Svcs	0.00	3,757.05	0.00	3,757.05
74220 - Translation Costs	0.00	2,226.33	0.00	2,226.33
75105 - Facilities & Admin - Implement	0.00	38,754.35	0.00	38,754.35
75705 - Learning costs	0.00	31,023.28	0.00	31,023.28
75709 - Learning - training of counter	0.00	143,514.71	0.00	143,514.71
76120 - Unrealized Loss	0.00	3,087.30	0.00	3,087.30
76125 - Realized Loss	0.00	4.57	0.00	4.57
76130 - Unrealized Gain	0.00	-3,182.81	0.00	-3,182.81
76135 - Realized Gain	0.00	-4,172.65	0.00	-4,172.65

Total for Fund 30000 89,312.45 310,867.00 0.00 400,179.45

Total for Dept : 57810 89,312.45 310,867.00 0.00 400,179.45

Total for Output : 00084616 89,312.45 310,867.00 0.00 400,179.45

Project Total : 89,312.45 310,867.00 0.00 400,179.45

Prepared By: Boşay Erkin Boşay Erkin Sabanci University 18.03.2015 Date: _____

Reviewed By: [Signature] Date: 07-05-2015

Leyla Sen
[Signature]

Combined Delivery Report By Project

UN Development Programme
1 ID: unglcdrp

Page 2 of 3
Run Time: 09-02-2015 12:02:27

Filter Criteria :

Business Unit : TUR10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00084616

Project Id : ALL	Period : Jan-Dec (2014)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
57810 - Turkey - Finance	89,312.45	310,867.00	0.00	400,179.45

M. Griny

REHBER
CONSULTING
STAFFED FOR ADMINISTRATION
MANAGEMENT GROUP
Date: 31/03/15 Initial: MG

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Combined Delivery Report By Project

UN Development Programme
Project ID: unglcdrp

Page 3 of 3
Run Time: 09-02-2015 12:02:28

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 : 00084616

Project/Award: 00070808 UNJP for Promoting the Human R

Period : As at Dec 31, 2014

Output # 00084616 Impl. Partner :03100 GOVT as Executing and Implem

UNDP AMOUNT

Outstanding NEX advances	-456.61
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00

Statement of Cash Position
as at 31 December 2013

Country Office: TURKEY
Project title: 00084616
Award ID: 00070808
Period covered: 2013

	Amount US\$
A Opening Fund Balance as of 1 January 2013	
Cash in hand	
Bank/Available Cash Limit	265.448,47
Sub Total	265.448,47
B Advance/Deposit Received from/by UNDP during 2013	
Deposit Received by UNDP during 2013	549.800,00
Fund Transfer to UNWomen	(205.000,00)
Sub Total	344.800,00
C Total Funds Available(A+B) for 2013	610.248,47
D Payments/Expenditure for 2013	341.866,90
E Exchange Gain/(Loss)	
F Closing Fund Balance as of 31 Dec 2013 (C-D)	268.381,57
G Closing Balance represented by:	
Cash in hand	
Bank/Available Cash Limit	268.381,57
Total	268.381,57

Signed by: *Bolur Seem* Seen
 Name: Bolur Emre
 Title:
 Date: Sabanci University
 07.06.2015

Signed by: *MANUSA DIMOVSKA*
 Name: UNDP ORR
 Title: UNDP RR/Country Director/Programme Officer
 09.04.2015

Certified by: (stamp & signature)
 Name:
 Title:
 Name of the Audit Firm:
 Date:

M. Gimm



Statement of Cash Position as at 31 December 2014

Country Office: TURKEY
Project title: 00084616
Award ID: 00070808
Period covered: 2014

	Amount US\$
A Opening Fund Balance as of 1 January 2014	
Cash in hand	
Bank/Available Cash Limit	268.381,57
Sub Total	268.381,57
B Advance/Deposit Received from/by UNDP during 2014	
Deposit Received by UNDP during 2014	599.950,00
Fund Transfer to UNWomen	(180.000,00)
Sub Total	419.950,00
C Total Funds Available(A+B) for 2014	688.331,57
D Payments/Expenditure for 2014	400.179,45
E Exchange Gain/(Loss)	
F Closing Fund Balance as of 31 Dec 2014 (C-D)	288.152,12
G Closing Balance represented by:	
Cash in hand	
Bank/Available Cash Limit	288.152,12
Total	288.152,12

Signed by: *Bahar Zinn Seon*
 Name:
 Title: *Bahar Fmr*
 Date: *Sabanci University*
18.03.2015

Certified by: (stamp & signature)
 Name:
 Title:
 Name of the Audit Firm:
 Date:

Signed by:
 Name: *[Signature]*
 Title: UNDP Rep/Country Director/Programme Officer
07.04.2015

M. Grimm



Leyla Sen

[Signature]

Statement of Assets and Equipment (Assets over USD1000)
as at 31 December 2013

UNDP Country Office: TURKEY
 Project Title: Promoting Human Rights of Women
 Project No: 94616
 Output No: 2
 Period covered from inception of project: September 2012 to 31 December 2013

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS PERSONSNTY	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS
NILL											
TOTAL VALUE											

Signed by signature: Behar Zende
 Name: Behar Zende
 Title: National Project Manager
 Date: 18.03.2015

Signed by signature: M. Gimm
 Name: M. Gimm
 Title: Senior Partner
 Memo of the Audit firm:
 Date: 07.05.2015

M. Gimm



Leyle Sen

[Signature]

