

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP BOSNIA AND HERZEGOVINA

REVITALIZING LOCAL COMMUNITIES
(Directly Implemented Project No. 80525, Output No. 90164)

Report No. 1937
Issue Date: 6 July 2018

**Report on the Audit of UNDP Bosnia and Herzegovina
Revitalizing Local Communities
(Project No. 80525, Output No. 90164)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte d.o.o. Sarajevo (the audit firm), from 25 April to 7 May 2018, conducted an audit of Revitalizing Local Communities (Project No. 80525, Output No. 90164) (the Project), which is directly implemented and managed by the UNDP Country Office in Bosnia and Herzegovina (the Office). The last audit of the Project was conducted by OAI through KPMG in 2017, and covered project expenses from 1 January to 31 December 2016.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which included expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as the Statement of Assets and Statement of Cash Position as of 31 December 2017.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:


Project Expenses		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,611	Unmodified*	37	Unmodified*	130	Unmodified*

*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

Management comments and action plan

Management comments and/or additional information provided have been incorporated in to the report, where appropriate.


Helge S.
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Director
Office of Audit and Investigations

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
REPORT ON FINANCIAL AUDIT OF
DIRECTLY IMPLEMENTED PROJECT
MANAGED BY UNDP BOSNIA AND HERZEGOVINA

"REVITALIZING LOCAL COMMUNITIES"

PROJECT NO. 80525
OUTPUT NO. 90164

FOR THE YEAR ENDED 31 DECEMBER 2017

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Part I - Executive Summary of the Output no. 90164 – Revitalizing Local Communities

(All amounts are expressed in USD, unless otherwise stated)

1.1 EXECUTIVE SUMMARY

Deloitte d.o.o. Sarajevo conducted the financial audit of UNDP project no. 80525 – output no. 90164 “Revitalizing Local Communities” (the project) directly implemented by UNDP Bosnia and Herzegovina for the period from 1 January to 31 December 2017. The Audit was undertaken on behalf of UNDP, Office of Audit and Investigation (OAI).

Summary of audit opinions

Subject Matter

Financial Position
Statement of Fixed Assets
Statement of cash

Type of opinion

Unmodified
Unmodified
Unmodified

Audit findings:

No findings have been identified as a result of our audit.

Follow-up on Previous year’s audit recommendations:

The output no. 90164 was audited in the prior year. The previous year’s audit report No. 1787 issued on 3 August 2017 for the project no. 80525 – output no. 90164 “Revitalizing Local Communities” for the period from 1 January to 31 December 2016 did not result on any recommendations.

Deloitte d.o.o. Sarajevo

Sead Bahtanović, director and licensed auditor



Sarajevo, Bosnia and Herzegovina

29 June 2018



Adna Valjevac, licensed auditor



Part I - Executive Summary of the Output no. 90164 – Revitalizing Local Communities

(All amounts are expressed in USD, unless otherwise stated)

1.2. Objective and scope of the financial audit

The objective of the financial audit was to express an opinion on the Project financial position which includes:

1. Expressing an opinion on whether the financial expenses incurred by the Project between 1 January to 31 December 2017 as well as the Funds utilization statement, the accounts receivable and the accounts payable as at 31 December 2017 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were (i) in conformity with the approved project budgets; (ii) for the approved purposes of the Project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted; Specifically:

- I. Expressing an opinion on the projects expenditure expressed in both US\$ and CHF (in the text of the standard audit opinion mention the US\$ amount and its equivalent in CHF);
- II. Including in the audit report two versions of the CDR, one version extracted from Atlas in US\$ and another version converted manually in CHF; and
- III. Verifying the conversion done manually by the COs from US\$ to CHF

2. Expressing an opinion on whether the statement of fixed assets, at net book value, presents fairly the balance of depreciated fixed assets of the UNDP project as at 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the net book value balance of the Assets. Where a Directly Implemented project (hereinafter "DIM project") does not have any assets or equipment, it will not be necessary to express such an opinion; and

3. Expressing an opinion on whether the statement of cash held by the Project presents fairly the cash and bank balance of UNDP project as at 31 December 2017. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the Project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the Office bank accounts, this type of opinion is not required.

4. As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series

The scope of the audit related only to transactions concluded and recorded against the UNDP DIM project between 1 January to 31 December 2017. The scope of the audit did not include:

1. Activities and expenses incurred or undertaken at the level of "responsible parties"; and
2. Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

2. AUDIT REPORT WITH OPINION

2.1. Independent auditor's report Opinion on Financial Position

REPORT OF THE INDEPENDENT AUDITOR TO UNDP ON THE FINANCIAL POSITION OF PROJECT NO. 80525 - OUTPUT NO. 90164 "REVITALIZING LOCAL COMMUNITIES"

To The Director of the Office of Audit and Investigations

United Nations Development Programme

We have audited the financial position of the UNDP Project no. 80525 - output no. 90164, "Revitalizing of Local Communities" for the period 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement ("the statement"); and (c) the project- related accounts receivable and account payable.

Unmodified Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 2,611,359 (equivalent to CHF 2,563,244) directly incurred by the UNDP Country Office in Bosnia and Herzegovina and charged to the project for the period from 1 January to 31 December 2017 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of 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 CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountant's 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 responsibilities

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

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are 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.

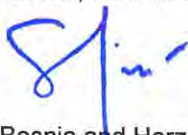
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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.

Deloitte d.o.o.

Sead Bahtanović, director and licenced auditor



Sarajevo, Bosnia and Herzegovina

29 June 2018



Adna Valjevac, licenced auditor




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement - USD

 UN Development Programme		Combined Delivery Report by Activity In USD			
Project Id: 00080525 Social Inclusion in Local Comm Output #: 00090164 Revitalizing Local Communities		Period : Impl. Partner : Location :	Jan-Dec (2017) 99999 UNDP Bosnia-Herzegovina		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	0.00				
Fund :	30000 (PROGRAMME COST SHARING)				
	75105 - Facilities & Admin - Implement	0.00	288.83	0.00	288.83
	77660 - Dep Exp Owned -Vehicle	0.00	3,609.88	0.00	3,609.88
Total for Fund 30000		0.00	3,898.71	0.00	3,898.71
Total for Activity		0.00	3,898.71	0.00	3,898.71
Activity :	ACTIVITY1 (1.Project Document formulation)				
Fund :	30000 (PROGRAMME COST SHARING)				
	75105 - Facilities & Admin - Implement	0.00	-288.83	0.00	-288.83
Total for Fund 30000		0.00	-288.83	0.00	-288.83
Total for Activity	ACTIVITY1	0.00	-288.83	0.00	-288.83
Activity :	ACTIVITY2.1.1 (2.1.1. POA)				
Activity :	ACTIVITY2.1.2 (2.1.2. M&E)				
Fund :	30000 (PROGRAMME COST SHARING)				
	74596 - Services to projects - GOE	0.00	2,301.19	0.00	2,301.19
	75105 - Facilities & Admin - Implement	0.00	990.03	0.00	990.03
Total for Fund 30000		0.00	3,291.22	0.00	3,291.22
Total for Activity	ACTIVITY2.1.2	0.00	3,291.22	0.00	3,291.22
Activity :	ACTIVITY2.1.3 (2.1.3. POS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects - CO staff	0.00	19,151.77	0.00	19,151.77
	75105 - Facilities & Admin - Implement	0.00	8,183.39	0.00	8,183.39
Total for Fund 30000		0.00	27,335.16	0.00	27,335.16
Total for Activity	ACTIVITY2.1.3	0.00	27,335.16	0.00	27,335.16
Activity :	ACTIVITY2.1.4 (2.1.4. PAS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects - CO staff	0.00	18,773.38	0.00	18,773.38
	75105 - Facilities & Admin - Implement	0.00	8,120.70	0.00	8,120.70
Total for Fund 30000		0.00	26,894.08	0.00	26,894.08
Total for Activity	ACTIVITY2.1.4	0.00	26,894.08	0.00	26,894.08




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – USD (continued)

<div>  <div> <p>UN Development Programme</p> <p>Project Id: 00080525 Social Inclusion in Local Comm</p> <p>Output #: 00090164 Revitalizing Local Communities</p> </div> <div> <p>Period: Jan-Dec (2017)</p> <p>Impl. Partner: 99999 UNDP</p> <p>Location: Bosnia-Herzegovina</p> </div> </div>				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY3.1.1 (3.1.1 Gover.Adv.)				
Fund: 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	0.00	23,837.62	0.00	23,837.62
75105 - Facilities & Admin - Implement	0.00	10,474.71	0.00	10,474.71
Total for Fund 30000	0.00	34,312.33	0.00	34,312.33
Total for Activity ACTIVITY3.1.1	0.00	34,312.33	0.00	34,312.33
Activity: ACTIVITY3.1.2 (3.1.2 NPM/CTA)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	34,492.30	0.00	34,492.30
71410 - MAIP Premium SC	0.00	77.17	0.00	77.17
71415 - Contribution to Security SC	0.00	1,311.79	0.00	1,311.79
75105 - Facilities & Admin - Implement	0.00	18,008.54	0.00	18,008.54
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	53,889.80	0.00	53,889.80
Activity: ACTIVITY3.1.3 (3.1.3 CD/CPS)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	24,609.04	0.00	24,609.04
71410 - MAIP Premium SC	0.00	54.64	0.00	54.64
71415 - Contribution to Security SC	0.00	928.81	0.00	928.81
74225 - Other Media Costs	0.00	110.99	0.00	110.99
75105 - Facilities & Admin - Implement	0.00	12,779.88	0.00	12,779.88
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	38,483.36	0.00	38,483.36
Total for Activity ACTIVITY3.1.3	0.00	38,483.36	0.00	38,483.36
Activity: ACTIVITY3.1.4 (3.1.4 NLGS)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	29,494.18	0.00	29,494.18
71410 - MAIP Premium SC	0.00	65.79	0.00	65.79
71415 - Contribution to Security SC	0.00	1,118.60	0.00	1,118.60
75105 - Facilities & Admin - Implement	0.00	15,376.24	0.00	15,376.24
Total for Fund 30000	0.00	46,054.81	0.00	46,054.81
Total for Activity ACTIVITY3.1.4	0.00	46,054.81	0.00	46,054.81
Activity: ACTIVITY3.1.5 (3.1.5 NFO)				
Fund: 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	0.00	25,500.24	0.00	25,500.24
71405 - Service Contracts-Individuals	0.00	119,619.69	0.00	119,619.69
71410 - MAIP Premium SC	0.00	266.23	0.00	266.23
71415 - Contribution to Security SC	0.00	4,526.11	0.00	4,526.11
75105 - Facilities & Admin - Implement	0.00	73,320.75	0.00	73,320.75
Total for Fund 30000	0.00	223,233.02	0.00	223,233.02
Total for Activity ACTIVITY3.1.5	0.00	223,233.02	0.00	223,233.02




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – USD (continued)

 UN Development Programme		Combined Delivery Report by Activity In USD		
Project Id: 00080525 Social Inclusion in Local Comm Output #: 00090164 Revitalizing Local Communities		Period: Jan-Dec (2017) Impl. Partner: 99999 UNDP Location: Bosnia-Herzegovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY3.1.6 (3.1.6 NITDSS)				
Fund: 30000 (PROGRAMME COST SHARING)				
72430 - Postage and Pouch	0.00	20.47	0.00	20.47
75105 - Facilities & Admin - Implement	0.00	10.40	0.00	10.40
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	30.87	0.00	30.87
Total for Activity ACTIVITY3.1.6	0.00	30.87	0.00	30.87
Activity: ACTIVITY3.1.7 (3.1.7 NGA)				
Fund: 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	0.00	28,064.53	0.00	28,064.53
62105 - Dependency Allowance-NP Staff	0.00	429.35	0.00	429.35
62110 - Contrib Joint Staff Pension-NP	0.00	5,630.94	0.00	5,630.94
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,094.53	0.00	1,094.53
62140 - Annual Leave Expense - NO	0.00	840.80	0.00	840.80
63530 - Contribution to EOS Benefits	0.00	1,052.42	0.00	1,052.42
63535 - Contribution to Security	0.00	1,192.74	0.00	1,192.74
63540 - Contribution to Training	0.00	224.55	0.00	224.55
63545 - Contribution to ICT	0.00	420.94	0.00	420.94
63550 - Contributions to MAIP	0.00	70.18	0.00	70.18
63555 - Contribution to UN JFA	0.00	912.10	0.00	912.10
63560 - Contributions to Appendix D	0.00	70.18	0.00	70.18
64110 - Separations - NP Staff	0.00	561.27	0.00	561.27
65115 - Contributions to ASHI Reserve	0.00	2,722.25	0.00	2,722.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	174.84	0.00	174.84
72430 - Postage and Pouch	0.00	7.36	0.00	7.36
75105 - Facilities & Admin - Implement	0.00	21,758.48	0.00	21,758.48
Total for Fund 30000	0.00	65,227.46	0.00	65,227.46
Total for Activity ACTIVITY3.1.7	0.00	65,227.46	0.00	65,227.46
Activity: ACTIVITY3.1.8 (3.1.8. PO)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts - Individuals	0.00	11,389.95	0.00	11,389.95
71410 - MAIP Premium SC	0.00	25.74	0.00	25.74
71415 - Contribution to Security SC	0.00	437.51	0.00	437.51
75105 - Facilities & Admin - Implement	0.00	5,617.26	0.00	5,617.26
Total for Fund 30000	0.00	17,470.46	0.00	17,470.46
Total for Activity ACTIVITY3.1.8	0.00	17,470.46	0.00	17,470.46
Activity: ACTIVITY3.4.2 (3.4.2. NEE)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	1,010.90	0.00	1,010.90
72145 - Svc Co-Training and Educ Serv	0.00	1,831.16	0.00	1,831.16
74220 - Translation Costs	0.00	282.99	0.00	282.99
75105 - Facilities & Admin - Implement	0.00	1,641.13	0.00	1,641.13
75706 - Learning - ticket costs	0.00	353.36	0.00	353.36
76125 - Realized Loss	0.00	0.01	0.00	0.01
Total for Fund 30000	0.00	5,119.55	0.00	5,119.55
Total for Activity ACTIVITY3.4.2	0.00	5,119.55	0.00	5,119.55




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – USD (continued)

Combined Delivery Report by Activity in USD				
 UN Development Programme				
Project Id: 00080523 Social Inclusion in Local Comm	Period:	Jan-Dec (2017)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner:	99999 UNDP		
	Location:	Bosnia-Herzegovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY3.4.5 (3.4.5. CE)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts - Individuals	0.00	10,063.05	0.00	10,063.05
71410 - MAIP Premium SC	0.00	22.85	0.00	22.85
71415 - Contributions to Security SC	0.00	388.44	0.00	388.44
73103 - Facilities & Admin - Implement	0.00	1,916.84	0.00	1,916.84
Total for Fund 30000	0.00	15,391.18	0.00	15,391.18
Total for Activity ACTIVITY3.4.5	0.00	15,391.18	0.00	15,391.18
Activity: ACTIVITY3.4.6 (3.4.6 MA)				
Fund: 30000 (PROGRAMME COST SHARING)				
74596 - Services to projects - GOE	0.00	3,427.28	0.00	3,427.28
75105 - Facilities & Admin - Implement	0.00	1,224.06	0.00	1,224.06
Total for Fund 30000	0.00	4,651.34	0.00	4,651.34
64397 - Services to projects - CD staff	0.00	8,323.09	0.00	8,323.09
71305 - Local Consult - Sht Term-Tech	0.00	10,112.46	0.00	10,112.46
71360 - Local Consult - Security	0.00	319.29	0.00	319.29
71405 - Service Contracts - Individuals	0.00	27,919.52	0.00	27,919.52
71410 - MAIP Premium SC	0.00	60.19	0.00	60.19
71415 - Contribution to Security SC	0.00	1,022.21	0.00	1,022.21
71605 - Travel Tickets-International	0.00	207.48	0.00	207.48
71615 - Daily Subsistence Allow-Intl	0.00	863.23	0.00	863.23
71620 - Daily Subsistence Allow-Local	0.00	13,196.15	0.00	13,196.15
71635 - Travel - Other	0.00	18,500.99	0.00	18,500.99
72145 - Svc Co-Training and Educ Serv	0.00	831.60	0.00	831.60
72311 - Fuel, petroleum and other oils	0.00	4,655.46	0.00	4,655.46
72370 - Security related goods and mat	0.00	23.63	0.00	23.63
72420 - Land Telephone Charges	0.00	850.83	0.00	850.83
72425 - Mobile Telephone Charges	0.00	2,843.88	0.00	2,843.88
72430 - Postage and Pouch	0.00	494.84	0.00	494.84
72440 - Connectivity Charges	0.00	213.98	0.00	213.98
72445 - Common Services-Communications	0.00	188.37	0.00	188.37
72505 - Stationery & other Office Supp	0.00	7,412.58	0.00	7,412.58
72515 - Print Media	0.00	4,260.18	0.00	4,260.18
73105 - Rent	0.00	27,986.17	0.00	27,986.17
73108 - Leased office equip and furnit	0.00	318.41	0.00	318.41
73110 - Custodial and Cleaning Services	0.00	2,400.74	0.00	2,400.74
73120 - Utilities	0.00	336.41	0.00	336.41
73125 - Common Services-Premises	0.00	90.78	0.00	90.78
73310 - Maint & Licencing of Software	0.00	144.75	0.00	144.75
73405 - Rental & Maint-Other Office Eq	0.00	3,039.84	0.00	3,039.84
73410 - Maint, Oper of Transport Equip	0.00	2,128.47	0.00	2,128.47
74410 - Audit Fees	0.00	22,230.00	0.00	22,230.00
74205 - Audio Visual Productions	0.00	4,950.96	0.00	4,950.96
74210 - Printing and Publications	0.00	2,231.49	0.00	2,231.49
74215 - Promotional Materials and Dist	0.00	5,147.96	0.00	5,147.96
74220 - Translation Costs	0.00	2,969.37	0.00	2,969.37
74225 - Other Media Costs	0.00	7,932.18	0.00	7,932.18
74505 - Insurance	0.00	198.59	0.00	198.59
74510 - Bank Charges	0.00	5,075.14	0.00	5,075.14
74525 - Sundry	0.00	410.19	0.00	410.19
74596 - Services to Projects - GOE	0.00	2,676.34	0.00	2,676.34
75105 - Facilities and Admin - Implementation	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	20.40	0.00	20.40
72706 - Learning - ticket costs	0.00	-0.27	0.00	-0.27
76125 - Realized Loss	0.00	183.39	0.00	183.39
76135 - Realized Gain	0.00	-12.76	0.00	-12.76
Total for Fund 30000	0.00	192,758.51	0.00	192,758.51
Total for Activity ACTIVITY3.6.0	0.00	192,758.51	0.00	192,758.51




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – USD (continued)

Combined Delivery Report by Activity in USD				
 UN Development Programme				
Project Id: 00080525 Social Inclusion in Local Comm	Period: Jan-Dec (2017)			
Output #: 00090164 Revitalizing Local Communities	Impl. Partner: 99999 UNDP			
	Location: Bosnia-Herzegovina			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY4.1.1 (4.1.1. Analytical Report)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	17,856.48	0.00	17,856.48
71360 - Local Consult-Security	0.00	731.86	0.00	731.86
72105 - Svc Co-Construction & Engineer	0.00	7,667.45	0.00	7,667.45
72145 - Svc Co-Training and Educ Serv	0.00	1,428.50	0.00	1,428.50
72405 - Acquisition of Communic Equip	0.00	145.45	0.00	145.45
74210 - Printing and Publications	0.00	2,176.76	0.00	2,176.76
74220 - Translation Costs	0.00	1,798.36	0.00	1,798.36
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75706 - Learning - ticket cost	0.00	2,616.09	0.00	2,616.09
76125 - Realized Loss	0.00	32.22	0.00	32.22
Total for Fund 30000	0.00	34,453.17	0.00	34,453.17
Total for Activity ACTIVITY4.1.1	0.00	34,453.17	0.00	34,453.17
Activity: ACTIVITY4.1.2 (4.1.2 Vision)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	8,139.90	0.00	8,139.90
71360 - Local Consult-Security	0.00	218.59	0.00	218.59
71635 - Travel - Other	0.00	(336.00)	0.00	-336.00
72105 - Svc Co-Construction & Engineer	0.00	4,733.06	0.00	4,733.06
72145 - Svc Co-Training and Educ Serv	0.00	1,342.54	0.00	1,342.54
72425 - Mobile Telephone Charges	0.00	-	0.00	0.00
74205 - Audio Visual Productions	0.00	726.68	0.00	726.68
74210 - Printing and Publications	0.00	1,254.19	0.00	1,254.19
74220 - Translation Costs	0.00	1,172.60	0.00	1,172.60
74230 - Audio & Visual Equipment	0.00	369.70	0.00	369.70
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	6,355.08	0.00	6,355.08
72706 - Learning - ticket cost	0.00	7,854.17	0.00	7,854.17
76125 - Realized Loss	0.00	0.73	0.00	0.73
76135 - Realized Gain	0.00	-32.00	0.00	-32.00
Total for Fund 30000	0.00	31,799.24	0.00	31,799.24
71635 - Travel - Other	0.00	106.96	0.00	106.96
72145 - Svc Co-Training and Educ Serv	0.00	39.36	0.00	39.36
74525 - Sundry	0.00	149.15	0.00	149.15
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
72706 - Learning - ticket cost	0.00	214.19	0.00	214.19
76125 - Realized Loss	0.00	0.75	0.00	0.75
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 30000	0.00	510.40	0.00	510.40
Total for Activity ACTIVITY4.2.1	0.00	510.40	0.00	510.40
Activity: ACTIVITY4.2.2 (4.2.2 Capacity)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	38,439.48	0.00	38,439.48
71360 - Local Consult-Security	0.00	1,630.86	0.00	1,630.86
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	7,551.38	0.00	7,551.38
72105 - Svc Co-Construction & Engineer	0.00	91,014.73	0.00	91,014.73
72120 - Svc Co-Trade and Business Serv	0.00	252.75	0.00	252.75
72130 - Svc Co-Transportation Services	0.00	2,189.81	0.00	2,189.81
72145 - Svc Co-Training and Educ Serv	0.00	30,393.93	0.00	30,393.93
72220 - Furniture	0.00	48,922.51	0.00	48,922.51
74405 - Acquisition of Communic Equip	0.00	31,165.70	0.00	31,165.70
74410 - Acquisition of Audio Visual Eq	0.00	55,235.91	0.00	55,235.91
72425 - Mobile Telephone Charges	0.00	-	0.00	0.00




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – USD (continued)

 <div> <div>Combined Delivery Report by Activity</div> <div>in USD</div> </div> <div>UN Development Programme</div>				
Project id: 09080525 Social Inclusion in Local Comm		Period: Jan-Dec (2017)		
Output #: 00090164 Revitalizing Local Communities		Impl. Partner: 99999 UNDP		
		Location: Bosnia-Herzegovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	1,088.70	0.00	1,088.70
72515 - Print Media	0.00	71.63	0.00	71.63
72815 - Inform Technology Supplies	0.00	2,500.12	0.00	2,500.12
73105 - Rent	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	1,804.83	0.00	1,804.83
74210 - Printing and Publications	0.00	1,060.01	0.00	1,060.01
74220 - Translation Costs	0.00	483.47	0.00	483.47
74230 - Audio & Visual Equipment	0.00	617.65	0.00	617.65
74525 - Sundry	0.00	32.18	0.00	32.18
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	-	0.00	0.00
72706 - Learning - ticket cost	0.00	36,659.41	0.00	36,659.41
76125 - Realized Loss	0.00	159.88	0.00	159.88
76135 - Realized Gain	0.00	-136.00	0.00	-136.00
Total for Fund 30000	0.00	351,138.94	0.00	351,138.94
Total for Activity ACTIVITY4.2.2	0.00	351,138.94	0.00	351,138.94
Activity: ACTIVITY4.2.3 (4.2.3 Setting priorities)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult -Sht Term-Tech	0.00	2,714.11	0.00	2,714.11
71360 - Local Consult-Security	0.00	115.35	0.00	115.35
72105 - Svc Co-Construction & Engineer	0.00	17,985.63	0.00	17,985.63
72120 - Svc Co-Trade and Business Serv	0.00	771.58	0.00	771.58
72220 - Furniture	0.00	-	0.00	0.00
72505 - Stationery & other Office Supp	0.00	2,202.67	0.00	2,202.67
72510 - Publications	0.00	36.36	0.00	36.36
72515 - Print Media	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	123.98	0.00	123.98
74225 - Other Media Costs	0.00	107.01	0.00	107.01
74525 - Sundry	0.00	27.70	0.00	27.70
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.23	0.00	0.23
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	24,084.62	0.00	24,084.62
Total for Activity ACTIVITY4.2.3	0.00	24,084.62	0.00	24,084.62
Activity: ACTIVITY4.2.4 (4.2.4 MZ Fund)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult -Sht Term-Tech	0.00	39,469.77	0.00	39,469.77
71360 - Local Consult-Security	0.00	1,001.06	0.00	1,001.06
71635 - Travel - Other	0.00	2,117.93	0.00	2,117.93
72105 - Svc Co-Construction & Engineer	0.00	934,313.73	0.00	934,313.73
72210 - Machinery and Equipment	0.00	25,987.12	0.00	25,987.12
72215 - Transportation Equipment	0.00	20,606.06	0.00	20,606.06
72220 - Furniture	0.00	899.05	0.00	899.05
72399 - Other Materials and Goods	0.00	3,967.98	0.00	3,967.98
74405 - Acquisition of Commnic Equip	0.00	26,214.45	0.00	26,214.45
74410 - Acquisition of Audio Visual Eq	0.00	636.45	0.00	636.45
72515 - Print Media	0.00	505.35	0.00	505.35
74205 - Audio Visual Productions	0.00	506.63	0.00	506.63
74210 - Printing and Publications	0.00	7,237.03	0.00	7,237.03
74215 - Promotional Materials and Dist	0.00	32.73	0.00	32.73
74225 - Other Media Costs	0.00	3,410.26	0.00	3,410.26
74230 - Audio & Visual Equipment	0.00	1,776.98	0.00	1,776.98
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	261.94	0.00	261.94
76135 - Realized Gain	0.00	-29.49	0.00	-29.49
Total for Fund 30000	0.00	1,068,915.03	0.00	1,068,915.03
Total for Activity ACTIVITY4.2.4	0.00	1,068,915.03	0.00	1,068,915.03




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – USD (continued)

Combined Delivery Report by Activity in USD				
 UN Development Programme				
Project Id: 00080525 Social Inclusion in Local Comm	Period:	Jan-Dec (2017)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner:	99999 UNDP		
	Location:	Bosnia-Herzegovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY4.2.5 (4.2.5 CSO Fund)				
Fund: 30000 (PROGRAMME COST SHARING)				
72605 - Grants to Inst & other Benef	0.00	260,313.87	0.00	260,313.87
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	1,705.96	0.00	1,705.96
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	318.70	0.00	318.70
76135 - Realized Gain	0.00	-0.05	0.00	-0.05
Total for Fund 30000	0.00	262,338.48	0.00	262,338.48
Total for Activity ACTIVITY4.2.5	0.00	262,338.48	0.00	262,338.48
Activity: ACTIVITY4.2.6 (4.2.6 Network)				
Fund: 30000 (PROGRAMME COST SHARING)				
71615 - Daily Subsistence Allow-Intl	0.00	28.07	0.00	28.07
72105 - Svc Co-Construction & Engineer	0.00	30,773.57	0.00	30,773.57
74210 - Printing and Publications	0.00	2,434.42	0.00	2,434.42
74225 - Other Media Costs	0.00	77.74	0.00	77.74
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	50.46	0.00	50.46
75709 - Learning - training of center	0.00	204.64	0.00	204.64
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-0.27	0.00	-0.27
Total for Fund 30000	0.00	33,568.64	0.00	33,568.64
Total for Activity ACTIVITY4.2.6	0.00	33,568.64	0.00	33,568.64
Activity: ACTIVITY4.3.1 (4.3.1 Legislation)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	10,468.47	0.00	10,468.47
74225 - Other Media Costs	0.00	109.11	0.00	109.11
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-60.24	0.00	-60.24
Total for Fund 30000	0.00	10,517.34	0.00	10,517.34
Total for Output: 00090164	0.00	2,611,359.60	0.00	2,611,359.60
Project Total:	0.00	2,611,359.60	0.00	2,611,359.60

Signed by:

MADDA
GAVRIBOVIC

Date:

07.02.2018

Signed by:

Hadzic Elmira
ELMINA HADZIC
HEAD OF FINANCE

Date:

05.02.2018



UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement - USD (continued)



UN Development Programme

Combined Delivery Report by Activity
in USD

Funds Utilization			
Project/Award:	00080525 Social Inclusion in Local Comm Governan(Period :		Period: As Of Dec 31, 2017
Output #:	00090164	Impl. Partner:	99999 UNDP
			UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			37,001.30
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement - CHF

 UN Development Programme		Combined Delivery Report by Activity in CHF			
Project Id: 00080525 Social Inclusion in Local Comm		Period: Jan-Dec (2017)			
Output #: 00090164 Revitalizing Local Communities		Impl. Partner: 99999 UNDP			
		Location: Bosnia-Herzegovina			
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: 0.00					
Fund: 30000 (PROGRAMME COST SHARING)					
75105 - Facilities & Admin - Implement		0.00	282.72	0.00	282.72
77660 - Dep Exp Owned -Vehicle		0.00	3,552.42	0.00	3,552.42
Total for Fund 30000		0.00	3,835.14	0.00	3,835.14
Total for Activity		0.00	3,835.14	0.00	3,835.14
Activity: ACTIVITY1 (1.Project Document formulation)					
Fund: 30000 (PROGRAMME COST SHARING)					
75105 - Facilities & Admin - Implement		0.00	(282.72)	0.00	-282.72
Total for Fund 30000		0.00	-282.72	0.00	-282.72
Total for Activity ACTIVITY1		0.00	-282.72	0.00	-282.72
Activity: ACTIVITY2.1.1 (2.1.1. PQA)					
Fund: 30000 (PROGRAMME COST SHARING)					
64397 - Services to projects - CO staff		0.00	24,559.45	0.00	24,559.45
74220 - Translation Costs		0.00	-	0.00	0.00
75105 - Facilities & Admin - Implement		0.00	10,676.20	0.00	10,676.20
Total for Fund 30000		0.00	35,235.66	0.00	35,235.66
Total for Activity ACTIVITY2.1.1		0.00	35,235.66	0.00	35,235.66
Activity: ACTIVITY2.1.2 (2.1.2. M&E)					
Fund: 30000 (PROGRAMME COST SHARING)					
Fund: 30000 (PROGRAMME COST SHARING)					
74596 - Services to projects - GOE		0.00	2,232.73	0.00	2,232.73
75105 - Facilities & Admin - Implement		0.00	964.44	0.00	964.44
Total for Fund 30000		0.00	3,197.17	0.00	3,197.17
Total for Activity ACTIVITY2.1.2		0.00	3,197.17	0.00	3,197.17
Activity: ACTIVITY2.1.3 (2.1.3. POS)					
Fund: 30000 (PROGRAMME COST SHARING)					
64397 - Services to projects - CO staff		0.00	18,639.45	0.00	18,639.45
75105 - Facilities & Admin - Implement		0.00	7,972.93	0.00	7,972.93
Total for Fund 30000		0.00	26,612.37	0.00	26,612.37
Total for Activity ACTIVITY2.1.3		0.00	26,612.37	0.00	26,612.37
Activity: ACTIVITY2.1.4 (2.1.4. PAS)					
Fund: 30000 (PROGRAMME COST SHARING)					
64397 - Services to projects - CO staff		0.00	18,210.18	0.00	18,210.18
75105 - Facilities & Admin - Implement		0.00	7,909.98	0.00	7,909.98
Total for Fund 30000		0.00	26,120.15	0.00	26,120.15
Total for Activity ACTIVITY2.1.4		0.00	26,120.15	0.00	26,120.15



Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)

Combined Delivery Report by Activity in CHF				
UN Development Programme				
Project Id: 00080525 Social Inclusion in Local Comm		Period :	Jan-Dec (2017)	
Output #: 00090164 Revitalizing Local Communities		Impl. Partner :	99999 UNDP	
		Location :	Bosnia-Herzegovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY3.1.1 (3.1.1 Gover-Adv.)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	0.00	23,105.15	0.00	23,105.15
75105 - Facilities & Admin - Implement	0.00	10,199.84	0.00	10,199.84
Total for Fund 30000	0.00	33,305.00	0.00	33,305.00
Total for Activity ACTIVITY3.1.1	0.00	33,305.00	0.00	33,305.00
Activity : ACTIVITY3.1.2 (3.1.2 NPM/CTA)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	33,905.57	0.00	33,905.57
71410 - MAIP Premium SC	0.00	75.87	0.00	75.87
71415 - Contribution to Security SC	0.00	1,289.73	0.00	1,289.73
75105 - Facilities & Admin - Implement	0.00	17,699.18	0.00	17,699.18
76125 - Realized Loss	0.00	-	0.00	0.00
Total for Fund 30000	0.00	52,970.36	0.00	52,970.36
Total for Activity ACTIVITY3.1.2	0.00	52,970.36	0.00	52,970.36
Activity : ACTIVITY3.1.3 (3.1.3 CD/CPS)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	24,268.24	0.00	24,268.24
71410 - MAIP Premium SC	0.00	53.88	0.00	53.88
71415 - Contribution to Security SC	0.00	915.81	0.00	915.81
74225 - Other Media Costs	0.00	110.55	0.00	110.55
75105 - Facilities & Admin - Implement	0.00	12,555.79	0.00	12,555.79
Activity : ACTIVITY3.1.4 (3.1.4 NLGS)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	29,002.72	0.00	29,002.72
71410 - MAIP Premium SC	0.00	64.67	0.00	64.67
71415 - Contribution to Security SC	0.00	1,099.48	0.00	1,099.48
75105 - Facilities & Admin - Implement	0.00	15,114.29	0.00	15,114.29
Total for Fund 30000	0.00	45,281.16	0.00	45,281.16
Total for Activity ACTIVITY3.1.4	0.00	45,281.16	0.00	45,281.16
Activity : ACTIVITY3.1.5 (3.1.5 NFO)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	0.00	24,810.62	0.00	24,810.62
71405 - Service Contracts-Individuals	0.00	117,614.65	0.00	117,614.65
71410 - MAIP Premium SC	0.00	261.75	0.00	261.75
71415 - Contribution to Security SC	0.00	4,449.99	0.00	4,449.99
75105 - Facilities & Admin - Implement	0.00	71,972.14	0.00	71,972.14
Total for Fund 30000	0.00	219,109.16	0.00	219,109.16
Total for Activity ACTIVITY3.1.5	0.00	219,109.16	0.00	219,109.16




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)

 UN Development Programme		Combined Delivery Report by Activity in CHF			
Project id: 00080525 Social Inclusion in Local Comm Output #: 00090164 Revitalizing Local Communities		Period : Jan-Dec (2017) Impl. Partner : 99999 UNDP Location : Bosnia-Herzegovina			
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY3.1.6 (3.1.6 NITDSS)					
Fund : 30000 (PROGRAMME COST SHARING)					
72430 - Postage and Pouch	0.00	19.36	0.00	19.36	
75105 - Facilities & Admin - Implement	0.00	10.07	0.00	10.07	
76135 - Realized Gain	0.00	0.00	0.00	0.00	
Total for Fund 30000	0.00	29.44	0.00	29.44	
Total for Activity ACTIVITY3.1.6	0.00	29.44	0.00	29.44	
Activity : ACTIVITY3.1.7 (3.1.7 NGA)					
Fund : 30000 (PROGRAMME COST SHARING)					
61105 - Salaries - NP Staff	0.00	27,589.66	0.00	27,589.66	
62105 - Dependency Allowance-NP Staff	0.00	422.13	0.00	422.13	
62110 - Contrib Joint Staff Pension-NP	0.00	5,535.62	0.00	5,535.62	
62115 - Contrib to Med.SocIns-NP Staff	0.00	1,076.01	0.00	1,076.01	
62140 - Annual Leave Expense - NO	0.00	805.81	0.00	805.81	
63530 - Contribution to EOS Benefits	0.00	1,034.61	0.00	1,034.61	
63535 - Contribution to Security	0.00	1,172.56	0.00	1,172.56	
63540 - Contribution to Training	0.00	220.75	0.00	220.75	
63545 - Contribution to ICT	0.00	413.82	0.00	413.82	
63550 - Contributions to MAIP	0.00	68.99	0.00	68.99	
63555 - Contribution to UN JFA	0.00	896.67	0.00	896.67	
63560 - Contributions to Appendix D	0.00	68.99	0.00	68.99	
64110 - Separations - NP Staff	0.00	551.77	0.00	551.77	
65115 - Contributions to ASHI Reserve	0.00	2,676.19	0.00	2,676.19	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	172.06	0.00	172.06	
72430 - Postage and Pouch	0.00	7.15	0.00	7.15	
75105 - Facilities & Admin - Implement	0.00	21,381.53	0.00	21,381.53	
Total for Fund 30000	0.00	64,094.33	0.00	64,094.33	
Activity : ACTIVITY3.1.8 (3.1.8. PO)					
Fund : 30000 (PROGRAMME COST SHARING)					
71405 - Service Contracts - Individuals	0.00	11,075.53	0.00	11,075.53	
71410 - MAIP Premium SC	0.00	25.03	0.00	25.03	
71415 - Contribution to Security SC	0.00	425.46	0.00	425.46	
75105 - Facilities & Admin - Implement	0.00	5,468.76	0.00	5,468.76	
Total for Fund 30000	0.00	16,994.78	0.00	16,994.78	
Total for Activity ACTIVITY3.1.8	0.00	16,994.78	0.00	16,994.78	
Activity : ACTIVITY3.4.2 (3.4.2. NEE)					
Fund : 30000 (PROGRAMME COST SHARING)					
71305 - Local Consult. Sht Term-Tech	0.00	1,004.43	0.00	1,004.43	
72145 - Svc Co-Training and Educ Serv	0.00	1,829.33	0.00	1,829.33	
74220 - Translation Costs	0.00	278.46	0.00	278.46	
75105 - Facilities & Admin - Implement	0.00	1,603.84	0.00	1,603.84	
75706 - Learning - ticket costs	0.00	351.40	0.00	351.40	
76125 - Realized Loss	0.00	0.01	0.00	0.01	
Total for Fund 30000	0.00	5,067.48	0.00	5,067.48	
Total for Activity ACTIVITY3.4.2	0.00	5,067.48	0.00	5,067.48	




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)

 UN Development Programme		Combined Delivery Report by Activity In CHF			
Project Id: 00080525 Social Inclusion in Local Comm Output #: 00090164 Revitalizing Local Communities		Period : Jan-Dec (2017) Impl. Partner : 99999 UNDP Location : Bosnia-Herzegovina			
Activity :		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY3.4.5 (3.4.5. CE)					
Fund : 30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts - Individuals	0.00	9,802.27	0.00	9,802.27
	71410 - MAIP Premium SC	0.00	22.26	0.00	22.26
	71415 - Contributions to Security SC	0.00	378.38	0.00	378.38
	75105 - Facilities & Admin - Implement	0.00	4,788.73	0.00	4,788.73
Total for	Fund 30000	0.00	14,991.64	0.00	14,991.64
Total for Activity	ACTIVITY3.4.5	0.00	14,991.64	0.00	14,991.64
Activity : ACTIVITY3.4.6. (3.4.6 MA)					
Fund : 30000 (PROGRAMME COST SHARING)					
	74596 - Services to projects - GOE	0.00	3,351.88	0.00	3,351.88
	75105 - Facilities & Admin - Implement	0.00	1,197.13	0.00	1,197.13
Total for	Fund 30000	0.00	4,549.01	0.00	4,549.01
Total for Activity	ACTIVITY3.4.6	0.00	4,549.01	0.00	4,549.01
Activity : ACTIVITY3.6.0 (3.6.0. Local Support)					
	64397 - Services to projects - CO staff	0.00	8,073.40	0.00	8,073.40
	71305 - Local Consult.-Sht Term-Tech	0.00	9,804.41	0.00	9,804.41
	71360 - Local Consult.-Security	0.00	318.28	0.00	318.28
	71405 - Service Contracts - Individuals	0.00	27,429.20	0.00	27,429.20
	71410 - MAIP Premium SC	0.00	59.11	0.00	59.11
	71415 - Contribution to Security SC	0.00	1,003.81	0.00	1,003.81
	71605 - Travel Tickets-International	0.00	198.97	0.00	198.97
	71615 - Daily Subistence Allow-Intl	0.00	841.15	0.00	841.15
	71620 - Daily Subistence Allow-Local	0.00	12,989.40	0.00	12,989.40
	71635 - Travel - Other	0.00	18,186.05	0.00	18,186.05
	72145 - Svc Co-Training and Educ Serv	0.00	829.65	0.00	829.65
	72311 - Fuel, petroleum and other oils	0.00	4,596.09	0.00	4,596.09
	72370 - Security related goods and mat	0.00	22.66	0.00	22.66
	72420 - Land Telephone Charges	0.00	838.09	0.00	838.09
	72425 - Mobile Telephone Charges	0.00	2,795.95	0.00	2,795.95
	72430 - Postage and Pouch	0.00	487.99	0.00	487.99
	72440 - Connectivity Charges	0.00	216.75	0.00	216.75
	72445 - Common Services-Communications	0.00	180.65	0.00	180.65
	72505 - Stationery & other Office Supp	0.00	7,250.44	0.00	7,250.44
	72515 - Print Media	0.00	4,137.16	0.00	4,137.16
	73105 - Rent	0.00	27,417.84	0.00	27,417.84
	73108 - Leased office equip and furnit	0.00	320.64	0.00	320.64
	73110 - Custodial and Cleaning Services	0.00	2,371.50	0.00	2,371.50
	73120 - Utilities	0.00	331.55	0.00	331.55
	73125 - Common Services-Premises	0.00	89.88	0.00	89.88
	73310 - Maint & Licencing of Software	0.00	144.61	0.00	144.61
	73405 - Rental & Maint-Other Office Eq	0.00	2,991.51	0.00	2,991.51
	73410 - Maint, Oper of Transport Equip	0.00	2,123.45	0.00	2,123.45
	74410 - Audit Fees	0.00	22,207.77	0.00	22,207.77
	74205 - Audio Visual Productions	0.00	4,879.93	0.00	4,879.93
	74210 - Printing and Publications	0.00	2,044.89	0.00	2,044.89
	74215 - Promotional Materials and Dist	0.00	5,059.75	0.00	5,059.75
	74220 - Translation Costs	0.00	2,928.90	0.00	2,928.90
	74225 - Other Media Costs	0.00	7,792.22	0.00	7,792.22
	74505 - Insurance	0.00	193.03	0.00	193.03
	74510 - Bank Charges	0.00	4,895.31	0.00	4,895.31
	74525 - Sundry	0.00	399.27	0.00	399.27
	74596 - Services to Projects - GOE	0.00	2,576.15	0.00	2,576.15
	75105 - Facilities and Admin - Implementation	0.00	0.00	0.00	0.00
	75705 - Learning costs	0.00	19.30	0.00	19.30
	72706 - Learning - ticket costs	0.00	5.41	0.00	5.41
	76125 - Realized Loss	0.00	179.00	0.00	179.00
	76135 - Realized Gain	0.00	(12.59)	0.00	-12.59
Total for	Fund 30000	0.00	189,218.52	0.00	189,218.52
Total for Activity	ACTIVITY3.6.0	0.00	189,218.52	0.00	189,218.52




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)

<div>  <div> <p>Combined Delivery Report by Activity</p> <p>In CHF</p> <p>UN Development Programme</p> </div> </div>				
Project Id: 00080525 Social Inclusion in Local Comm	Period:	Jan-Dec (2017)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner:	99999 UNDP		
	Location:	Bosnia-Herzegovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY4.1.1 (4.1.1. Analytical Report)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	17,502.78	0.00	17,502.78
71360 - Local Consult-Security	0.00	724.11	0.00	724.11
72105 - Svc Co-Construction & Engineer	0.00	7,425.28	0.00	7,425.28
72145 - Svc Co-Training and Educ Serv	0.00	1,405.64	0.00	1,405.64
72405 - Acquisition of Communic Equip	0.00	143.12	0.00	143.12
74210 - Printing and Publications	0.00	2,192.00	0.00	2,192.00
74220 - Translation Costs	0.00	1,802.16	0.00	1,802.16
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75706 - Learning - ticket cost	0.00	2,574.23	0.00	2,574.23
76125 - Realized Loss	0.00	32.09	0.00	32.09
Total for Fund 30000	0.00	33,801.42	0.00	33,801.42
Total for Activity ACTIVITY4.1.1	0.00	33,801.42	0.00	33,801.42
Activity: ACTIVITY4.1.2 (4.1.2 Vision)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	8,122.77	0.00	8,122.77
71360 - Local Consult-Security	0.00	217.72	0.00	217.72
71635 - Travel - Other	0.00	(338.02)	0.00	338.02
72105 - Svc Co-Construction & Engineer	0.00	4,721.00	0.00	4,721.00
72145 - Svc Co-Training and Educ Serv	0.00	1,365.12	0.00	1,365.12
72425 - Mobile Telephone Charges	0.00	(0.13)	0.00	-0.13
74205 - Audio Visual Productions	0.00	731.77	0.00	731.77
74210 - Printing and Publications	0.00	1,242.72	0.00	1,242.72
74220 - Translation Costs	0.00	1,159.69	0.00	1,159.69
74230 - Audio & Visual Equipment	0.00	363.78	0.00	363.78
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	6,399.57	0.00	6,399.57
72706 - Learning - ticket cost	0.00	7,906.82	0.00	7,906.82
Activity: ACTIVITY4.2.1 (4.2.1 LG selection)				
Fund: 30000 (PROGRAMME COST SHARING)				
71635 - Travel - Other	0.00	104.18	0.00	104.18
72145 - Svc Co-Training and Educ Serv	0.00	38.34	0.00	38.34
74525 - Sundry	0.00	150.77	0.00	150.77
75105 - Facilities & Admin - Implement	0.00	-	0.00	0.00
72706 - Learning - ticket cost	0.00	209.04	0.00	209.04
76125 - Realized Loss	0.00	0.74	0.00	0.74
76135 - Realized Gain	0.00	(0.01)	0.00	-0.01
Total for Fund 30000	0.00	503.06	0.00	503.06
Total for Activity ACTIVITY4.2.1	0.00	503.06	0.00	503.06
Activity: ACTIVITY4.2.2 (4.2.2 Capacity)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult - Sht Term-Tech	0.00	37,970.44	0.00	37,970.44
71360 - Local Consult-Security	0.00	1,621.83	0.00	1,621.83
71620 - Daily Subsistence Allow-Local	0.00	-	0.00	0.00
71635 - Travel - Other	0.00	7,489.51	0.00	7,489.51
72105 - Svc Co-Construction & Engineer	0.00	89,720.10	0.00	89,720.10
72120 - Svc Co-Trade and Business Serv	0.00	239.25	0.00	239.25
72130 - Svc Co-Transportation Services	0.00	2,162.81	0.00	2,162.81
72145 - Svc Co-Training and Educ Serv	0.00	29,719.62	0.00	29,719.62
72220 - Furniture	0.00	48,486.32	0.00	48,486.32
74405 - Acquisition of Communic Equip	0.00	30,429.82	0.00	30,429.82
74410 - Acquisition of Audio Visual Eq	0.00	54,743.19	0.00	54,743.19




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)

<div>  <div> <p>Combined Delivery Report by Activity in CHF</p> <p>UN Development Programme</p> </div> </div>				
<p>Project Id: 00080525 Social Inclusion in Local Comm</p> <p>Output #: 00090164 Revitalizing Local Communities</p>		<p>Period : Jan-Dec (2017)</p> <p>Impl. Partner : 99999 UNDP</p> <p>Location : Bosnia-Herzegovina</p>		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72425 - Mobile Telephone Charges	0.00	-	0.00	0.00
72505 - Stationery & other Office Supp	0.00	1,057.46	0.00	1,057.46
72515 - Print Media	0.00	70.64	0.00	70.64
72815 - Inform Technology Supplies	0.00	2,365.11	0.00	2,365.11
73105 - Rent	0.00	-	0.00	0.00
74205 - Audio Visual Productions	0.00	1,771.63	0.00	1,771.63
74210 - Printing and Publications	0.00	1,056.96	0.00	1,056.96
74220 - Translation Costs	0.00	483.33	0.00	483.33
74230 - Audio & Visual Equipment	0.00	608.12	0.00	608.12
74525 - Sundry	0.00	32.05	0.00	32.05
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	-	0.00	0.00
72705 - Learning - ticket cost	0.00	35,981.52	0.00	35,981.52
76125 - Realized Loss	0.00	156.44	0.00	156.44
76135 - Realized Gain	0.00	(136.55)	0.00	-136.55
Total for Fund 30000	0.00	346,029.59	0.00	346,029.59
Total for Activity ACTIVITY4.2.2	0.00	346,029.59	0.00	346,029.59
Activity : ACTIVITY4.2.3 (4.2.3 Setting priorities)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult-Sht Term-Tech	0.00	2,638.11	0.00	2,638.11
71360 - Local Consult-Security	0.00	115.23	0.00	115.23
72105 - Svc Co-Construction & Engineer	0.00	17,947.48	0.00	17,947.48
72120 - Svc Co-Trade and Business Serv	0.00	732.74	0.00	732.74
72220 - Furniture	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	2,162.37	0.00	2,162.37
72510 - Publications	0.00	35.78	0.00	35.78
72515 - Print Media	0.00	-	0.00	0.00
74210 - Printing and Publications	0.00	120.51	0.00	120.51
74225 - Other Media Costs	0.00	109.69	0.00	109.69
74525 - Sundry	0.00	27.76	0.00	27.76
75105 - Facilities & Admin - Implement	0.00	(0.00)	0.00	0.00
76125 - Realized Loss	0.00	0.23	0.00	0.23
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	23,889.89	0.00	23,889.89
Activity : ACTIVITY4.2.4 (4.2.4 MZ Fund)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult-Sht Term-Tech	0.00	38,762.71	0.00	38,762.71
71360 - Local Consult-Security	0.00	993.97	0.00	993.97
71635 - Travel - Other	0.00	2,115.81	0.00	2,115.81
72105 - Svc Co-Construction & Engineer	0.00	917,605.59	0.00	917,605.59
72210 - Machinery and Equipment	0.00	25,734.75	0.00	25,734.75
72215 - Transportation Equipment	0.00	20,276.36	0.00	20,276.36
72220 - Furniture	0.00	898.15	0.00	898.15
72399 - Other Materials and Goods	0.00	3,952.11	0.00	3,952.11
74405 - Acquisition of Commnic Equip	0.00	25,333.96	0.00	25,333.96
74410 - Acquisition of Audio Visual Eq	0.00	633.90	0.00	633.90
72515 - Print Media	0.00	517.98	0.00	517.98
74205 - Audio Visual Productions	0.00	492.44	0.00	492.44
74210 - Printing and Publications	0.00	7,034.39	0.00	7,034.39
74215 - Promotional Materials and Dist	0.00	32.96	0.00	32.96
74225 - Other Media Costs	0.00	3,425.18	0.00	3,425.18
74230 - Audio & Visual Equipment	0.00	1,681.02	0.00	1,681.02
75105 - Facilities & Admin - Implement	0.00	(0.00)	0.00	0.00
76125 - Realized Loss	0.00	250.23	0.00	250.23
76135 - Realized Gain	0.00	(28.73)	0.00	-28.73
Total for Fund 30000	0.00	1,049,712.80	0.00	1,049,712.80
Total for Activity ACTIVITY4.2.4	0.00	1,049,712.80	0.00	1,049,712.80




UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)

		Combined Delivery Report by Activity in CHF		
UN Development Programme				
Project Id: 00080525 Social Inclusion in Local Comm		Period:	Jan-Dec (2017)	
Output #: 00090164 Revitalizing Local Communities		Impl. Partner:	99999 UNDP	
		Location:	Bosnia-Herzegovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ACTIVITY4.2.5 (4.2.5 CSO Fund)				
Fund: 30000 (PROGRAMME COST SHARING)				
72605 - Grants to Inst & other Benef	0.00	254,578.94	0.00	254,578.94
72615 - Micro Capital Grants-Other	0.00	68.86	0.00	68.86
74225 - Other Media Costs	0.00	1,705.52	0.00	1,705.52
74525 - Sundry	0.00	-	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	(0.00)	0.00	0.00
76125 - Realized Loss	0.00	315.16	0.00	315.16
76135 - Realized Gain	0.00	(0.05)	0.00	-0.05
Total for Fund 30000	0.00	256,668.44	0.00	256,668.44
Total for Activity ACTIVITY4.2.5	0.00	256,668.44	0.00	256,668.44
Activity: ACTIVITY4.2.6 (4.2.6 Network)				
Fund: 30000 (PROGRAMME COST SHARING)				
71615 - Daily Subsistence Allow-Intl	0.00	24.77	0.00	24.77
72105 - Svc Co-Construction & Engineer	0.00	29,692.39	0.00	29,692.39
74210 - Printing and Publications	0.00	2,302.96	0.00	2,302.96
74225 - Other Media Costs	0.00	79.68	0.00	79.68
75105 - Facilities & Admin - Implement	0.00	-	0.00	0.00
75705 - Learning costs	0.00	50.81	0.00	50.81
75709 - Learning - training of cunter	0.00	203.82	0.00	203.82
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	(0.27)	0.00	-0.27
Total for Fund 30000	0.00	32,354.18	0.00	32,354.18
Total for Activity ACTIVITY4.2.6	0.00	32,354.18	0.00	32,354.18
Fund: 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	10,142.22	0.00	10,142.22
74225 - Other Media Costs	0.00	109.00	0.00	109.00
75105 - Facilities & Admin - Implement	0.00	-	0.00	0.00
76135 - Realized Gain	0.00	(60.18)	0.00	-60.18
Total for Fund 30000	0.00	10,191.04	0.00	10,191.04
Total for Activity ACTIVITY4.3.1	0.00	10,191.04	0.00	10,191.04
Total for Output: 00090164	0.00	2,563,244.21	0.00	2,563,244.21
Project Total:	0.00	2,563,244.21	0.00	2,563,244.21

Signed by:

MADDA
GAMBERGović

Date:

07.02.2018

Signed by:

Adil HADŽIĆ
ELMINA HADŽIĆ
HEAD OF FINANCE

Date:

05.02.2018



UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.1.1 Combined Delivery Report and Funds Utilization statement – CHF (continued)



UN Development Programme

Combined Delivery Report by Activity
in CHF

Funds Utilization			
Project/Award: 00080525 Social Inclusion in Local Comm Governan		Period: As Of Dec 31, 2017	
Output #: 00090164	Impl. Partner: 99999 UNDP	UNDP AMOUNT	
Outstanding NEX advances		0.00	
Undepreciated Fixed Assets		36,187.27	
Unamortized Intangible Assets		0.00	
Inventory		0.00	
Prepayments		0.00	
Commitments		0.00	



[Handwritten signature]

2.2. Independent auditor's report **Opinion on Statement of Fixed Assets**

REPORT OF THE INDEPENDENT AUDITOR TO UNDP ON THE STATEMENT OF FIXED ASSETS OF PROJECT NO. 80525 - OUTPUT NO. 90164 "REVITALIZING LOCAL COMMUNITIES"

To The Director of the Office of Audit and Investigations

United Nations Development Programme

We have audited the accompanying statement of fixed assets of the UNDP project no. 80525 - output no. 90164, "Revitalizing Local Communities" as at 31 December 2017.

Unmodified Opinion

In our opinion, accompanying statement of fixed assets presents fairly, in all material respects, the asset status of the UNDP project no. 80525 - output no. 90164 amounting to US\$ 37,001 as at 31 December 2017 in accordance with UNDP accounting policies.

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. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountant's 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 responsibilities

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

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, 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.

Deloitte d.o.o.

Sead Bahtanović, director and licenced auditor



Sarajevo, Bosnia and Herzegovina
29 June 2018



Adna Valjevac, licenced auditor



UNITED NATIONS DEVELOPMENT PROGRAMME

Part II - Auditor report with opinion

(All amounts are expressed in USD, unless otherwise stated)

2.2.1 Statement of Fixed assets

AM In Service Report

UN Development

Programme

Page 1 of 1

Report ID: UNAM600 Run Time: 28-02-2018 10:02:32

Business Unit: BIH10 Country: In Service

Operating Unit: BIH Impl Agent Donor:

Project Type: All

Fund Code: Project:

Amount >=

Profile ID:

1500 As of Date: 12/31/2017

Operating Unit	Business Unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
BIH10	BIH	BIH	0000000000532	MTRV4	Octavia 2.0 TDI 4X4	0000000000532	TMBC44NE7G0227962		BIHUNHGG00	4/18/2016	4/18/2016	21,659.30	18,500.65	1	54204	001981	10282	00090164	30000
BIH10	BIH	BIH	0000000000533	MTRV4	Octavia 2.0 TDI 4X4	0000000000533	TMBC44NE7G0212378		BIHUNHGG00	4/18/2016	4/18/2016	21,659.30	18,500.65	1	54204	001981	10282	00090164	30000
Total for BIH10/00090164													43,318.60	37,001.30	2				

Certified by: Sukhroo Muhammadov Deputy Resident Representative



2.3. Independent auditor's report Opinion on Statement of Cash

REPORT OF THE INDEPENDENT AUDITOR TO UNDP ON THE STATEMENT OF CASH OF PROJECT NO. 80525 - OUTPUT NO. 90164 "REVITALIZING LOCAL COMMUNITIES"

To The Director of the Office of Audit and Investigations

United Nations Development Programme

We have audited the accompanying statement of cash of the UNDP project no. 80525 - output no. 90164, "Revitalizing Local Communities" as at 31 December 2017.

Unmodified Opinion

In our opinion, the accompanying statement of cash presents fairly, in all material respects, the cash and bank balance of the UNDP project no. 80525 - output no. 90164 amounting to US\$ 129,857 (BAM 212,576) as at 31 December 2017 in accordance with UNDP accounting policies.

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 statement of cash. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountant's 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 responsibilities

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

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the statement of cash 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.

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Auditor's responsibilities (continued)

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

- Identify and assess the risks of material misstatement of the statement of cash, 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.

Deloitte d.o.o.

Sead Bahtanović, director and licenced auditor



Sarajevo, Bosnia and Herzegovina

29 June 2018



Adna Valjevac, licenced auditor



UNITED NATIONS DEVELOPMENT PROGRAMME

Part III – Management letter

(All amounts are expressed in USD, unless otherwise stated)

2.3.1 Signed Statement of Cash



Izvod za komitenta broj: 172 na dan: 28.12.2017

Za račun:	502021000 - 030001572-4 35834	UNDP REP. IN BOSNIA STRENGTHENING THE ROLE OF LOCA			
IBAN:	BA391611000002602665				
Valuta:	977 KM	Prethodac:			
DATUM	OPIS PROMJENE	DOKUMENT	PROMET		SALDO
			Na teret	U korist	
		PRETHODNI SALDO:			214,200.85
28.12.2017	BANK COMM /1610000025500050 INV 93117ENVELOPES SRDJANA ALEKSICA 28	3335988678	3.00	0.00	214,197.85
28.12.2017	1319002918 GRAFIKA SARAN 00116707 /1610000025500050 INV 93117ENVELOPES SRDJANA ALEKSICA 28	3335988678	61.43	0.00	214,136.42
28.12.2017	BANK COMM /1401010000817840 INV 772122017	3335988677	3.00	0.00	214,133.42
28.12.2017	1319002919 UNILAB DOO 00116709 /1401010000817840 INV 772122017	3335988677	93.80	0.00	214,039.62
28.12.2017	BANK COMM /5550070122583443 INV 0160171002	3335988675	3.00	0.00	214,036.62
28.12.2017	1319002921 AUTOPUTEVI RS 00116710 /5550070122583443 INV 0160171002	3335988675	299.25	0.00	213,737.37
28.12.2017	BANK COMM /1321002000169011 INV 740190017	3335988671	3.00	0.00	213,734.37
28.12.2017	1319002920 PLATINIUM DOO 00116708 /1321002000169011 INV 740190017	3335988671	1,158.30	0.00	212,576.07
Ukupni promet:		Na teret	1,624.78		
		U korist		0.00	
NOVI SALDO:					212,576.07



[Signature]
04.06.18

SUKHAB KHOSHMAI KHOMIEV
OPEPTY KOTOMANT KOTREBUTATIE

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