



**AUDIT**

**OF**

**UNDP BOSNIA AND HERZEGOVINA**

**MUNICIPAL ENVIRONMENTAL AND ECONOMIC GOVERNANCE**  
**(Directly Implemented Project No. 80522, Output No. 90162)**

**Report No. 1938**  
**Issue Date: 6 July 2018**

**Report on the Audit of UNDP Bosnia and Herzegovina  
Municipal Environmental and Economic Governance  
(Project No. 80522, Output No. 90162)  
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 Municipal Environmental and Economic Governance (Project No. 80522, Output No. 90162) (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 statement<sup>1</sup> as of 31 December 2017 as well as Statement of Cash Position as of 31 December 2017. The audit did not cover the Statement of Assets as no assets were held by the Project.

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       |             | Cash                   |             |
|------------------------|-------------|------------------------|-------------|
| Amount<br>(in \$ '000) | Opinion     | Amount<br>(in \$ '000) | Opinion     |
| 1,367                  | Unmodified* | 718                    | Unmodified* |

\*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

Helge S.  
Osttveiten  
2018.07.08  
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Director  
Office of Audit and Investigations

<sup>1</sup> 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

"MUNICIPAL ENVIRONMENTAL AND ECONOMIC GOVERNANCE"

PROJECT NO. 80522

OUTPUT NO. 90162

FOR THE YEAR ENDED 31 DECEMBER 2017

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## UNITED NATIONS DEVELOPMENT PROGRAMME

### Part I - Executive Summary of the Output no. 90162 – Municipal Environmental and Economic Governance

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

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#### 1.1 EXECUTIVE SUMMARY

Deloitte d.o.o. Sarajevo conducted the financial audit of UNDP project no. 80522 – output no. 90162 “Municipal Environmental and Economic Governance” (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  
Not applicable  
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. 90162 was audited in the prior year. The previous year's audit report No. 1788 issued on 3 August 2017 for the project no. 80522 – output no. 90162 “Municipal Environmental and Economic Governance” 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



**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 auditors' report Opinion on Financial Position**

#### **REPORT OF THE INDEPENDENT AUDITOR TO UNDP ON THE FINANCIAL POSITION OF PROJECT NO. 80522 - OUTPUT NO. 90162 "MUNICIPAL ENVIRONMENTAL AND ECONOMIC GOVERNANCE"**

**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. 80522 - output no. 90162, "Municipal Environmental and Economic Governance" 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\$ 1,367,311 (equivalent to CHF 1,342,240) 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 CDR 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:        | 00080522 Municipal Governance                | Period :            | Jan-Dec (2017)    |                 |           |
| Output #:          | 00090162 Municipal Governance                | Impl. Partner :     | 99999 UNDP        |                 |           |
|                    |  | Location :          | Bosnia-Herzgovina |                 |           |
|                    |  | Govt Exp            | UNDP Exp          | UN Agencies Exp | Total Exp |
| Activity :         | ACTIVITY2.1.1                                | (2.1.1. PQA and SG) |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                     |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00                | 3,791.72          | 0.00            | 3,791.72  |
|                    | Services to - Facilities & Admin - Implement | 0.00                | 12,826.88         | 0.00            | 12,826.88 |
| Total for          | Fund 30000                                   | 0.00                | 16,618.60         | 0.00            | 16,618.60 |
| Total for Activity | ACTIVITY2.1.1                                | 0.00                | 16,618.60         | 0.00            | 16,618.60 |
| Activity :         | ACTIVITY2.1.2                                | (2.1.2. EMA)        |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                     |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00                | 1,695.01          | 0.00            | 1,695.01  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00                | 5,781.81          | 0.00            | 5,781.81  |
| Total for          | Fund 30000                                   | 0.00                | 7,476.82          | 0.00            | 7,476.82  |
| Total for Activity | ACTIVITY2.1.2                                | 0.00                | 7,476.82          | 0.00            | 7,476.82  |
| Activity :         | ACTIVITY2.1.3                                | (2.1.3. POS)        |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                     |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00                | 3,362.22          | 0.00            | 3,362.22  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00                | 11,571.79         | 0.00            | 11,571.79 |
| Total for          | Fund 30000                                   | 0.00                | 14,934.01         | 0.00            | 14,934.01 |
| Total for Activity | ACTIVITY2.1.3                                | 0.00                | 14,934.01         | 0.00            | 14,934.01 |
| Activity :         | ACTIVITY2.1.4                                | (2.1.4. M&E)        |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                     |                   |                 |           |
|                    | 74596 - Services to projects -GOE            | 0.00                | 2,251.49          | 0.00            | 2,251.49  |
|                    | 75105 - Service Contracts-Individuals        | 0.00                | 7,275.28          | 0.00            | 7,275.28  |
| Total for          | Fund 30000                                   | 0.00                | 9,526.77          | 0.00            | 9,526.77  |
| Total for Activity | ACTIVITY2.1.4                                | 0.00                | 9,526.77          | 0.00            | 9,526.77  |
| Activity :         | ACTIVITY2.1.5                                | (2.1.5. AA)         |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                     |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00                | 1,647.41          | 0.00            | 1,647.41  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00                | 5,539.09          | 0.00            | 5,539.09  |
| Total for          | Fund 30000                                   | 0.00                | 7,186.50          | 0.00            | 7,186.50  |
| Total for Activity | ACTIVITY2.1.5                                | 0.00                | 7,186.50          | 0.00            | 7,186.50  |
| Activity :         | ACTIVITY3.1.1                                | (3.1.1. GA)         |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                     |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00                | 6,754.47          | 0.00            | 6,754.47  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00                | 19,895.33         | 0.00            | 19,895.33 |
| Total for          | Fund 30000                                   | 0.00                | 26,649.80         | 0.00            | 26,649.80 |
| Total for Activity | ACTIVITY3.1.1                                | 0.00                | 26,649.80         | 0.00            | 26,649.80 |



# 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 – USD (continued)



UN Development Programme

#### Combined Delivery Report by Activity in USD

|                    |  |      |                 |                    |                 |
|--------------------|--|------|-----------------|--------------------|-----------------|
| Project Id:        | 00080522 Municipal Governance          |      | Period :        | Jan-Dec (2017)     |                 |
| Output #:          | 00090162 Municipal Governance          |      | Impl. Partner : | 99999 UNDP         |                 |
|                    |  |      | Location :      | Bosnia-Herzegovina |                 |
|                    |  |      | Govt Exp        | UNDP Exp           | UN Agencies Exp |
| Activity :         | ACTIVITY3.1.2 (3.1.2. EWMS)            |      |                 |                    |                 |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |      |                 |                    |                 |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00 | 30,423.63       | 0.00               | 30,423.63       |
|                    | 75105 - Facilities & Admin - Implement | 0.00 | 26,008.27       | 0.00               | 26,008.27       |
| Total for          | Fund 30000                             | 0.00 | 56,431.90       | 0.00               | 56,431.90       |
| Total for Activity | ACTIVITY3.1.2                          | 0.00 | 56,431.90       | 0.00               | 56,431.90       |
| Activity :         | ACTIVITY3.1.3 (3.1.3. NPM)             |      |                 |                    |                 |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |      |                 |                    |                 |
|                    | 71405 - Service Contracts-Individuals  | 0.00 | 24,413.77       | 0.00               | 24,413.77       |
|                    | 71410 - MAIP Premium SC                | 0.00 | 77.18           | 0.00               | 77.18           |
|                    | 71415 - Contribution to Security SC    | 0.00 | 1,311.78        | 0.00               | 1,311.78        |
|                    | 75105 - Facilities & Admin - Implement | 0.00 | -434.10         | 0.00               | -434.10         |
| Total for          | Fund 30000                             | 0.00 | 25,368.63       | 0.00               | 25,368.63       |
| Total for Activity | ACTIVITY3.1.3                          | 0.00 | 25,368.63       | 0.00               | 25,368.63       |
| Activity :         | ACTIVITY3.1.4 (3.1.4. LGS)             |      |                 |                    |                 |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |      |                 |                    |                 |
|                    | 71405 - Service Contracts-Individuals  | 0.00 | 19,820.98       | 0.00               | 19,820.98       |
|                    | 71410 - MAIP Premium SC                | 0.00 | 66.57           | 0.00               | 66.57           |
|                    | 71415 - Contribution to Security SC    | 0.00 | 1,131.53        | 0.00               | 1,131.53        |
|                    | 75105 - Facilities & Admin - Implement | 0.00 | -4,112.94       | 0.00               | -4,112.94       |
| Total for          | Fund 30000                             | 0.00 | 16,906.14       | 0.00               | 16,906.14       |
| Total for Activity | ACTIVITY3.1.4                          | 0.00 | 16,906.14       | 0.00               | 16,906.14       |
| Activity :         | ACTIVITY3.1.5 (3.1.5. EDS)             |      |                 |                    |                 |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |      |                 |                    |                 |
|                    | 71405 - Service Contracts-Individuals  | 0.00 | 22,425.60       | 0.00               | 22,425.60       |
|                    | 71410 - MAIP Premium SC                | 0.00 | 66.56           | 0.00               | 66.56           |
|                    | 71415 - Contribution to Security SC    | 0.00 | 1,131.53        | 0.00               | 1,131.53        |
|                    | 75105 - Facilities & Admin - Implement | 0.00 | -1,102.06       | 0.00               | -1,102.06       |
| Total for          | Fund 30000                             | 0.00 | 22,521.63       | 0.00               | 22,521.63       |
| Total for Activity | ACTIVITY3.1.5                          | 0.00 | 22,521.63       | 0.00               | 22,521.63       |
| Activity :         | ACTIVITY3.1.6 (3.1.6. UCDS)            |      |                 |                    |                 |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |      |                 |                    |                 |
|                    | 71405 - Service Contracts-Individuals  | 0.00 | 26,064.90       | 0.00               | 26,064.90       |
|                    | 71410 - MAIP Premium SC                | 0.00 | 66.57           | 0.00               | 66.57           |
|                    | 71415 - Contribution to Security SC    | 0.00 | 1,131.53        | 0.00               | 1,131.53        |
|                    | 75105 - Facilities & Admin - Implement | 0.00 | 11,129.74       | 0.00               | 11,129.74       |
| Total for          | Fund 30000                             | 0.00 | 38,392.74       | 0.00               | 38,392.74       |
| Total for Activity | ACTIVITY3.1.6                          | 0.00 | 38,392.74       | 0.00               | 38,392.74       |




# 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)

|   |  |   |                    |                 |           |
|---|--|---|--------------------|-----------------|-----------|
|  |  | <b>Combined Delivery Report by Activity</b><br>in USD |                    |                 |           |
| UN Development Programme  |  |   |                    |                 |           |
| Project Id:   | 00080522 Municipal Governance          | Period:   | Jan-Dec (2017)     |                 |           |
| Output #:   | 00090162 Municipal Governance          | Impl. Partner:  | 99999 UNDP         |                 |           |
|   |  | Location:   | Bosnia-Herzegovina |                 |           |
| Activity:   | ACTIVITY3.1.7 (3.1.7. LGFOs)           | Govt Exp  | UNDP Exp           | UN Agencies Exp | Total Exp |
| Fund:   | 30000 (PROGRAMME COST SHARING)         |   |                    |                 |           |
|   | 71405 - Service Contracts-Individuals  | 0.00  | 43,923.45          | 0.00            | 43,923.45 |
|   | 71410 - MAIP Premium SC                | 0.00  | 133.11             | 0.00            | 133.11    |
|   | 71415 - Contribution to Security SC    | 0.00  | 2,263.07           | 0.00            | 2,263.07  |
|   | 75105 - Facilities & Admin - Implement | 0.00  | -5,426.59          | 0.00            | -5,426.59 |
| Total for   | Fund 30000                             | 0.00  | 40,893.04          | 0.00            | 40,893.04 |
| Total for Activity  | ACTIVITY3.1.7                          | 0.00  | 40,893.04          | 0.00            | 40,893.04 |
| Activity:   | ACTIVITY3.1.8 (3.1.8. EWMSFOs)         |   |                    |                 |           |
| Fund:   | 30000 (PROGRAMME COST SHARING)         |   |                    |                 |           |
|   | 71405 - Service Contracts-Individuals  | 0.00  | 46,382.61          | 0.00            | 46,382.61 |
|   | 71410 - MAIP Premium SC                | 0.00  | 133.12             | 0.00            | 133.12    |
|   | 71415 - Contribution to Security SC    | 0.00  | 2,263.06           | 0.00            | 2,263.06  |
|   | 75105 - Facilities & Admin - Implement | 0.00  | 9,731.74           | 0.00            | 9,731.74  |
|   | 76125 - Realized Loss                  | 0.00  | 0.00               | 0.00            | 0.00      |
| Total for   | Fund 30000                             | 0.00  | 58,510.53          | 0.00            | 58,510.53 |
| Total for Activity  | ACTIVITY3.1.8                          | 0.00  | 58,510.53          | 0.00            | 58,510.53 |
| Activity:   | ACTIVITY3.4.3 (3.4.3 COMM/PR)          |   |                    |                 |           |
| Fund:   | 30000 (PROGRAMME COST SHARING)         |   |                    |                 |           |
|   | 71405 - Direct Project Cost-Staff      | 0.00  | 2,931.17           | 0.00            | 2,931.17  |
|   | 71410 - MAIP Premium SC                | 0.00  | 6.61               | 0.00            | 6.61      |
|   | 71415 - Contribution to Security SC    | 0.00  | 113.15             | 0.00            | 113.15    |
|   | 75105 - Facilities & Admin - Implement | 0.00  | 2,577.92           | 0.00            | 2,577.92  |
| Total for   | Fund 30000                             | 0.00  | 5,628.85           | 0.00            | 5,628.85  |
| Total for Activity  | ACTIVITY3.4.3                          | 0.00  | 5,628.85           | 0.00            | 5,628.85  |
| Activity:   | ACTIVITY3.6.0 (3.6.0 PFA & PA)         |   |                    |                 |           |
| Fund:   | 30000 (PROGRAMME COST SHARING)         |   |                    |                 |           |
|   | 71405 - Service Contracts-Individuals  | 0.00  | 46,227.54          | 0.00            | 46,227.54 |
|   | 71410 - MAIP Premium SC                | 0.00  | 101.65             | 0.00            | 101.65    |
|   | 71415 - Contribution to Security SC    | 0.00  | 1,726.76           | 0.00            | 1,726.76  |
|   | 74530 - Bank Charges                   | 0.00  | 0.00               | 0.00            | 0.00      |
|   | 75105 - Facilities & Admin - Implement | 0.00  | 0.00               | 0.00            | 0.00      |
| Total for   | Fund 30000                             | 0.00  | 48,055.95          | 0.00            | 48,055.95 |
| Total for Activity  | ACTIVITY3.6.0                          | 0.00  | 48,055.95          | 0.00            | 48,055.95 |
| Activity:   | ACTIVITY3.7.0 (3.7.0. Equipment)       |   |                    |                 |           |
| Fund:   | 30000 (PROGRAMME COST SHARING)         |   |                    |                 |           |
|   | 72805 - Acquis of Computer Hardware    | 0.00  | 1,272.25           | 0.00            | 1,272.25  |
|   | 72815 - Inform Technology Supplies     | 0.00  | 159.39             | 0.00            | 159.39    |
|   | 73405 - Rental & Maint-Other Office Eq | 0.00  | 1,966.17           | 0.00            | 1,966.17  |
|   | 75105 - Facilities & Admin - Implement | 0.00  | 0.00               | 0.00            | 0.00      |
|   | 76125 - Realized Loss                  | 0.00  | 0.01               | 0.00            | 0.01      |
| Total for   | Fund 30000                             | 0.00  | 3,397.82           | 0.00            | 3,397.82  |
| Total for Activity  | ACTIVITY3.7.0                          | 0.00  | 3,397.82           | 0.00            | 3,397.82  |





# 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: | 00080522 Municipal Governance | Period:        | Jan-Dec (2017)     |
| Output #:   | 00090162 Municipal Governance | Impl. Partner: | 99999 UNDP         |
|             |                               | Location:      | Bosnia-Herzegovina |

| Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|----------|----------|-----------------|-----------|
|----------|----------|-----------------|-----------|

Activity : ACTIVITY3.8.0 (3.8.0. Operating costs)

Fund : 30000 (PROGRAMME COST SHARING)

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 64397 - Services to projects -CO staff | 0.00 | 9,891.43  | 0.00 | 9,891.43  |
| 72420 - Land Telephone Charges         | 0.00 | 1,130.73  | 0.00 | 1,130.73  |
| 72425 - Mobile Telephone Charges       | 0.00 | 585.06    | 0.00 | 585.06    |
| 72430 - Postage And Pouch              | 0.00 | 111.52    | 0.00 | 111.52    |
| 72430 - Connectivity Charges           | 0.00 | 208.89    | 0.00 | 208.89    |
| 72505 - Stationery Other Office Supp   | 0.00 | 729.10    | 0.00 | 729.10    |
| 73105 - Rent                           | 0.00 | 23,916.21 | 0.00 | 23,916.21 |
| 73108 - Leased office equip and furnit | 0.00 | 318.41    | 0.00 | 318.41    |
| 73110 - Custodial & Cleaning Services  | 0.00 | 695.92    | 0.00 | 695.92    |
| 73120 - Utilities                      | 0.00 | 132.82    | 0.00 | 132.82    |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 3,402.64  | 0.00 | 3,402.64  |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 2,557.64  | 0.00 | 2,557.64  |
| 74110 - Audit Fees                     | 0.00 | 5,457.00  | 0.00 | 5,457.00  |
| 74210 - Printing and Publications      | 0.00 | 178.03    | 0.00 | 178.03    |
| 74220 - Translation Costs              | 0.00 | 394.94    | 0.00 | 394.94    |
| 74510 - Bank Charges                   | 0.00 | 2,215.84  | 0.00 | 2,215.84  |
| 74525 - Sundry                         | 0.00 | 22.87     | 0.00 | 22.87     |
| 74596 - Service to Projects - GDE      | 0.00 | 2,804.03  | 0.00 | 2,804.03  |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00      | 0.00 | 0.00      |
| 75710 - Participation Of Counterparts  | 0.00 | 147.01    | 0.00 | 147.01    |
| 76125 - Realized Loss                  | 0.00 | 8.62      | 0.00 | 8.62      |
| 76135 - Realized Gain                  | 0.00 | -0.07     | 0.00 | -0.07     |

Total for Fund 30000 0.00 54,908.64 0.00 54,908.64

Total for Activity ACTIVITY3.8.0 0.00 54,908.64 0.00 54,908.64

Activity : ACTIVITY4.1.1 (4.1.1. PerfMngmt)

Fund : 30000 (PROGRAMME COST SHARING)

|  |      |            |      |            |
|--|------|------------|------|------------|
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 9,195.00   | 0.00 | 9,195.00   |
| 71211 - Intl Consult Security Charges  | 0.00 | 382.29     | 0.00 | 382.29     |
| 71305 - Local Consulta-Sht Term-Tech   | 0.00 | 138,651.86 | 0.00 | 138,651.86 |
| 71360 - Local Consulta-Security        | 0.00 | 4,892.92   | 0.00 | 4,892.92   |
| 71405 - Service Contracts-Individuals  | 0.00 | 21,958.08  | 0.00 | 21,958.08  |
| 71620 - Daily Subsistence Allow-Local  | 0.00 | 3,699.44   | 0.00 | 3,699.44   |
| 71635 - Travel - Other                 | 0.00 | 30,562.69  | 0.00 | 30,562.69  |
| 71311 - Fuel, petroleum and other oils | 0.00 | 1,329.80   | 0.00 | 1,329.80   |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 160.06     | 0.00 | 160.06     |
| 74210 - Printing and Publications      | 0.00 | 123.08     | 0.00 | 123.08     |
| 74220 - Translation costs              | 0.00 | 3,197.85   | 0.00 | 3,197.85   |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00       | 0.00 | 0.00       |
| 75705 - Learning Costs                 | 0.00 | 810.40     | 0.00 | 810.40     |
| 75710 - Participation Of Counterparts  | 0.00 | 10,367.21  | 0.00 | 10,367.21  |
| 76125 - Realized Loss                  | 0.00 | 290.09     | 0.00 | 290.09     |
| 76135 - Realized Gain                  | 0.00 | -27.23     | 0.00 | -27.23     |

Total for Fund 30000 0.00 225,593.54 0.00 225,593.54

Total for Activity ACTIVITY4.1.1 0.00 225,593.54 0.00 225,593.54

Activity : ACTIVITY4.1.2 (4.1.2. Citizens)

Fund : 30000 (PROGRAMME COST SHARING)

|  |      |          |      |          |
|--|------|----------|------|----------|
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 4,105.00 | 0.00 | 4,105.00 |
| 71211 - Intl Consult Security Charges  | 0.00 | 182.96   | 0.00 | 182.96   |
| 71305 - Local Consulta-Sht Term-Tech   | 0.00 | 445.37   | 0.00 | 445.37   |
| 71360 - Local Consulta-Security        | 0.00 | 18.93    | 0.00 | 18.93    |
| 71620 - Daily Subsistence Allow-Local  | 0.00 | 0.00     | 0.00 | 0.00     |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00     | 0.00 | 0.00     |
| 75710 - Participation Of Counterparts  | 0.00 | 703.06   | 0.00 | 703.06   |

Total for Fund 30000 0.00 5,455.32 0.00 5,455.32



# 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:        | 00080522 Municipal Governance                 |                                  | Period :        | Jan-Dec (2017)    |                 |            |
| Output #:          | 00090162 Municipal Governance                 |                                  | Impl. Partner : | 99999 UNDP        |                 |            |
|                    |   |                                  | Location :      | Bosnia-Herzgovina |                 |            |
|                    |   |                                  | Govt Exp        | UNDP Exp          | UN Agencies Exp | Total Exp  |
| Total for Activity | ACTIVITY4.1.2                                 |                                  | 0.00            | 5,455.32          | 0.00            | 5,455.32   |
| Activity :         | ACTIVITY4.2.1                                 | (4.2.1. Utilities)               |                 |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)                |                                  |                 |                   |                 |            |
|                    | 71305 - Local Consulta-Sht Term-Tech          |                                  | 0.00            | 19,432.92         | 0.00            | 19,432.92  |
|                    | 71360 - Local Consulta-Security               |                                  | 0.00            | 280.26            | 0.00            | 280.26     |
|                    | 71405 - Service Contracts-Individuals         |                                  | 0.00            | 9,208.97          | 0.00            | 9,208.97   |
|                    | 71620 - Daily Subsistence Allow-Local         |                                  | 0.00            | 1,789.21          | 0.00            | 1,789.21   |
|                    | 71635 - Travel - Other                        |                                  | 0.00            | 8,905.54          | 0.00            | 8,905.54   |
|                    | 72105 - Svc Co-Construction & Engineer        |                                  | 0.00            | 266,362.79        | 0.00            | 266,362.79 |
|                    | 72210 - Machinery and Equipment               |                                  | 0.00            | 12,668.28         | 0.00            | 12,668.28  |
|                    | 72311 - Fuel, petroleum and other oils        |                                  | 0.00            | 1,704.76          | 0.00            | 1,704.76   |
|                    | 72399 - Other Materials and Goods             |                                  | 0.00            | 211,028.50        | 0.00            | 211,028.50 |
|                    | 72405 - Aquisition of Communication Equipment |                                  | 0.00            | 7,375.54          | 0.00            | 7,375.54   |
|                    | 72810 - Aquis of Computer Software            |                                  | 0.00            | 22,973.80         | 0.00            | 22,973.80  |
|                    | 73410 - Maint, Oper of Transport Equip        |                                  | 0.00            | 18.22             | 0.00            | 18.22      |
|                    | 74220 - Translation Costs                     |                                  | 0.00            | 1,910.72          | 0.00            | 1,910.72   |
|                    | 74225 - Other media costs                     |                                  | 0.00            | 1,098.41          | 0.00            | 1,098.41   |
|                    | 74725 - Other L.T.S.H                         |                                  | 0.00            | 1,066.35          | 0.00            | 1,066.35   |
|                    | 75105 - Facilities & Admin - Implement        |                                  | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 75705 - Learning Costs                        |                                  | 0.00            | 3,281.58          | 0.00            | 3,281.58   |
|                    | 75705 - Participation Of Counterparts         |                                  | 0.00            | 917.73            | 0.00            | 917.73     |
|                    | 76125 - Realized Loss                         |                                  | 0.00            | 5.49              | 0.00            | 5.49       |
|                    | 76135 - Realized Gain                         |                                  | 0.00            | -5.35             | 0.00            | -5.35      |
| Total for          | Fund 30000                                    |                                  | 0.00            | 570,023.72        | 0.00            | 570,023.72 |
| Total for Activity | ACTIVITY4.2.1                                 |                                  | 0.00            | 570,023.72        | 0.00            | 570,023.72 |
| Activity :         | ACTIVITY4.2.2                                 | (4.2.2. Business and Employment) |                 |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)                |                                  |                 |                   |                 |            |
|                    | 71305 - Local Consulta-Sht Term-Tech          |                                  | 0.00            | 31,290.33         | 0.00            | 31,290.33  |
|                    | 71360 - Local Consulta-Security               |                                  | 0.00            | 1,136.66          | 0.00            | 1,136.66   |
|                    | 71405 - Service Contracts-Indivduals          |                                  | 0.00            | 6,477.90          | 0.00            | 6,477.90   |
|                    | 71620 - Daily Subsistence Allow-Local         |                                  | 0.00            | 2,899.34          | 0.00            | 2,899.34   |
|                    | 71635 - Travel - Other                        |                                  | 0.00            | 7,619.96          | 0.00            | 7,619.96   |
|                    | 72105 - Svc Co-Construction & Engineer        |                                  | 0.00            | 7,193.98          | 0.00            | 7,193.98   |
|                    | 72311 - Fuel, petroleum and other oils        |                                  | 0.00            | 479.46            | 0.00            | 479.46     |
|                    | 73410 - Maint, Oper of Transport Equip        |                                  | 0.00            | 11.91             | 0.00            | 11.91      |
|                    | 74220 - Translation Costs                     |                                  | 0.00            | 28.60             | 0.00            | 28.60      |
|                    | 75105 - Facilities & Admin - Implement        |                                  | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 75705 - Learning Costs                        |                                  | 0.00            | 810.40            | 0.00            | 810.40     |
|                    | 75710 - Participation Of Counterparts         |                                  | 0.00            | 5,513.57          | 0.00            | 5,513.57   |
|                    | 76125 - Realized Loss                         |                                  | 0.00            | 7.32              | 0.00            | 7.32       |
|                    | 76135 - Realized Gain                         |                                  | 0.00            | -7.21             | 0.00            | -7.21      |
| Total for          | Fund 30000                                    |                                  | 0.00            | 63,462.22         | 0.00            | 63,462.22  |
| Total for Activity | ACTIVITY4.2.2                                 |                                  | 0.00            | 63,462.22         | 0.00            | 63,462.22  |
| Activity :         | ACTIVITY4.2.3                                 | (4.2.3. Infrastructure)          |                 |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)                |                                  |                 |                   |                 |            |
|                    | 71305 - Local Consulta-Sht Term-Tech          |                                  | 0.00            | 8,242.43          | 0.00            | 8,242.43   |
|                    | 71360 - Local Consulta-Security               |                                  | 0.00            | 350.30            | 0.00            | 350.30     |
|                    | 71405 - Service Contracts-Individuals         |                                  | 0.00            | 7,691.29          | 0.00            | 7,691.29   |
|                    | 71620 - Daily Subsistence Allow-Local         |                                  | 0.00            | 837.83            | 0.00            | 837.83     |
|                    | 71635 - Travel - Other                        |                                  | 0.00            | 1,209.10          | 0.00            | 1,209.10   |
|                    | 72105 - Svc Co-Construction & Engineer        |                                  | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 72311 - Fuel, petroleum and other oils        |                                  | 0.00            | 154.99            | 0.00            | 154.99     |
|                    | 74220 - Translation Costs                     |                                  | 0.00            | 86.12             | 0.00            | 86.12      |
|                    | 75105 - Facilities & Admin - Implement        |                                  | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 76125 - Realized Loss                         |                                  | 0.00            | 0.01              | 0.00            | 0.01       |
| Total for          | Fund 30000                                    |                                  | 0.00            | 18,572.07         | 0.00            | 18,572.07  |
| Total for Activity | ACTIVITY4.2.3                                 |                                  | 0.00            | 18,572.07         | 0.00            | 18,572.07  |






# 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<br>In USD |                    |                 |              |
| UN Development Programme  |  |  |                    |                 |              |
| Project id:   | 90080522 Municipal Governance          | Period :                                       | Jan-Dec (2017)     |                 |              |
| Output #:   | 90090162 Municipal Governance          | Impl. Partner :                                | 99999 UNDP         |                 |              |
|   |  | Location :                                     | Bosnia-Herzegovina |                 |              |
| Activity :  | ACTIVITY4.3.1 (4.3.1. Regulatory)      | Govt Exp                                       | UNDP Exp           | UN Agencies Exp | Total Exp    |
| Fund :  | 30000 (PROGRAMME COST SHARING)         |  |                    |                 |              |
|   | 71305 - Local Consulta-Sht Term-Tech   | 0.00   | 10,687.10          | 0.00            | 10,687.10    |
|   | 71360 - Local Consulta-Security        | 0.00   | 454.20             | 0.00            | 454.20       |
|   | 71405 - Service Contracts-Individuals  | 0.00   | 2,370.85           | 0.00            | 2,370.85     |
|   | 71620 - Daily Subsistence Allow-Local  | 0.00   | 401.19             | 0.00            | 401.19       |
|   | 71635 - Travel - Other                 | 0.00   | 413.33             | 0.00            | 413.33       |
|   | 73410 - Maint, Oper of Transport Equip | 0.00   | 0.00               | 0.00            | 0.00         |
|   | 75105 - Facilities & Admin - Implement | 0.00   | 0.00               | 0.00            | 0.00         |
|   | 75705 - Learning Costs                 | 0.00   | 296.43             | 0.00            | 296.43       |
|   | 75710 - Participation Of Counterparts  | 0.00   | 213.55             | 0.00            | 213.55       |
| Total for   | Fund 30000                             | 0.00   | 14,836.65          | 0.00            | 14,836.65    |
| Total for Activity  | ACTIVITY4.3.1                          | 0.00   | 14,836.65          | 0.00            | 14,836.65    |
| Activity :  | ACTIVITY4.3.2 (4.3.2. Policy)          |  |                    |                 |              |
| Fund :  | 30000 (PROGRAMME COST SHARING)         |  |                    |                 |              |
|   | 71205 - Intl Consultants-Sht Term-Tech | 0.00   | 3,927.43           | 0.00            | 3,927.43     |
|   | 71211 - Intl Consult Security Charges  | 0.00   | 166.92             | 0.00            | 166.92       |
|   | 71405 - Service Contracts-Individuals  | 0.00   | 482.44             | 0.00            | 482.44       |
|   | 75105 - Facilities & Admin - Implement | 0.00   | 0.00               | 0.00            | 0.00         |
| Total for   | Fund 30000                             | 0.00   | 4,576.79           | 0.00            | 4,576.79     |
| Total for Activity  | ACTIVITY4.3.2                          | 0.00   | 4,576.79           | 0.00            | 4,576.79     |
| Activity :  | ACTIVITY4.3.3 (4.3.3. Prof/Networks)   |  |                    |                 |              |
| Fund :  | 30000 (PROGRAMME COST SHARING)         |  |                    |                 |              |
|   | 71305 - Local Consulta-Sht Term-Tech   | 0.00   | 3,030.30           | 0.00            | 3,030.30     |
|   | 71360 - Local Consulta-Security        | 0.00   | 128.79             | 0.00            | 128.79       |
|   | 71405 - Intl Consultants-Sht Term-Tech | 0.00   | 1,225.09           | 0.00            | 1,225.09     |
|   | 71620 - Intl Consult Security Charges  | 0.00   | 464.00             | 0.00            | 464.00       |
|   | 75105 - Facilities & Admin - Implement | 0.00   | 0.00               | 0.00            | 0.00         |
|   | 75710 - Participation Of Counterparts  | 0.00   | 684.54             | 0.00            | 684.54       |
| Total for   | Fund 30000                             | 0.00   | 5,532.72           | 0.00            | 5,532.72     |
| Total for Activity  | ACTIVITY4.3.3                          | 0.00   | 5,532.72           | 0.00            | 5,532.72     |
| Activity :  | ACTIVITY4.4.0 (4.4.0. PR)              |  |                    |                 |              |
| Fund :  | 30000 (PROGRAMME COST SHARING)         |  |                    |                 |              |
|   | 71305 - Local Consulta-Sht Term-Tech   | 0.00   | 600.03             | 0.00            | 600.03       |
|   | 74215 - Promotional Materials and Dist | 0.00   | 2,945.70           | 0.00            | 2,945.70     |
|   | 74220 - Translation costs              | 0.00   | 190.94             | 0.00            | 190.94       |
|   | 74225 - Other Media Costs              | 0.00   | 109.11             | 0.00            | 109.11       |
|   | 75105 - Facilities & Admin - Implement | 0.00   | 0.00               | 0.00            | 0.00         |
|   | 75705 - Learning Costs                 | 0.00   | 2,004.32           | 0.00            | 2,004.32     |
|   | 76125 - Realized Loss                  | 0.00   | 0.00               | 0.00            | 0.00         |
|   | 76135 - Realized Gain                  | 0.00   | -0.01              | 0.00            | -0.01        |
| Total for   | Fund 30000                             | 0.00   | 5,850.09           | 0.00            | 5,850.09     |
| Total for Activity  | ACTIVITY4.4.0                          | 0.00   | 5,850.09           | 0.00            | 5,850.09     |
| Total for Output:   | 00090162                               | 0.00   | 1,367,311.49       | 0.00            | 1,367,311.49 |
| Project Total:  |  | 0.00   | 1,367,311.49       | 0.00            | 1,367,311.49 |

Signed by: Madžić Ljiljana HEAD OF FINANCE Date: 05.02.2018  
 Signed by: GRAN STEFANO, Project Manager Date: Feb 9, 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:                | 00080522 Municipal Governance | Period :   | Period: As Of Dec 31, 2017 |
| Output #:                     | 00090162 Impl. Partner :      | 99999 UNDP | UNDP AMOUNT                |
| Outstanding NEX advances      |                               |            | 0.00                       |
| Undepreciated Fixed Assets    |                               |            | 0.00                       |
| Unamortized Intangible Assets |                               |            | 0.00                       |
| Inventory                     |                               |            | 0.00                       |
| Prepayments                   |                               |            | 0.00                       |
| Commitments                   |                               |            | 0.00                       |



# UNITED NATIONS DEVELOPMENT PROGRAMME

## Part II - Auditor report with opinion

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

### 2.2.1 Combined Delivery Report and Funds Utilization statement - CHF



UN Development Programme

#### Combined Delivery Report by Activity in CHF

|                    |  |                 |                   |                 |           |
|--------------------|--|-----------------|-------------------|-----------------|-----------|
| Project Id:        | 00080527 Municipal Governance                | Period :        | Jan-Dec (2017)    |                 |           |
| Output #:          | 00090162 Municipal Governance                | Impl. Partner : | 99999 UNDP        |                 |           |
|                    |  | Location :      | Bosnia-Herzgovina |                 |           |
|                    |  | Govt Exp        | UNDP Exp          | UN Agencies Exp | Total Exp |
| Activity :         | ACTIVITY2.1.1 (2.1.1. PQA and SG)            |                 |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                 |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00            | 3,690.51          | 0.00            | 3,690.51  |
|                    | Services to - Facilities & Admin - Implement | 0.00            | 12,541.70         | 0.00            | 12,541.70 |
| Total for          | Fund 30000                                   | 0.00            | 16,232.21         | 0.00            | 16,232.21 |
| Total for Activity | ACTIVITY2.1.1                                | 0.00            | 16,232.21         | 0.00            | 16,232.21 |
| Activity :         | ACTIVITY2.1.2 (2.1.2. EMA)                   |                 |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                 |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00            | 1,645.34          | 0.00            | 1,645.34  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00            | 5,653.30          | 0.00            | 5,653.30  |
| Total for          | Fund 30000                                   | 0.00            | 7,298.64          | 0.00            | 7,298.64  |
| Total for Activity | ACTIVITY2.1.2                                | 0.00            | 7,298.64          | 0.00            | 7,298.64  |
| Activity :         | ACTIVITY2.1.3 (2.1.3. POS)                   |                 |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                 |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00            | 3,274.78          | 0.00            | 3,274.78  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00            | 11,314.63         | 0.00            | 11,314.63 |
| Total for          | Fund 30000                                   | 0.00            | 14,589.41         | 0.00            | 14,589.41 |
| Total for Activity | ACTIVITY2.1.3                                | 0.00            | 14,589.41         | 0.00            | 14,589.41 |
| Activity :         | ACTIVITY2.1.4 (2.1.4. M&E)                   |                 |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                 |                   |                 |           |
|                    | 74596 - Services to projects -GOE            | 0.00            | 2,184.27          | 0.00            | 2,184.27  |
|                    | 75105 - Service Contracts-Individuals        | 0.00            | 7,113.34          | 0.00            | 7,113.34  |
| Total for          | Fund 30000                                   | 0.00            | 9,297.61          | 0.00            | 9,297.61  |
| Total for Activity | ACTIVITY2.1.4                                | 0.00            | 9,297.61          | 0.00            | 9,297.61  |
| Activity :         | ACTIVITY2.1.5 (2.1.5. AA)                    |                 |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                 |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00            | 1,603.31          | 0.00            | 1,603.31  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00            | 5,415.94          | 0.00            | 5,415.94  |
| Total for          | Fund 30000                                   | 0.00            | 7,019.25          | 0.00            | 7,019.25  |
| Total for Activity | ACTIVITY2.1.5                                | 0.00            | 7,019.25          | 0.00            | 7,019.25  |
| Activity :         | ACTIVITY3.1.1 (3.1.1. GA)                    |                 |                   |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)               |                 |                   |                 |           |
|                    | 64397 - Services to projects -CO staff       | 0.00            | 6,546.93          | 0.00            | 6,546.93  |
|                    | 75105 - Facilities & Admin - Implement       | 0.00            | 19,446.68         | 0.00            | 19,446.68 |
| Total for          | Fund 30000                                   | 0.00            | 25,993.61         | 0.00            | 25,993.61 |
| Total for Activity | ACTIVITY3.1.1                                | 0.00            | 25,993.61         | 0.00            | 25,993.61 |



# 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:        | 00080522 Municipal Governance          | Period :        | Jan-Dec (2017)     |                 |           |
| Output #:          | 00090162 Municipal Governance          | Impl. Partner : | 99999 UNDP         |                 |           |
|                    |  | Location :      | Bosnia-Herzegovina |                 |           |
|                    |  | Govt Exp        | UNDP Exp           | UN Agencies Exp | Total Exp |
| Activity :         | ACTIVITY3.1.2 (3.1.2. EWMS)            |                 |                    |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                    |                 |           |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00            | 29,908.02          | 0.00            | 29,908.02 |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | 25,470.02          | 0.00            | 25,470.02 |
| Total for          | Fund 30000                             | 0.00            | 55,378.04          | 0.00            | 55,378.04 |
| Total for Activity | ACTIVITY3.1.2                          | 0.00            | 55,378.04          | 0.00            | 55,378.04 |
| Activity :         | ACTIVITY3.1.3 (3.1.3. NPM)             |                 |                    |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                    |                 |           |
|                    | 71405 - Service Contracts-Individuals  | 0.00            | 23,987.51          | 0.00            | 23,987.51 |
|                    | 71410 - MAIP Premium SC                | 0.00            | 75.87              | 0.00            | 75.87     |
|                    | 71415 - Contribution to Security SC    | 0.00            | 1,289.72           | 0.00            | 1,289.72  |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | -404.50            | 0.00            | -404.50   |
| Total for          | Fund 30000                             | 0.00            | 24,948.60          | 0.00            | 24,948.60 |
| Total for Activity | ACTIVITY3.1.3                          | 0.00            | 24,948.60          | 0.00            | 24,948.60 |
| Activity :         | ACTIVITY3.1.4 (3.1.4. LGS)             |                 |                    |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                    |                 |           |
|                    | 71405 - Service Contracts-Individuals  | 0.00            | 19,445.38          | 0.00            | 19,445.38 |
|                    | 71410 - MAIP Premium SC                | 0.00            | 65.45              | 0.00            | 65.45     |
|                    | 71415 - Contribution to Security SC    | 0.00            | 1,112.50           | 0.00            | 1,112.50  |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | -4,003.23          | 0.00            | -4,003.23 |
| Total for          | Fund 30000                             | 0.00            | 16,620.10          | 0.00            | 16,620.10 |
| Total for Activity | ACTIVITY3.1.4                          | 0.00            | 16,620.10          | 0.00            | 16,620.10 |
| Activity :         | ACTIVITY3.1.5 (3.1.5. EDS)             |                 |                    |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                    |                 |           |
|                    | 71405 - Service Contracts-Individuals  | 0.00            | 22,065.06          | 0.00            | 22,065.06 |
|                    | 71410 - MAIP Premium SC                | 0.00            | 65.44              | 0.00            | 65.44     |
|                    | 71415 - Contribution to Security SC    | 0.00            | 1,112.50           | 0.00            | 1,112.50  |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | -1,062.08          | 0.00            | -1,062.08 |
| Total for          | Fund 30000                             | 0.00            | 22,180.92          | 0.00            | 22,180.92 |
| Total for Activity | ACTIVITY3.1.5                          | 0.00            | 22,180.92          | 0.00            | 22,180.92 |
| Activity :         | ACTIVITY3.1.6 (3.1.6. LICDS)           |                 |                    |                 |           |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                    |                 |           |
|                    | 71405 - Service Contracts-Individuals  | 0.00            | 25,612.80          | 0.00            | 25,612.80 |
|                    | 71410 - MAIP Premium SC                | 0.00            | 65.45              | 0.00            | 65.45     |
|                    | 71415 - Contribution to Security SC    | 0.00            | 1,112.50           | 0.00            | 1,112.50  |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | 10,897.30          | 0.00            | 10,897.30 |
| Total for          | Fund 30000                             | 0.00            | 37,688.05          | 0.00            | 37,688.05 |
| Total for Activity | ACTIVITY3.1.6                          | 0.00            | 37,688.05          | 0.00            | 37,688.05 |





# 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: | 00080522 Municipal Governance |  | Period :        | Jan-Dec (2017)    |  |
| Output #:   | 00090162 Municipal Governance |  | Impl. Partner : | 99999 UNDP        |  |
|             |                               |  | Location :      | Bosnia-Herzgovina |  |
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## 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:        | 00080522 Municipal Governance          | Period :        | Jan-Dec (2017)    |                 |            |
| Output #:          | 00090162 Municipal Governance          | Impl. Partner : | 99999 UNDP        |                 |            |
|                    |  | Location :      | Bosnia-Herzgovina |                 |            |
|                    |  |                 |                   |                 |            |
|                    |  | Govt Exp        | UNDP Exp          | UN Agencies Exp | Total Exp  |
| Activity :         | ACTIVITY3.8.0 (3.8.0. Operating costs) |                 |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                   |                 |            |
|                    | 64397 - Services to projects -CO staff | 0.00            | 9,592.96          | 0.00            | 9,592.96   |
|                    | 72420 - Land Telephone Charges         | 0.00            | 1,107.48          | 0.00            | 1,107.48   |
|                    | 72425 - Mobile Telephone Charges       | 0.00            | 574.16            | 0.00            | 574.16     |
|                    | 72430 - Postage And Pouch              | 0.00            | 110.45            | 0.00            | 110.45     |
|                    | 72430 - Connectivity Charges           | 0.00            | 205.37            | 0.00            | 205.37     |
|                    | 72505 - Stationery Other Office Supp   | 0.00            | 726.71            | 0.00            | 726.71     |
|                    | 73105 - Rent                           | 0.00            | 23,441.79         | 0.00            | 23,441.79  |
|                    | 73108 - Leased office equip and furnit | 0.00            | 320.64            | 0.00            | 320.64     |
|                    | 73110 - Custodial & Cleaning Services  | 0.00            | 683.46            | 0.00            | 683.46     |
|                    | 73120 - Utilities                      | 0.00            | 133.75            | 0.00            | 133.75     |
|                    | 73405 - Rental & Maint-Other Office Eq | 0.00            | 3,382.68          | 0.00            | 3,382.68   |
|                    | 73410 - Maint, Oper of Transport Equip | 0.00            | 2,500.75          | 0.00            | 2,500.75   |
|                    | 74110 - Audit Fees                     | 0.00            | 5,451.54          | 0.00            | 5,451.54   |
|                    | 74210 - Printing and Publications      | 0.00            | 176.88            | 0.00            | 176.88     |
|                    | 74220 - Translation Costs              | 0.00            | 392.81            | 0.00            | 392.81     |
|                    | 74510 - Bank Charges                   | 0.00            | 2,185.44          | 0.00            | 2,185.44   |
|                    | 74525 - Sundry                         | 0.00            | 22.80             | 0.00            | 22.80      |
|                    | 74596 - Service to Projects - GOE      | 0.00            | 2,699.06          | 0.00            | 2,699.06   |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 75710 - Participation Of Counterparts  | 0.00            | 148.04            | 0.00            | 148.04     |
|                    | 76125 - Realized Loss                  | 0.00            | 8.60              | 0.00            | 8.60       |
|                    | 76135 - Realized Gain                  | 0.00            | -0.07             | 0.00            | -0.07      |
| Total for          | Fund 30000                             | 0.00            | 53,865.30         | 0.00            | 53,865.30  |
| Total for Activity | ACTIVITY3.8.0                          | 0.00            | 53,865.30         | 0.00            | 53,865.30  |
| Activity :         | ACTIVITY4.1.1 (4.1.1. PerfMngmt)       |                 |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                   |                 |            |
|                    | 71205 - Intl Consultants-Sht Term-Tech | 0.00            | 9,259.36          | 0.00            | 9,259.36   |
|                    | 71211 - Intl Consult Security Charges  | 0.00            | 380.76            | 0.00            | 380.76     |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00            | 135,973.92        | 0.00            | 135,973.92 |
|                    | 71360 - Local Consulta-Security        | 0.00            | 4,832.07          | 0.00            | 4,832.07   |
|                    | 71405 - Service Contracts-Individuals  | 0.00            | 21,527.82         | 0.00            | 21,527.82  |
|                    | 71620 - Daily Subsistence Allow-Local  | 0.00            | 3,679.34          | 0.00            | 3,679.34   |
|                    | 71635 - Travel - Other                 | 0.00            | 30,235.16         | 0.00            | 30,235.16  |
|                    | 72311 - Fuel, petroleum and other oils | 0.00            | 1,320.19          | 0.00            | 1,320.19   |
|                    | 73410 - Maint, Oper of Transport Equip | 0.00            | 164.73            | 0.00            | 164.73     |
|                    | 74210 - Printing and Publications      | 0.00            | 123.94            | 0.00            | 123.94     |
|                    | 74220 - Translation costs              | 0.00            | 3,177.16          | 0.00            | 3,177.16   |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 75705 - Learning Costs                 | 0.00            | 822.29            | 0.00            | 822.29     |
|                    | 75710 - Participation Of Counterparts  | 0.00            | 10,134.23         | 0.00            | 10,134.23  |
|                    | 76125 - Realized Loss                  | 0.00            | 282.57            | 0.00            | 282.57     |
|                    | 76135 - Realized Gain                  | 0.00            | -26.57            | 0.00            | -26.57     |
| Total for          | Fund 30000                             | 0.00            | 221,886.97        | 0.00            | 221,886.97 |
| Total for Activity | ACTIVITY4.1.1                          | 0.00            | 221,886.97        | 0.00            | 221,886.97 |
| Activity :         | ACTIVITY4.1.2 (4.1.2. Citizens)        |                 |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                 |                   |                 |            |
|                    | 71205 - Intl Consultants-Sht Term-Tech | 0.00            | 4,133.74          | 0.00            | 4,133.74   |
|                    | 71211 - Intl Consult Security Charges  | 0.00            | 182.23            | 0.00            | 182.23     |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00            | 444.92            | 0.00            | 444.92     |
|                    | 71360 - Local Consulta-Security        | 0.00            | 18.91             | 0.00            | 18.91      |
|                    | 71620 - Daily Subsistence Allow-Local  | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 75105 - Facilities & Admin - Implement | 0.00            | 0.00              | 0.00            | 0.00       |
|                    | 75710 - Participation Of Counterparts  | 0.00            | 696.62            | 0.00            | 696.62     |
| Total for          | Fund 30000                             | 0.00            | 5,476.42          | 0.00            | 5,476.42   |
| Total for Activity | ACTIVITY4.1.2                          | 0.00            | 5,476.42          | 0.00            | 5,476.42   |





# 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:        | 00080522 Municipal Governance                  | Period:        | Jan-Dec (2017)    |                 |            |
| Output #:          | 00090162 Municipal Governance                  | Impl. Partner: | 99999 UNDP        |                 |            |
|                    |  | Location:      | Bosnia-Herzgovina |                 |            |
|                    |  | Govt Exp       | UNDP Exp          | UN Agencies Exp | Total Exp  |
| Activity :         | ACTIVITY4.2.1 (4.2.1. Utilities)               |                |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)                 |                |                   |                 |            |
|                    | 71305 - Local Consulta-Sht Term-Tech           | 0.00           | 19,212.99         | 0.00            | 19,212.99  |
|                    | 71360 - Local Consulta-Security                | 0.00           | 279.31            | 0.00            | 279.31     |
|                    | 71405 - Service Contracts-Individuals          | 0.00           | 9,068.64          | 0.00            | 9,068.64   |
|                    | 71620 - Daily Subsistence Allow-Local          | 0.00           | 1,763.29          | 0.00            | 1,763.29   |
|                    | 71635 - Travel - Other                         | 0.00           | 8,770.62          | 0.00            | 8,770.62   |
|                    | 72105 - Svc Co-Construction & Engineer         | 0.00           | 262,097.90        | 0.00            | 262,097.90 |
|                    | 72210 - Machinery and Equipment                | 0.00           | 12,313.57         | 0.00            | 12,313.57  |
|                    | 72311 - Fuel, petroleum and other oils         | 0.00           | 1,682.35          | 0.00            | 1,682.35   |
|                    | 72399 - Other Materials and Goods              | 0.00           | 205,694.29        | 0.00            | 205,694.29 |
|                    | 72405 - Aquisition of Communication Equipment  | 0.00           | 6,977.26          | 0.00            | 6,977.26   |
|                    | 72810 - Aquis of Computer Software             | 0.00           | 22,757.64         | 0.00            | 22,757.64  |
|                    | 73410 - Maint, Oper of Transport Equip         | 0.00           | 17.35             | 0.00            | 17.35      |
|                    | 74220 - Translation Costs                      | 0.00           | 1,884.31          | 0.00            | 1,884.31   |
|                    | 74225 - Other media costs                      | 0.00           | 1,056.86          | 0.00            | 1,056.86   |
|                    | 74725 - Other L.T.S.H                          | 0.00           | 1,049.29          | 0.00            | 1,049.29   |
|                    | 75105 - Facilities & Admin - Implement         | 0.00           | 0.00              | 0.00            | 0.00       |
|                    | 75705 - Learning Costs                         | 0.00           | 3,290.26          | 0.00            | 3,290.26   |
|                    | 75705 - Participation Of Counterparts          | 0.00           | 925.67            | 0.00            | 925.67     |
|                    | 76125 - Realized Loss                          | 0.00           | 5.40              | 0.00            | 5.40       |
|                    | 76135 - Realized Gain                          | 0.00           | -5.29             | 0.00            | -5.29      |
| Total for          | Fund 30000                                     | 0.00           | 558,841.71        | 0.00            | 558,841.71 |
| Total for Activity | ACTIVITY4.2.1                                  | 0.00           | 558,841.71        | 0.00            | 558,841.71 |
| Activity :         | ACTIVITY4.2.2 (4.2.2. Business and Employment) |                |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)                 |                |                   |                 |            |
|                    | 71305 - Local Consulta-Sht Term-Tech           | 0.00           | 30,844.52         | 0.00            | 30,844.52  |
|                    | 71360 - Local Consulta-Security                | 0.00           | 1,123.68          | 0.00            | 1,123.68   |
|                    | 71405 - Service Contracts-Individuals          | 0.00           | 6,332.44          | 0.00            | 6,332.44   |
|                    | 71620 - Daily Subsistence Allow-Local          | 0.00           | 2,825.64          | 0.00            | 2,825.64   |
|                    | 71635 - Travel - Other                         | 0.00           | 7,407.63          | 0.00            | 7,407.63   |
|                    | 72105 - Svc Co-Construction & Engineer         | 0.00           | 7,018.80          | 0.00            | 7,018.80   |
|                    | 72311 - Fuel, petroleum and other oils         | 0.00           | 469.80            | 0.00            | 469.80     |
|                    | 73410 - Maint, Oper of Transport Equip         | 0.00           | 15.77             | 0.00            | 15.77      |
|                    | 74220 - Translation Costs                      | 0.00           | 27.86             | 0.00            | 27.86      |
|                    | 75105 - Facilities & Admin - Implement         | 0.00           | 0.00              | 0.00            | 0.00       |
|                    | 75705 - Learning Costs                         | 0.00           | 822.29            | 0.00            | 822.29     |
|                    | 75710 - Participation Of Counterparts          | 0.00           | 5,264.59          | 0.00            | 5,264.59   |
|                    | 76125 - Realized Loss                          | 0.00           | 7.12              | 0.00            | 7.12       |
|                    | 76135 - Realized Gain                          | 0.00           | -7.20             | 0.00            | -7.20      |
| Total for          | Fund 30000                                     | 0.00           | 62,152.94         | 0.00            | 62,152.94  |
| Total for Activity | ACTIVITY4.2.2                                  | 0.00           | 62,152.94         | 0.00            | 62,152.94  |
| Activity :         | ACTIVITY4.2.3 (4.2.3. Infrastructure)          |                |                   |                 |            |
| Fund :             | 30000 (PROGRAMME COST SHARING)                 |                |                   |                 |            |
|                    | 71305 - Local Consulta-Sht Term-Tech           | 0.00           | 8,110.55          | 0.00            | 8,110.55   |
|                    | 71360 - Local Consulta-Security                | 0.00           | 344.69            | 0.00            | 344.69     |
|                    | 71405 - Service Contracts-Individuals          | 0.00           | 7,593.53          | 0.00            | 7,593.53   |
|                    | 71620 - Daily Subsistence Allow-Local          | 0.00           | 836.99            | 0.00            | 836.99     |
|                    | 71635 - Travel - Other                         | 0.00           | 1,195.24          | 0.00            | 1,195.24   |
|                    | 72105 - Svc Co-Construction & Engineer         | 0.00           | 0.00              | 0.00            | 0.00       |
|                    | 72311 - Fuel, petroleum and other oils         | 0.00           | 152.51            | 0.00            | 152.51     |
|                    | 74220 - Translation Costs                      | 0.00           | 83.71             | 0.00            | 83.71      |
|                    | 75105 - Facilities & Admin - Implement         | 0.00           | 0.00              | 0.00            | 0.00       |
|                    | 76125 - Realized Loss                          | 0.00           | 0.01              | 0.00            | 0.01       |
| Total for          | Fund 30000                                     | 0.00           | 18,317.23         | 0.00            | 18,317.23  |
| Total for Activity | ACTIVITY4.2.3                                  | 0.00           | 18,317.23         | 0.00            | 18,317.23  |





# 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:        | 00080522 Municipal Governance          | Period:        | Jan-Dec (2017)     |                 |              |
|--------------------|--|----------------|--------------------|-----------------|--------------|
| Output #:          | 00090162 Municipal Governance          | Impl. Partner: | 99999 UNDP         |                 |              |
|                    |  | Location:      | Bosnia-Herzegovina |                 |              |
|                    |  | Govt Exp       | UNDP Exp           | UN Agencies Exp | Total Exp    |
| Activity :         | ACTIVITY4.3.1 (4.3.1. Regulatory)      |                |                    |                 |              |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                |                    |                 |              |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00           | 10,672.86          | 0.00            | 10,672.86    |
|                    | 71360 - Local Consulta-Security        | 0.00           | 452.53             | 0.00            | 452.53       |
|                    | 71405 - Service Contracts-Individuals  | 0.00           | 2,323.86           | 0.00            | 2,323.86     |
|                    | 71620 - Daily Subsistence Allow-Local  | 0.00           | 404.84             | 0.00            | 404.84       |
|                    | 71635 - Travel - Other                 | 0.00           | 411.23             | 0.00            | 411.23       |
|                    | 73410 - Maint, Oper of Transport Equip | 0.00           | 2.95               | 0.00            | 2.95         |
|                    | 75105 - Facilities & Admin - Implement | 0.00           | 0.00               | 0.00            | 0.00         |
|                    | 75705 - Learning Costs                 | 0.00           | 299.66             | 0.00            | 299.66       |
|                    | 75710 - Participation Of Counterparts  | 0.00           | 213.34             | 0.00            | 213.34       |
| Total for          | Fund 30000                             | 0.00           | 14,781.27          | 0.00            | 14,781.27    |
| Total for Activity | ACTIVITY4.3.1                          | 0.00           | 14,781.27          | 0.00            | 14,781.27    |
| Activity :         | ACTIVITY4.3.2 (4.3.2. Policy)          |                |                    |                 |              |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                |                    |                 |              |
|                    | 71205 - Intl Consultants-Sht Term-Tech | 0.00           | 3,923.50           | 0.00            | 3,923.50     |
|                    | 71211 - Intl Consult Security Charges  | 0.00           | 166.25             | 0.00            | 166.25       |
|                    | 71405 - Service Contracts-Individuals  | 0.00           | 484.27             | 0.00            | 484.27       |
|                    | 75105 - Facilities & Admin - Implement | 0.00           | 0.00               | 0.00            | 0.00         |
| Total for          | Fund 30000                             | 0.00           | 4,574.02           | 0.00            | 4,574.02     |
| Total for Activity | ACTIVITY4.3.2                          | 0.00           | 4,574.02           | 0.00            | 4,574.02     |
| Activity :         | ACTIVITY4.3.3 (4.3.3. ProfNetworks)    |                |                    |                 |              |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                |                    |                 |              |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00           | 2,981.81           | 0.00            | 2,981.81     |
|                    | 71360 - Local Consulta-Security        | 0.00           | 126.73             | 0.00            | 126.73       |
|                    | 71405 - Intl Consultants-Sht Term-Tech | 0.00           | 1,205.69           | 0.00            | 1,205.69     |
|                    | 71620 - Intl Consult Security Charges  | 0.00           | 457.93             | 0.00            | 457.93       |
|                    | 75105 - Facilities & Admin - Implement | 0.00           | 0.00               | 0.00            | 0.00         |
|                    | 75710 - Participation Of Counterparts  | 0.00           | 673.59             | 0.00            | 673.59       |
| Total for          | Fund 30000                             | 0.00           | 5,445.75           | 0.00            | 5,445.75     |
| Total for Activity | ACTIVITY4.3.3                          | 0.00           | 5,445.75           | 0.00            | 5,445.75     |
| Fund :             | 30000 (PROGRAMME COST SHARING)         |                |                    |                 |              |
|                    | 71305 - Local Consulta-Sht Term-Tech   | 0.00           | 597.86             | 0.00            | 597.86       |
|                    | 74215 - Promotional Materials and Dist | 0.00           | 2,854.60           | 0.00            | 2,854.60     |
|                    | 74220 - Translation costs              | 0.00           | 190.75             | 0.00            | 190.75       |
|                    | 74225 - Other Media Costs              | 0.00           | 109.00             | 0.00            | 109.00       |
|                    | 75105 - Facilities & Admin - Implement | 0.00           | 0.00               | 0.00            | 0.00         |
|                    | 75705 - Learning Costs                 | 0.00           | 2,002.32           | 0.00            | 2,002.32     |
|                    | 76125 - Realized Loss                  | 0.00           | 0.00               | 0.00            | 0.00         |
|                    | 76135 - Realized Gain                  | 0.00           | -0.01              | 0.00            | -0.01        |
| Total for          | Fund 30000                             | 0.00           | 5,754.52           | 0.00            | 5,754.52     |
| Total for Activity | ACTIVITY4.4.0                          | 0.00           | 5,754.52           | 0.00            | 5,754.52     |
| Total for Output:  | 00090162                               | 0.00           | 1,342,239.65       | 0.00            | 1,342,239.65 |
| Project Total:     |  | 0.00           | 1,342,239.65       | 0.00            | 1,342,239.65 |

Signed by: Radica Stjepanovic, HEAD OF FINANCE

Date: 05.02.2018

Signed by: Goran Stjepanovic, project Manager

Date: FEB 9, 2018



# UNITED NATIONS DEVELOPMENT PROGRAMME

## Part II - Auditor report with opinion

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

### 2.1.1 Signed Combined Delivery Report and Funds Utilization statement (continued)



UN Development Programme

Combined Delivery Report by Activity  
in CHF

| Funds Utilization             |                               |                |                            |
|-------------------------------|-------------------------------|----------------|----------------------------|
| Project/Award:                | 00080522 Municipal Governance |                | Period: As Of Dec 31, 2017 |
| Output #:                     | 00090162                      | Impl. Partner: | 99999 UNDP                 |
|                               |                               |                | UNDP AMOUNT                |
| Outstanding NEX advances      |                               |                | 0.00                       |
| Undepreciated Fixed Assets    |                               |                | 0.00                       |
| Unamortized Intangible Assets |                               |                | 0.00                       |
| Inventory                     |                               |                | 0.00                       |
| Prepayments                   |                               |                | 0.00                       |
| Commitments                   |                               |                | 0.00                       |



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## **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. 80522 - OUTPUT NO. 90162 "MUNICIPAL ENVIRONMENTAL AND ECONOMIC GOVERNANCE"**

**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. 80522 – output no. 90162, "Municipal Environmental and Economic Governance (MEG)" 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. 80522 - output no. 00090162 amounting to US\$ 717,650 (BAM 1,174,793) 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 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





## Part III – Management letter

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

## 2.1.1 Statement of Cash



Izvod za komitenta broj: 127 na dan: 27.12.2017

| Za racun:        | 502021000 - 030001574-0 35634   | UNDP REP. IN BOSNIA MUNICIPAL ENVIRONMENTAL AND EC |          |          |              |
|------------------|---|--|----------|----------|--------------|
| IBAN:            | BA391611000002649225  |  |          |          |              |
| Valuta:          | 977 KM  | Pretnac:   |          |          |              |
| DATUM            | OPIS PROMJENE   | DOKUMENT   | PROMET   |          | SALDO        |
|                  |   |  | Na teret | U korist |              |
| PRETHODNI SALDO: |   |  |          |          | 1,178,657.07 |
| 27.12.2017       | BANK COMM /5550030003109982 1697H2017 EC NET 30   | 3335877579   | 3.00     | 0.00     | 1,176,654.07 |
| 27.12.2017       | 1336000554 SLOBOPROM HOTEL JELENA 00116669 /5550030003109982 1697H2017 EC NET 30        | 3335877579   | 1,321.50 | 0.00     | 1,175,332.57 |
| 27.12.2017       | BANK COMM /5543030018600844 17298 DRVSRVC MEG DE  | 3335877581   | 3.00     | 0.00     | 1,175,329.57 |
| 27.12.2017       | 1336000553 DRAGAN ILIC 00116668 /5543030018600844 17298 DRVSRVC MEG DE                  | 3335877581   | 160.00   | 0.00     | 1,175,169.57 |
| 27.12.2017       | BANK COMM /1982012010008766 03025017 CP3 15122  | 3335877582   | 3.00     | 0.00     | 1,175,166.57 |
| 27.12.2017       | 1336000556 VOCE DURIC DOO PJ RESTOR 00116667 /1982012010008766 03025017 CP3 15122       | 3335877582   | 109.00   | 0.00     | 1,175,057.57 |
| 27.12.2017       | BANK COMM /1610000164540044 2017110216793 CON KNEZA LAZARA 2                            | 3335877580   | 3.00     | 0.00     | 1,175,054.57 |
| 27.12.2017       | 1336000555 HOTEL PARK DOBOJ 00116671 /1610000164540044 2017110216793 CON KNEZA LAZARA 2 | 3335877580   | 262.00   | 0.00     | 1,174,792.57 |
| Ukupan promet:   |   | Na teret   | 1,864.50 |          |              |
|                  |   | U korist   |          | 0.00     |              |
| NOVI SALDO:      |   |  |          |          | 1,174,792.57 |



*[Signature]*  
aut. 6.18

SAHROB KHOSHNUKHMEDOV  
DEPUTY REGIONAL REPRESENTATIVE

Obavješćavamo cijenjene klijente da će od 20.01.2018. godine doći do izmjena/dopuna Opštih uslova za korištenje usluge Trajni nalog za pravna lica i Opštih uslova za korištenje usluge Trajni nalog Direct Debit za pravna lica.  
Izmijenjeni Opšti uslovi dostupni su od 27.12.2017. godine na web stranici [www.raiffeisenbank.ba](http://www.raiffeisenbank.ba).