



**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, 2019 to December 31, 2019**

**ULAANBAATAR  
March 2020**

UNITED NATIONS DEVELOPMENT PROGRAMME  
STRENGTHENING REPRESENTATIVE BODIES IN MONGOLIA

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# SEVILLA AUDIT LLC

Date: April 02, 2020

Ref No. 2020-01/050

Ulaanbaatar city

To: Ms. Elaine Conkievich, UNDP Resident Representative  
Ms. L.Ulziisaikhan, National Project Director, General Secretary of the  
Parliament Secretariat

## SUBJECT; MANAGEMENT LETTER

Dear Madam,

This management letter includes few 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, 2019 to December 31, 2019 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, 2019 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. Over expended travel expense

#### *Condition*

As stated in the AWP for the year 2019, the Project planned USD 74,000 for travel expenses of the year. However, the total expenses of the travel expenses for the year amounted to 250,461,454.66 togrogs or USD 94,563.84 and 27.8% was over expended than the budgeted amount.

#### *Criteria*

Actual expenses shall be consistent with the budgeted amount.

#### *Risk-Low*

The travel expense was over expended.

#### *Recommendation*

In further the Project, Implementing partner and UNDP CO should duly plan the budget and efficiently spend the funds within the budget limit stated in the Annual Work Plan.

#### *Project/CO Management Comments*

UNDP CO acknowledges the Audit observation and will make effort to implement the recommendations regarding proper budget planning and efficient funds management across our programme and projects.





*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, 2019 to December 31, 2019**

**ULAANBAATAR  
March 2020**

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## **ABBREVIATIONS AND ACRONYMS**

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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
LATUG	Law on Administrative and Territorial Units and their Governance
LDF	Local Development Fund
FY	Financial year
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**

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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	L.Ulziisaikhan, General Secretary of the Parliament Secretariat
Project Address	UNDP Mongolia, The UN House #501, 5 <sup>th</sup> floor, Sukhbaatar District Ulaanbaatar 14201, Mongolia
Audit company	Sevillia Audit LLC 501, 5 <sup>th</sup> floor, Jiguur Grand Office Center, 2 <sup>nd</sup> khoroo, Teeverchdiin Street 18, Sukhbaatar District, Ulaanbaatar, Mongolia Telephone: 976-7014-8878 Fax: 976-7014-8899 Cell Phone: 976-9911-8886 E mail: <a href="mailto:davaa1973@yahoo.com">davaa1973@yahoo.com</a>





## INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENDITURES

To: Ms. Elaine Conkievich, UNDP Resident Representative  
Ms. L.Ulziisaikhan, 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, 2019 to December 31, 2019.

### Unmodified Opinion

In our opinion, the accompanying Statement of Expenditures presents fairly, in all material respects, the expense of **USD 898,163.23** incurred by Strengthening Representative Bodies in Mongolia Project for the period from January 01, 2019 to December 31, 2019 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 898,163.23** were directly paid by UNDP. Out of this, expenditures amounting to **USD 353,388.78** 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.



**STATEMENT OF EXPENDITURES**

**For the period from January 01, 2019 to December 31, 2019**

(In USD)

<b>Activities</b>	<b>Notes</b>	<b>For FY 2019</b>
Activity 0	5	165.98
Activity 1-Legal framework	6	152,206.91
Activity 2-Improved CRH capacity	7	203,155.49
Activity 3-National Training Programme	8	273,192.32
Activity 4-Capacity of Parliament Secretariat	9	162,324.70
Activity 5-Project management	10	107,117.83
<b>Total</b>	<b>4</b>	<b>898,163.23</b>

*The accompanying notes are integral part of this statement.*

Signed by:

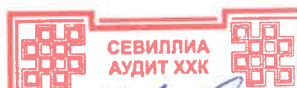
Name: L. Ulziisaikhan  
Title: National Project Director  
Date:

Signed by:

Name: G. Zoljargal  
Title: Project Coordinator  
Date:

Signed by:

Name: Elaine Conkievich  
Title: UNDP Resident Representative  
Date: 21/4/20



Signed by:

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

Date: April 02, 2020



## INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF ASSETS AND EQUIPMENT

To: **Ms. Elaine Conkievich, UNDP Resident Representative**  
**Ms. L.Ulziisaikhan, 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, 2019.

### 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 66,846.77** as at December 31, 2019 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.



**STATEMENT OF ASSETS AND EQUIPMENT**  
**As at December 31, 2019**  
(In USD)

Description	Notes	At Dec 31, 2019
<b>Assets and Equipment</b>		
Vehicle	15	37,324.45
Computer and Accessories	15	23,734.93
Other Assets	15	5,787.39
<b>Total Assets and Equipment</b>	15	<b>66,846.77</b>

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

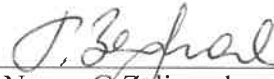
*The accompanying notes are integral part of this statement.*

Signed by:



Name: L. Ulziisaikhan  
Title: National Project Director  
Date:

Signed by:



Name: G. Zoljargal  
Title: Project Coordinator  
Date:

Signed by:



Name: Elaine Conkicvich  
Title: UNDP Resident Representative  
Date: 2/14/20



Signed by:



Name: Ch. Dayasuren  
Title: General Director of  
Sevilla Audit LLC

Date: April 02, 2020





## INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH POSITION

To: Ms. Elaine Conkievich, UNDP Resident Representative  
Ms. L. Ulziisaikhan, 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, 2019 to December 31, 2019.

### 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, 2019 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.





**STATEMENT OF CASH POSITION**  
**As at December 31, 2019**

Description	For FY 2019	
	In MNT	In USD
<b>A. Opening Fund Balance</b>		
Cash in petrol card	597,012.00	0.00
Petty cash	0.00	0.00
<b>Total</b>	<b>597,012.00</b>	<b>0.00</b>
B. Advance received from UNDP during the year	5,300,000.00	1,390.68
<b>C. Total Funds Available (A+B) for the year</b>	<b>5,897,012.00</b>	<b>1,390.68</b>
D. Payments/Expenditures for the year	(3,873,567.64)	(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
<b>H. Closing Fund Balance (C-D-E+F+G)</b>	<b>2,023,444.36</b>	<b>0.00</b>
<b>I. Closing Fund Balance</b>		
Cash in petrol card	2,023,444.36	0.00
Petty cash	0.00	0.00
<b>Total</b>	<b>2,023,444.36</b>	<b>0.00</b>

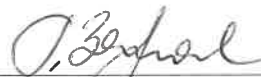
*The accompanying notes are integral part of this statement.*

Signed by:



Name: L. Ulziisaikhan  
Title: National Project Director  
Date:

Signed by:



Name: G. Zoljargal  
Title: Project Coordinator  
Date:

Signed by:




Name: Elaine Conkievich  
Title: UNDP Resident Representative  
Date: 21/12/2019





Signed by:




Name: Ch. Dayaasuren  
Title: General Director of Sevilla Audit LLC  
Date: April 02, 2020

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 (\$)	Target Impl. Date	Action Unit	Person Responsible for Action	Updated status	Actual Impl. Date	Description of Status Update
1	<p><b>Vendor was wrongly recorded in ATLAS software</b></p> <p>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 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	We don't have any comments and will implement it.	To consider and implement.	2019	PIU	Project Mngt	Implemented	March 2020	Although it was not possible to correct after the transaction was entered in Atlas software and CDR was completed, we have implemented the recommendation this current year and that types of error have not been re-occurred.
	<p><b>Implementing Partner</b> National Project Director Ms. L. Ulziisaikhan</p> <p>Signature: </p> <p>Date:</p>	<p><b>UNDP Country office</b> UNDP Resident Representative Ms. Elvina Conklevitch</p> <p>Signature: </p> <p>Date: 21/4/20</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
<b>Total budget</b>	<b>USD</b>	<b>3,800,000.00</b>

### 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 2019:*

**OUTPUT 1. IMPROVED LEGAL FRAMEWORK FOR LOCAL GOVERNANCE**

**LATUG ASSESSMENT INFORMS CONSTITUTIONAL AMENDMENT**

A comprehensive assessment of the Law on Administrative and Territorial Units and their Governance (LATUG) produced under the project was widely shared with policy-makers. The assessment and its recommendations, which included international comparative studies successfully informed local governance related constitutional amendments, which are going to serve as a foundation for the further revision of LATUG. Speaker of the Parliament of Mongolia (PoM) officially recognized the project's contribution.

**WOMEN LEADERSHIP CONFERENCE EMPOWERS ELECTED WOMEN REPRESENTATIVES**

As a result of the WLT in the last two years, EWRs have significantly increased the scope and scale of their leadership for local development improved service delivery and representation of most vulnerable groups. The results of their leadership were shared and celebrated at a national forum on Women Leadership (WLC) which brought together 400 EWRs from all administrative levels and delegates from the parliaments of Bhutan and Switzerland as well as the regional knowledge network on local governance LOGIN and facilitated facilitate horizontal learning among EWRs. As a result, EWRs expressed their commitment to be a stronger voice of their diverse constituencies and to continuous cooperation among EWRs regardless of party affiliation and leadership hierarchy for sustainable local development.

The results of their leadership in addressing local development challenges such as improving access to safe water, medical services, pre-school education, monitoring of public services and small loan funds, combating domestic violence and air pollution, waste recycling, community mobilization, improving community facilities such as street basketball yard, library and street lights, and using social media for online community meetings, were shared and celebrated at a national forum on Women Leadership (WLC) on June 25, 2019 which brought together 400 EWRs from all administrative levels, representatives from PoM and delegates from the parliaments of Bhutan and Switzerland as well as the regional knowledge network on local governance LOGIN. The objective was to present key achievements of EWRs, provide opportunities for delegates to exchange ideas, express voices, and facilitate horizontal learning among EWRs.

**OUTPUT 2. CITIZENS' REPRESENTATIVE HURALS HAVE IMPROVED ORGANIZATIONAL CAPACITY**

**WORKING GROUPS OF CRHS' SECRETARIATS TAKE LEAD IN CRH CAPACITY BUILDING**

Working groups consisting of CRH secretariat members, established by the project, have been working proactively towards strengthening the project results for improved organizational capacity of CRHs. As a result, standard session procedures were

consulted by CRHs to update their existing session procedures. Guidelines for the implementation of the Law on General Administrative Procedure (LGAP) were developed. The survey showed that the guidelines are some of the most important references or tools particularly for soum CRHs.

### **SMALL GRANTS HELPED TO PROMOTE COMMUNITY-BASED OVERSIGHT AND YOUTH PARTICIPATION**

SRBM's small grant programme has contributed to implementing innovative projects by CRHs and local NGOs to promote community-based oversight in areas such as health, education, environment and local budgeting as well as to increase youth participation in local governance.

### **CRHs GOOD PRACTICES SHARED FOR IMPROVED PUBLIC AWARENESS**

Ten television documentaries and three short video clips on what CRHs can do for citizen's livelihoods were developed and broadcasted as well as promotional materials of EWRs' good practices developed and disseminated to increase citizens' awareness about CRHs and hence foster citizen participation.

### **REGIONAL CRHs FORUMS PROVIDED THE BASIS FOR GOOD PRACTICE EXCHANGE AND PROPOSED REVISIONS IN LOCAL GOVERNANCE POLICY**

Five regional meetings of 21 aimag CRHs were organized in order to support and foster cooperation and exchange of good practices related to improved citizen engagement and strengthening of oversight. The presence of representatives from the Parliament Secretariat (PS) and Cabinet Secretariat (CabSec) gave local CRHs a platform to voice their concerns and propose a revision of the local governance policy on a national level.

### **CRHs LEARN FROM ADVANCED LOCAL GOVERNANCE SYSTEMS VIA STUDY VISITS TO EU COUNTRIES**

As a result of the learnings from visits to local governance institutions in Poland and Slovakia, management staff of CRHs has developed concrete plans to implement specific measures to improve CRH practices and procedures.

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

#### **AIMAG CRHs COMMITTED TO NAOG THEMATIC TRAINING AND COST-SHARING**

All aimag CRHs co-funded training costs for their secretariat staff to participate in the thematic training developed and facilitated by the National Academy of Governance (NAoG) constituting an essential step towards the sustainability of the project.

### **SYNERGIES FROM COOPERATION WITH LOGIN FACILITATED REGIONAL DISSEMINATION OF GOOD PRACTICES**

Cooperation with the SDC funded East and South Asian local governance network LOGIN constitutes an excellent opportunity for CRHs and Mongolian non-governmental organizations (NGOs) to learn and share good practices and expertise in local governance and hence strengthen their capacities.

#### **MOBILISATION OF LOCAL TRAINERS LEADS TO IMPROVED ORGANIZATIONAL CAPACITY OF CRH**

62 trainers conducted field visits to soum and bagh CRHs to strengthen their organizational capacity and monitor the effectiveness of SRBM trainings. As a result of the visit, 22 CRH have updated their session procedures.

#### **GREEN LIGHT FOR LOCAL GOVERNANCE TRAINING, RESEARCH AND INFORMATION HUB**

An agreement has been signed with NaOG for the establishment of a Local Governance Training, Research and Information Center in 2020, which serves as a laboratory for horizontal learning of good practices, database on local governments, but also as a platform for policy dialogue between central and local governments.

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

##### **SRBM KNOWLEDGE PRODUCTS ENHANCED PS CAPACITY RELATED TO LEGISLATIVE DRAFTING AND OVERSIGHT**

Knowledge products (e.g., translations of foreign constitutions and parliamentary procedures) created by the project have greatly contributed to increased capacity of the PoM to carry out their duties related to legislative drafting, public hearings and oversight function.

##### **ToTs AND TRAININGS ENHANCE PS CAPACITY RELATED TO LEGISLATIVE DRAFTING AND OVERSIGHT**

Relevant training curricula and manuals were developed, and trainers were equipped to build the capacity of PS's staff for improved support to legislative drafting and oversight functions of PoM.

##### **PS ENHANCED EVALUATION CAPACITY THROUGH COOPERATION WITH SWISS PARLIAMENTARY SERVICES (SPS)**

The ongoing cooperation between PS and the Swiss Parliamentary Services (SPS) resulted in enhanced capacity regarding the evaluation of law implementation by the former. An evaluation methodology and draft regulations are currently being developed.

### *Project progress*

All planned activities for the year 2019 were implemented in line with the Revised Annual Work Plan.

The Implementation Rate of the Work Plan was as follows as at December 31, 2019;

	<b>Planned outputs</b>	<b>Number of insufficient performance</b>	<b>Progress rate</b>
Output 1	9	3	67%
Output 2	11	3	73%
Output 3	11	2	82%
Output 4	12	2	83%
Output 5	8	1	88%
<b>Total</b>	<b>51</b>	<b>11</b>	<b>78.4%</b>

21.6% of total work has not been implemented and 11.7% of the planned work was shifted to the fiscal year of 2019.

### *Human Resources*

In the year 2019, the Project operated with five employees including Project manager, Monitoring and evaluation officer, Administrative and finance officer, Swiss-funded international UN volunteer, 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 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 2019 was as follows;

Months	Description	Rates in MNT
January 2019	UN Exchange rate: 1USD =	MNT 2,640.04
February 2019	UN Exchange rate: 1USD =	MNT 2,627.99
March 2019	UN Exchange rate: 1USD =	MNT 2,632.21
April 2019	UN Exchange rate: 1USD =	MNT 2,629.75
May 2019	UN Exchange rate: 1USD =	MNT 2,641.00
June 2019	UN Exchange rate: 1USD =	MNT 2,648.70
July 2019	UN Exchange rate: 1USD =	MNT 2,656.00
August 2019	UN Exchange rate: 1USD =	MNT 2,666.00
September 2019	UN Exchange rate: 1USD =	MNT 2,672.00
October 2019	UN Exchange rate: 1USD =	MNT 2,660.93
November 2019	UN Exchange rate: 1USD =	MNT 2,667.76
December 2019	UN Exchange rate: 1USD =	MNT 2,671.03

## 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 cash in petrol card. The Direct Payment modality procedure under the National Implementation Modality guidelines are used in the year 2019 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 2019.

## 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*

The Project had been refunded from the Ministry of Finance for the value added taxes paid by the Project in connection with its purchases of goods, works, and services with VAT. According to Decree No. 43, the Minister of Finance dated on February 28, 2019 the Project was included in “the Lists of projects and programs, exempted from VAT” and since then the Project are being exempted from VAT, without paying VAT included in the purchase prices of goods, works and services provided by suppliers.

### *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 the FY 2019:

			Direct purchase	Comparison method	Bidding	Total (In thous.tog)
<b>Budget</b>	Goods	Quantity	2	1	-	3
		Amount	16,556.3	49,931.8	-	66,488.15
	Service	Quantity	8	-	11	19
		Amount	85,672.5	-	39,419.9	125,092.32
Work	Quantity	4	1	-	5	
	Amount	97,761.2	49,931.8	515,086.0	662,779.08	
Total	Quantity	14	2	11	27	
	Amount	199,990.04	99,863.6	554,505.9	854,359.55	
<b>Performance</b>	Goods	Quantity	-	1	-	1
		Amount	-	45,166.8	-	45,166.80
	Service	Quantity	11	-	8	19
		Amount	145,609.5	-	173,155.5	318,765.00
Work	Quantity	4	2	-	6	
	Amount	28,884.5	47,904.5	-	76,789.00	
Total	Quantity	15	3	8	26	
	Amount	174,494	93,071.3	173,155.5	440,720.80	
<b>Variance</b>	<b>TOTAL</b>	Quantity	(1)	(1)	3	1
		Amount	25,496.04	6,792.3	381,350.4	413,638.7

**NOTE 4. TOTAL EXPENDITURE PER EXPENSE ITEM**

**a) Expenditure detail by accounts**

Account No.	Account name	For FY 2019		
		Gov exp.	UNDP exp.	Total
64397	Services to projects-CO staff	-	21,462.21	21,462.21
	<b>Sub-total</b>	-	<b>21,462.21</b>	<b>21,462.21</b>
71305	Local Consult-Sht Term-Tech	-	115,926.51	115,926.51
71310	Local Consult.-Short Term-Supp	-	700.10	700.10
71360	Local Consult-Security	-	201.42	201.42
71405	Service Contracts-Individuals	-	73,492.38	73,492.38
71410	MAIP Premium SC	-	31.16	31.16
71415	Contribution to Security SC	-	2,587.01	2,587.01
71505	UN Volunteers-Stipend & Allow	-	16,635.35	16,635.35
71510	UNV Settling-In-Grant	-	4,191.67	4,191.67
71520	UNV-Language Allowance	-	383.87	383.87
71535	UNV-Medical Insurance	-	1,322.33	1,322.33
71540	UNV-Global Charges	-	907.77	907.77
71541	UNVs-Contribution to security	-	687.05	687.05
71545	UNV-Home Leave Travel & Allowance	-	65.26	65.26
71550	UNV-Resettlement Allowance	-	1,535.48	1,535.48
71560	UNV-Intl Appoint/Sep incl Trvl	-	3,800.00	3,800.00
71591	UNV Cost Recovery Deployment	-	4,100.00	4,100.00
71592	UNV Cost Recovery Recurring	-	3,203.33	3,203.33
71605	Travel Tickets-International	-	51,450.93	51,450.93
71610	Travel Tickets-Local	-	313.50	313.50
71615	Daily Subsistence Allow-Intl	-	34,759.12	34,759.12
71620	Daily Subsistence Allow-Local	-	1,380.99	1,380.99
71625	Daily Subsist Allow-Mtg Partic	-	527.57	527.57
71630	Shipment	-	48.58	48.58
71635	Travel – Other	-	3,203.43	3,203.43
72105	Svc Co-Construction & Engineer	-	16,507.69	16,507.69
72125	Svc Co-Studies & Research Serv	-	27,444.44	27,444.44
72135	Svc Co-Communications Service	-	17,472.95	17,472.95
72145	Svc Co-Training and Education Service	-	16,268.43	16,268.43
72165	Svc Co-Social Svcs, Social Sci	-	32,783.76	32,783.76
72205	Office Machinery	-	32,567.43	32,567.43
72210	Machinery and Equipment	-	17,052.44	17,052.44
72220	Furniture	-	8,693.09	8,693.09
72420	Land Telephone Charges	-	142.19	142.19
72430	Postage and Pouch	-	178.70	178.70
72435	E-mail Subscription	-	1,170.10	1,170.10
72505	Stationery & other Office Supp	-	532.27	532.27
72510	Publications	-	2,134.13	2,134.13
72963	Copyrights	-	150.00	150.00
73105	Rent	-	9,780.10	9,780.10

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73310	Maint & Licencing of Software	-	730.06	730.06
73410	Maint, Oper of Transport Equip	-	6,649.41	6,649.41
74110	Audit Fees	-	4,258.96	4,258.96
74210	Printing and Publications	-	29,763.27	29,763.27
74220	Translation Costs	-	1,365.69	1,365.69
74225	Other Media Costs	-	68.84	68.84
74525	Sundry	-	1,140.03	1,140.03
74596	Services to projects -GOE	-	9,198.09	9,198.09
75105	Facilities & Admin - Implement	-	62,843.47	62,843.47
75705	Learning costs	-	256,405.14	256,405.14
76120	Unrealized Loss	-	328.92	328.92
76125	Realized Loss	-	33.12	33.12
76130	Unrealized Gain	-	(162.94)	(162.94)
76135	Realized Gain	-	(253.57)	(253.57)
<b>Sub-total</b>		-	<b>876,701.02</b>	<b>876,701.02</b>
<b>GRAND TOTAL</b>		-	<b>898,163.23</b>	<b>898,163.23</b>

- (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	21,462.21
<b>Sub-total</b>		<b>21,462.21</b>
71305	Local Consult-Sht Term-Tech	21,248.84
71310	Local Consult.-Short Term-Supp	700.10
71360	Local Consult-Security	118.48
71405	Service Contracts-Individuals	18,099.93
71410	MAIP Premium SC	7.75
71415	Contribution to Security SC	642.97
71505	UN Volunteers-Stipend & Allow	10,359.25
71510	UNV Settling-In-Grant	4,191.67
71520	UNV-Language Allowance	233.87
71535	UNV-Medical Insurance	753.86
71540	UNV-Global Charges	546.41
71541	UNVs-Contribution to security	426.59
71545	UNV-Home Leave Travel & Allowance	39.76
71550	UNV-Resettlement Allowance	935.48
71560	UNV-Intl Appoint/Sep incl Trvl	1,900.00
71591	UNV Cost Recovery Deployment	4,100.00
71592	UNV Cost Recovery Recurring	1,917.05
71605	Travel Tickets-International	4,626.64
71615	Daily Subsistence Allow-Intl	10,497.43
71620	Daily Subsistence Allow-Local	45.66
71625	Daily Subsist Allow-Mtg Partic	290.40
71635	Travel – Other	1,482.41
72105	Svc Co-Construction & Engineer	16,507.69
72145	Svc Co-Training and Education Service	46.80
72165	Svc Co-Social Svcs, Social Sci	32,783.76
72205	Office Machinery	27,270.84
72220	Furniture	8,693.09
72420	Land Telephone Charges	35.39
72430	Postage and Pouch	93.33
72435	E-mail Subscription	1,170.10
72505	Stationery & other Office Supp	7.49
72510	Publications	283.78
73105	Rent	9,780.10
73310	Maint & Licencing of Software	730.06
73410	Maint, Oper of Transport Equip	1,546.99
74110	Audit Fees	4,258.96
74210	Printing and Publications	105.56
74525	Sundry	232.03
74596	Services to projects -GOE	9,198.09
75105	Facilities & Admin - Implement	26,715.10
75705	Learning costs	109,360.22
76120	Unrealized Loss	328.92
76125	Realized Loss	(162.25)
76135	Realized Gain	(224.03)
<b>Sub-total</b>		<b>331,926.57</b>
<b>GRAND TOTAL</b>		<b>353,388.78</b>

**c) Total expenditure by donors**

<b>Donors</b>	<b>Amount</b>
United Nations Development Programme	50,000.00
Swiss Agency for Development and Cooperation	848,163.23
<b>Total</b>	<b>898,163.23</b>

**NOTE 5. ACTIVITY 0**

**a) Expenditure detail by accounts**

<b>Account No.</b>	<b>Account name</b>	<b>For FY 2019</b>		
		<b>Gov exp.</b>	<b>UNDP exp.</b>	<b>Total</b>
76120	Unrealized Loss		328.92	328.92
76130	Unrealized Gain		(162.94)	(162.94)
	<b>Total</b>		<b>165.98</b>	<b>165.98</b>

**NOTE 6. ACTIVITY 1-LEGAL FRAMEWORK**

**a) Expenditure detail by accounts**

<b>Account No.</b>	<b>Account name</b>	<b>For FY 2019</b>		
		<b>Gov exp.</b>	<b>UNDP exp.</b>	<b>Total</b>
71305	Local Consult-Sht Term-Tech	-	19,065.45	19,065.45
71360	Local Consult-Security	-	126.55	126.55
72125	Svc Co-Studies & Research Serv	-	9,645.23	9,645.23
72510	Publications		283.78	283.78
74210	Printing and Publications	-	34.86	34.86
75105	Facilities & Admin - Implement	-	11,285.87	11,285.87
75705	Learning costs	-	111,917.57	111,917.57
76125	Realized Loss	-	4.44	4.44
76135	Realized Gain	-	(156.84)	(156.84)
	<b>Total</b>	<b>-</b>	<b>152,206.91</b>	<b>152,206.91</b>

**b) Expenditure detail by donors**

<b>Donors</b>	<b>Amount</b>
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	152,206.91
<b>Total</b>	<b>152,206.91</b>

**NOTE 7. ACTIVITY 2-IMPROVED CRH CAPACITY**

**a) Expenditure detail by accounts**

Account No.	Account name	For FY 2019		
		Gov exp.	UNDP exp.	Total
71305	Local Consult-Sht Term-Tech	-	8,656.68	8,656.68
71360	Local Consult-Security	-	33.02	33.02
71605	Travel Tickets-International	-	37,502.27	37,502.27
71615	Daily Subsistence Allow-Intl	-	26,125.36	26,125.36
71625	Daily Subsist Allow-Mtg Partic	-	237.17	237.17
71635	Travel – Other	-	1,728.57	1,728.57
72105	Svc Co-Construction & Engineer	-	10,629.81	10,629.81
72135	Svc Co-Communications Service	-	17,472.95	17,472.95
72205	Office Machinery	-	3,288.32	3,288.32
72210	Machinery and Equipment	-	17,052.44	17,052.44
75105	Facilities & Admin - Implement	-	15,052.60	15,052.60
75705	Learning costs	-	65,430.96	65,430.96
76125	Realized Loss	-	18.38	18.38
76135	Realized Gain	-	(73.04)	(73.04)
	<b>Total</b>	-	<b>203,155.49</b>	<b>203,155.49</b>

**b) Expenditure detail by donors**

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	203,155.49
<b>Total</b>	<b>203,155.49</b>



**NOTE 8. ACTIVITY 3-NATIONAL TRAINING PROGRAMME**

**a) Expenditure detail by accounts**

Account No.	Account name	For FY 2019		
		Gov exp.	UNDP exp.	Total
64397	Services to projects-CO staff	-	21,462.21	21,462.21
71305	Local Consult-Sht Term-Tech	-	7,944.10	7,944.10
71310	Local Consult.-Short Term-Supp	-	700.10	700.10
71360	Local Consult-Security	-	2.70	2.70
71505	UN Volunteers-Stipend & Allow	-	16,555.35	16,555.35
71510	UNV Settling-In-Grant	-	4,191.67	4,191.67
71520	UNV-Language Allowance	-	383.87	383.87
71535	UNV-Medical Insurance	-	1,322.33	1,322.33
71540	UNV-Global Charges	-	907.77	907.77
71541	UNVs-Contribution to security	-	687.05	687.05
71545	UNV-Home Leave Travel&Allow	-	65.26	65.26
71550	UNV-Resettlement Allowance	-	1,535.48	1,535.48
71560	UNV-Intl Appoint/Sep incl Trvl	-	3,800.00	3,800.00
71591	UNV Cost Recovery Deployment	-	4,100.00	4,100.00
71592	UNV Cost Recovery Recurring	-	3,203.33	3,203.33
71615	Daily Subsistence Allow-Intl	-	2,952.16	2,952.16
71620	Daily Subsistence Allow-Local	-	166.22	166.22
71625	Daily Subsist Allow-Mtg Partic	-	290.40	290.40
71635	Travel – Other	-	981.94	981.94
72105	Svc Co-Construction & Engineer	-	5,877.88	5,877.88
72125	Svc Co-Studies & Research Serv	-	13,687.30	13,687.30
72145	Svc Co-Training and Education Service	-	16,221.64	16,221.64
72165	Svc Co-Social Svcs, Social Sci	-	18,152.22	18,152.22
72205	Office Machinery	-	27,270.84	27,270.84
72220	Furniture	-	8,693.09	8,693.09
72435	E-mail Subscription	-	1,170.10	1,170.10
72510	Publications	-	1,850.35	1,850.35
74210	Printing and Publications	-	12,392.24	12,392.24
74525	Sundry	-	50.62	50.62
74596	Services to projects -GOE	-	9,198.09	9,198.09
75105	Facilities & Admin - Implement	-	20,245.39	20,245.39
75705	Learning costs	-	67,250.97	67,250.97
76125	Realized Loss	-	4.07	4.07
76135	Realized Gain	-	(124.42)	(124.42)
<b>Total</b>		-	<b>273,192.32</b>	<b>273,192.32</b>

**b) Expenditure detail by donors**

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	273,192.32
<b>Total</b>	<b>273,192.32</b>

**NOTE 9. ACTIVITY 4-CAPACITY OF PARLIAMENT SECRETARIAT**

**a) Expenditure detail by accounts**

Account No.	Account name	For FY 2019		
		Gov exp.	UNDP exp.	Total
71305	Local Consult-Sht Term-Tech	-	79,316.83	79,316.83
71605	Travel Tickets-International	-	13,948.66	13,948.66
71610	Travel Tickets-Local	-	313.50	313.50
71615	Daily Subsistence Allow-Intl	-	5,681.60	5,681.60
71620	Daily Subsistence Allow-Local	-	1,214.77	1,214.77
71635	Travel – Other	-	662.02	662.02
72125	Svc Co-Studies & Research Serv	-	4,111.91	4,111.91
72165	Svc Co-Social Svcs, Social Sci	-	14,631.54	14,631.54
72505	Stationery & other Office Supp	-	19.69	19.69
72963	Copyrights	-	150.00	150.00
74210	Printing and Publications	-	17,313.22	17,313.22
74220	Translation Costs	-	1,365.69	1,365.69
75105	Facilities & Admin - Implement	-	12,028.38	12,028.38
75705	Learning costs	-	11,625.27	11,625.27
76125	Realized Loss	-	6.23	6.23
76135	Realized Gain	-	(64.61)	(64.61)
<b>Total</b>		-	<b>162,324.70</b>	<b>162,324.70</b>

**b) Expenditure detail by donors**

Donors	Amount
United Nations Development Programme	0.00
Swiss Agency for Development and Cooperation	162,324.70
<b>Total</b>	<b>162,324.70</b>

**NOTE 10. ACTIVITY 5-PROJECT MANAGEMENT**

**a) Expenditure detail by accounts**

Account No.	Account name	For FY 2019		
		Gov exp.	UNDP exp.	Total
71305	Local Consult-Sht Term-Tech	-	943.45	943.45
71360	Local Consult-Security	-	39.15	39.15
71405	Service Contracts-Individuals	-	73,492.38	73,492.38
71410	MAIP Premium SC	-	31.16	31.16
71415	Contribution to Security SC	-	2,587.01	2,587.01
71505	UN Volunteers-Stipend & Allow	-	80.00	80.00
71630	Shipment	-	48.58	48.58
72145	Svc Co-Training and Education Service	-	46.80	46.80
72205	Office Machinery	-	2,008.27	2,008.27
72420	Land Telephone Charges	-	142.19	142.19
72430	Postage and Pouch	-	178.70	178.70
72505	Stationery & other Office Supp	-	512.58	512.58
73105	Rent	-	9,780.10	9,780.10
73310	Maint & Licencing of Software	-	730.06	730.06
73410	Maint, Oper of Transport Equip	-	6,649.41	6,649.41
74110	Audit Fees	-	4,258.96	4,258.96
74210	Printing and Publications	-	22.95	22.95
74225	Other Media Costs	-	68.84	68.84
74525	Sundry	-	1,089.41	1,089.41
75105	Facilities & Admin - Implement	-	4,231.23	4,231.23
75705	Learning costs	-	180.37	180.37
76135	Realized Gain	-	(3.77)	(3.77)
	<b>Total</b>	-	<b>107,117.83</b>	<b>107,117.83</b>

**b) Expenditure detail by donors**

Donors	Amount
United Nations Development Programme	50,000.00
Swiss Agency for Development and Cooperation	57,117.83
<b>Total</b>	<b>107,117.83</b>

**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**

	<b>Budget</b>	<b>Performance</b>	<b>Variance</b>	<b>%</b>
Activity 1-Legal Framework	222,480.00	152,206.91	70,273.09	32%
Activity 2-Improved CRH capacity	355,104.00	203,155.49	151,948.51	43%
Activity 3-National Training Programme	293,760.00	273,192.32	20,567.68	7%
Activity 4-Capacity of Parliament Secretariat	221,940.00	162,324.70	59,615.30	27%
Activity 5-Project Management	119,660.00	107,283.81	12,376.19	10%
<b>Total</b>	<b>1,212,944.00</b>	<b>898,163.23</b>	<b>314,780.77</b>	<b>26%</b>

*Source:* Annual Work Plan 2019 was signed by National Project Director, National Project Coordinator, UNDP Deputy Resident Representative, and UNDP Programme Analyst on February 25, 2019.

Positive percentages represent budget saving, whereas negative percentages represent budget exceed.

- Total budget for Activity 1 was saved by 32% or amounts of USD 70,273.09. Sub activity 1.3 under the Activity 1 stated in the AWP is at the stage of completion. Sub activities 1.6 and 1.8 were shifted to the first half of the year 2020. The budgets for sub activities 1.2, 1.4, 1.5, and 1.9 were saved than the planned amounts even the activities have been completed.
- Total budget for Activity 2 was saved by 43% or amounts of USD 151,948.51. Two sub activities 2.4, 2.5, and 2.6 under the Activity 2 have not been completed in the year 2019 and were shifted to the year 2020. The budget for activity 2.8 was fully saved due to the fact that the management decided to have it done in-house by the project staff. Even the other activities under Activity 2 have been completed the budget was saved after the completion.
- Total budget for Activity 3 was saved by 7% or amounts of USD 20,567.68. Independent survey for the effects of Sub activity 3.3, Training and Education was completed in the first quarter of the next year so the final payment of the work has not been made in the current period. Because the contract for making citizens' awareness survey on CRH under the Sub-activity 3.6 was extended and shifted to the year 2020, the budget was saved. These activities are going to be completed in the first quarter of the year 2020.
- Total budget for Activity 4 was saved by 27% or amounts of USD 59,615.30. Sub-activity 4.8, International travel to Korea has been planned to complete in the first half of the year 2020. The budget for Activity 4.11 was fully saved due to the fact that the Parliament Secretariat decided to conduct the activity with its own resources. Consulting service for translating the book about the theoretical

and practical issues of developing draft law under the Sub activity 4.6 were at the stage of completion but have not been finished. So the related payment has not made and shifted to the year 2020.

- Total budget for Activity 5 was saved by 10% or amounts of USD 12,376.19. The budget for activity 5.6, Workshops and Local travels were planned but not started and it is going to be completed in the first half of the year 2020. In addition, the budget for 5.2, Project staff salary was not fully used.

### 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, 2019 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 [www.khural.mn](http://www.khural.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	L-anderuiser 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
19/03	July 31, 2019	Laptop	96426	3000	Good	L.Ulziisaikhan	Parliament Secretariat	Nomin Trade LLC	1,814.07	Mackbook air, serial FVFXM29FJK7D
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	Ts.Odgerel	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4L 17/02
17/05	Dec 28, 2016	Laptop	96426	3000	Good	Stefan Roesch	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4F 17/02
17/06	Dec 28, 2016	Laptop	96426	3000	Good	S.Altangerel	UNDP #511	Newsonic LLC	1,604.88	Lenovo ThinkPad T560, R9-OMSW4J 17/02
19/05	Nov 07, 2019	Laptop	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	BSB Computer	1,601.58	Dell, XPS, T-4YK70X2, DP/N IRWK0A00
19/06	Nov 07, 2019	Laptop	96426	3000	Good	G.Zoljargal	UNDP #511	BSB Computer	1,601.58	Dell, XPS No:P82G002 ST-4YK70X2
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	1,477.41	NEC NP-M403H, 6640031RC
17/35	Jul 20, 2017	IPAD, Apple	96426	3000	Good	L.Ulziisaikhan	Parliament Secretariat	Tim Top Zone	1,411.99	SN: DLXQK1JSGMW5, 12.9 inch, 128, Apple
		<b>TOTAL VALUE</b>							<b>61,616.13</b>	



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**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	BSS Trading LLC	558.82	ACER, K137ILED, CWX1138 model, SN MRJKX11003642006015910
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.Altankhuyag	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
19/02	Nov 07, 2019	Headset	96426	3000	Good	L.Ulziisaikhan	Parliament Secretariat	Summit Computer	194.20	Aple Airpod 2nd Gen-MV7N2ZAA
17/07	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	Ts.Odgerel	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", IS60F2 HCR2CA4OB0BLWW
17/08	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", IS60F2 HCR2CA4OB0BM2R
17/09	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	G.Zoljargal	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", IS60F2 HCR2CA4OB0BLYL
17/10	Dec 28, 2016	Monitor-Lenovo	96426	3000	Good	Stefan Roesch	UNDP #511	Newsonic LLC	182.83	ThinkVision 23", IS60F2 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
19/04	Oct 14, 2019	Portable hard disk	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Nomin Tav Trade LLC	94.37	Seagate, S/N NAAADMR82

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<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	S.Altangerel	Parliament Secretariat	Planet International	90.85	Planet International	Neveland, 5 people	
17/17	May 15, 2017	Tent	96426	3000	Good	S.Altangerel	UNDP #511	Planet International	90.85	Planet International	Neveland, 5 people	
19/03	Nov 07, 2019	Adapter	96426	3000	Good	L.Ulziisaikhan	Parliament Secretariat	BSB Computer	85.16	BSB Computer	Apple MJ4K2AM	
17/14	May 15, 2017	Voice recorder	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	IT Zone LLC	78.89	IT Zone LLC	Sony ICD-PX333, S/n 2592952	
17/15	May 15, 2017	Headphone	96426	3000	Good	G.Zoljargal	UNDP #511	IT Zone LLC	55.22	IT Zone LLC	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	BSB Trading LLC	Dell, DW316, SN 7CA-05AX	
17/23	May 15, 2017	Travel mattress	96426	3000	Good	S.Altangerel	Parliament Secretariat	Planet International	29.30	Planet International	Neveland	
17/24	May 15, 2017	Travel mattress	96426	3000	Good	G.Zoljargal	UNDP #511	Planet International	29.30	Planet International	Neveland	
17/25	May 15, 2017	Travel mattress	96426	3000	Good	Ts.Odgerel	UNDP #511	Planet International	29.30	Planet International	Neveland	
17/26	May 15, 2017	Travel mattress	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Planet International	29.30	Planet International	Neveland	
17/27	May 15, 2017	Travel mattress	96426	3000	Good	S.Altangerel	UNDP #511	Planet International	29.30	Planet International	Neveland	
17/18	May 15, 2017	Travel blanket	96426	3000	Good	S.Altangerel	Parliament Secretariat	Planet International	25.96	Planet International	Neveland	
17/19	May 15, 2017	Travel blanket	96426	3000	Good	G.Zoljargal	UNDP #511	Planet International	25.96	Planet International	Neveland	
17/20	May 15, 2017	Travel blanket	96426	3000	Good	Ts.Odgerel	UNDP #511	Planet International	25.96	Planet International	Neveland	
17/21	May 15, 2017	Travel blanket	96426	3000	Good	M.Myagmar-garmaa	UNDP #511	Planet International	25.96	Planet International	Neveland	
17/22	May 15, 2017	Travel blanket	96426	3000	Good	S.Altangerel	UNDP #511	Planet International	25.96	Planet International	Neveland	
<b>TOTAL VALUE</b>									<b>5,230.64</b>			
<b>GRAND TOTAL</b>									<b>66,846.77</b>			

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		
<b>Assets and Equipment</b>					
Vehicle	37,324.45	0.00	0.00	(0.00)	37,324.45
Office equipment and Computers	18,343.97	0.00	5,390.96	(0.00)	23,734.93
Other Assets	5,787.39	0.00	0.00	(0.00)	5,787.39
<b>Total Assets and Equipment</b>	<b>61,455.81</b>	<b>0.00</b>	<b>5,390.96</b>	<b>(0.00)</b>	<b>66,846.77</b>

**REPORT ON THE AUDIT OF THE UNDP CDR**

**UNDP Combined Delivery Report (CDR)**

For the period from January 01, 2019 to December 31, 2019

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	898,163.23	Unmodified	N/A	N/A	N/A

Signed by: 

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

Date: *April 22, 2020*

**REPORT ON THE AUDIT OF THE STATEMENT OF ASSETS AND EQUIPMENT**

**Statement of Assets and Equipment**  
As at December 31, 2019

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	66,846.77	Unmodified	N/A

Signed by:   
 Name: Ch. Davasushev  
 Title: General Director of  
 111724009-526724  
 Sevilla Audit LLC  
 Date: April 02, 2020

**REPORT ON THE AUDIT OF THE STATEMENT OF CASH POSITION**

**Statement of Cash Position**  
As at December 31, 2019

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. Davasuren  
 Title: General Director of Sevillia Audit LLC  
 Date: April 02, 2020



**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	<u>Over expended travel expense</u> As stated in the AWP for the year 2019, the Project planned USD 74,000 for travel expenses of the year. However, the total expenses of the travel expenses for the year amounted to 250,461,454.66 togrogs or USD 94,563.84 and 27.8% was over expended than the budgeted amount.	In further the Project, Implementing partner and UNDP CO should duly plan the budget and efficiently spend the funds within the budget limit stated in the Annual Work Plan.	Finance	Low	UNDP CO acknowledges the Audit observation and will make effort to implement the recommendations regarding proper budget planning and efficient funds management across our programme and projects.

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

**Signature of Auditor:**

**Date:**

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









Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 2 of 6
Run Time: 19-02-2020 03:02:34

Table with 4 columns: Project Id, Output #, Period, Impl. Partner, Location, Jan-Dec (2019). Includes details for Project 00096426 and Output 00100364.

Summary table with 5 columns: Description, Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Totals for Fund 30000 and Activity 2.

Activity : 3 (National Training Programme)

Fund : 30000 (PROGRAMME COST SHARING)

Main activity table with 5 columns: Description, Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Lists various cost items like services, local consultancies, and allowances.

Combined Delivery Report by Activity



**UN Development Programme**  
Report ID: unglcdrv

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Run Time: 19-02-2020 03:02:34

<b>Project Id : 00096426 Strengthening Representative B</b>	<b>Period :</b>	<b>Jan-Dec (2019)</b>
<b>Output # : 00100364 Strengthening Representative B</b>	<b>Impl. Partner :</b>	<b>02142 Secretariat of the Parliamen</b>
	<b>Location :</b>	<b>Mongolia</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity 3</b>	<b>51,583.76</b>	<b>221,608.56</b>	<b>0.00</b>	<b>273,192.32</b>

**Activity : 4 (Capacity of Parl. Secretariat)**

**Fund : 30000 (PROGRAMME COST SHARING)**

71305 - Local Consult.-Sht Term-Tech	0.00	79,316.83	0.00	79,316.83
71605 - Travel Tickets-International	0.00	13,948.66	0.00	13,948.66
71610 - Travel Tickets-Local	0.00	313.50	0.00	313.50
71615 - Daily Subsistence Allow-Intl	0.00	5,681.60	0.00	5,681.60
71620 - Daily Subsistence Allow-Local	0.00	1,214.77	0.00	1,214.77
71635 - Travel - Other	0.00	662.02	0.00	662.02
72125 - Svc Co-Studies & Research Serv	0.00	4,111.91	0.00	4,111.91
72165 - Svc Co-Social Svcs, Social Sci	0.00	14,631.54	0.00	14,631.54
72505 - Stationery & other Office Supp	0.00	19.69	0.00	19.69
72963 - Copyrights	0.00	150.00	0.00	150.00
74210 - Printing and Publications	0.00	17,313.22	0.00	17,313.22
74220 - Translation Costs	0.00	1,365.69	0.00	1,365.69
75105 - Facilities & Admin - Implement	0.00	12,028.38	0.00	12,028.38
75705 - Learning costs	0.00	11,625.30	0.00	11,625.30
76125 - Realized Loss	0.00	6.23	0.00	6.23
76135 - Realized Gain	0.00	-64.64	0.00	-64.64

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>162,324.70</b>	<b>0.00</b>	<b>162,324.70</b>
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<b>Total for Activity 4</b>	<b>0.00</b>	<b>162,324.70</b>	<b>0.00</b>	<b>162,324.70</b>
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**Activity : 5 (Project management)**

**Fund : 04000 (Core Programme, UNU Centre)**

71405 - Service Contracts-Individuals	0.00	48,009.60	0.00	48,009.60
71410 - MAIP Premium SC	0.00	23.41	0.00	23.41
71415 - Contribution to Security SC	0.00	1,944.04	0.00	1,944.04
74210 - Printing and Publications	0.00	22.95	0.00	22.95

<b>Total for Fund 04000</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>
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**Fund : 30000 (PROGRAMME COST SHARING)**

71305 - Local Consult.-Sht Term-Tech	0.00	943.45	0.00	943.45
71360 - Local Consult-Security	0.00	39.15	0.00	39.15
71405 - Service Contracts-Individuals	0.00	25,482.78	0.00	25,482.78
71410 - MAIP Premium SC	0.00	7.75	0.00	7.75
71415 - Contribution to Security SC	0.00	642.97	0.00	642.97
71505 - UN Volunteers-Stipend & Allow	0.00	80.00	0.00	80.00
71630 - Shipment	0.00	48.58	0.00	48.58
72145 - Svc Co-Training and Educ Serv	0.00	46.79	0.00	46.79
72205 - Office Machinery	0.00	2,008.27	0.00	2,008.27
72420 - Land Telephone Charges	0.00	142.19	0.00	142.19



Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 19-02-2020 03:02:34

Project Id : 00096426 Strengthening Representative B	Period :	Jan-Dec (2019)		
Output # : 00100364 Strengthening Representative B	Impl. Partner :	02142 Secretariat of the Parliamen		
	Location :	Mongolia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72430 - Postage and Pouch	0.00	178.70	0.00	178.70
72505 - Stationery & other Office Supp	0.00	512.58	0.00	512.58
73105 - Rent	0.00	9,780.10	0.00	9,780.10
73310 - Maint & Licencing of Software	0.00	730.06	0.00	730.06
73410 - Maint, Oper of Transport Equip	0.00	6,649.41	0.00	6,649.41
74110 - Audit Fees	0.00	4,258.96	0.00	4,258.96
74225 - Other Media Costs	0.00	68.84	0.00	68.84
74525 - Sundry	0.00	1,089.41	0.00	1,089.41
75105 - Facilities & Admin - Implement	0.00	4,231.23	0.00	4,231.23
75705 - Learning costs	0.00	180.37	0.00	180.37
76135 - Realized Gain	0.00	-3.76	0.00	-3.76
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>57,117.83</b>	<b>0.00</b>	<b>57,117.83</b>
<b>Total for Activity 5</b>	<b>0.00</b>	<b>107,117.83</b>	<b>0.00</b>	<b>107,117.83</b>
<b>Total for Output : 00100364</b>	<b>51,583.76</b>	<b>846,579.47</b>	<b>0.00</b>	<b>898,163.23</b>
<b>Project Total :</b>	<b>51,583.76</b>	<b>846,579.47</b>	<b>0.00</b>	<b>898,163.23</b>

Signed by:   
 Elaine Conklevich, UNDP Resident Representative



Date: 21/4/20

Signed by:   
 L. Ulziisaikhan (National Project Director)

Date: \_\_\_\_\_

Signed by:   
 Ch. Davaasuren (General Director of Sevilla Audit LLC)



Date: April 02, 2020



Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

Page 5 of 6  
Run Time: 19-02-2020 03:02:34

Selection Criteria :

Business Unit : MNG10  
Period : Jan-Dec (2019)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00100364

Project Id : ALL	Period :	Jan-Dec (2019)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
41801 - Mongolia - Central		0.00	182.63	0.00	182.63
41804 - Mongolia - Dem. Governance		51,583.76	846,373.39	0.00	897,957.15
41810 - Mongolia - Finance		0.00	23.45	0.00	23.45



Funds Utilization

Selection Criteria :

Business Unit : MNG10  
Period : Jan-Dec (2019)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00100364

Project/Award: 00096426 Strengthening Representative B

Period : As Of Dec31,2019

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			22,593.17