



SEVILLIA AUDIT LLC

Special purpose and confidential report

MANAGEMENT LETTER

**STRENGTHENING REPRESENTATIVE
BODIES IN MONGOLIA PROJECT
(PROJECT: MON/17/101)**

**The Financial Statements for the period from
January 01, 2018 to December 31, 2018**

**ULAANBAATAR
March 2019**

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Date: *March 25, 2019*

Ref No *2019-01/043*

Ulaanbaatar city

**To: Mr. Vineet Mathur, Assistant Resident Representative (Operations), UNDP
Mr. Tsolmon Tsedev, National Project Director, General Secretary of the
Parliament Secretariat**

SUBJECT; MANAGEMENT LETTER

Dear Sir,

This management letter includes some findings observed during the financial statements auditing of "Strengthening Representative Bodies in Mongolia Project MON/17/101" (herein, after referred to as the "Project") for the period from January 01, 2018 to December 31, 2018 as well as proposed recommendation for improving the accounting procedures and internal accounting controls.

Our review of the internal accounting control system was limited to obtaining an understanding of the control environment in connection with our audit of the Project's financial statements which comprise Statement of Expenditures, Statement of Assets and Equipment, and Statement of Cash Position as at December 31, 2018 and for the period then ended.

This letter is solely intended for the use of the management of the Project and is not intended for any other purposes.

We hope that you will consider these matters and take appropriate measures for correcting them.

If you have any questions and clarification in connection with this letter of management, please don't hesitate to contact with us.

Finally we would like to thank the Project's management and members of staff for the courtesies and cooperation extended during the course of our work.

SINCERELY,



**DAVAASUREN.Ch
GENERAL DIRECTOR**

CURRENT YEAR OBSERVATION

1. Vendor was wrongly recorded in ATLAS software

Condition

UNDP paid the balance of grant amounts of 900,000.00 togrogs to Citizen Representative Hural of Undurshil Soum, Dundgobi aimag on December 18, 2018. However, the Vendor ID was wrongly recorded as 6567 instead of 6569 in the Request for Direct Payment form. Although the payment was made to the correct CRH, the payment transaction was incorrectly reported as the payment made to Citizen Representative Hural of Bogd Soum, Bayankhongor aimag in the ATLAS software.

Criteria

The payments shall be recorded in ATLAS software under the name of payment recipient.

Risk-Low

The payment is recorded in ATLAS software by wrong vendor.

Recommendation

The Project should re-submit the Request for Direct Payment form to UNDP as revised and the transaction need to be adjusted in the ATLAS software.

Project Management Comments

We don't have any comments and will implement it.



SEVILLIA AUDIT LLC

Special purpose and confidential report

AUDITOR'S REPORT

**STRENGTHENING REPRESENTATIVE
BODIES IN MONGOLIA PROJECT
(PROJECT: MON/17/101)**

**The Financial Statements for the period from
January 01, 2018 to December 31, 2018**

**ULAANBAATAR
March 2019**

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ABBREVIATIONS AND ACRONYMS

CRH	Citizen's Representative Hural
GOM	Government of Mongolia
IP	Implementing Partner
ISA	International Standards on Auditing
PS	Parliament Secretariat
PM	Parliament of Mongolia
PIU	Project Implementing Unit
AWP	Annual Work Plan
ToT	Trainers' Training
LDF	Local Development Fund
MNT	Mongolian National Currency Togrogs (local currency)
HACT	Harmonized Approach to Cash Transfer
NEX	National Execution
NIM	National Implementation Modality
NPD	National Project Director
NPC	National Project Coordinator
PIT	Personal Income Tax
SDC	Swiss Agency for Development and Cooperation
TRAC	Target for Resource Assignments from the Core
UNDP	United Nations Development Programme
UNDP CO	United Nations Development Programme Country Office
USD	United States Dollars

BRIEF INFORMATION

Project ID	96426
Project Title	Strengthening Representative Bodies in Mongolia Project MON/17/101
Commencement Date	January 2017
Closing Date	December 2020
Funding Agencies	Swiss Agency for Development and Cooperation United Nations Development Programme
Implementing Partner	Parliament of Mongolia, Parliament Secretariat, Mongolia
Management arrangement	National Implementation
Project Sites	Citizens Representative Hurals of the capital city, 9 districts, 21 aimags, and 330 soums
National Project Director	Ts.Tsolmon, General Secretary of the Parliament Secretariat
Project Address	UNDP Mongolia, The UN House #501, 5 th floor, Sukhbaatar District Ulaanbaatar 14201, Mongolia
Audit company	Sevillia Audit LLC 501, 5 th floor, Jiguur Grand Office Center, 2 nd khoroo, Teeverchdiin Street 18, Sukhbaatar District, Ulaanbaatar, Mongolia Telephone: 976-7014-8878 Fax: 976-7014-8899 Cell Phone: 976-9911-8886 E mail: davaa1973@yahoo.com



INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENDITURES

**To: Mr. Vineet Mathur, Assistant Resident Representative (Operations), UNDP
Mr. Tsolmon Tsedev, National Project Director, General Secretary of the
Parliament Secretariat**

We have audited the accompanying Statement of Expenditures ("the statement") of Strengthening Representative Bodies in Mongolia Project MON/17/101 for the period from January 01, 2018 to December 31, 2018.

Unmodified Opinion

In our opinion, the accompanying Statement of Expenditures presents fairly, in all material respects, the expense of **USD 889,812.87** incurred by Strengthening Representative Bodies in Mongolia Project for the period from January 01, 2018 to December 31, 2018 in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia 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 of the Government and UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of expenses section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Based on the audit procedures performed under the Terms of Reference, we concluded that the Project complied within the required rules, policies, and procedures as well as relevant laws of Mongolia.

Management's responsibility

Management is responsible for the preparation and fair presentation of the statement of Strengthening Representative Bodies in Mongolia Project in accordance with the project document and Mongolian accounting rules, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENDITURES (CONTD.)

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the statement of expenses 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 economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of expenses, 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.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Emphasis of Matter

In the reporting period total amount of **USD 889,812.87** were directly paid by UNDP. Out of this, expenditures amounting to **USD 400,607.88** were excluded from the scope of audit, as they were made by UNDP as part of support activity. The detail is illustrated in Note 4 (b) of this report.


SEVILLIA AUDIT LLC
Ulaanbaatar, Mongolia

STATEMENT OF EXPENDITURE

For the period from January 01, 2018 to December 31, 2018


(In USD)

Activities	Notes	For FY 2018
Activity 0	5	0.00
Activity 1-Legal framework	6	79,610.84
Activity 2-Improved CRH capacity	7	131,642.99
Activity 3-National Training Programme	8	447,844.17
Activity 4-Capacity of Parliament Secretariat	9	126,117.58
Activity 5-Project management	10	104,597.29
Total	4	889,812.87


The accompanying notes are integral part of this statement.

Signed by: 
Name: Ts. Tselimon
Title: National Project Director
Date:

Signed by:


Name: G. Zoljargal
Title: Project Coordinator
Date:

Signed by:


Name: Vineet Mathur
Title: Assistant Resident
Representative (Operations), UNDP
Date: 28-3-2019.

BM

Signed by:



Name: Ch. Davaasuren
Title: General Director of
Sevillia Audit LLC
Date: March 25, 2019



INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF ASSETS AND EQUIPMENT

To: **Mr. Vineet Mathur, Assistant Resident Representative (Operations), UNDP**
Mr. Tsolmon Tsedev, National Project Director, General Secretary of the Parliament Secretariat

We have audited the accompanying Statement of Assets and Equipment ("the statement") of Strengthening Representative Bodies in Mongolia Project MON/17/101 as at December 31, 2018.

Unmodified Opinion

In our opinion, the accompanying Statement of Assets and Equipment presents fairly, in all material respects, the assets and equipment status of Strengthening Representative Bodies in Mongolia Project amounting to **USD 61,455.81** as at December 31, 2018 in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of assets and equipment. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility

Management is responsible for the preparation of the statement of assets and equipment of Strengthening Representative Bodies in Mongolia Project, and for such internal control as management determines is necessary to enable the preparation of a statement of assets and equipment that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF ASSETS AND EQUIPMENT (CONTD.)

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the statement of assets and equipment 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 economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of assets and equipment, 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.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


SEVILLIA AUDIT LLC
Ulaanbaatar, Mongolia

STATEMENT OF ASSETS AND EQUIPMENT
As at December 31, 2018
(In USD)

Description	Notes	At Dec 31, 2018
Assets and Equipment		
Vehicle	15	37,324.45
Computer and Accessories	15	18,343.97
Other Assets	15	5,787.39
Total Assets and Equipment	15	61,455.81


Note: The lists of the assets and equipment are attached to this report.

The accompanying notes are integral part of this statement.


Signed by: 

Name: Ts. Tsohnor
Title: National Project Director
Date:

Signed by:



Name: G. Zoljargal
Title: Project Coordinator
Date:

Signed by:


Name: Vineet Mathur
Title: Assistant Resident
Representative (Operations), UNDP
Date: 28-3-2019

BY

Signed by:


Name: Ch. Davaasuren
Title: General Director of
Sevillia Audit LLC
Date: March 25, 2019



INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH POSITION

**To: Mr. Vineet Mathur, Assistant Resident Representative (Operations), UNDP
Mr. Tsolmon Tsedev, National Project Director, General Secretary of the
Parliament Secretariat**

We have audited the accompanying Statement of Cash Position ("the statement") of Strengthening Representative Bodies in Mongolia Project MON/17/101 for the period from January 01, 2018 to December 31, 2018.

Unmodified Opinion

In our opinion, the accompanying Statement of Cash Position presents fairly, in all material respects, the cash and bank balances of Strengthening Representative Bodies in Mongolia Project amounting to **USD 0.00 (Nil)** as at December 31, 2018 in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of cash position section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility

Management is responsible for the preparation of the statement of cash position of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of cash position that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH POSITION (CONTD.)

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the statement of cash position 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 economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of cash position, 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.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



SEVILLIA AUDIT LLC
Ulaanbaatar, Mongolia

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

STATEMENT OF CASH POSITION
As at December 31, 2018

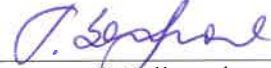
Description	For FY 2018	
	In MNT	In USD
A. Opening Fund Balance		
Cash in petrol card	1,557,232.10	0.00
Petty cash	0.00	0.00
Total	1,557,232.10	0.00
B. Advance received from UNDP during the year	3,396,354.54	1,390.68
C. Total Funds Available (A+B) for the year	4,953,586.64	1,390.68
D. Payments/Expenditures for the year	(4,356,574.64)	(1,390.68)
E. Bank charges for the year	0.00	0.00
F. Bank interest income	0.00	0.00
G. Exchange Gain/Loss	0.00	0.00
H. Closing Fund Balance (C-D-E+F+G)	597,012.00	0.00
I. Closing Fund Balance		
Cash in petrol card	597,012.00	0.00
Petty cash	0.00	0.00
Total	597,012.00	0.00

The accompanying notes are integral part of this statement.


Signed by: 

 Name: Ts. Tsolmon
 Title: National Project Director
 Date:

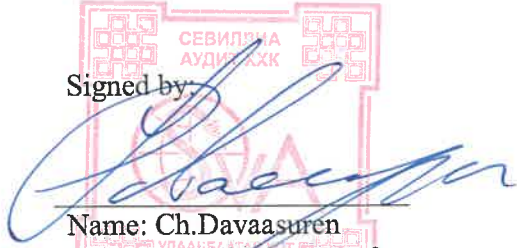

Signed by:


 Name: G. Zoljargal
 Title: Project Coordinator
 Date:

Signed by:


 Name: Vineet Mathur
 Title: Assistant Resident Representative (Operations), UNDP
 Date: 28-3-2019.
 VM

Signed by:

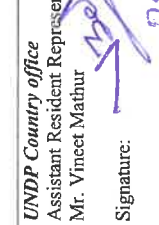

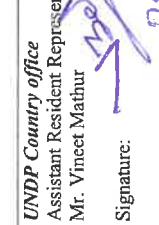
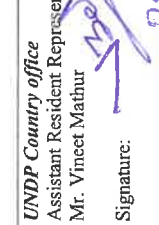
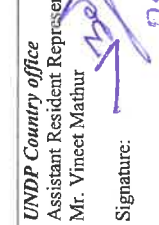


 Name: Ch. Davaasuren
 Title: General Director of Sevilla Audit LLC
 Date: March 25, 2019

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

UPDATED ACTION PLANS FOR PRIOR YEAR AUDIT OBSERVATIONS AND RECOMMENDATIONS

Award No. 96426		Output No. MON /17/101		Opinion Type:								
Obs No.	Observation	Recommendation	Audit area	Risk Severity	Proj/CO Mngt Comments	Action (s) planned	Target Impl. Date	Action Unit	Person Responsible for Action	Updated status	Actual Impl. Date	Description of Status Update
1	<p>VAT exemption When purchasing goods, works, and services, the Project pays VAT together with the purchase price then the statement of those paid VAT are filed or submitted to General Taxation Authority, and receives refund of VAT from the Ministry of Finance. However, the current practice of refunding VAT is rather time consuming technical operations and more risk for making errors.</p>	<p>In cooperating with UNDP, the Project should send the request to the Ministry of Finance in order to be included in the Listings of projects and programmes, which are exempted from VAT imposition.</p>	Finance	Low	<p>Project Management Comments The PIU issued a request to the Ministry of Finance but has not received reply from the Ministry. We will review and inform it back.</p> <p>UNDP Comments Recommendation is accepted. We will organize the measures for including the listings of VAT exemption as issued request to the Ministry of Finance in the year 2018.</p>	To send request letter to the Ministry of Finance.	2018-2019	PIU	Ts.Odgerel	Implemented	March 2019	Person of the Ministry of Finance, who is responsible for the project was changed so the temporary staff has not included the project in the Listings of the projects and programmes, which are exempted from VAT imposition that are approved by the Decree of the Minister of Finance. Permanent staff, who is responsible for the project was appointed at the end of the year then the request letter issued by Mr. Tsolmon.Ts was send to the Ministry of Finance. As follow up of the request letter, we have clarified the status of our request and the staff of the Ministry replied that Decree will be issued in March 2019 because single decree is issued for all same requests as batched.
2	<p>Expense classification Food expense amounts of USD 2,224.98 was incorrectly recorded in Account No. 72205, "Office Machinery" on April 21, 2017.</p>	<p>PIU shall correctly classify expenses in CDR.</p>	Finance	Low	<p>Project Management Comments Although the expense was correctly reported in the financial statements, which consolidated at Parliament Secretariat, it was wrongly classified in the performance report, that is prepared by ATLAS software of UNDP. Further the issues will be considered.</p>	To review the expense classification on timely basis.	year 2018	PIU	Ts.Odgerel	Implemented	year 2018	We have reviewed all transactions of the year 2018 after those transactions have been entered into ATLAS software of UNDP.

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

<p>3 <u>Code for types of insured in the return of social insurance charges</u> Social insurance premiums withheld from the fees of the persons, who performed service outside of his/her principal work position, were reported in the return of social insurance premiums as codified No. 01. As a result, Social insurance premiums were withheld and paid by 10% for contribution of employer and 11% for contribution of employee or the Partner.</p>	<p>Finance</p> <p>Low</p> <p>Project Comments We will review the related legislation and implement it.</p> <p>Management</p>	<p>PIU shall clarify every fee-based staff whether they have another or principal work position, if so, the social insurance premiums should be estimated and paid by 9.8% for contribution of employees (insured) and 10.8% for contribution of employer (the Project) instead of 10% and 11%, respectively for the year 2017 in accordance with Article 4.2.6 of Social Insurance Law.</p>	<p>To comply with the related legislation.</p> <p>year 2018</p> <p>PIU</p> <p>Ts.Odgerel</p> <p>Implemented</p> <p>year 2018</p> <p>Returns of personal income tax and social insurance premiums of the project are sent to the accountant of Parliament Secretariat, who is responsible for payroll tasks on monthly basis and related withholdings are estimated in accordance with the law and confirmed with the Parliament Secretariat at the end of the year.</p>
<p>Implementing Partner National Project Director Mr. Ts. Tsolmon</p> <p>Signature: </p> <p>Date: </p>	<p>UNDP Country office Assistant Resident Representative (Operations), UNDP Mr. Vincent Mathur</p> <p>Signature: </p> <p>Date: 28-3-2019</p>	<p>Sevillia Audit LLC General Director Mr. Ch.Davaasuren</p> <p>Signature: </p> <p>Date: March 2019</p>	

NOTE 1. PROJECT BRIEF

The Project Document was jointly signed by the State Great Hural of Mongolia and United Nations Development Programme on October 03, 2016 to implement Strengthening Representative Bodies in Mongolia Project (MON/17/101) during the years 2017-2020.

The goal of the project is to improve the capacity of local Hurals to implement their decision-making, oversight and representative functions more effectively and to translate recent laws and policies into concrete actions aimed at creating opportunities for meaningful citizen participation in decision-making.

Total budget for the project is as follows:

Swiss Agency for Cooperation and Development	USD	3,300,000.00
UNDP TRAC	USD	500,000.00
Total budget	USD	3,800,000.00

The project outputs:

1. Legal framework for local governance is improved.
2. Citizens' Representative Hurals have improved organizational capacity.
3. National training programme for local elected representatives is institutionalized.
4. Improved capacity of Parliament Secretariat to support representative bodies.

The Project Board

The Project Board consists of 12 members who represent the state institutions, NGOs, academia and direct beneficiaries, Citizens' Representative Hurals. The Board meets in every six months.

Management arrangement

The project implementing organization is the Parliament Secretariat of Mongolia. The project payments are made under direct payment modality by UNDP upon request of National project director.

Main activities in 2018:

OUTPUT 1. IMPROVED LEGAL FRAMEWORK FOR LOCAL GOVERNANCE

Support to LATUG implementation assessment

The consultancy for assessing the implementation of the LATUG and developing a concept of legal framework for local governance was completed in May 2018 by a team of local governance experts. The study takes stock of the most important issues of the LATUG, analyses the linkage between the LATUG and other laws that allocate responsibilities to subnational governments, and provides conceptual recommendations for establishing hierarchies of laws in order to deal with current overlaps, contradictions and gaps. Therewith it lays the groundwork for a fundamental revision of the local governance legal framework. The assessment study serves as the basis for a second consultancy, currently still ongoing, which aims at drafting the amendments to the LATUG and related laws and regulations.

In March 2018, two different parliamentary delegations, comprised of Members of Parliament serving in the Working Group for Constitutional revision consultations and technical staffers, travelled to Finland and Japan and learned about international local governance systems and practices related to core issues of local governance reform in Mongolia (city status, nomination and appointment of local governors and functional assignment). The insights generated during the visits were shared within the parliamentary Working Group for Constitutional revision and fed back in policy dialogue.

Feedback on the concept for the new law was also gathered on the occasion of regional forums / consultations, namely at forum of Khangai region aimag CRHs in Khujirt, Uvurkhangai, September 2018, in Umnugobi (co-organized by Cabinet Secretariat and DPSP project of SDC), October 2018, to spark discussions at the local level, thus reaching out to local officials from several aimags. Moreover, SRBM project began to engage with some aimag CRH chairmen to secure their commitment to champion the new law with MPs from their constituencies in the next months.

To increase the possibilities for using the theoretical and international best practices in order to improve the efficiency of local governance, Citizens' Representative Hurals and Governor's functions, the book named "Municipal law of foreign countries: Theory and Modern Practice" (Authors: Vitaly Yeremyan, Dmitry Ezhevsky, E.Yeshinimayeva-Shagdarova, E.Kokorev, Levan Chikhladze, A.Chupanov, 2017) was translated from Russian into Mongolian language.

OUTPUT 2. CITIZENS' REPRESENTATIVE HURALS HAVE IMPROVED ORGANIZATIONAL CAPACITY

Grants to Hurals for implementing oversight and representation tasks

In January 2018, the project organized an end-of-grant workshop for CRH and NGO grantees from the previous cycle (2017) and former grantees. Grantees could exchange on their experience and learnings, provide feedback regarding the 2018 grant plan as

well as establish connections with different local governance NGOs for future cooperation in capacity building.

Ordinary grants were announced in January 2018 and received proposals from 81 CRHs and 23 NGOs. According to the Resolution of Chairman, Parliament Secretariat of the PM, Assessment Committee was established in order to assess and select those proposals. In the year 2018 new cycle of small grants was launched with 39 new CRHs and 6 NGOs selected after a competitive process.

A major innovation in the 2018 small grant cycle was to include 19 small grants related to pasture management, in synergy with “Green Gold and Animal Health” project. The experience was positive and made CRH representatives engage more with herder communities.

To develop and introduce the manuals used in the operations of CRHs

Capital city, Aimag and districts CRH secretaries enhanced their capacities, ownership and motivation to improve their practices via participating to a comprehensive training in January 2018. The workshop built capacities of CRH secretaries in different subjects (SDG mainstreaming into local policies and plans, social accountability, environmental issues and mining), reinforced their sense of ownership (presentation of project’s annual work plan, etc.) and introduced them to important project outputs for subsequent dissemination (meeting procedures and LGAP guidelines).

An important achievement of the project in terms of institutionalization was the establishment and operationalization of six thematic Working Groups among district / aimag CRH secretaries. The creation of these working groups helped define more clearly the project’s areas of cooperation with CRHs and progress on a number of important issues for the sustainability of project results.

To improve the capacity of the CRHs’ Secretariat and exchange the best experiences

Study visits to Poland and the Philippines were organized for two separate delegations of aimag CRH chairmen, thereby providing them with exposure to international local governance systems. For example, the delegation to Poland learned from the Polish local governance system, reflected on reform options in Mongolia, and gained useful insights regarding the clear delineation of functions between different levels of local government, fiscal decentralization, human resources decentralization, local election system, accountability for local executive, support to community as well as planning / cooperation for local economic development. These visits contributed to strengthening national decision-makers and local officials’ understanding about potential reform options for Mongolia’s local governance, while also raising their awareness about the upcoming reform. This purpose was also supported by the project through the provision of knowledge products on theory and practice of local governments and international best practices (e.g., translation of comparative study on municipal law) for MPs and the Secretariat of the Parliament.

The project co-funded an experience-sharing forum for Khangai aimags in September 2018. The forum was attended by CRH chairpersons, representatives and secretariat

staff. Each aimag CRH presented their good practices in the areas of supporting soum and bagh khurals, monitoring and evaluation by khurals, engagement with citizens and civil society organizations. Using these regional forums for strengthening their horizontal learning component is a sustainable solution as it leverages existing mechanisms instead of creating new ones. Five similar regional forums will be organized by the project next year.

OUTPUT 3. NATIONAL TRAINING PROGRAMME FOR LOCAL ELECTED REPRESENTATIVES IS INSTITUTIONALIZED

Leadership training

During the first half of 2018, the leadership training was delivered to presidium members of soum CRHs in 10 aimags. While the induction training was essentially knowledge-based with a focus on the functions of CRHs and mandates of their representatives, among others, the leadership training focused on practical skills for leading change and helped CRH representatives make the leap to become effective community leaders.

Participants learned to identify challenges and successes from the past, define their personal values, design strategies for the future, and use techniques such as storytelling. As a result of the training, representatives increased their awareness of why there have been elected and how to effectively fulfill their role as agents of change. The training was assessed as relevant to their work by 90% of the participants, who also reported having improved their knowledge in all core leadership skills. The leadership training had been rolled out the previous year to all CRH district representatives and aimag CRH presidiums. The fact that 10 aimags decided to co-fund the leadership training for their soums demonstrates the high demand and value attributed by CRHs to the training.

Leadership training	Number of presidium members	From this, attended in the training	Percentage of attendance
Training for representatives from District CRH	290	250	87.2%
Training for representatives from Soum CRH	1,215	1,097	90.3%

Women leadership training

Women make up 28% of soum and district CRH representatives, 15.7% of aimag CRH representatives, and 22% of capital city CRH representatives. 59.8% of 2,100 women representatives were first time elected. Therefore, the project document determined that the training need to be re-conducted for those new representatives.

Women Leadership Training (WLT) curriculum had been entirely revised by NGO MomFemNet, based on lessons learned from the previous phase, taking into account recent legal changes and integrating numerous real examples. The revised curriculum was updated by the case study and illustrations based on the experiences of women representatives attended in the previous training, and became training curriculum with new contents and manuals. For example; the revised curriculum contains strategies and methodologies to use following leadership skills in order to increase the women

representation in CRH, real political participation and effects of elected women representatives, to compete again in the election, to be elected from primary level to next or aimag and capital city CRH;

- 1) To analyze challenges faced by women and develop the possible resolution alternatives;
- 2) To identify and analyze the participating parties;
- 3) To affect to the decision makers;
- 4) To promote other and combine them in their activities;
- 5) To follow a new legislation of civil participation.

85.9% of all 2100 women representatives from CRH of 9 districts and 21 aimags was attended in the training. In addition, more than 200 women secretaries of soum CRH are attended in the training.

CRH	Number of women representatives	Number of women representatives attended in the training	Participation (%)
Aimag and soums	2,070	1,803	87.1%
Capital city & district	92	55	59.8%
Total amounts	2,162	1,858	85.9%

Refresher and thematic training

As laid out in the MoU signed, NAOG developed the contents of the refresher training and thematic training in the year 2018. "Roles of CRH for plan and control of Local budget" training was conducted to all districts at a timely moment – just before the Local budget approval by the CRH Representatives or in November 2018.

63.8% of district CRH representatives were attended in the training. 54.3% or 88 representatives have been attended in monitoring survey conducted during the training. 98.9% of survey participants replied that training was useful. Furthermore, the most Representatives obtained information and knowledge from the training and it shall positively affect when the local budget is discussed.

NAoG also finalized the contents of two thematic trainings: i) analysis of draft decisions and ii) evaluation of implementation of CRH decisions, with upcoming roll out as aimag CRHs started showing interest to provide the training to their representatives on a cost-sharing basis.

The Local Governance Research and Innovation Hub, an idea generated during the development of the sustainability plan, is now in the development phase.

Training of Trainers

As laid out in the MoU signed in July 2017, NAOG developed the contents of the refresher training for CRH representatives in 2018. Its content is more practical than the induction training, with a stronger focus on skills. The ToT was conducted in June and the first module (local budget) was rolled out in November to all districts at a timely moment – just before local budget approval. Synergies have also been initiated with

SDC's PIE project (Public Investment and Energy Efficiency project) to integrate gender mainstreaming into the local budget training.

In June 2018, the pool of local trainers reinforced their skills and commitment via attending a two-day ToT organized with NAOG on a series of topics including refresher training, capturing outcomes of training, support to improving soums and baghs standard meeting procedures, and systems approach for developing grant/project proposal.

Mid-Term Review:

The in-country mission of the project Mid-Term Review was conducted between 29 October and 4 November 2018. Dr. Cherian Joseph (Team leader), Patrick Duong (UNDP Regional Adviser) and Liliane Tarnutzer (SDC Programme Manager) held meetings with a wide range of stakeholders, including representatives from SCSS (MP D.Togtokhsuren), PS (SRBM NPD and Heads of departments), Cabinet Secretariat (Deputy Head U.Byambasuren), aimag and soum CRHs (Selenge and Tuv aimags) and district CRH (Khan-Uul), NGO partners (MonFemNet and Step Without Border), consultants (LATUG draft and performance management framework) as well as citizens. During the MTR it is given recommendation such as increasing the grants of NGOs and further updating and providing technical support to web site www.khural.mn.

OUTPUT 4. IMPROVED CAPACITY OF THE PARLIAMENT SECRETARIAT TO SUPPORT REPRESENTATIVE BODIES

Monitoring and evaluation for implementation of the Law on Rules of Proceeding of the Parliament of Mongolia

A comprehensive training curriculum and handbook to serve as training policy for PS' staff is about to be finalized with the project's assistance. It provides parliamentary advisors with guidance regarding drafting of Constitutional amendments and public and civil laws and different aspects of legislative drafting (terminology, etc.) It also includes contents for induction training for different staff categories that addresses the separation of powers, PS's mission and principles, legislative drafters' roles, but also project management, policy issues, professional development, among others. The handbook further comprises of the translated procedures of foreign countries and research on meeting procedures (see above) as well as the translation of a legislative drafting handbook (Tobias A. Dorsey, 2006, "Legislative Drafter's Desk book: A Practical Guide"), which was supported by the project too.

On 6 June 2018, a conference "Parliamentary Oversight: Improving Legislation Evaluation" was organized with support from SRBM. The conference brought together around 80 participants from legislative and executive branches of governments and international organisations, among others, and contributed to high level dialogue and cross-sector exchange of views on the subject. Adding an international perspective to the conference, the Swiss Parliamentary Services presented the Swiss system and practices of parliamentary oversight, which met a high interest from the audience.

Project progress

All planned activities for the year 2018 except for Activity 2.8, “Project communications and promotion”, 3.2 “Develop online learning system” were implemented in line with the Revised Annual Work Plan.

The Implementation Rate of the Work Plan was as follows as at December 31, 2018;

	Planned outputs	Number of insufficient performance	Progress rate
Output 1	7	1	86%
Output 2	14	5	64%
Output 3	11	1	91%
Output 4	12	0	100%
Output 5	7	0	100%
Total	51	7	86.27%

9.8% of total work was shifted to the fiscal year of 2019.

Human Resources

In 2018, the Project operated with six employees including Project manager, Monitoring and evaluation officer, Administrative and finance officer, Swiss-funded international UN volunteer, assistant staff responsible for grant, and driver.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Accounting basis of presentation

The financial statements, expressed in US Dollars, have been prepared on a modified cash basis of accounting. Under the cash basis of accounting, the receipts are recognized when cash received or direct payments to creditors are made rather than when earned and disbursements are recognized when paid rather than when incurred.

Under the accrual basis of accounting, revenues are recognized when they are earned expenses are recognized when they are occurred.

2.2 Reporting currency

The United States Dollars (USD) is used as a reference and measurement currency as per requirements to report to the funding organization.

2.3 Accounting software

The Combined Delivery Report (CDR) is prepared using an in-house accounting software package called ATLAS. ATLAS, internet based system contributes to timely, efficient delivery of activities and effective financial monitoring to manage projects and

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the UNDP programme. The Statement of Cash Position, and Statement of Assets and Equipment are prepared using MS Excel.

2.4 Foreign currency conversion

The project accounting is maintained in local currency Mongolian Togrogs (“MNT”). The financial statements were prepared in US Dollars and transactions in currencies other than US Dollars during the reporting period have been translated into US Dollars at official rates monthly determined by the UN.

The exchange rate of MNT to the USD used in the preparation of the financial statements for FY 2018 was as follows;

Months	Description	Rates in MNT
January 2018	UN Exchange rate: 1USD =	MNT 2,427.16
February 2018	UN Exchange rate: 1USD =	MNT 2,420.02
March 2018	UN Exchange rate: 1USD =	MNT 2,394.00
April 2018	UN Exchange rate: 1USD =	MNT 2,399.00
May 2018	UN Exchange rate: 1USD =	MNT 2,401.00
June 2018	UN Exchange rate: 1USD =	MNT 2,408.75
July 2018	UN Exchange rate: 1USD =	MNT 2,462.26
August 2018	UN Exchange rate: 1USD =	MNT 2,462.75
September 2018	UN Exchange rate: 1USD =	MNT 2,469.55
October 2018	UN Exchange rate: 1USD =	MNT 2,535.64
November 2018	UN Exchange rate: 1USD =	MNT 2,561.93
December 2018	UN Exchange rate: 1USD =	MNT 2,602.72

2.5 Recognition of income and expenses

Income recognized when cash is deposited. Expense is recognized when fund is disbursed for intended activities.

2.6 Cash and cash equivalents

Cash and cash equivalents consist of petty cash and cash in petrol card. The Direct Payment modality procedure under the National Implementation Modality guidelines are used in the year 2018 and the project submits requests for direct payments to UNDP for processing and all payments are processed by UNDP at the request for the National project director in the year 2018.

2.7 Inventory and Assets

Inventory consists of supply materials and stationeries. Inventory is recorded at cost and expensed by weighted average cost method based on its disbursement.

Equipment and other long-lived assets are stated at cost less accumulated depreciation. They are depreciated on a straight-line basis over their estimated useful lives as follows:

Vehicle	10 years
Office equipment and Computers	5 years
Other Assets	5 years

2.8 Taxes

a. Indirect taxes and duties

As for the reporting period of the Project, Value added taxes had been reimbursed for VAT paid on their transactions. For the purpose of the reimbursement, project submits to the UNDP CO a list of VAT paid on a monthly basis. The UNDP CO forwards the List to the General Department of Taxation. Upon receipt of the reimbursements from the Ministry of Finance, the relevant VAT amounts are credited to the corresponding budget lines of the project.

b. Personal income tax withholding and social insurance premium

The Project withholds and pays personal income taxes and social insurance premiums from the payroll and similar employment fees paid to contracted employees and individuals as stipulated in the rules approved by Decree No. 196, the Minister of Finance dated on July 10, 2015 and Order No. 176, Government of Mongolia dated on March 28, 2016.

NOTE 3. PROCUREMENT

As per the NIM guidelines, the Project procurement is conducted following “Law of Mongolia on Procurement of Goods, Works and Services with State and Local Funds”, the law valid from December 01, 2005.

The Law allows procurement procedures such as open tendering, restrictive tendering, comparison and direct contracting.

Open bidding: It is the default method for all public procurements of goods and works. Standard bidding documents for goods and works which is approved by the Minister of Finance in 2012. The tender documents should incorporate all the data required for the tender participant, information and all the requirements for tender participants, guidance for their attention, criteria and methodology for the selection of the tender evaluated as ‘the best,’ the contract conditions for an contract proposed by customer, the technical definitions, designs and charts, the tender specimen, and for the consulting service, shall also include the work plan. Deadline for receiving tenders should be 30 days or more from the day of tender announcement. Tender participants bidding for procurement of goods, works with more than MNT10 million and consulting services with more than MNT100 million to submit tender guarantee.

Comparison: Price quotations used where the cost estimate of the goods, works and services does not exceed the maximum values of MNT50 million, 80 million and 50

million respectively. Standard bidding documents of request for quotation, no less than 5 working days from the day the invitation was delivered.

Direct contracting: Procuring goods, works and services with value lower than MNT10 million allowed through direct contracting. Direct contracting applied:

- When it results unsuccessful tendering after the procuring entity had conducted open bidding 2 times;
- given additional supplies do not exceed 20% of the value of the initial contract, and there is a need of replacing, repairing and making additional supplies of some parts of the goods and equipment provided under the initial agreement;
- some special medicines, medical equipment relating to ensuring public health security
- as a result of unforeseeable and force major circumstances.

Consulting service: An individual and legal entity may provide consulting services. After preparing the TOR and making cost estimations, the procuring entity posts an invitation to submit proposals to be listed as potential consultants through daily and other mass media and then draws up a shortlist from the general list consisting of three or more consultants that satisfy the requirements. The consultant prepares technical and financial proposals separately. The procuring entity negotiates with the consultant who scores the highest. Standard bidding documents for consultancy services which is approved by the Minister of Finance in 2012.

Community participation: Within a local budget framework, procurement of goods, works and services with value of up to MNT20 million should be undertaken with community participation.

In accordance with the Law, the Project advertises the invitation to particular participant in the tender in a mass circulation daily newspaper, other forms of mass media and where appropriate, the invitation to tender must be advertised by displaying the details on the notice board of the Procuring entity concerned. For work contracts whose value exceeds MNT 10 million and goods contracts whose value exceeds MNT 100 million, the advertisement are placed in a publication for wide international circulation or on international language.

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Table below shows information of the Project's procurement classified by methods and its budget versus performance for 2018:

			Direct purchase	Comparison method	Bidding	Total (In thous.tog)
Budget	Goods	Quantity	5	-	-	5
		Amount	2,584	-	-	2,584
	Service	Quantity	-	-	20	20
		Amount	-	-	283,780	283,780
Work	Quantity	-	-	-	-	
	Amount	-	-	-	-	
Total	Quantity	5	-	20	25	
	Amount	2,584	-	283,780	286,364	
Performance	Goods	Quantity	5	-	-	5
		Amount	2,000	-	-	2,000
	Service	Quantity	-	-	16	16
		Amount	-	-	170,160	170,160
Work	Quantity	-	-	-	-	
	Amount	-	-	-	-	
Total	Quantity	5	-	16	21	
	Amount	2,000	-	170,620	172,620	
Variance	TOTAL	Quantity	-	-	4	4
		Amount	584	-	170,620	171,204

NOTE 4. TOTAL EXPENDITURE PER EXPENSE ITEM

a) Expenditure detail by accounts

Account No.	Account name	For FY 2018	
		Gov exp.	UNDP exp. Total
64397	Services to projects-CO staff		29,644.26 29,644.26
	Sub-total		29,644.26 29,644.26
71205	Intl Consultants-Sht Term-Tech		8,524.52 8,524.52
71305	Local Consult-Sht Term-Tech		102,450.12 102,450.12
71310	Local Consult.-Short Term-Supp		16,881.95 16,881.95
71360	Local Consult-Security		157.93 157.93
71405	Service Contracts-Individuals		75,823.12 75,823.12
71410	MAIP Premium SC		65.74 65.74
71415	Contribution to Security SC		2,793.33 2,793.33
71505	UN Volunteers-Stipend & Allow		25,295.56 25,295.56
71520	UNV-Language Allowance		600.00 600.00
71535	UNV-Medical Insurance		1,663.44 1,663.44
71540	UNV-Global Charges		1,374.18 1,374.18
71541	UNVs-Contribution to security		1,075.07 1,075.07
71545	UNV-Home Leave Travel & Allowance		102.00 102.00
71550	UNV-Resettlement Allowance		2,400.00 2,400.00
71590	UNV Development Effectiveness		7,188.00 7,188.00
71605	Travel Tickets-International		55,582.50 55,582.50
71610	Travel Tickets-Local		519.44 519.44
71615	Daily Subsistence Allow-Intl		56,314.97 56,314.97
71620	Daily Subsistence Allow-Local		1,394.08 1,394.08
71625	Daily Subsist Allow-Mtg Partic		602.90 602.90
71635	Travel – Other		4,630.53 4,630.53
72105	Svc Co-Construction & Engineer		350.92 350.92
72125	Svc Co-Studies & Research Serv		14,625.27 14,625.27
72130	Svc Co-Transportation Services		121.47 121.47
72135	Svc Co-Communications Service		8,089.44 8,089.44
72145	Svc Co-Training and Education Service		43,619.29 43,619.29
72165	Svc Co-Social Svcs, Social Sci		9,170.49 9,170.49
72205	Office Machinery		1,215.32 1,215.32
72215	Transportation Equipment		546.46 546.46
72420	Land Telephone Charges		253.62 253.62
72430	Postage and Pouch		258.30 258.30
72505	Stationery & other Office Supp		860.77 860.77
72963	Copyrights		3,549.60 3,549.60
73105	Rent		12,965.10 12,965.10
73406	Maintenance of Equipment		44.85 44.85
73410	Maint, Oper of Transport Equip		1,252.33 1,252.33
74110	Audit Fees		4,668.61 4,668.61
74205	Audio Visual Productions		18.12 18.12

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74210	Printing and Publications	375.36	375.36
74310	Contribution to JIU	(7.94)	(7.94)
74525	Sundry	1,945.11	1,945.11
74596	Services to projects -GOE	5,987.26	5,987.26
75105	Facilities & Admin - Implement	60,164.31	60,164.31
75705	Learning costs	325,827.12	325,827.12
76125	Realized Loss	137.40	137.40
76135	Realized Gain	(1,309.35)	(1,309.35)
Sub-total		860,168.61	860,168.61
GRAND TOTAL		889,812.87	889,812.87

- (i) The Government expenditure column item shows the expenditures directly disbursed from PIU.
- (ii) The UNDP expenditure column shows UNDP CO support service costs for the project implementation and expenditures disbursed from the UNDP's account to supplier/vendor's account directly upon request of the NPD.

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b) Expenses of UNDP Supported activity

Account No.	Account name	Amount
64397	Services to projects -CO staff	29,644.26
Sub-total		29,644.26
71205	Intl Consultants-Sht Term-Tech	8,524.52
71305	Local Consult-Sht Term-Tech	38,878.82
71360	Local Consult-Security	157.93
71405	Service Contracts-Individuals	75,823.12
71410	MAIP Premium SC	65.74
71415	Contribution to Security SC	2,793.33
71505	UN Volunteers-Stipend & Allow	25,295.56
71520	UNV-Language Allowance	600.00
71535	UNV-Medical Insurance	1,663.44
71540	UNV-Global Charges	1,374.18
71541	UNVs-Contribution to security	1,075.07
71545	UNV-Home Leave Travel & Allowance	102.00
71550	UNV-Resettlement Allowance	2,400.00
71590	UNV Development Effectiveness	7,188.00
71605	Travel Tickets-International	23,942.64
71610	Travel Tickets-Local	317.13
71615	Daily Subsistence Allow-Intl	30,275.21
71620	Daily Subsistence Allow-Local	407.35
71625	Daily Subsist Allow-Mtg Partic	491.33
71635	Travel – Other	2,682.05
72105	Svc Co-Construction & Engineer	350.92
72145	Svc Co-Training and Education Service	43,619.29
72165	Svc Co-Social Svcs, Social Sci	9,170.49
72420	Land Telephone Charges	(1.23)
72505	Stationery & other Office Supp	84.27
73105	Rent	12,965.10
74110	Audit Fees	4,668.61
74205	Audio Visual Productions	18.12
74525	Sundry	502.97
74596	Services to projects -GOE	5,987.26
75105	Facilities & Admin - Implement	60,164.31
75705	Learning costs	10,054.69
76125	Realized Loss	137.40
76135	Realized Gain	(816.00)
Sub-total		370,963.62
GRAND TOTAL		400,607.88

c) Total expenditure by donors

Donors	Amount
United Nations Development Programme	78,766.46
Swiss Agency for Development and Cooperation	811,046.41
Total	889,812.87

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NOTE 5. ACTIVITY 0

There were no advance payments made to the Project because all payments of the Project are directly processed by UNDP upon request of the National project director as mentioned above in the Management arrangement section above.

NOTE 6. ACTIVITY 1-LEGAL FRAMEWORK

a) Expenditure detail by accounts

Account No.	Account name	For FY 2018		
		Gov exp.	UNDP exp.	Total
71305	Local Consult-Sht Term-Tech	-	15,640.54	15,640.54
71310	Local Consult.-Short Term-Supp	-	2,590.67	2,590.67
71360	Local Consult-Security	-	12.45	12.45
71605	Travel Tickets-International	-	12,479.60	12,479.60
71615	Daily Subsistence Allow-Intl	-	17,265.47	17,265.47
71635	Travel – Other	-	1,438.51	1,438.51
72105	Svc Co-Construction & Engineer	-	350.92	350.92
72125	Svc Co-Studies & Research Serv	-	14,625.27	14,625.27
72165	Svc Co-Social Svcs, Social Sci	-	9,170.49	9,170.49
75105	Facilities & Admin - Implement	-	5,919.34	5,919.34
75705	Learning costs	-	417.77	417.77
76135	Realized Gain	-	(300.19)	(300.19)
	Total	-	79,610.84	79,610.84

b) Expenditure detail by donors

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	79,610.84
Total	79,610.84

NOTE 7. ACTIVITY 2-IMPROVED CRH CAPACITY

a) Expenditure detail by accounts

Account No.	Account name	For FY 2018		
		Gov exp.	UNDP exp.	Total
71305	Local Consult.-Sht Term-Tech	-	17,852.30	17,852.30
71310	Local Consult.-Short Term-Supp	-	4,640.03	4,640.03
71360	Local Consult-Security	-	76.07	76.07
71605	Travel Tickets-International	-	16,247.58	16,247.58
71615	Daily Subsistence Allow-Intl	-	8,690.00	8,690.00
71620	Daily Subsistence Allow-Local	-	883.86	883.86
72135	Svc Co-Communications Service	-	8,089.44	8,089.44
74210	Printing and Publications	-	176.04	176.04
75105	Facilities & Admin - Implement	-	9,786.07	9,786.07
75705	Learning costs	-	65,670.56	65,670.56
76125	Realized Loss	-	13.40	13.40
76135	Realized Gain	-	(482.36)	(482.36)
	Total	-	131,642.99	131,642.99

b) Expenditure detail by donors

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	131,642.99
Total	131,642.99

NOTE 8. ACTIVITY 3-NATIONAL TRAINING PROGRAMME

a) Expenditure detail by accounts

Account No.	Account name	For FY 2018		
		Gov exp.	UNDP exp.	Total
64397	Services to projects -CO staff	-	29,644.26	29,644.26
71205	Intl Consultants-Sht Term-Tech	-	8,524.52	8,524.52
71305	Local Consult.-Sht Term-Tech	-	2,347.55	2,347.55
71310	Local Consult.-Short Term-Supp	-	711.00	711.00
71360	Local Consult-Security	-	48.56	48.56
71505	UN Volunteers-Stipend & Allow	-	25,295.56	25,295.56
71520	UNV-Language Allowance	-	600.00	600.00
71535	UNV-Medical Insurance	-	1,663.44	1,663.44
71540	UNV-Global Charges	-	1,374.18	1,374.18
71541	UNVs-Contribution to security	-	1,075.07	1,075.07
71545	UNV-Home Leave Travel & Allowance	-	102.00	102.00
71550	UNV-Resettlement Allowance	-	2,400.00	2,400.00
71590	UNV Development Effectiveness	-	7,188.00	7,188.00
71605	Travel Tickets-International	-	13,485.77	13,485.77
71610	Travel Tickets-Local	-	519.44	519.44
71615	Daily Subsistence Allow-Intl	-	12,499.66	12,499.66
71620	Daily Subsistence Allow-Local	-	510.22	510.22
71625	Daily Subsist Allow-Mtg Partic	-	602.90	602.90
71635	Travel - Other	-	2,673.90	2,673.90
72130	Svc Co-Transportation Services	-	121.47	121.47
72145	Svc Co-Training and Education Service	-	43,619.29	43,619.29
72430	Postage and Pouch	-	36.44	36.44
74210	Printing and Publications	-	194.85	194.85
74596	Services to projects -GOE	-	5,987.26	5,987.26
75105	Facilities & Admin - Implement	-	33,189.13	33,189.13
75705	Learning costs	-	253,639.32	253,639.32
76125	Realized Loss	-	120.74	120.74
76135	Realized Gain	-	(330.36)	(330.36)
Total		-	447,844.17	447,844.17

b) Expenditure detail by donors

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	447,844.17
Total	447,844.17

NOTE 9. ACTIVITY 4-CAPACITY OF PARLIAMENT SECRETARIAT

a) Expenditure detail by accounts

Account No.	Account name	For FY 2018		
		Gov exp.	UNDP exp.	Total
71305	Local Consult.-Sht Term-Tech	-	66,609.73	66,609.73
71310	Local Consult.-Short Term-Supp	-	8,940.25	8,940.25
71360	Local Consult-Security	-	20.85	20.85
71605	Travel Tickets-International	-	13,369.55	13,369.55
71615	Daily Subsistence Allow-Intl	-	17,859.84	17,859.84
71635	Travel - Other	-	518.12	518.12
72963	Copyrights	-	3,549.60	3,549.60
75105	Facilities & Admin - Implement	-	9,352.90	9,352.90
75705	Learning costs	-	6,043.19	6,043.19
76125	Realized Loss	-	0.01	0.01
76135	Realized Gain	-	(146.46)	(146.46)
Total		-	126,117.58	126,117.58

b) Expenditure detail by donors

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	126,117.58
Total	126,117.58

NOTE 10. ACTIVITY 5-PROJECT MANAGEMENT

a) Expenditure detail by accounts

Account No.	Account name	For FY 2018		
		Gov exp.	UNDP exp.	Total
71405	Service Contracts-Individuals	-	75,823.12	75,823.12
71410	MAIP Premium SC	-	65.74	65.74
71415	Contribution to Security SC	-	2,793.33	2,793.33
72205	Office Machinery	-	1,131.05	1,131.05
72215	Transportation Equipment	-	546.46	546.46
72420	Land Telephone Charges	-	253.62	253.62
72430	Postage and Pouch	-	221.86	221.86
72505	Stationery & other Office Supp	-	945.04	945.04
73105	Rent	-	12,965.10	12,965.10
73406	Maintenance of Equipment	-	44.85	44.85
73410	Maint, Oper of Transport Equip	-	1,252.33	1,252.33
74110	Audit Fees	-	4,668.61	4,668.61
74205	Audio Visual Productions	-	18.12	18.12
74210	Printing and Publications	-	4.47	4.47
74310	Contribution to JIU	-	(7.94)	(7.94)
74525	Sundry	-	1,945.11	1,945.11
75105	Facilities & Admin - Implement	-	1,916.87	1,916.87
75705	Learning costs	-	56.28	56.28
76125	Realized Loss	-	3.25	3.25
76135	Realized Gain	-	(49.98)	(49.98)
Total		-	104,597.29	104,597.29

b) Expenditure detail by donors

Donors	Amount
United Nations Development Programme	78,766.46
Swiss Agency for Development and Cooperation	25,830.83
Total	104,597.29

NOTE 11. SUBSEQUENT EVENTS

The implementing partner is not aware of any events that occurred after the end of the reporting period until the date the statements were approved for release, which would have any material impact on these statements.

NOTE 12. BUDGET ANALYSIS

	Budget	Performance	Variance	%
Activity 1-Legal Framework	151,200.00	79,610.84	71,589.16	47%
Activity 2-Improved CRH capacity	228,960.00	131,642.99	97,317.01	43%
Activity 3-National Training Programme	544,320.00	447,844.17	96,475.83	18%
Activity 4-Capacity of Parliament Secretariat	184,140.00	126,117.58	58,022.42	32%
Activity 5-Project Management	96,380.00	104,597.29	(8,217.29)	(9%)
Total	1,205,000.00	889,812.87	315,187.13	26%

Source: Annual Work Plan 2018 was signed by National Project Director, National Project Coordinator, UNDP Deputy Resident Representative, and UNDP Programme Analyst on January 30, 2018.

Common factors, affected to the budget expenditures, were differences between budgeted price and actual bid price, as well as increase in US Dollar exchange rates. Other explanations were shown below.

- Budget for Activity 1 was saved by 47% or amounts of USD 71,586.16. Discussions of Activity 1.2 were conducted with other parties and expenses were less than the budgeted amounts. The remaining consulting fees to be paid for the Activities 1.3 and 1.6, were shifted to the year 2019. Discussion of the Activity 1.4 (USD 30,000) has been deferred and implemented in January 2019.
- Budget for Activity 2 was saved by 43% or amounts of USD 97,317.10. From this, Activity 2.8, "Project communications and promotion" with the budget amounts of USD 7,500 was cancelled. Grants were given to the only eligible proposals within the Activities 2.2 and 2.3 so the budget was saved. Activities 2.4, 2.6, 2.7, and 2.10 with total budget amounts of USD 74,000 were shifted to the year 2019. Assistant staff has not been employed during the last half of the year 2018 under Activity 2.13 so the budget was saved.
- Budget for Activity 3 was saved by 18% or amounts of USD 96,475.83. From this, Activity 3.2 "Develop online learning system" with the budget amounts of USD 35,000 was cancelled. The remaining training fees to be paid for the Activities 3.1 and 3.3, were shifted to the year 2019. Financial proposal for the consulting fee of Mid-Term Review under Activities 3.11 was lower than the budgeted amounts so the budget was saved.
- Budget for Activity 4 was saved by 32% or amounts of USD 58,022.42. The budgeted amount for Activity 4.1 was saved. Some parts of the Activities 4.2, 4.3, 4.6, and 4.10 were shifted to the year 2019.
- Budget for Activity 5 was exceeded by 9% or amounts of USD 8,217.29. Based on the survey of average payroll, the salary of the project staff was increased. In addition, the budgeted fee of auditing service was two times more than the budgeted amounts.

NOTE 13. INTERNAL CONTROL

Human resources

We conducted an audit of human resources procedures and the financial data in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia. The objective of the audit was to assess human resources legal and financial compliance in the areas: i) internal control; ii) compliance with relevant laws, procedures and rules of Mongolia and UNDP; iii) staff (consultant) hiring processes; iv) performance evaluation and bonus policy and financial data. Based on the procedures per agreed upon procedures and applicable laws and regulations, we concluded that the Project human resource management and control system have adequately established as at December 31, 2017 in the following context:

- Project implemented competitiveness, transparent and effectiveness of the recruitment and hiring of employees and consultants;
- Staff performance evaluation made in compliant with the applicable laws and procedures of Mongolia (Government of Mongolia, Resolution #176 of March 28, 2016) and policy and rules of UNDP;
- Financial control and management have properly set in staff attendance control, calculation of salaries and entitlements, payroll preparation, payments and documentations.

Finance

We performed audit procedures in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia for the Project's financial management and control system including authorization processes, budget control and IT system. Based on the audit procedures performed on the authorization levels, procedures, receipts and disbursement of funds, documentations as well as the expenses schedules, Project has established an adequate financial management control, reporting and IT system according to the rules, procedures and laws of Mongolia and UNDP.

Procurement

Our audit covered contracting and procurement of the Project involving need of procurements were valid and certified by the authorization and evaluation and award procedures followed in line with the relevant criteria. Based on the audit procedures in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia, we concluded the Project has designed proper controls for the procurement of goods and services where the procurement procedures conducted in compliance with the applicable laws and regulations (Law on Procurement of Goods, Works and Services with State and Local Fund of December 01, 2005) of Mongolia in the areas: i) Authorization process, procurement thresholds, call for bids and proposals, evaluation of bids and proposals and approvals of contracts and purchase orders; ii) Project's assets have maintained under responsible custody and managed proper financial control.

Asset Management

Based on the review conducted in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia, assets maintained under adequate control and custody. Its financial reporting and documentations made in accordance with the required laws, procedures and rules.

Cash management

Project's cash management, control and financial reporting have adequately set and sufficiently supported by the supporting documents.

General Administration

In addition to our financial procedures, compliance requirements of travel activities, vehicle management, shipping services and office management, communications and IT systems, as well as records maintenance have also been covered. We have reviewed in accordance with the agreed upon procedures under the requirements implemented by the applicable laws and regulations of Mongolia, whether these general administration procedures have followed the applicable laws and regulations. As result,

- Travel activities conducted in line with the criteria set by applicable laws and regulations as well policy and rules of UNDP in the processes of contracting, DSA tariff, fuel cost, and accommodation cost, vehicle types, location, payments have all supported by documents.
- The Project occupied an office place in the UNDP building during its term and office was structured and managed effectively.

Project developed a hural.mn webpage to share information regarding the project activities and general local governance information. The webpage have efficiently managed and updated timely.

NOTE 14. TRANSLATION

These financial reports and notes are prepared both in Mongolian and English languages. In case of discrepancy between the two versions, the English version shall prevail.

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

NOTE 15. LIST OF ASSETS AND EQUIPMENT

A. List of Assets with value of more than 1,000 USD per item

TAG No.	Acquisition date	Description	Project ID	Fund	Condition	Responsible person/entity	Item Location	Supplier	Value in USD	Serial No./Types
	Jan 01, 2017	Landcruiser 200	96426	3000	Good	S.Altangerel	UNDP garage	Toyota Corporation	37,324.45	Toyota Landcruiser 200
SRBM 17/12	Dec 28, 2016	Multifunctional printer	96426	3000	Good	Ts.Odgerel	UNDP #511	IT Zone LLC	3,631.19	Canon F190800, (21)WMM00956
17/01	Dec 28, 2016	Laptop	96426	3000	Good	Ts.Odgerel	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4G 17/02
17/02	Dec 28, 2016	Laptop	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4H 17/02
17/03	Dec 28, 2016	Laptop	96426	3000	Good	G.Zoljargal	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4K 17/02
17/04	Dec 28, 2016	Laptop	96426	3000	Good	T.Chuluun-tsetseg	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4L 17/02
17/05	Dec 28, 2016	Laptop	96426	3000	Good	Camille Barras	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4F 17/02
17/06	Dec 28, 2016	Laptop	96426	3000	Good	G.Zoljargal	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4T 17/02
17/28	Jun 20, 2017	Air conditioner	96426	3000	Good	G.Zoljargal	UNDP #511	AERIS LLC	1,562.29	IQ Air HealthPro 250NE, S/n 071445400
17/29	Jun 20, 2017	Air conditioner	96426	3000	Good	Ts.Odgerel	UNDP #511	AERIS LLC	1,562.29	IQ Air HealthPro 250NE, S/n 071445377
17/11	Dec 28, 2016	Projector	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	BSB Trading LLC	1,477.41	NEC NP-M403H, 6640031RC
17/35	Jul 20, 2017	I PAD, Apple	96426	3000	Good	Ts.Tsolmon	Parliament Secretariat	Tim Top Zone	1,411.99	SN: DLXQK1JSGMW5, 12.9 inch, 128, Apple
		TOTAL VALUE							56,598.90	

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

B. List of Assets with value of less than 1,000 USD per item

TAG No.	Acquisition date	Description	Project ID	Fund	Condition	Responsible person/entity	Item Location	Supplier	Value in USD	Serial No./Types
17/13	May 15, 2017	Camera	96426	3000	Good	S.Altangerel	UNDP #511	IT Zone LLC	649.54	Canon EOS 750D, S/n 238032004296
18/03	Dec 17, 2018	Portable projector	96426	3000	Good	S.Altangerel	UNDP #511	BSB Trading LLC	558.82	ACER, K137ILED, CWX1138 model, SN MRJKX11003642006015 910
18/02	Dec 13, 2018	Radio station	96426	3000	Good	S.Altangerel	UNDP #511	Radcom LLC	546.46	VX-2100-DO-25, SN 4B2B961980, 1E030111
17/34	Mar 16, 2017	GPS	96426	3000	Good	S.Altangerel	UNDP #511	Doctor Auto Chain LLC	534.00	Garmin Nuvi Cam, 42Y003738
17/33	Jun 30, 2017	Laptop	96426	3000	Good	S.Altangerel	UNDP #511	IT Zone LLC	497.97	Dell inspiron 3467 Turis
17/32	Jun 30, 2017	Color printer	96426	3000	Good	Ts.Odgerel	UNDP #511	IT Zone LLC	233.09	Canon PIXMA G44000
17/07	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	Ts.Odgerel	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", 1S60F2 HCR2CA4OB0BLWW
17/08	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", 1S60F2 HCR2CA4OB0BM2R
17/09	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	G.Zoljargal	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", 1S60F2 HCR2CA4OB0BLYL
17/10	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	Camille Barras	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", 1S60F2 HCR2CA4OB0BLWL
18/01	Dec 17, 2018	Monitor	96426	3000	Good	S.Altankhuyag	UNDP #511	Newsonic LLC	172.90	Lenovo Thinkvision X23, 60G8-KCS1-CB, VKP44909
17/30	Jun 20, 2017	Air cooler	96426	3000	Good	G.Zoljargal	UNDP #511	GENTLE LLC	99.90	Tornado, AD-100U
17/31	Jun 20, 2017	Air cooler	96426	3000	Good	Ts.Odgerel	UNDP #511	GENTLE LLC	99.90	Tornado, AD-100U
18/04	Dec 17, 2018	Camera tripod	96426	3000	Good	S.Altangerel	UNDP #511	IT Zone LLC	99.02	Vanguard, ESPOD CX204AP

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

<i>B. List of Assets with value of less than 1,000 USD per item-Continued-1</i>												
17/16	May 15, 2017	Tent	96426	3000	Good	Ts.Tsolmon	Parliament Secretariat	Planet International	90.85	Neveland, 5 people		
17/17	May 15, 2017	Tent	96426	3000	Good	S.Altangerel	UNDP #511	Planet International	90.85	Neveland, 5 people		
17/14	May 15, 2017	Voice recorder	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	IT Zone LLC	78.89	Sony ICD-PX333, S/n 2592952		
17/15	May 15, 2017	Headphone	96426	3000	Good	G.Zoljargal	UNDP #511	IT Zone LLC	55.22	Logitech H600, S/n 1605ML003FS9		
18/05	Dec 17, 2018	DVD reader	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	BSB Trading LLC	41.88	Dell, DW316, SN 7CA-05AX		
17/23	May 15, 2017	Travel mattress	96426	3000	Good	Ts.Tsolmon	Parliament Secretariat	Planet International	29.30	Neveland		
17/24	May 15, 2017	Travel mattress	96426	3000	Good	G.Zoljargal	UNDP #511	Planet International	29.30	Neveland		
17/25	May 15, 2017	Travel mattress	96426	3000	Good	Ts.Odgerel	UNDP #511	Planet International	29.30	Neveland		
17/26	May 15, 2017	Travel mattress	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Planet International	29.30	Neveland		
17/27	May 15, 2017	Travel mattress	96426	3000	Good	S.Altangerel	UNDP #511	Planet International	29.30	Neveland		
17/18	May 15, 2017	Travel blanket	96426	3000	Good	Ts.Tsolmon	Parliament Secretariat	Planet International	25.96	Neveland		
17/19	May 15, 2017	Travel blanket	96426	3000	Good	G.Zoljargal	UNDP #511	Planet International	25.96	Neveland		
17/20	May 15, 2017	Travel blanket	96426	3000	Good	Ts.Odgerel	UNDP #511	Planet International	25.96	Neveland		
17/21	May 15, 2017	Travel blanket	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Planet International	25.96	Neveland		
17/22	May 15, 2017	Travel blanket	96426	3000	Good	S.Altangerel	UNDP #511	Planet International	25.96	Neveland		
		TOTAL VALUE							4,856.91			
		GRAND TOTAL							61,455.81			

UNITED NATIONS DEVELOPMENT PROGRAMME
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

C. Changes in the Assets and Equipment

Description	Beginning balances	Added during the period		Decreased during the current period	Ending balances
		Transferred from the previous project	Purchased during the current period		
Assets and Equipment					
Vehicle	37,324.45	0.00	0.00	(0.00)	37,324.45
Office equipment and Computers	17,612.25	0.00	731.72	(0.00)	18,343.97
Other Assets	5,100.03	0.00	687.36	(0.00)	5,787.39
Total Assets and Equipment	60,036.73	0.00	1,419.08	(0.00)	61,455.81

REPORT ON THE AUDIT OF THE UNDP CDR

UNDP Combined Delivery Report (CDR)

For the period from January 01, 2018 to December 31, 2018

Project No.	Output No.	Amount audited and certified (in USD)	Audit opinion (Unmodified, qualified, adverse, disclaimer)	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reason (s) for qualification of audit opinion and breakdown of NFI amount (in USD)	Observation (s) that had impact on qualification of audit opinion (list observation number (s) and page of audit report/management letter)
96426	100364	889,812.87	Unmodified	N/A	N/A	N/A

Signed by: 
 Name: Ch. Davaasuren
 Title: General Director of
 Sevillia Audit LLC
 Date: *March 25, 2019*



REPORT ON THE AUDIT OF THE STATEMENT OF ASSETS AND EQUIPMENT

Statement of Assets and Equipment
As at December 31, 2018

Project No.	Output No.	Value of Assets and Equipment in USD	Audit opinion (Unmodified, qualified, adverse, disclaimer)	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)
96426	100364	61,455.81	Unmodified	N/A



Signed by:

Ch. Davaasuren

Name: Ch. Davaasuren
Title: General Director of
Sevillia Audit LLC

Date: *March 25, 2019*

REPORT ON THE AUDIT OF THE STATEMENT OF CASH POSITION

Statement of Cash Position
As at December 31, 2018

Project No.	Output No.	Value of Cash Position in USD	Audit opinion (Unmodified, qualified, adverse, disclaimer)	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)
96426	100364	0.00	Unmodified	N/A

Signed by: 

Name: Ch. Davaasuren
Title: General Director of
Sevillia Audit LLC

Date: *March 25, 2019*

CURRENT YEAR AUDIT OBSERVATION AND RECOMMENDATIONS

Project No. 96426 Output No. MON /17/101

№	Audit observation	Recommendation	Audit area	Risk Severity	Project/CO Mngmt. Comments
1	<p><u>Vendor was wrongly recorded in ATLAS software</u> UNDP paid the balance of grant amounts of 900,000.00 togrogs to Citizen Representative Hural of Undurshil Soum, Dundgobi aimag on December 18, 2018. However, the Vendor ID was wrongly recorded as 6567 instead of 6569 in the Request for Direct Payment form. Although the payment was made to the correct CRH, the payment transaction was incorrectly reported as the payment made to Citizen Representative Hural of Bogd Soum, Bayankhongor aimag in the ATLAS software.</p>	<p>The Project should re-submit the Request for Direct Payment form to UNDP as revised and the transaction need to be adjusted in the ATLAS software.</p>	Finance	Low	<p><i>Project Management Comments</i> We don't have any comments and will implement it.</p>

Name and position of Auditor: **Ch.Davaasuren,**
General Director



Signature of Auditor:

Name and Stamp of Audit Firm: **Sevillia Audit LLC**

Date: *March 25, 2019*



Selection Criteria :

Business Unit : MNG10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100364

Project Id : 00096426 Strengthening Representative B	Period :	Jan-Dec (2018)		
Output # : 00100364 Strengthening Representative B	Impl. Partner :	02142 Secretariat of the Parliamen		
	Location :	Mongolia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : 1 (Legal framework)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	15,640.54	0.00	15,640.54
71310 - Local Consult.-Short Term-Supp	0.00	2,590.67	0.00	2,590.67
71360 - Local Consult-Security	0.00	12.45	0.00	12.45
71605 - Travel Tickets-International	0.00	12,479.60	0.00	12,479.60
71615 - Daily Subsistence Allow-Intl	0.00	17,265.47	0.00	17,265.47
71635 - Travel - Other	0.00	1,438.51	0.00	1,438.51
72105 - Svc Co-Construction & Engineer	0.00	350.92	0.00	350.92
72125 - Svc Co-Studies & Research Serv	0.00	14,625.27	0.00	14,625.27
72165 - Svc Co-Social Svcs, Social Sci	0.00	9,170.49	0.00	9,170.49
75105 - Facilities & Admin - Implement	0.00	5,919.34	0.00	5,919.34
75705 - Learning costs	0.00	417.77	0.00	417.77
76135 - Realized Gain	0.00	- 300.19	0.00	- 300.19

Total for Fund 30000 0.00 79,610.84 0.00 79,610.84

Total for Activity 1 0.00 79,610.84 0.00 79,610.84

Activity : 2 (Improved CRH capacity)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	17,852.30	0.00	17,852.30
71310 - Local Consult.-Short Term-Supp	0.00	4,640.03	0.00	4,640.03
71360 - Local Consult-Security	0.00	76.07	0.00	76.07
71605 - Travel Tickets-International	0.00	16,247.58	0.00	16,247.58
71615 - Daily Subsistence Allow-Intl	0.00	8,690.00	0.00	8,690.00
71620 - Daily Subsistence Allow-Local	0.00	883.86	0.00	883.86
72135 - Svc Co-Communications Service	0.00	8,089.44	0.00	8,089.44
74210 - Printing and Publications	0.00	176.04	0.00	176.04
75105 - Facilities & Admin - Implement	0.00	9,786.07	0.00	9,786.07
75705 - Learning costs	0.00	65,670.56	0.00	65,670.56
76125 - Realized Loss	0.00	13.40	0.00	13.40
76135 - Realized Gain	0.00	- 482.36	0.00	- 482.36

Total for Fund 30000 0.00 131,642.99 0.00 131,642.99

Total for Activity 2 0.00 131,642.99 0.00 131,642.99

Activity : 3 (National Training Programme)



JN
DP

Project Id : 00096426 Strengthening Representative B	Period :	Jan-Dec (2018)	
Output # : 00100364 Strengthening Representative B	Impl. Partner :	02142 Secretariat of the Parliament	
	Location :	Mongolia	
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects -CO staff	0.00	29,644.26	0.00	29,644.26
71205 - Intl Consultants-Sht Term-Tech	0.00	8,524.52	0.00	8,524.52
71305 - Local Consult.-Sht Term-Tech	0.00	2,347.55	0.00	2,347.55
71310 - Local Consult.-Short Term-Supp	0.00	711.00	0.00	711.00
71360 - Local Consult-Security	0.00	48.56	0.00	48.56
71505 - UN Volunteers-Stipend & Allow	0.00	25,295.56	0.00	25,295.56
71520 - UNV-Language Allowance	0.00	600.00	0.00	600.00
71535 - UNV-Medical Insurance	0.00	1,663.44	0.00	1,663.44
71540 - UNV-Global Charges	0.00	1,374.18	0.00	1,374.18
71541 - UNVs-Contribution to security	0.00	1,075.07	0.00	1,075.07
71545 - UNV-Home Leave Travel & Allowa	0.00	102.00	0.00	102.00
71550 - UNV-Resettlement Allowance	0.00	2,400.00	0.00	2,400.00
71590 - UNV Development Effectiveness	0.00	7,188.00	0.00	7,188.00
71605 - Travel Tickets-International	0.00	13,485.77	0.00	13,485.77
71610 - Travel Tickets-Local	0.00	519.44	0.00	519.44
71615 - Daily Subsistence Allow-Intl	0.00	12,499.66	0.00	12,499.66
71620 - Daily Subsistence Allow-Local	0.00	510.22	0.00	510.22
71625 - Daily Substist Allow-Mtg Partic	0.00	602.90	0.00	602.90
71635 - Travel - Other	0.00	2,673.90	0.00	2,673.90
72130 - Svc Co-Transportation Services	0.00	121.47	0.00	121.47
72145 - Svc Co-Training and Educ Serv	0.00	43,619.29	0.00	43,619.29
72430 - Postage and Pouch	0.00	36.44	0.00	36.44
74210 - Printing and Publications	0.00	194.85	0.00	194.85
74596 - Services to projects -GOE	0.00	5,987.26	0.00	5,987.26
75105 - Facilities & Admin - Implement	0.00	33,189.13	0.00	33,189.13
75705 - Learning costs	0.00	253,639.32	0.00	253,639.32
76125 - Realized Loss	0.00	120.74	0.00	120.74
76135 - Realized Gain	0.00	- 330.36	0.00	- 330.36

Total for Fund 30000 0.00 447,844.17 0.00 447,844.17

Total for Activity 3 0.00 447,844.17 0.00 447,844.17

Activity : 4 (Capacity of Parl. Secretariat)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	66,609.73	0.00	66,609.73
71310 - Local Consult.-Short Term-Supp	0.00	8,940.25	0.00	8,940.25
71360 - Local Consult-Security	0.00	20.85	0.00	20.85
71605 - Travel Tickets-International	0.00	13,369.55	0.00	13,369.55
71615 - Daily Subsistence Allow-Intl	0.00	17,859.84	0.00	17,859.84
71635 - Travel - Other	0.00	518.12	0.00	518.12
72963 - Copyrights	0.00	3,549.60	0.00	3,549.60
75105 - Facilities & Admin - Implement	0.00	9,352.90	0.00	9,352.90
75705 - Learning costs	0.00	6,043.19	0.00	6,043.19
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 146.46	0.00	- 146.46

Total for Fund 30000 0.00 126,117.58 0.00 126,117.58





Project Id : 00096426 Strengthening Representative B	Period :	Jan-Dec (2018)
Output # : 00100364 Strengthening Representative B	Impl. Partner :	02142 Secretariat of the Parllamen
	Location :	Mongolia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity 4	0.00	126,117.58	0.00	126,117.58
Activity : 5 (Project management)				
Fund : 04000 (Core Programme, UNU Centre)				
71405 - Service Contracts-Individuals	0.00	75,823.12	0.00	75,823.12
71410 - MAIP Premium SC	0.00	65.74	0.00	65.74
71415 - Contribution to Security SC	0.00	2,793.33	0.00	2,793.33
72505 - Stationery & other Office Supp	0.00	84.27	0.00	84.27
Total for Fund 04000	0.00	78,766.46	0.00	78,766.46
Fund : 30000 (PROGRAMME COST SHARING)				
72205 - Office Machinery	0.00	1,131.05	0.00	1,131.05
72215 - Transporation Equipment	0.00	546.46	0.00	546.46
72420 - Land Telephone Charges	0.00	253.62	0.00	253.62
72430 - Postage and Pouch	0.00	221.86	0.00	221.86
72505 - Stationery & other Office Supp	0.00	860.77	0.00	860.77
73105 - Rent	0.00	12,965.10	0.00	12,965.10
73406 - Maintenance of Equipment	0.00	44.85	0.00	44.85
73410 - Maint, Oper of Transport Equip	0.00	1,252.33	0.00	1,252.33
74110 - Audit Fees	0.00	4,668.61	0.00	4,668.61
74205 - Audio Visual Productions	0.00	18.12	0.00	18.12
74210 - Printing and Publications	0.00	4.47	0.00	4.47
74310 - Contributions to JIU	0.00	- 7.94	0.00	- 7.94
74525 - Sundry	0.00	1,945.11	0.00	1,945.11
75105 - Facilities & Admin - Implement	0.00	1,916.87	0.00	1,916.87
75705 - Learning costs	0.00	56.28	0.00	56.28
76125 - Realized Loss	0.00	3.25	0.00	3.25
76135 - Realized Gain	0.00	- 49.98	0.00	- 49.98
Total for Fund 30000	0.00	25,830.83	0.00	25,830.83
Total for Activity 5	0.00	104,597.29	0.00	104,597.29
Total for Output : 00100364	0.00	889,812.87	0.00	889,812.87



Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: unglcdrb

Page 4 of 6
Run Time: 26-02-2019 09:02:33

Project Id : 00096426 Strengthening Representative B	Period :	Jan-Dec (2018)		
Output # : 00100364 Strengthening Representative B	Impl. Partner :	02142 Secretariat of the Parliament		
	Location :	Mongolia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	0.00	889,812.87	0.00	889,812.87

Signed by:

Vineet Mathur, Assistant Resident Representative (Operations), UNDP

Date:

28-3-2019.

Signed by:

Ts.Tsolmon (National Project Director)

Date:

Signed by:

Ch.Davaasuren (General Director of Sevilla Audit LLC)

Date:

March 25, 2019





Selection Criteria :

Business Unit : MNG10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100364

Project Id : ALL	Period :	Jan-Dec (2018)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
41804 - Mongolia - Dem. Governance		0.00	890,415.27	0.00	890,415.27
41805 - Mongolia - Energy & Envirnmnt		0.00	- 602.40	0.00	- 602.40



Funds Utilization

Selection Criteria :

Business Unit : MNG10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100364

Project/Award: 00096426 Strengthening Representative B

Period : As Of Dec31,2018

Output # 00100364 Impl. Partner :02142 Secretariat of the Parliamen

	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00
	10,819.99

