



AUDIT

OF

UNDP BOSNIA AND HERZEGOVINA

**STRENGTHENING THE ROLE OF LOCAL COMMUNITIES,
REVITALIZING LOCAL COMMUNITIES**
(Directly Implemented Project No. 80525, Output No. 90164)

Report No. 2075
Issue Date: 23 July 2019

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

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 13 to 31 May 2019, conducted an audit of Strengthening the Role of Local Communities, Project No. 80525, Revitalizing Local Communities, Output No. 90164 (the Project), which is directly implemented and managed by the UNDP Country Office in Bosnia and Herzegovina (the Office). The last audit of the Project was conducted by OAI, through Deloitte d.o.o. Sarajevo in 2018 and covered project expenses from 1 January to 31 December 2017.

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 includes expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Assets and Statement of Cash as of 31 December 2018.

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

Audit results

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

Project Expenses		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,333	Unmodified	33	Unmodified	1,428*	Unmodified

*The amount is the equivalent to BAM 2,443,893 (converted at the UN Operational Rates of Exchange rate as of 31 December 2018).

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations

The previous audit (Report No. 1937, issued on 6 July 2018) did not result in any recommendations.

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

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'Antoine Khoury', is enclosed within a rectangular box.

Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project Id 00080525
“Strengthening the role of local communities” - Output
no. 00090164 “Revitalizing Local Communities”
- Sarajevo, Bosnia and Herzegovina -
For the period from 1 January to 31 December 2018



TABLE OF CONTENTS

Executive Summary	2
Audit Objectives and Scope	3
Independent Auditors’ Report:	
Project Financial Position	4
Statement of Fixed Assets	6
Statement of Cash	8
Annexes :	
Annex 1: Combined Delivery Report (CDR) and Funds Utilization Statement in USD	10
Annex 2: Combined Delivery Report (CDR) and Funds Utilization Statement in CHF	20
Annex 3: Statement of Fixed Assets	30
Annex 4: Statement of Cash	32



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project Id 00080525 “Strengthening the role of local communities” - Output no. 00090164 “Revitalizing Local Communities” (the project) for the period from 1 January to 31 December 2018. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

Project Financial Position
Statement of Fixed Assets
Statement of Cash

Unmodified
Unmodified
Unmodified

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter.

The Project Id 00080525 “Strengthening the role of local communities” - Output no. 00090164 “Revitalizing Local Communities” was audited in the prior year (audit ID 1937 issued on 6 July 2018). The audit did not result in any recommendations.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 12 July 2019

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the project’s financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 and the fund utilization statement, the accounts receivable and the accounts payable as at 31 December 2018 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 USD and CHF;
 - II. Including in the audit report two versions of the CDR, one version extracted from Atlas in USD and another version converted manually in CHF; and
 - III. Verifying the conversion done manually by the COs from USD to CHF.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2018. This Statement must include all assets available as at 31 December 2018 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the project as at 31 December 2018. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated 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 country office bank accounts this type of opinion is not required.
- As may be applicable, provide the progress made in implementing the recommendations raised in a 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 relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2018. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties” or other UN agencies, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Independent Auditors' Report

Project Financial Position

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the financial position of UNDP Project Id 00080525 "Strengthening the role of local communities" - Output no. 00090164 "Revitalizing Local Communities" which include: (a) the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement"); and (c) the project related accounts receivable and account payable.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 2,333,250.19 (CHF 2,291,971.70) directly incurred by the UNDP Country Office in Bosnia and Herzegovina and charged to the project for the period 1 January to 31 December 2018 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 unmodified 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 Utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are 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 Utilization 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.

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 12 July 2019



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Independent Auditors' Report

Statement of Fixed Assets

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the accompanying Statement of Fixed Assets of the UNDP Project Id 00080525 "Strengthening the role of local communities" - Output no. 00090164 "Revitalizing Local Communities" as at 31 December 2018.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP Project Id 00080525 "Strengthening the role of local communities" - Output no. 00090164 "Revitalizing Local Communities" amounting to USD 33,391.42 (CHF 32,957.33) as at 31 December 2018 in accordance with UNDP accounting policies.

Basis for unmodified 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 fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.



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

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization’s internal control.

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

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 12 June 2019



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

PO Box 347
CH-1211 Geneva 13

T +41 58 249 25 15
E infogeneva@kpmg.com

Independent Auditors' Report

Statement of Cash

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the accompanying Statement of Cash of the UNDP Project Id 00080525 "Strengthening the role of local communities" - Output no. 00090164 "Revitalizing Local Communities" as at 31 December 2018.

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 ID 80525 "Strengthening the role of local communities – Output ID 90164 "Revitalizing Local Communities" amounting to USD 1,427,507.44 (BAM 2,443,892.73) as at 31 December 2018 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 section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management Responsibilities

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

Auditor's Responsibility

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.



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.

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 12 July 2019

Annexes

Annex 1: Combined Delivery Report (CDR) and Funds Utilization Statement in USD



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period : Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner : 99999 UNDP
	Location : Bosnia-Herzegovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : 0.00				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	-	288.84	-	288.84
77660 - Dep Exp Owned -Vehicle	-	3,609.88	-	3,609.88
Total for Fund 30000	-	3,898.72	-	3,898.72
Total for Activity	-	3,898.72	-	3,898.72
Activity : ACTIVITY1 (1.Project Document formulation)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	-	(288.84)	-	(288.84)
Total for Fund 30000	-	(288.84)	-	(288.84)
Total for Activity ACTIVITY1	-	(288.84)	-	(288.84)
Activity : ACTIVITY2.1.1 (2.1.1. PQA)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	24,738.83	-	24,738.83
75105 - Facilities & Admin - Implement	-	10,022.05	-	10,022.05
Total for Fund 30000	-	34,760.88	-	34,760.88
Total for Activity ACTIVITY2.1.1	-	34,760.88	-	34,760.88
Activity : ACTIVITY2.1.2 (2.1.2. M&E)				
Fund : 30000 (PROGRAMME COST SHARING)				
74596 - Services to projects - GOE	-	2,211.13	-	2,211.13
75105 - Facilities & Admin - Implement	-	895.76	-	895.76
Total for Fund 30000	-	3,106.89	-	3,106.89
Total for Activity ACTIVITY2.1.2	-	3,106.89	-	3,106.89
Activity : ACTIVITY2.1.3 (2.1.3. POS)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	10,585.74	-	10,585.74
75105 - Facilities & Admin - Implement	-	4,288.43	-	4,288.43
Total for Fund 30000	-	14,874.17	-	14,874.17
Total for Activity ACTIVITY2.1.3	-	14,874.17	-	14,874.17
Activity : ACTIVITY2.1.4 (2.1.4. PAS)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	17,527.95	-	17,527.95
75105 - Facilities & Admin - Implement	-	7,100.82	-	7,100.82
Total for Fund 30000	-	24,628.77	-	24,628.77
Total for Activity ACTIVITY2.1.4	-	24,628.77	-	24,628.77

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP		
	Location :	Bosnia-Herzgovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY3.1.1 (3.1.1 Gover.Adv.)

Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects - CO staff	-	26,641.64	-	26,641.64
75105 - Facilities & Admin - Implement	-	10,792.89	-	10,792.89
Total for Fund 30000	-	37,434.53	-	37,434.53
Total for Activity ACTIVITY3.1.1	-	37,434.53	-	37,434.53

Activity : ACTIVITY3.1.2 (3.1.2 NPM/CTA)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	-	36,276.18	-	36,276.18
71410 - MAIP Premium SC	-	32.40	-	32.40
71415 - Contribution to Security SC	-	1,378.70	-	1,378.70
75105 - Facilities & Admin - Implement	-	15,267.64	-	15,267.64
Total for Fund 30000	-	52,954.92	-	52,954.92
Total for Activity ACTIVITY3.1.2	-	52,954.92	-	52,954.92

Activity : ACTIVITY3.1.3 (3.1.3 CD/CPS)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	-	24,882.78	-	24,882.78
71410 - MAIP Premium SC	-	22.25	-	22.25
71415 - Contribution to Security SC	-	946.18	-	946.18
75105 - Facilities & Admin - Implement	-	10,472.69	-	10,472.69
Total for Fund 30000	-	36,323.90	-	36,323.90
Total for Activity ACTIVITY3.1.3	-	36,323.90	-	36,323.90

Activity : ACTIVITY3.1.4 (3.1.4 NLGS)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	-	31,426.46	-	31,426.46
71410 - MAIP Premium SC	-	27.99	-	27.99
71415 - Contribution to Security SC	-	1,189.25	-	1,189.25
75105 - Facilities & Admin - Implement	-	13,224.42	-	13,224.42
Total for Fund 30000	-	45,868.12	-	45,868.12
Total for Activity ACTIVITY3.1.4	-	45,868.12	-	45,868.12

Activity : ACTIVITY3.1.5 (3.1.5 NFO)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	-	125,241.23	-	125,241.23
71410 - MAIP Premium SC	-	111.96	-	111.96
71415 - Contribution to Security SC	-	4,757.00	-	4,757.00
75105 - Facilities & Admin - Implement	-	52,709.45	-	52,709.45
Total for Fund 30000	-	182,819.64	-	182,819.64
Total for Activity ACTIVITY3.1.5	-	182,819.64	-	182,819.64

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP		
	Location :	Bosnia-Herzgovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY3.1.7 (3.1.7 NGA)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	-	29,986.20	-	29,986.20
62105 - Dependency Allowance-NP Staff	-	457.54	-	457.54
62110 - Contrib Joint Staff Pension-NP	-	6,017.39	-	6,017.39
62115 - Contrib to Med,SocIns-NP Staff	-	1,169.47	-	1,169.47
62140 - Annual Leave Expense - NO	-	(2,128.39)	-	(2,128.39)
63530 - Contribution to EOS Benefits	-	1,124.46	-	1,124.46
63535 - Contribution to Security	-	1,274.43	-	1,274.43
63540 - Contribution to Training	-	119.93	-	119.93
63545 - Contribution to ICT	-	449.77	-	449.77
63550 - Contributions to MAIP	-	30.01	-	30.01
63555 - Contribution to UN JFA	-	974.56	-	974.56
63560 - Contributions to Appendix D	-	74.99	-	74.99
64110 - Separations - NP Staff	-	599.70	-	599.70
65115 - Contributions to ASHI Reserve	-	2,908.65	-	2,908.65
65135 - Payroll Mgt Cost Recovery ATLA	-	174.82	-	174.82
75105 - Facilities & Admin - Implement	-	17,514.51	-	17,514.51
Total for Fund 30000	-	60,748.04	-	60,748.04
Total for Activity ACTIVITY3.1.7	-	60,748.04	-	60,748.04

Activity : ACTIVITY3.1.8 (3.1.8. PO)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts - Individuals	-	31,138.66	-	31,138.66
71410 - MAIP Premium SC	-	28.00	-	28.00
71415 - Contribution to Security SC	-	1,189.25	-	1,189.25
75105 - Facilities & Admin - Implement	-	13,107.83	-	13,107.83
Total for Fund 30000	-	45,463.74	-	45,463.74
Total for Activity ACTIVITY3.1.8	-	45,463.74	-	45,463.74

Activity : ACTIVITY3.4.1 (3.4.1. IEE)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - IntlConsultants.-Sht Term-Tech	-	5,134.00	-	5,134.00
73110-Custodial&Cleaning Services	-	11.62	-	11.62
74225 -Other Media Costs	-	116.82	-	116.82
75105 - Facilities & Admin - Implement	-	2,131.89	-	2,131.89
76125 - Realized Loss	-	2.37	-	2.37
Total for Fund 30000	-	7,396.70	-	7,396.70
Total for Activity ACTIVITY3.4.1	-	7,396.70	-	7,396.70

Activity : ACTIVITY3.4.2 (3.4.2. NEE)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	1,766.81	-	1,766.81
74225 -Other Media Costs	-	116.82	-	116.82
75105 - Facilities & Admin - Implement	-	806.42	-	806.42
75706 - Learning - ticket costs	-	106.96	-	106.96
76125 - Realized Loss	-	2.37	-	2.37
Total for Fund 30000	-	2,799.38	-	2,799.38
Total for Activity ACTIVITY3.4.2	-	2,799.38	-	2,799.38

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP		
	Location :	Bosnia-Herzgovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY3.4.4(3.4.4. NEA)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	-	(12.10)	-	(12.10)
Total for Fund 30000	-	(12.10)	-	(12.10)
Total for Activity ACTIVITY3.4.4	-	(12.10)	-	(12.10)

Activity : ACTIVITY3.4.5 (3.4.5. CE)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts - Individuals	-	31,420.13	-	31,420.13
71410 - MAIP Premium SC	-	27.99	-	27.99
71415 - Contributions to Security SC	-	1,189.24	-	1,189.24
75105 - Facilities & Admin - Implement	-	13,221.85	-	13,221.85
Total for Fund 30000	-	45,859.21	-	45,859.21
Total for Activity ACTIVITY3.4.5	-	45,859.21	-	45,859.21

Activity : ACTIVITY3.4.6. (3.4.6 MA)

Fund : 30000 (PROGRAMME COST SHARING)

74596 - Services to projects - GOE	-	3,292.80	-	3,292.80
75105 - Facilities & Admin - Implement	-	1,333.96	-	1,333.96
Total for Fund 30000	-	4,626.76	-	4,626.76
Total for Activity ACTIVITY3.4.6	-	4,626.76	-	4,626.76

Activity : ACTIVITY3.6.0 (3.6.0. Local Support)

Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects - CO staff	-	7,489.28	-	7,489.28
71305 - Local Consult.-Sht Term-Tech	-	2,108.61	-	2,108.61
71360 - Local Consult.-Security	-	48.30	-	48.30
71405 - Service Contracts - Individuals	-	31,101.31	-	31,101.31
71410 - MAIP Premium SC	-	27.01	-	27.01
71415 - Contribution to Security SC	-	1,147.70	-	1,147.70
71620 - Daily Substinence Allow-Local	-	9,364.34	-	9,364.34
71635 - Travel - Other	-	26,707.71	-	26,707.71
72145 - Svc Co-Training and Educ Serv	-	1,401.50	-	1,401.50
72311 - Fuel, petroleum and other oils	-	7,685.06	-	7,685.06
72370 - Security related goods and mat	-	3.55	-	3.55
72399-Other Mateials and Goods	-	4.74	-	4.74
72420 - Land Telephone Charges	-	1,482.12	-	1,482.12
72425 - Mobile Telephone Charges	-	2,029.79	-	2,029.79
72430 - Postage and Pouch	-	1,016.71	-	1,016.71
72440 - Connectivity Charges	-	47.18	-	47.18
72505 - Stationery & other Office Supp	-	1,312.01	-	1,312.01
73105 - Rent	-	9,496.49	-	9,496.49
73110 - Custodial and Cleaning Services	-	480.26	-	480.26
73120 - Utilities	-	211.22	-	211.22
73125 - Common Services-Premises	-	9,859.70	-	9,859.70
73405 - Rental & Maint-Other Office Eq	-	4,868.31	-	4,868.31
73406 -Maintenance of Equipment	-	340.91	-	340.91
73410 - Maint, Oper of Transport Equip	-	7,255.63	-	7,255.63
74410 - Audit Fees	-	11,658.00	-	11,658.00

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP
	Location :	Bosnia-Herzgovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74205 - Audio Visual Productions	-	2,894.02	-	2,894.02
74210 - Printing and Publications	-	1,011.14	-	1,011.14
74220 - Translation Costs	-	2,940.18	-	2,940.18
74225 - Other Media Costs	-	3,158.91	-	3,158.91
74510 - Bank Charges	-	2,562.46	-	2,562.46
74525 - Sundry	-	880.09	-	880.09
74596 - Services to Projects - GOE	-	4,614.06	-	4,614.06
75105 - Facilities and Admin - Implementation	-	-	-	-
75705 - Learning costs	-	56.83	-	56.83
72706 - Learning - ticket costs	-	163.86	-	163.86
76125 - Realized Loss	-	24.31	-	24.31
76135 - Realized Gain	-	(81.75)	-	(81.75)
Total for Fund 30000	-	155,371.55	-	155,371.55
Total for Activity ACTIVITY3.6.0	-	155,371.55	-	155,371.55

Activity : ACTIVITY4.1.1 (4.1.1. Analytical Report)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	1,637.43	-	1,637.43
74205 - Audio Visual Production	-	148.02	-	148.02
74210 - Printing and Publications	-	5,812.77	-	5,812.77
74220 - Translation Costs	-	3,002.82	-	3,002.82
75105 - Facilities & Admin - Implement	-	-	-	-
76135 - Realized Gain	-	(28.55)	-	(28.55)
Total for Fund 30000	-	10,572.49	-	10,572.49
Total for Activity ACTIVITY4.1.1	-	10,572.49	-	10,572.49

Activity : ACTIVITY4.1.2 (4.1.2 Vision)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	-	246.40	-	246.40
72145 - Svc Co-Training and Educ Serv	-	193.80	-	193.80
74205 - Audio Visual Productions	-	717.27	-	717.27
74210 - Printing and Publications	-	155.41	-	155.41
74220 - Translation Costs	-	32.87	-	32.87
75105 - Facilities & Admin - Implement	-	-	-	-
76135 - Realized Gain	-	(0.37)	-	(0.37)
Total for Fund 30000	-	1,345.38	-	1,345.38
Total for Activity ACTIVITY4.1.2	-	1,345.38	-	1,345.38

Activity : ACTIVITY4.2.1 (4.2.1 LG selection)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	-	52.57	-	52.57
72145 - Svc Co-Training and Educ Serv	-	435.88	-	435.88
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	158.48	-	158.48
Total for Fund 30000	-	646.93	-	646.93
Total for Activity ACTIVITY4.2.1	-	646.93	-	646.93

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP		
	Location :	Bosnia-Herzgovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY4.2.2 (4.2.2 Capacity)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	16,228.96	-	16,228.96
71360 - Local Consult-Security	-	187.95	-	187.95
71620 - Daily Substinence Allow-Local	-	355.00	-	355.00
71635 - Travel - Other	-	168.87	-	168.87
72105 - Svc Co-Construction & Engineer	-	48,296.91	-	48,296.91
72145 - Svc Co-Training and Educ Serv	-	12,344.39	-	12,344.39
72220 - Furniture	-	7,606.04	-	7,606.04
72505 - Stationery & other Office Supp	-	941.62	-	941.62
74210 - Printing and Publications	-	7,282.73	-	7,282.73
74215 - Promotional Materials and Distribution	-	2,440.09	-	2,440.09
74525 - Sundry	-	88.40	-	88.40
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	9,106.91	-	9,106.91
76125 - Realized Loss	-	10.29	-	10.29
76135 - Realized Gain	-	(65.45)	-	(65.45)
Total for Fund 30000	-	104,992.71	-	104,992.71
Total for Activity ACTIVITY4.2.2	-	104,992.71	-	104,992.71

Activity : ACTIVITY4.2.3 (4.2.3 Setting priorities)

Fund : 30000 (PROGRAMME COST SHARING)

72145 - Svc Co-Training and Educ Serv	-	62,563.14	-	62,563.14
72505 - Stationery & other Office Supp	-	347.81	-	347.81
75105 - Facilities & Admin - Implement	-	-	-	-
76125 - Realized Loss	-	0.02	-	0.02
Total for Fund 30000	-	62,910.97	-	62,910.97
Total for Activity ACTIVITY4.2.3	-	62,910.97	-	62,910.97

Activity : ACTIVITY4.2.4 (4.2.4 MZ Fund)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	8,015.77	-	8,015.77
71360 - Local Consult-Security	-	61.50	-	61.50
71635 - Travel - Other	-	648.38	-	648.38
72105 - Svc Co-Construction & Engineer	-	1,072,612.89	-	1,072,612.89
72110 - Svc Co-Agricultural Management	-	6,501.59	-	6,501.59
72120 - Svc Co-Trade and Bussines services	-	334.12	-	334.12
72210-Machinery and Equipment	-	10,500.31	-	10,500.31
72220 - Furniture	-	2,657.83	-	2,657.83
72311 - Fuel,Petroleum and oter oils	-	67.97	-	67.97
72405 - Acquisition of Commnic Equip	-	10,101.01	-	10,101.01
74205 - Audio Visual Productions	-	7,932.51	-	7,932.51
74210 - Printing and Publications	-	12.92	-	12.92
74225 - Other Media Costs	-	1,913.28	-	1,913.28
74725 -Other L.T.S.H	-	2,168.93	-	2,168.93
75105 - Facilities & Admin - Implement	-	-	-	-
76125 - Realized Loss	-	25.86	-	25.86
76135 - Realized Gain	-	(504.89)	-	(504.89)
Total for Fund 30000	-	1,123,049.98	-	1,123,049.98
Total for Activity ACTIVITY4.2.4	-	1,123,049.98	-	1,123,049.98

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP		
	Location :	Bosnia-Herzgovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY4.2.5 (4.2.5 CSO Fund)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	-	384.69	-	384.69
72145 - Svc Co-Training and Educ Serv	-	69,852.17	-	69,852.17
72210-Machinery and Equipment	-	6,635.86	-	6,635.86
72370-Security related goods and materials	-	175.28	-	175.28
72605 - Grants to Inst & other Benef	-	85,046.44	-	85,046.44
76125 - Realized Loss	-	0.03	-	0.03
76135 - Realized Gain	-	(35.36)	-	(35.36)
Total for Fund 30000	-	162,059.11	-	162,059.11
Total for Activity ACTIVITY4.2.5	-	162,059.11	-	162,059.11

Activity : ACTIVITY4.2.6 (4.2.6 Network)

Fund : 30000 (PROGRAMME COST SHARING)

72135-Svc Co Communication Services	-	775.79	-	775.79
72145 - Svc Co-Training and Educ Serv	-	9,212.71	-	9,212.71
73405 - Rental & Maint-Other Office Eq	-	120.55	-	120.55
74210 - Printing and Publications	-	37.66	-	37.66
74220 - Translation Costs	-	305.57	-	305.57
74230-Audio&visual Equipment	-	1,164.59	-	1,164.59
74525 - Sundry	-	61.96	-	61.96
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	12,957.97	-	12,957.97
76125 - Realized Loss	-	24.79	-	24.79
76135 - Realized Gain	-	(14.43)	-	(14.43)
Total for Fund 30000	-	24,647.16	-	24,647.16
Total for Activity ACTIVITY4.2.6	-	24,647.16	-	24,647.16

Activity : ACTIVITY4.2.7 (4.2.7 ICT)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	8,386.53	-	8,386.53
71360 - Local Consult-Security	-	67.63	-	67.63
71615-Daily Subsistence Allow-Int	-	795.00	-	795.00
72145 - Svc Co-Training and Educ Serv	-	250.05	-	250.05
72605 - Grants to Inst & other Benef	-	7,742.49	-	7,742.49
72615 - Micro Capital Grants-Other	-	30,169.67	-	30,169.67
74225 - Other Media Costs	-	363.89	-	363.89
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	600.70	-	600.70
76125 - Realized Loss	-	3.37	-	3.37
Total for Fund 30000	-	48,379.33	-	48,379.33
Total for Activity ACTIVITY4.2.7	-	48,379.33	-	48,379.33



INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)		
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP		
	Location :	Bosnia-Herzgovina		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity: ACTIVITY4.3.1 (4.3.1 Legislation)

Fund: 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	15,444.17	-	15,444.17
71360 - Local Consult-Security	-	59.71	-	59.71
71635 - Travel - Other	-	62.72	-	62.72
72145 - Svc Co-Training and Educ Serv	-	2,206.53	-	2,206.53
74220 - Translation Costs	-	1,087.16	-	1,087.16
72706 - Learning - ticket cost	-	461.44	-	461.44
75105 - Facilities & Admin - Implement	-	-	-	-
76125 - Realized Loss	-	0.01	-	0.01
76135 - Realized Gain	-	(0.01)	-	(0.01)
Total for Fund 30000	-	19,321.73	-	19,321.73
Total for Activity ACTIVITY4.3.1	-	19,321.73	-	19,321.73

Activity: ACTIVITY4.3.2 (4.3.2 MZ Moduls)

Fund: 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	13,681.33	-	13,681.33
71360 - Local Consult-Security	-	581.46	-	581.46
71635 - Travel - Other	-	124.32	-	124.32
72505 - Stationery & other Office Supp	-	-	-	-
74220 - Translation Costs	-	2,147.25	-	2,147.25
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	126.00	-	126.00
76125 - Realized Loss	-	29.06	-	29.06
Total for Fund 30000	-	16,689.42	-	16,689.42
Total for Activity ACTIVITY4.3.2	-	16,689.42	-	16,689.42
Total for Output: 00090164	-	2,333,250.19	-	2,333,250.19

Project Total:	-	2,333,250.19	-	2,333,250.19
-----------------------	---	---------------------	---	---------------------

Signed by: MAJDA GAMIBEGONIC *legdy*

Date: 05.02.2019.

Signed by: *Hadzic Elmira*

Date: 05.02.2019

ELMINA HADZIC
HEAD OF FINANCE

PH

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 July 2019

HM

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in USD

Funds Utilization

Project/Award:		00080525 Social Inclusion in Local Comm Governan		Period :	Period: As Of Dec 31, 2018
Output #:	00090164	Impl. Partner :	99999 UNDP	UNDP AMOUNT	

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	33,391.42
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY

Annex 2: Combined Delivery Report (CDR) and Funds Utilization Statement in CHF



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period : Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner : 99999 UNDP
	Location : Bosnia-Herzgovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : 0.00				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	-	282.41	-	282.41
77660 - Dep Exp Owned -Vehicle	-	3,529.56	-	3,529.56
Total for Fund 30000	-	3,811.97	-	3,811.97
Total for Activity	-	3,811.97	-	3,811.97
Activity : ACTIVITY1 (1.Project Document formulation)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	-	(282.41)	-	(282.41)
Total for Fund 30000	-	(282.41)	-	(282.41)
Total for Activity ACTIVITY1	-	(282.41)	-	(282.41)
Activity : ACTIVITY2.1.1 (2.1.1.1. PQA)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	24,299.54	-	24,299.54
75105 - Facilities & Admin - Implement	-	9,861.50	-	9,861.50
Total for Fund 30000	-	34,161.04	-	34,161.04
Total for Activity ACTIVITY2.1.1	-	34,161.04	-	34,161.04
Activity : ACTIVITY2.1.2 (2.1.2. M&E)				
Fund : 30000 (PROGRAMME COST SHARING)				
74596 - Services to projects - GOE	-	2,181.83	-	2,181.83
75105 - Facilities & Admin - Implement	-	881.54	-	881.54
Total for Fund 30000	-	3,063.37	-	3,063.37
Total for Activity ACTIVITY2.1.2	-	3,063.37	-	3,063.37
Activity : ACTIVITY2.1.3 (2.1.3. POS)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	10,468.52	-	10,468.52
75105 - Facilities & Admin - Implement	-	4,221.33	-	4,221.33
Total for Fund 30000	-	14,689.86	-	14,689.86
Total for Activity ACTIVITY2.1.3	-	14,689.86	-	14,689.86
Activity : ACTIVITY2.1.4 (2.1.4. PAS)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	17,346.30	-	17,346.30
75105 - Facilities & Admin - Implement	-	6,990.42	-	6,990.42
Total for Fund 30000	-	24,336.72	-	24,336.72
Total for Activity ACTIVITY2.1.4	-	24,336.72	-	24,336.72

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP
	Location :	Bosnia-Herzegovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY3.1.1 (3.1.1 Gover.Adv.)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	26,350.80	-	26,350.80
75105 - Facilities & Admin - Implement	-	10,637.53	-	10,637.53
Total for Fund 30000	-	36,988.33	-	36,988.33
Total for Activity ACTIVITY3.1.1	-	36,988.33	-	36,988.33
Activity : ACTIVITY3.1.2 (3.1.2 NPM/CTA)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	-	35,460.10	-	35,460.10
71410 - MAIP Premium SC	-	31.66	-	31.66
71415 - Contribution to Security SC	-	1,347.23	-	1,347.23
75105 - Facilities & Admin - Implement	-	14,999.10	-	14,999.10
Total for Fund 30000	-	51,838.08	-	51,838.08
Total for Activity ACTIVITY3.1.2	-	51,838.08	-	51,838.08
Activity : ACTIVITY3.1.3 (3.1.3 CD/CPS)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	-	24,217.21	-	24,217.21
71410 - MAIP Premium SC	-	21.65	-	21.65
71415 - Contribution to Security SC	-	920.56	-	920.56
75105 - Facilities & Admin - Implement	-	10,263.13	-	10,263.13
Total for Fund 30000	-	35,422.55	-	35,422.55
Total for Activity ACTIVITY3.1.3	-	35,422.55	-	35,422.55
Activity : ACTIVITY3.1.4 (3.1.4 NLGS)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	-	30,720.91	-	30,720.91
71410 - MAIP Premium SC	-	27.35	-	27.35
71415 - Contribution to Security SC	-	1,162.10	-	1,162.10
75105 - Facilities & Admin - Implement	-	12,993.69	-	12,993.69
Total for Fund 30000	-	44,904.05	-	44,904.05
Total for Activity ACTIVITY3.1.4	-	44,904.05	-	44,904.05
Activity : ACTIVITY3.1.5 (3.1.5 NFO)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	-	122,360.87	-	122,360.87
71410 - MAIP Premium SC	-	109.40	-	109.40
71415 - Contribution to Security SC	-	4,648.40	-	4,648.40
75105 - Facilities & Admin - Implement	-	51,765.25	-	51,765.25
Total for Fund 30000	-	178,883.92	-	178,883.92
Total for Activity ACTIVITY3.1.5	-	178,883.92	-	178,883.92

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP
	Location :	Bosnia-Herzgovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY3.1.7 (3.1.7. NGA)				
Fund : 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	-	29,311.58	-	29,311.58
62105 - Dependency Allowance-NP Staff	-	447.24	-	447.24
62110 - Contrib Joint Staff Pension-NP	-	5,882.01	-	5,882.01
62115 - Contrib to Med,SocIns-NP Staff	-	1,143.16	-	1,143.16
62140 - Annual Leave Expense - NO	-	(2,001.52)	-	(2,001.52)
63530 - Contribution to EOS Benefits	-	1,099.16	-	1,099.16
63535 - Contribution to Security	-	1,245.76	-	1,245.76
63540 - Contribution to Training	-	117.23	-	117.23
63545 - Contribution to ICT	-	439.65	-	439.65
63550 - Contributions to MAIP	-	29.33	-	29.33
63555 - Contribution to UN JFA	-	952.63	-	952.63
63560 - Contributions to Appendix D	-	73.30	-	73.30
64110 - Separations - NP Staff	-	586.21	-	586.21
65115 - Contributions to ASHI Reserve	-	2,843.21	-	2,843.21
65135 - Payroll Mgt Cost Recovery ATLA	-	170.93	-	170.93
75105 - Facilities & Admin - Implement	-	17,222.30	-	17,222.30
Total for Fund 30000	-	59,562.20	-	59,562.20
Total for Activity ACTIVITY3.1.7	-	59,562.20	-	59,562.20
Activity : ACTIVITY3.1.8 (3.1.8. PO)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts - Individuals	-	30,433.17	-	30,433.17
71410 - MAIP Premium SC	-	27.36	-	27.36
71415 - Contribution to Security SC	-	1,162.10	-	1,162.10
75105 - Facilities & Admin - Implement	-	12,875.18	-	12,875.18
Total for Fund 30000	-	44,497.81	-	44,497.81
Total for Activity ACTIVITY3.1.8	-	44,497.81	-	44,497.81
Activity : ACTIVITY3.4.1 (3.4.1. IEE)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Int'lConsultants.-Sht Term-Tech	-	5,148.57	-	5,148.57
73110-Custodial&Cleaning Services	-	11.65	-	11.65
74225 -Other Media Costs	-	116.12	-	116.12
75105 - Facilities & Admin - Implement	-	2,120.79	-	2,120.79
76125 - Realized Loss	-	2.30	-	2.30
Total for Fund 30000	-	7,399.43	-	7,399.43
Total for Activity ACTIVITY3.4.1	-	7,399.43	-	7,399.43
Activity : ACTIVITY3.4.2 (3.4.2. NEE)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	-	1,771.82	-	1,771.82
74225 -Other Media Costs	-	116.12	-	116.12
75105 - Facilities & Admin - Implement	-	801.20	-	801.20
75706 - Learning - ticket costs	-	99.79	-	99.79
76125 - Realized Loss	-	2.30	-	2.30
Total for Fund 30000	-	2,791.24	-	2,791.24
Total for Activity ACTIVITY3.4.2	-	2,791.24	-	2,791.24

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period : Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner : 99999 UNDP
	Location : Bosnia-Herzgovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY3.4.4(3.4.4. NEA)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	-	(12.40)	-	(12.40)
Total for Fund 30000	-	(12.40)	-	(12.40)
Total for Activity ACTIVITY3.4.4	-	(12.40)	-	(12.40)
Activity : ACTIVITY3.4.5 (3.4.5. CE)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts - Individuals	-	30,700.25	-	30,700.25
71410 - MAIP Premium SC	-	27.35	-	27.35
71415 - Contributions to Security SC	-	1,162.09	-	1,162.09
75105 - Facilities & Admin - Implement	-	12,987.41	-	12,987.41
Total for Fund 30000	-	44,877.10	-	44,877.10
Total for Activity ACTIVITY3.4.5	-	44,877.10	-	44,877.10
Activity : ACTIVITY3.4.6. (3.4.6 MA)				
Fund : 30000 (PROGRAMME COST SHARING)				
74596 - Services to projects - GOE	-	3,197.31	-	3,197.31
75105 - Facilities & Admin - Implement	-	1,318.88	-	1,318.88
Total for Fund 30000	-	4,516.18	-	4,516.18
Total for Activity ACTIVITY3.4.6	-	4,516.18	-	4,516.18
Activity : ACTIVITY3.6.0 (3.6.0. Local Support)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397 - Services to projects - CO staff	-	7,376.54	-	7,376.54
71305 - Local Consult.-Sht Term-Tech	-	2,033.18	-	2,033.18
71360 - Local Consult.-Security	-	48.16	-	48.16
71405 - Service Contracts - Individuals	-	30,401.79	-	30,401.79
71410 - MAIP Premium SC	-	26.40	-	26.40
71415 - Contribution to Security SC	-	1,121.80	-	1,121.80
71620 - Daily Substinence Allow-Local	-	9,045.13	-	9,045.13
71635 - Travel - Other	-	26,072.06	-	26,072.06
72145 - Svc Co-Training and Educ Serv	-	1,381.17	-	1,381.17
72311 - Fuel, petroleum and other oils	-	7,556.88	-	7,556.88
72370 - Security related goods and mat	-	3.54	-	3.54
72399-Other Mateials and Goods	-	4.73	-	4.73
72420 - Land Telephone Charges	-	1,441.92	-	1,441.92
72425 - Mobile Telephone Charges	-	1,966.76	-	1,966.76
72430 - Postage and Pouch	-	1,001.24	-	1,001.24
72440 - Connectivity Charges	-	46.09	-	46.09
72505 - Stationery & other Office Supp	-	1,276.75	-	1,276.75
73105 - Rent	-	9,371.87	-	9,371.87
73110 - Custodial and Cleaning Services	-	468.27	-	468.27
73120 - Utilities	-	205.03	-	205.03
73125 - Common Services-Premises	-	9,804.01	-	9,804.01
73405 - Rental & Maint-Other Office Eq	-	4,759.93	-	4,759.93
73406 -Maintenance of Equipment	-	325.57	-	325.57
73410 - Maint, Oper of Transport Equip	-	7,131.14	-	7,131.14
74410 - Audit Fees	-	11,611.37	-	11,611.37

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP
	Location :	Bosnia-Herzgovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74205 - Audio Visual Productions	-	2,788.87	-	2,788.87
74210 - Printing and Publications	-	971.11	-	971.11
74220 - Translation Costs	-	2,840.28	-	2,840.28
74225 - Other Media Costs	-	3,057.19	-	3,057.19
74510 - Bank Charges	-	2,514.14	-	2,514.14
74525 - Sundry	-	865.49	-	865.49
74596 - Services to Projects - GOE	-	4,545.46	-	4,545.46
75105 - Facilities and Admin - Implementation	-	-	-	-
75705 - Learning costs	-	56.67	-	56.67
72706 - Learning - ticket costs	-	164.35	-	164.35
76125 - Realized Loss	-	23.57	-	23.57
76135 - Realized Gain	-	(80.63)	-	(80.63)
Total for Fund 30000	-	152,227.84	-	152,227.84
Total for Activity ACTIVITY3.6.0	-	152,227.84	-	152,227.84
Activity : ACTIVITY4.1.1 (4.1.1. Analytical Report)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	-	1,630.88	-	1,630.88
74205 - Audio Visual Production	-	147.58	-	147.58
74210 - Printing and Publications	-	5,727.45	-	5,727.45
74220 - Translation Costs	-	2,928.61	-	2,928.61
75105 - Facilities & Admin - Implement	-	-	-	-
76135 - Realized Gain	-	(28.64)	-	(28.64)
Total for Fund 30000	-	10,405.89	-	10,405.89
Total for Activity ACTIVITY4.1.1	-	10,405.89	-	10,405.89
Activity : ACTIVITY4.1.2 (4.1.2 Vision)				
Fund : 30000 (PROGRAMME COST SHARING)				
71635 - Travel - Other	-	239.25	-	239.25
72145 - Svc Co-Training and Educ Serv	-	188.18	-	188.18
74205 - Audio Visual Productions	-	698.62	-	698.62
74210 - Printing and Publications	-	151.37	-	151.37
74220 - Translation Costs	-	31.39	-	31.39
75105 - Facilities & Admin - Implement	-	-	-	-
76135 - Realized Gain	-	(0.37)	-	(0.37)
Total for Fund 30000	-	1,308.45	-	1,308.45
Total for Activity ACTIVITY4.1.2	-	1,308.45	-	1,308.45
Activity : ACTIVITY4.2.1 (4.2.1 LG selection)				
Fund : 30000 (PROGRAMME COST SHARING)				
71635 - Travel - Other	-	52.25	-	52.25
72145 - Svc Co-Training and Educ Serv	-	432.52	-	432.52
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	155.62	-	155.62
Total for Fund 30000	-	640.39	-	640.39
Total for Activity ACTIVITY4.2.1	-	640.39	-	640.39

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period :	Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner :	99999 UNDP
	Location :	Bosnia-Herzgovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY4.2.2 (4.2.2 Capacity)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	-	16,165.08	-	16,165.08
71360 - Local Consult-Security	-	187.72	-	187.72
71620 - Daily Substinence Allow-Local	-	354.29	-	354.29
71635 - Travel - Other	-	168.34	-	168.34
72105 - Svc Co-Construction & Engineer	-	45,764.51	-	45,764.51
72145 - Svc Co-Training and Educ Serv	-	12,281.28	-	12,281.28
72220 - Furniture	-	7,628.86	-	7,628.86
72505 - Stationery & other Office Supp	-	923.13	-	923.13
74210 - Printing and Publications	-	7,270.41	-	7,270.41
74215 - Promotional Materials and Distribution	-	2,435.21	-	2,435.21
74525 - Sundry	-	88.67	-	88.67
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	9,076.54	-	9,076.54
76125 - Realized Loss	-	10.20	-	10.20
76135 - Realized Gain	-	(65.65)	-	(65.65)
Total for Fund 30000	-	102,288.57	-	102,288.57
Total for Activity ACTIVITY4.2.2	-	102,288.57	-	102,288.57
Activity : ACTIVITY4.2.3 (4.2.3 Setting priorities)				
Fund : 30000 (PROGRAMME COST SHARING)				
72145 - Svc Co-Training and Educ Serv	-	61,720.98	-	61,720.98
72505 - Stationery & other Office Supp	-	344.33	-	344.33
75105 - Facilities & Admin - Implement	-	-	-	-
76125 - Realized Loss	-	0.02	-	0.02
Total for Fund 30000	-	62,065.33	-	62,065.33
Total for Activity ACTIVITY4.2.3	-	62,065.33	-	62,065.33
Activity : ACTIVITY4.2.4 (4.2.4 MZ Fund)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	-	7,879.30	-	7,879.30
71360 - Local Consult-Security	-	61.68	-	61.68
71635 - Travel - Other	-	647.41	-	647.41
72105 - Svc Co-Construction & Engineer	-	1,056,092.63	-	1,056,092.63
72110 - Svc Co-Agricultural Management	-	6,521.09	-	6,521.09
72120 - Svc Co-Trade and Bussines services	-	332.78	-	332.78
72210-Machinery and Equipment	-	10,395.31	-	10,395.31
72220 - Furniture	-	2,538.23	-	2,538.23
72311 - Fuel,Petroleum and oter oils	-	68.17	-	68.17
72405 - Acquisition of Commnic Equip	-	9,979.80	-	9,979.80
74205 - Audio Visual Productions	-	7,908.71	-	7,908.71
74210 - Printing and Publications	-	12.87	-	12.87
74225 - Other Media Costs	-	1,876.02	-	1,876.02
74725 -Other L.T.S.H	-	2,162.42	-	2,162.42
75105 - Facilities & Admin - Implement	-	-	-	-
76125 - Realized Loss	-	25.39	-	25.39
76135 - Realized Gain	-	(499.74)	-	(499.74)
Total for Fund 30000	-	1,106,002.08	-	1,106,002.08
Total for Activity ACTIVITY4.2.4	-	1,106,002.08	-	1,106,002.08

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm		Period :	Jan-Dec (2018)	
Output #: 00090164 Revitalizing Local Communities		Impl. Partner :	99999 UNDP	
		Location :	Bosnia-Herzgovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY4.2.5 (4.2.5 CSO Fund)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	-	383.90	-	383.90
72145 - Svc Co-Training and Educ Serv	-	68,625.43	-	68,625.43
72210-Machinery and Equipment	-	6,588.81	-	6,588.81
72370-Security related goods and materials	-	173.18	-	173.18
72605 - Grants to Inst & other Benef	-	82,565.20	-	82,565.20
76125 - Realized Loss	-	0.03	-	0.03
76135 - Realized Gain	-	(35.01)	-	(35.01)
Total for Fund 30000	-	158,301.53	-	158,301.53
Total for Activity ACTIVITY4.2.5	-	158,301.53	-	158,301.53

Activity : ACTIVITY4.2.6 (4.2.6 Network)

Fund : 30000 (PROGRAMME COST SHARING)

72135-Svc Co Communication Services	-	768.03	-	768.03
72145 - Svc Co-Training and Educ Serv	-	9,146.36	-	9,146.36
73405 - Rental & Maint-Other Office Eq	-	118.74	-	118.74
74210 - Printing and Publications	-	37.28	-	37.28
74220 - Translation Costs	-	300.82	-	300.82
74230-Audio&visual Equipment	-	1,150.61	-	1,150.61
74525 - Sundry	-	61.59	-	61.59
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	12,849.21	-	12,849.21
76125 - Realized Loss	-	24.31	-	24.31
76135 - Realized Gain	-	(14.38)	-	(14.38)
Total for Fund 30000	-	24,442.57	-	24,442.57
Total for Activity ACTIVITY4.2.6	-	24,442.57	-	24,442.57

Activity : ACTIVITY4.2.7 (4.2.7 ICT)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	-	8,313.20	-	8,313.20
71360 - Local Consult-Security	-	65.67	-	65.67
71615-Daily Subsistence Allow-Int	-	797.39	-	797.39
72145 - Svc Co-Training and Educ Serv	-	250.80	-	250.80
72605 - Grants to Inst & other Benef	-	7,626.35	-	7,626.35
72615 - Micro Capital Grants-Other	-	30,048.99	-	30,048.99
74225 - Other Media Costs	-	360.72	-	360.72
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	602.50	-	602.50
76125 - Realized Loss	-	3.30	-	3.30
Total for Fund 30000	-	48,068.92	-	48,068.92
Total for Activity ACTIVITY4.2.7	-	48,068.92	-	48,068.92

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN
DP

UN Development Programme

Combined Delivery Report by Activity
in CHF

Project Id: 00080525 Social Inclusion in Local Comm	Period : Jan-Dec (2018)
Output #: 00090164 Revitalizing Local Communities	Impl. Partner : 99999 UNDP
	Location : Bosnia-Herzegovina

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY4.3.1 (4.3.1 Legislation)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	-	14,835.45	-	14,835.45
71360 - Local Consult-Security	-	59.48	-	59.48
71635 - Travel - Other	-	62.09	-	62.09
72145 - Svc Co-Training and Educ Serv	-	2,184.46	-	2,184.46
74220 - Translation Costs	-	1,044.72	-	1,044.72
72706 - Learning - ticket cost	-	456.83	-	456.83
75105 - Facilities & Admin - Implement	-	-	-	-
76125 - Realized Loss	-	0.01	-	0.01
76135 - Realized Gain	-	(0.01)	-	(0.01)
Total for Fund 30000	-	18,643.03	-	18,643.03
Total for Activity ACTIVITY4.3.1	-	18,643.03	-	18,643.03
Activity : ACTIVITY4.3.2 (4.3.2 MZ Moduls)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	-	13,154.41	-	13,154.41
71360 - Local Consult-Security	-	579.42	-	579.42
71635 - Travel - Other	-	120.71	-	120.71
72505 - Stationery & other Office Supp	-	-	-	-
74220 - Translation Costs	-	2,118.52	-	2,118.52
75105 - Facilities & Admin - Implement	-	-	-	-
72706 - Learning - ticket cost	-	126.38	-	126.38
76125 - Realized Loss	-	28.62	-	28.62
Total for Fund 30000	-	16,128.05	-	16,128.05
Total for Activity ACTIVITY4.3.2	-	16,128.05	-	16,128.05
Total for Output: 00090164	-	2,291,971.70	-	2,291,971.70
Project Total:		2,291,971.70	-	2,291,971.70

Signed by: MAJDA GANIBEGOVIC

Date: 05.02.2019

Signed by: ELMINA HADŽIĆ
ELMINA HADŽIĆ
HEAD OF FINANCE

Date: 05.02.2019



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 July 2019

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY



UN Development Programme

Combined Delivery Report by Activity
in CHF

Funds Utilization

Project/Award:		00080525 Social Inclusion in Local Comm Governan	Period :	Period: As Of Dec 31, 2018
Output #:	00090164	Impl. Partner :	99999 UNDP	UNDP AMOUNT
Outstanding NEX advances				0.00
Undepreciated Fixed Assets				32,957.33
Unamortized Intangible Assets				0.00
Inventory				0.00
Prepayments				0.00
Commitments				0.00

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY

Annex 3: Statement of Fixed Assets

AM In Service Report

UN Development F Page 1 of 3

Report ID: UNAM600 Run Time: 28-03-2019 14:03:59

Business Unit: BIH10 Country: Category: In Service

Operating Unit: BIH Department: Impl Agency: Donor: Fund Code: Project Type: All Amount >= 1500 As of Date: 12/31/2018


Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Val	Quantity	Department	Impl Agency	Donor	Project	Fund code
BIH10	BIH	000000000532	MTRV4	Octavia 2.0 TDI 4X4	000000000532	TMBCI4NE7G0227962		BIHUNHG00	4/18/2016	4/18/2016	21,659.30	16,695.71	1	54204	001981	10282	00090164	30000
BIH10	BIH	000000000533	MTRV4	Octavia 2.0 TDI 4X4	000000000533	TMBCI4NE7G0212378		BIHUNHG00	4/18/2016	4/18/2016	21,659.30	16,695.71	1	54204	001981	10282	00090164	30000
											43,318.60	33,391.42	2					



Certified by: Sukhrob Khoshmukhamedov, Resident Representative a.i.




Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 July 2019



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY

Annex 4: Statement of Cash

Statement of Cash as at 31 December 2018

Country Office: Bosnia and Herzegovina
Project Title: Revitalizing Local Communities
Output ID: 00090164
Period Covered: 01.01.2018 – 31.12.2018

	Amount	Equivalent as at 31/12/2018 (1.712 BAM/USD)
	BAM	USD
<i>Closing Balance represented by:</i>		
Cash in hand	0.00	0.00
Bank	2,443,892.73	1,427,507.44
TOTAL	2,443,892.73	1,427,507.44

Signed by: _____

Date: _____

Name and Title: Steliana Nedera, UNDP Resident Representative

Certified by Auditor: _____

Date: _____

(name and stamp)

Name of Audit Firm: _____

Date: _____



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 July 2019



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019



INITIALED FOR IDENTIFICATION
PURPOSES ONLY