

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP BOSNIA AND HERZEGOVINA**

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

**Report No. 2074**  
**Issue Date: 23 July 2019**

**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 KPMG SA (the audit firm), from 13 to 31 May 2019, 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 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 statement<sup>1</sup> as of 31 December 2018 as well as Statement of Cash as of 31 December 2018. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. 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 (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,152	Unmodified	1,623**	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$2,581,235. Excluded from the audit scope were expenses incurred at the level of the "responsible party" (\$1,429,363) and which are included in the Office annual plan for the audit of responsible parties.

\*\*The amount is the equivalent to BAM 2,777,930 (converted at the UN Operational Rates of Exchange rate as of 31 December 2018).

The audit did not result in any recommendations.

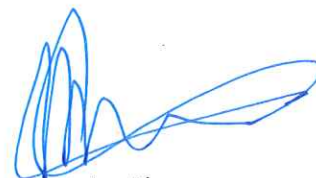
**Implementation status of previous OAI audit recommendations:**

The previous audit (Report No. 1938, issued on 6 July 2018) did not result in any recommendations.

<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.

### **Management comments and action plan**

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



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 00080522 – Output  
no. 00090162 “Municipal Environmental and Economic  
Governance”  
- Sarajevo, Bosnia and Herzegovina -  
For the period from 1 January to 31 December 2018



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## Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project Id 00080522 - Output no. 00090162 “Municipal Environmental and Economic Governance” (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**  
**Not Applicable**  
**Unmodified**

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

The Project Id 00080522 - Output no. 00090162 “Municipal Environmental and Economic Governance” was audited in the prior year (audit ID 1938 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 as well as 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.



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## **Independent Auditors' Report**

Project Financial Position

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

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We have audited the financial position of UNDP Project Id 00080522 - Output no. 00090162 "Municipal Environmental and Economic Governance" which include: (a) the accompanying Combined Delivery Report (CDR); (b) Funds Utilization statement ("the statement"); and (c) the project related accounts receivable and account payable.

The CDR expenses totaling USD 2,581,234.50 (CHF 2,549,886.29) is comprised of expenses directly incurred by the UNDP Country Office in Bosnia and Herzegovina for an amount of USD 1,151,871.33 (CHF 1,132,528.38) and expenses incurred by entities other than the Country Office for an amount of USD 1,429,363.17 (CHF 1,417,357.91). Our audit only covered the expenses directly incurred by the UNDP Country Office in Bosnia and Herzegovina of USD 1,151,871.33 (CHF 1,132,528.38).

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 1,151,871.33 (equivalent to CHF 1,132,528.38) 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



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## **Independent Auditors' Report**

### **Statement of Cash**

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

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We have audited the accompanying Statement of Cash of the UNDP Project Id 00080522 - Output no. 00090162 "Municipal Environmental and Economic Governance" 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 00080522 - Output no. 00090162 "Municipal Environmental and Economic Governance" amounting to USD 1,622,622.46 (BAM 2,777,929.65) 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 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 Pingeon  
*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:	00080522 Municipal Governance	Period :	Jan-Dec (2018)
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzegovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	0				
Fund :	30000 (PROGRAMME COST SHARING)				
	76120 - Unrealized Loss	0.00	-3,153.56	0.00	-3,153.56
	76130 - Unrealized Gain	0.00	3,263.47	0.00	3,263.47
Total for	Fund 30000	0.00	109.91	0.00	109.91
Activity :	ACTIVITY2.1.1 (2.1.1. PQA and SG)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	3,180.36	0.00	3,180.36
	75105 - Facilities & Admin - Implement	0.00	5,418.56	0.00	5,418.56
Total for	Fund 30000	0.00	8,598.92	0.00	8,598.92
Total for Activity	ACTIVITY2.1.1	0.00	8,598.92	0.00	8,598.92
Activity :	ACTIVITY2.1.3 (2.1.3. POS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	2,492.10	0.00	2,492.10
	75105 - Facilities & Admin - Implement	0.00	4,245.93	0.00	4,245.93
Total for	Fund 30000	0.00	6,738.03	0.00	6,738.03
Total for Activity	ACTIVITY2.1.3	0.00	6,738.03	0.00	6,738.03
Activity :	ACTIVITY2.1.4 (2.1.4. M&E)				
Fund :	30000 (PROGRAMME COST SHARING)				
	74596 - Services to projects -GOE	0.00	2,208.77	0.00	2,208.77
	75105 - Service Contracts-Individuals	0.00	3,763.20	0.00	3,763.20
Total for	Fund 30000	0.00	5,971.97	0.00	5,971.97
Total for Activity	ACTIVITY2.1.4	0.00	5,971.97	0.00	5,971.97
Activity :	ACTIVITY2.1.5 (2.1.5. AA)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	1,657.89	0.00	1,657.89
	75105 - Facilities & Admin - Implement	0.00	2,824.64	0.00	2,824.64
Total for	Fund 30000	0.00	4,482.53	0.00	4,482.53
Total for Activity	ACTIVITY2.1.5	0.00	4,482.53	0.00	4,482.53
Activity :	ACTIVITY3.1.1 (3.1.1. GA)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	7,549.00	0.00	7,549.00
	75105 - Facilities & Admin - Implement	0.00	12,861.65	0.00	12,861.65
Total for	Fund 30000	0.00	20,410.65	0.00	20,410.65
Total for Activity	ACTIVITY3.1.1	0.00	20,410.65	0.00	20,410.65

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UN Development Programme

**Combined Delivery Report by Activity**  
in USD

<b>Project Id:</b>	<b>00080522 Municipal Governance</b>	<b>Period :</b>	<b>Jan-Dec (2018)</b>
<b>Output #:</b>	<b>00090162 Municipal Governance</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
		<b>Location :</b>	<b>Bosnia-Herzgovina</b>

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Activity :</b>	<b>ACTIVITY3.1.2 (3.1.2. EWMS)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71305 - Local Consulta-Sht Term-Tech	0.00	6,042.63	0.00	6,042.63
	75105 - Facilities & Admin - Implement	0.00	10,295.16	0.00	10,295.16
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>16,337.79</b>	<b>0.00</b>	<b>16,337.79</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.2</b>	<b>0.00</b>	<b>16,337.79</b>	<b>0.00</b>	<b>16,337.79</b>
<b>Activity :</b>	<b>ACTIVITY3.1.3 (3.1.3. NPM)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	10,460.57	0.00	10,460.57
	71410 - MAIP Premium SC	0.00	32.40	0.00	32.40
	71415 - Contribution to Security SC	0.00	1,378.70	0.00	1,378.70
	75105 - Facilities & Admin - Implement	0.00	20,226.42	0.00	20,226.42
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>32,098.09</b>	<b>0.00</b>	<b>32,098.09</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.3</b>	<b>0.00</b>	<b>32,098.09</b>	<b>0.00</b>	<b>32,098.09</b>
<b>Activity :</b>	<b>ACTIVITY3.1.4 (3.1.4. LGS)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	14,000.22	0.00	14,000.22
	71410 - MAIP Premium SC	0.00	27.99	0.00	27.99
	71415 - Contribution to Security SC	0.00	1,189.25	0.00	1,189.25
	75105 - Facilities & Admin - Implement	0.00	25,926.83	0.00	25,926.83
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>41,144.29</b>	<b>0.00</b>	<b>41,144.29</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.4</b>	<b>0.00</b>	<b>41,144.29</b>	<b>0.00</b>	<b>41,144.29</b>
<b>Activity :</b>	<b>ACTIVITY3.1.5 (3.1.5. EDS)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	10,122.53	0.00	10,122.53
	71410 - MAIP Premium SC	0.00	27.99	0.00	27.99
	71415 - Contribution to Security SC	0.00	1,189.25	0.00	1,189.25
	75105 - Facilities & Admin - Implement	0.00	19,320.20	0.00	19,320.20
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>30,659.97</b>	<b>0.00</b>	<b>30,659.97</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.5</b>	<b>0.00</b>	<b>30,659.97</b>	<b>0.00</b>	<b>30,659.97</b>
<b>Activity :</b>	<b>ACTIVITY3.1.6 (3.1.6. LICDS)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	9,532.03	0.00	9,532.03
	71410 - MAIP Premium SC	0.00	28.00	0.00	28.00
	71415 - Contribution to Security SC	0.00	1,189.24	0.00	1,189.24
	75105 - Facilities & Admin - Implement	0.00	18,314.13	0.00	18,314.13
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>29,063.40</b>	<b>0.00</b>	<b>29,063.40</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.6</b>	<b>0.00</b>	<b>29,063.40</b>	<b>0.00</b>	<b>29,063.40</b>

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UN Development Programme

**Combined Delivery Report by Activity**  
in USD

<b>Project Id:</b>	00080522 Municipal Governance	<b>Period :</b>	Jan-Dec (2018)
<b>Output #:</b>	00090162 Municipal Governance	<b>Impl. Partner :</b>	99999 UNDP
		<b>Location :</b>	Bosnia-Herzgovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Activity :</b>	<b>ACTIVITY3.1.7 (3.1.7. LGFOs)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	17,797.38	0.00	17,797.38
	71410 - MAIP Premium SC	0.00	55.99	0.00	55.99
	71415 - Contribution to Security SC	0.00	2,378.49	0.00	2,378.49
	75105 - Facilities & Admin - Implement	0.00	34,470.14	0.00	34,470.14
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>54,702.00</b>	<b>0.00</b>	<b>54,702.00</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.7</b>	<b>0.00</b>	<b>54,702.00</b>	<b>0.00</b>	<b>54,702.00</b>
<b>Activity :</b>	<b>ACTIVITY3.1.8 (3.1.8. EWMSFOs)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	13,239.43	0.00	13,239.43
	71410 - MAIP Premium SC	0.00	46.18	0.00	46.18
	71415 - Contribution to Security SC	0.00	1,962.26	0.00	1,962.26
	75105 - Facilities & Admin - Implement	0.00	25,978.64	0.00	25,978.64
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>41,226.51</b>	<b>0.00</b>	<b>41,226.51</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.8</b>	<b>0.00</b>	<b>41,226.51</b>	<b>0.00</b>	<b>41,226.51</b>
<b>Activity :</b>	<b>ACTIVITY3.4.2 (3.4.2 NM&amp;DC)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71305 - Local Consulta-Sht Term-Tech	0.00	3692.44	0.00	3,692.44
	71360 - Local Consulta-Security	0.00	16.2	0.00	16.20
	71635 - Travel - Other	0.00	340.71	0.00	340.71
	75105 - Facilities & Admin - Implement	0.00	6,899.10	0.00	6,899.10
	76125 - Realized Loss	0.00	0.01	0.00	0.01
	76135 - Realized Gain	0.00	-4.03	0.00	-4.03
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>10,944.43</b>	<b>0.00</b>	<b>10,944.43</b>
<b>Total for Activity</b>	<b>ACTIVITY3.4.2</b>	<b>0.00</b>	<b>10,944.43</b>	<b>0.00</b>	<b>10,944.43</b>
<b>Activity :</b>	<b>ACTIVITY3.4.3 (3.4.3 COMM/PR)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	255.68	0.00	255.68
	71410 - MAIP Premium SC	0.00	2.88	0.00	2.88
	71415 - Contribution to Security SC	0.00	123.20	0.00	123.20
	75105 - Facilities & Admin - Implement	0.00	650.43	0.00	650.43
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>1,032.19</b>	<b>0.00</b>	<b>1,032.19</b>
<b>Total for Activity</b>	<b>ACTIVITY3.4.2</b>	<b>0.00</b>	<b>1,032.19</b>	<b>0.00</b>	<b>1,032.19</b>
<b>Activity :</b>	<b>ACTIVITY3.6.0 (3.6.0 PFA &amp; PA)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	49,479.25	0.00	49,479.25
	71410 - MAIP Premium SC	0.00	42.84	0.00	42.84
	71415 - Contribution to Security SC	0.00	1,820.75	0.00	1,820.75
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>51,342.84</b>	<b>0.00</b>	<b>51,342.84</b>
<b>Total for Activity</b>	<b>ACTIVITY3.6.0</b>	<b>0.00</b>	<b>51,342.84</b>	<b>0.00</b>	<b>51,342.84</b>

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UN Development Programme

**Combined Delivery Report by Activity**  
in USD

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2018)		
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP		
		Location :	Bosnia-Herzgovina		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY3.7.0 (3.7.0. Equipment)				
Fund :	30000 (PROGRAMME COST SHARING)				
	73405 - Rental & Maint-Other Office Eq	0.00	21.00	0.00	21.00
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for	Fund 30000	0.00	21.00	0.00	21.00
Total for Activity	ACTIVITY3.7.0	0.00	21.00	0.00	21.00
Activity :	ACTIVITY3.8.0 (3.8.0. Operating costs)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	7,476.67	0.00	7,476.67
	71305 - Local Consulta-Sht Term-Tech	0.00	898.23	0.00	898.23
	72420 - Land Telephone Charges	0.00	1,116.28	0.00	1,116.28
	72425 - Mobile Telephone Charges	0.00	793.95	0.00	793.95
	72430 - Postage And Pouch	0.00	104.34	0.00	104.34
	72430 - Connectivity Charges	0.00	170.60	0.00	170.60
	72505 - Stationery Other Office Supp	0.00	650.74	0.00	650.74
	73105 - Rent	0.00	8,856.59	0.00	8,856.59
	73110 - Custodial & Cleaning Services	0.00	767.82	0.00	767.82
	73125 - Common Services-Premises	0.00	8,931.29	0.00	8,931.29
	73405 - Rental & Maint-Other Office Eq	0.00	579.68	0.00	579.68
	73410 - Maint, Oper of Transport Equip	0.00	11,791.86	0.00	11,791.86
	74110 - Audit Fees	0.00	6,103.00	0.00	6,103.00
	74220 - Translation Costs	0.00	699.55	0.00	699.55
	74510 - Bank Charges	0.00	1,876.27	0.00	1,876.27
	74525 - Sundry	0.00	269.91	0.00	269.91
	74596 - Service to Projects - GOE	0.00	4,636.39	0.00	4,636.39
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	1,139.27	0.00	1,139.27
	76125 - Realized Loss	0.00	6.02	0.00	6.02
	76135 - Realized Gain	0.00	-13.41	0.00	-13.41
Total for	Fund 30000	0.00	56,855.05	0.00	56,855.05
Total for Activity	ACTIVITY3.8.0	0.00	56,855.05	0.00	56,855.05
Activity :	ACTIVITY4.1.1 (4.1.1. PerfMngmt)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	76,817.06	0.00	76,817.06
	71360 - Local Consulta-Security	0.00	1,243.27	0.00	1,243.27
	71405 - Service Contracts-Individuals	0.00	18,752.41	0.00	18,752.41
	71605 - Travel Tickets-International	0.00	393.83	0.00	393.83
	71615 - Daily Subsistence Allow-Intl	0.00	566.00	0.00	566.00
	71620 - Daily Subsistence Allow-Local	0.00	3,050.55	0.00	3,050.55
	71635 - Travel - Other	0.00	16,304.75	0.00	16,304.75
	72311 - Fuel, petroleum and other oils	0.00	640.32	0.00	640.32
	74225 - Other Media Costs	0.00	327.26	0.00	327.26
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	107.03	0.00	107.03
	75710 - Participation Of Counterparts	0.00	8,224.52	0.00	8,224.52
	76125 - Realized Loss	0.00	23.15	0.00	23.15
	76135 - Realized Gain	0.00	-7.52	0.00	-7.52
Total for	Fund 30000	0.00	126,442.63	0.00	126,442.63
Total for Activity	ACTIVITY4.1.1	0.00	126,442.63	0.00	126,442.63

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UN Development Programme

**Combined Delivery Report by Activity**  
In USD

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2018)
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzgovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY4.1.2 (4.1.2. Citizens)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	842.07	0.00	842.07
	71360 - Local Consulta-Security	0.00	6.49	0.00	6.49
	71405 - Service Contracts-Individuals	0.00	517.22	0.00	517.22
	71605 - Travel Tickets-International	0.00	3,185.95	0.00	3,185.95
	71615 - Daily Subsistence Allow-Intl	0.00	14,679.92	0.00	14,679.92
	71635 - Travel - Other	0.00	1,786.00	0.00	1,786.00
	74210 - Printing and Publications	0.00	2,743.63	0.00	2,743.63
	74215 - Promotional Materials and Dist	0.00	575.25	0.00	575.25
	74220 - Translation Costs	0.00	188.84	0.00	188.84
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	968.23	0.00	968.23
	76125 - Realized Loss	0.00	7.34	0.00	7.34
	76135 - Realized Gain	0.00	-0.02	0.00	-0.02
Total for	Fund 30000	0.00	25,500.92	0.00	25,500.92
Total for Activity	ACTIVITY4.1.2	0.00	25,500.92	0.00	25,500.92

Activity :	ACTIVITY4.2.1 (4.2.1. Utilities)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	25,159.25	0.00	25,159.25
	71360 - Local Consulta-Security	0.00	38.88	0.00	38.88
	71405 - Service Contracts-Individuals	0.00	3,271.63	0.00	3,271.63
	71620 - Daily Subsistence Allow-Local	0.00	529.56	0.00	529.56
	71635 - Travel - Other	0.00	5,502.33	0.00	5,502.33
	72105 - Svc Co-Construction & Engineer	138,943.57	(35,335.97)	0.00	103,607.60
	72115 - Svc Co-Natural Resources & Env	0.00	223,505.42	0.00	223,505.42
	72311 - Fuel, petroleum and other oils	0.00	1,230.74	0.00	1,230.74
	72405 - Aquisition of Communication Equipment	0.00	9,879.03	0.00	9,879.03
	72805 - Acquis of Computer Hardware	0.00	857.69	0.00	857.69
	72810 - Aquis of Computer Software	0.00	13,596.90	0.00	13,596.90
	72815 - Inform Technology Supplies	0.00	520.79	0.00	520.79
	74220 - Translation Costs	0.00	317.84	0.00	317.84
	74225 - Other Media Costs	0.00	323.39	0.00	323.39
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	214.05	0.00	214.05
	75710 - Participation Of Counterparts	0.00	56.69	0.00	56.69
	76125 - Realized Loss	0.00	4.45	0.00	4.45
	76135 - Realized Gain	0.00	-7.96	0.00	-7.96
Total for	Fund 30000	138,943.57	249,664.71	0.00	388,608.28
Total for Activity	ACTIVITY4.2.1	138,943.57	249,664.71	0.00	388,608.28

Activity : ACTIVITY4.2.2 (4.2.2. Business and Employment)

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UN Development Programme

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in USD

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2018)
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzgovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71305 - Local Consulta-Sht Term-Tech	930.77	33,167.60	0.00	34,098.37
	71360 - Local Consulta-Security	0.00	596.07	0.00	596.07
	71405 - Service Contracts-Individuals	0.00	45,852.49	0.00	45,852.49
	71620 - Daily Subsistence Allow-Local	0.00	1,599.08	0.00	1,599.08
	71635 - Travel - Other	0.00	6,565.23	0.00	6,565.23
	71810 - Contractual Svcs-indiv ImpPtnr	42,106.43	0.00	0.00	42,106.43
	72120 - Svc Co-Trade and Business Serv	3,629.33	0.00	0.00	3,629.33
	72210 - Machinery and Equipment	100,674.16	7,315.98	0.00	107,990.14
	72220 - Furniture	0.00	1,991.74	0.00	1,991.74
	72305 - Agri & Forestry Products	14,892.38	0.00	0.00	14,892.38
	72311 - Fuel, petroleum and other oils	0.00	700.61	0.00	700.61
	72320 - Wood & Paper Products	0.00	2,326.93	0.00	2,326.93
	72399 - Other Material and Goods	0.00	2,154.56	0.00	2,154.56
	74225 - Other Media Costs	0.00	815.23	0.00	815.23
	74510 - Bank Charges	42.78	0.00	0.00	42.78
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	107.03	0.00	107.03
	75710 - Participation Of Counterparts	0.00	7,480.44	0.00	7,480.44
	76125 - Realized Loss	0.00	4.13	0.00	4.13
	76135 - Realized Gain	0.00	-31.90	0.00	-31.90
<b>Total for</b>	<b>Fund 30000</b>	<b>162,275.85</b>	<b>110,645.22</b>	<b>0.00</b>	<b>272,921.07</b>
<b>Total for Activity</b>	<b>ACTIVITY4.2.2</b>	<b>162,275.85</b>	<b>110,645.22</b>	<b>0.00</b>	<b>272,921.07</b>
<b>Activity :</b>	<b>ACTIVITY4.2.3 (4.2.3. Infrastructure)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71305 - Local Consulta-Sht Term-Tech	0.00	2,094.24	0.00	2,094.24
	71405 - Service Contracts-Individuals	0.00	52,906.42	0.00	52,906.42
	71620 - Daily Subsistence Allow-Local	0.00	3,381.54	0.00	3,381.54
	71635 - Travel - Other	0.00	4,058.90	0.00	4,058.90
	72105 - Svc Co-Construction & Engineer	1,009,293.70	208,739.63	0.00	1,218,033.33
	72210 - Machinery and Equipment	35,057.59	0.00	0.00	35,057.59
	72311 - Fuel, petroleum and other oils	0.00	1,998.88	0.00	1,998.88
	74220 - Translation Costs	0.00	287.92	0.00	287.92
	74510 - Bank Charges	97.27	0.00	0.00	97.27
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	428.10	0.00	428.10
	75710 - Participation Of Counterparts	0.00	683.73	0.00	683.73
	76125 - Realized Loss	0.00	13.64	0.00	13.64
	76135 - Realized Gain	0.00	-8.53	0.00	-8.53
<b>Total for</b>	<b>Fund 30000</b>	<b>1,044,448.56</b>	<b>274,584.47</b>	<b>0.00</b>	<b>1,319,033.03</b>
<b>Total for Activity</b>	<b>ACTIVITY4.2.3</b>	<b>1,044,448.56</b>	<b>274,584.47</b>	<b>0.00</b>	<b>1,319,033.03</b>
<b>Activity :</b>	<b>ACTIVITY4.3.1 (4.3.1. Regulatory)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71305 - Local Consulta-Sht Term-Tech	0.00	4,134.06	0.00	4,134.06
	71360 - Local Consulta-Security	0.00	175.70	0.00	175.70
	71405 - Service Contracts-Individuals	0.00	17,661.24	0.00	17,661.24
	71635 - Travel - Other	0.00	211.00	0.00	211.00
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	107.03	0.00	107.03
	75710 - Participation Of Counterparts	0.00	28.34	0.00	28.34
	76125 - Realized Loss	0.00	2.22	0.00	2.22
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>22,319.59</b>	<b>0.00</b>	<b>22,319.59</b>
<b>Total for Activity</b>	<b>ACTIVITY4.3.1</b>	<b>0.00</b>	<b>22,319.59</b>	<b>0.00</b>	<b>22,319.59</b>

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UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2018)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY4.3.2	(4.3.2. Policy)			
Fund :	30000 (PROGRAMME COST SHARING)				
	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
Total for	Fund 30000	0.00	0.00	0.00	0.00
Total for Activity	ACTIVITY4.3.2	0.00	0.00	0.00	0.00
Activity :	ACTIVITY4.3.3	(4.3.3. ProfNetworks)			
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	442.72	0.00	442.72
	71405 - Service Contracts-Individuals	0.00	5,297.28	0.00	5,297.28
	71620 - Intl Consult Security Charges	0.00	282.14	0.00	282.14
	71635 - Travel - Other	0.00	186.61	0.00	186.61
	72311 - Fuel, petroleum and other oils	0.00	114.61	0.00	114.61
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	996.88	0.00	996.88
	76125 - Realized Loss	0.00	5.44	0.00	5.44
	76135 - Realized Gain	0.00	-0.54	0.00	-0.54
Total for	Fund 30000	0.00	7,325.14	0.00	7,325.14
Total for Activity	ACTIVITY4.3.3	0.00	7,325.14	0.00	7,325.14
Activity :	ACTIVITY4.4.0	(4.4.0. PR)			
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	473.79	0.00	473.79
	71305 - Local Consulta-Sht Term-Tech	0.00	1,473.39	0.00	1,473.39
	71405 - Service Contracts-Individuals	0.00	2,993.01	0.00	2,993.01
	74205 - Audio Visual Products	0.00	1,310.16	0.00	1,310.16
	74220 - Translation Costs	0.00	221.54	0.00	221.54
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	872.38	0.00	872.38
Total for	Fund 30000	0.00	7,344.27	0.00	7,344.27
Total for Activity	ACTIVITY4.4.0	0.00	7,344.27	0.00	7,344.27
Total for Output:	00090162	1,345,667.98	1,235,566.52	0.00	2,581,234.50
Project Total:		1,345,667.98	1,235,566.52	0.00	2,581,234.50

Signed by:

GORAN ŠTERFARIC  
Project Manager

Date:

Feb 11, 2019

Signed by:

Hadić Elmina  
ELMINA HADŽIĆ  
HEAD OF FINANCE

Date:

05.02.2019

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
12 July 2019Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
12 July 2019INITIALED FOR IDENTIFICATION  
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UN Development Programme

Combined Delivery Report by Activity  
in USD

**Funds Utilization**

<b>Project/Award:</b>		<b>00080522 Municipal Governance</b>	<b>Period :</b>	<b>Period: As Of Dec 31, 2018</b>
<b>Output #:</b>	<b>00090162</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>	<b>UNDP AMOUNT</b>
Outstanding NEX advances				92,506.57
Undepreciated Fixed Assets				0.00
Unamortized Intangible Assets				0.00
Inventory				0.00
Prepayments				0.00
Commitments				0.00



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



UN Development Programme

**Combined Delivery Report by Activity**  
in CHF

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2018)
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzgovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	0				
Fund :	30000 (PROGRAMME COST SHARING)				
	76120 - Unrealized Loss	0.00	-3,077.42	0.00	-3,077.42
	76130 - Unrealized Gain	0.00	3,261.30	0.00	3,261.30
Total for	Fund 30000	0.00	183.88	0.00	183.88
Activity :	ACTIVITY2.1.1 (2.1.1. PQA and SG)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	3,134.55	0.00	3,134.55
	75105 - Facilities & Admin - Implement	0.00	5,349.89	0.00	5,349.89
Total for	Fund 30000	0.00	8,484.44	0.00	8,484.44
Total for Activity	ACTIVITY2.1.1	0.00	8,484.44	0.00	8,484.44
Activity :	ACTIVITY2.1.3 (2.1.3. POS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	2,464.79	0.00	2,464.79
	75105 - Facilities & Admin - Implement	0.00	4,190.41	0.00	4,190.41
Total for	Fund 30000	0.00	6,655.20	0.00	6,655.20
Total for Activity	ACTIVITY2.1.3	0.00	6,655.20	0.00	6,655.20
Activity :	ACTIVITY2.1.4 (2.1.4. M&E)				
Fund :	30000 (PROGRAMME COST SHARING)				
	74596 - Services to projects -GOE	0.00	2,179.02	0.00	2,179.02
	75105 - Service Contracts-Individuals	0.00	3,712.72	0.00	3,712.72
Total for	Fund 30000	0.00	5,891.74	0.00	5,891.74
Total for Activity	ACTIVITY2.1.4	0.00	5,891.74	0.00	5,891.74
Activity :	ACTIVITY2.1.5 (2.1.5. AA)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	1,637.36	0.00	1,637.36
	75105 - Facilities & Admin - implement	0.00	2,780.96	0.00	2,780.96
Total for	Fund 30000	0.00	4,418.32	0.00	4,418.32
Total for Activity	ACTIVITY2.1.5	0.00	4,418.32	0.00	4,418.32
Activity :	ACTIVITY3.1.1 (3.1.1. GA)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	7,466.59	0.00	7,466.59
	75105 - Facilities & Admin - Implement	0.00	12,693.99	0.00	12,693.99
Total for	Fund 30000	0.00	20,160.58	0.00	20,160.58
Total for Activity	ACTIVITY3.1.1	0.00	20,160.58	0.00	20,160.58

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UN Development Programme

**Combined Delivery Report by Activity**  
in CHF

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2018)
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzgovina

		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	5,557.14	0.00	5,557.14
	75105 - Facilities & Admin - Implement	0.00	10,078.29	0.00	10,078.29
Total for	Fund 30000	0.00	15,635.43	0.00	15,635.43
Total for Activity	ACTIVITY3.1.2	0.00	15,635.43	0.00	15,635.43
Activity :	ACTIVITY3.1.3 (3.1.3. NPM)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71405 - Service Contracts-Individuals	0.00	10,220.39	0.00	10,220.39
	71410 - MAIP Premium SC	0.00	31.65	0.00	31.65
	71415 - Contribution to Security SC	0.00	1,347.22	0.00	1,347.22
	75105 - Facilities & Admin - implement	0.00	19,909.82	0.00	19,909.82
Total for	Fund 30000	0.00	31,509.08	0.00	31,509.08
Total for Activity	ACTIVITY3.1.3	0.00	31,509.08	0.00	31,509.08
Activity :	ACTIVITY3.1.4 (3.1.4. LGS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71405 - Service Contracts-Individuals	0.00	13,748.33	0.00	13,748.33
	71410 - MAIP Premium SC	0.00	27.35	0.00	27.35
	71415 - Contribution to Security SC	0.00	1,162.12	0.00	1,162.12
	75105 - Facilities & Admin - Implement	0.00	25,542.64	0.00	25,542.64
Total for	Fund 30000	0.00	40,480.44	0.00	40,480.44
Total for Activity	ACTIVITY3.1.4	0.00	40,480.44	0.00	40,480.44
Activity :	ACTIVITY3.1.5 (3.1.5. EDS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71405 - Service Contracts-Individuals	0.00	9,907.92	0.00	9,907.92
	71410 - MAIP Premium SC	0.00	27.35	0.00	27.35
	71415 - Contribution to Security SC	0.00	1,162.12	0.00	1,162.12
	75105 - Facilities & Admin - Implement	0.00	19,021.87	0.00	19,021.87
Total for	Fund 30000	0.00	30,119.26	0.00	30,119.26
Total for Activity	ACTIVITY3.1.5	0.00	30,119.26	0.00	30,119.26
Activity :	ACTIVITY3.1.6 (3.1.6. LICDS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71405 - Service Contracts-Individuals	0.00	9,315.39	0.00	9,315.39
	71410 - MAIP Premium SC	0.00	27.36	0.00	27.36
	71415 - Contribution to Security SC	0.00	1,162.11	0.00	1,162.11
	75105 - Facilities & Admin - Implement	0.00	18,029.15	0.00	18,029.15
Total for	Fund 30000	0.00	28,534.01	0.00	28,534.01
Total for Activity	ACTIVITY3.1.6	0.00	28,534.01	0.00	28,534.01

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<b>Project Id:</b>	<b>00080522 Municipal Governance</b>	<b>Period :</b>	<b>Jan-Dec (2018)</b>		
<b>Output #:</b>	<b>00090162 Municipal Governance</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
		<b>Location :</b>	<b>Bosnia-Herzgovina</b>		
		<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
<b>Activity :</b>	<b>ACTIVITY3.1.7 (3.1.7. LGFOs)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	17,372.30	0.00	17,372.30
	71410 - MAIP Premium SC	0.00	54.71	0.00	54.71
	71415 - Contribution to Security SC	0.00	2,324.19	0.00	2,324.19
	75105 - Facilities & Admin - Implement	0.00	33,922.04	0.00	33,922.04
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>53,673.24</b>	<b>0.00</b>	<b>53,673.24</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.7</b>	<b>0.00</b>	<b>53,673.24</b>	<b>0.00</b>	<b>53,673.24</b>
<b>Activity :</b>	<b>ACTIVITY3.1.8 (3.1.8. EWMSFOs)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	12,939.74	0.00	12,939.74
	71410 - MAIP Premium SC	0.00	45.03	0.00	45.03
	71415 - Contribution to Security SC	0.00	1,913.37	0.00	1,913.37
	75105 - Facilities & Admin - Implement	0.00	25,545.51	0.00	25,545.51
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>40,443.65</b>	<b>0.00</b>	<b>40,443.65</b>
<b>Total for Activity</b>	<b>ACTIVITY3.1.8</b>	<b>0.00</b>	<b>40,443.65</b>	<b>0.00</b>	<b>40,443.65</b>
<b>Activity :</b>	<b>ACTIVITY3.4.2 (3.4.2 NM&amp;DC)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71305 - Local Consulta-Sht Term-Tech	0.00	3653.66	0.00	3,653.66
	71360 - Local Consulta-Security	0.00	16.04	0.00	16.04
	71635 - Travel - Other	0.00	331.85	0.00	331.85
	75105 - Facilities & Admin - Implement	0.00	6,807.13	0.00	6,807.13
	76125 - Realized Loss	0.00	0.01	0.00	0.01
	76135 - Realized Gain	0.00	-3.99	0.00	-3.99
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>10,804.70</b>	<b>0.00</b>	<b>10,804.70</b>
<b>Total for Activity</b>	<b>ACTIVITY3.4.2</b>	<b>0.00</b>	<b>10,804.70</b>	<b>0.00</b>	<b>10,804.70</b>
<b>Activity :</b>	<b>ACTIVITY3.4.3 (3.4.3 COMM/PR)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	250.49	0.00	250.49
	71410 - MAIP Premium SC	0.00	2.84	0.00	2.84
	71415 - Contribution to Security SC	0.00	120.96	0.00	120.96
	75105 - Facilities & Admin - Implement	0.00	639.18	0.00	639.18
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>1,013.47</b>	<b>0.00</b>	<b>1,013.47</b>
<b>Total for Activity</b>	<b>ACTIVITY3.4.2</b>	<b>0.00</b>	<b>1,013.47</b>	<b>0.00</b>	<b>1,013.47</b>
<b>Activity :</b>	<b>ACTIVITY3.6.0 (3.6.0 PFA &amp; PA)</b>				
<b>Fund :</b>	<b>30000 (PROGRAMME COST SHARING)</b>				
	71405 - Service Contracts-Individuals	0.00	48,352.06	0.00	48,352.06
	71410 - MAIP Premium SC	0.00	41.86	0.00	41.86
	71415 - Contribution to Security SC	0.00	1,779.20	0.00	1,779.20
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
<b>Total for</b>	<b>Fund 30000</b>	<b>0.00</b>	<b>50,173.12</b>	<b>0.00</b>	<b>50,173.12</b>
<b>Total for Activity</b>	<b>ACTIVITY3.6.0</b>	<b>0.00</b>	<b>50,173.12</b>	<b>0.00</b>	<b>50,173.12</b>

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Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2018)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
			Govt Exp	UNDP Exp	UN Agencies Exp
					Total Exp
Activity :	ACTIVITY3.7.0 (3.7.0. Equipment)				
Fund :	30000 (PROGRAMME COST SHARING)				
	73405 - Rental & Maint-Other Office Eq	0.00	20.64	0.00	20.64
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for	Fund 30000	0.00	20.64	0.00	20.64
Total for Activity	ACTIVITY3.7.0	0.00	20.64	0.00	20.64
Activity :	ACTIVITY3.8.0 (3.8.0. Operating costs)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	7,363.95	0.00	7,363.95
	71305 - Local Consulta-Sht Term-Tech	0.00	876.76	0.00	876.76
	72420 - Land Telephone Charges	0.00	1,089.74	0.00	1,089.74
	72425 - Mobile Telephone Charges	0.00	783.71	0.00	783.71
	72430 - Postage And Pouch	0.00	101.95	0.00	101.95
	72430 - Connectivity Charges	0.00	166.60	0.00	166.60
	72505 - Stationery Other Office Supp	0.00	617.96	0.00	617.96
	73105 - Rent	0.00	8,710.97	0.00	8,710.97
	73110 - Custodial & Cleaning Services	0.00	762.08	0.00	762.08
	73125 - Common Services-Premises	0.00	8,882.48	0.00	8,882.48
	73405 - Rental & Maint-Other Office Eq	0.00	564.34	0.00	564.34
	73410 - Maint, Oper of Transport Equip	0.00	11,639.98	0.00	11,639.98
	74110 - Audit Fees	0.00	6,078.59	0.00	6,078.59
	74220 - Translation Costs	0.00	687.88	0.00	687.88
	74510 - Bank Charges	0.00	1,849.60	0.00	1,849.60
	74525 - Sundry	0.00	263.47	0.00	263.47
	74596 - Service to Projects - GOE	0.00	4,568.06	0.00	4,568.06
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	1,121.38	0.00	1,121.38
	76125 - Realized Loss	0.00	5.82	0.00	5.82
	76135 - Realized Gain	0.00	-13.34	0.00	-13.34
Total for	Fund 30000	0.00	56,121.98	0.00	56,121.98
Total for Activity	ACTIVITY3.8.0	0.00	56,121.98	0.00	56,121.98
Activity :	ACTIVITY4.1.1 (4.1.1. PerfMngmt)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	76,011.40	0.00	76,011.40
	71360 - Local Consulta-Security	0.00	1,230.53	0.00	1,230.53
	71405 - Service Contracts-Individuals	0.00	18,392.83	0.00	18,392.83
	71605 - Travel Tickets-International	0.00	392.25	0.00	392.25
	71615 - Daily Subsistence Allow-Intl	0.00	563.74	0.00	563.74
	71620 - Daily Subsistence Allow-Local	0.00	2,951.91	0.00	2,951.91
	71635 - Travel - Other	0.00	15,566.49	0.00	15,566.49
	72311 - Fuel, petroleum and other oils	0.00	632.33	0.00	632.33
	74225 - Other Media Costs	0.00	318.75	0.00	318.75
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	104.68	0.00	104.68
	75710 - Participation Of Counterparts	0.00	8,095.29	0.00	8,095.29
	76125 - Realized Loss	0.00	22.25	0.00	22.25
	76135 - Realized Gain	0.00	-7.23	0.00	-7.23
Total for	Fund 30000	0.00	124,275.22	0.00	124,275.22
Total for Activity	ACTIVITY4.1.1	0.00	124,275.22	0.00	124,275.22

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Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzgovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY4.1.2 (4.1.2. Citizens)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	835.96	0.00	835.96
	71360 - Local Consulta-Security	0.00	6.09	0.00	6.09
	71405 - Service Contracts-Individuals	0.00	517.30	0.00	517.30
	71605 - Travel Tickets-International	0.00	3,097.65	0.00	3,097.65
	71615 - Daily Subsistence Allow-Intl	0.00	14,358.16	0.00	14,358.16
	71635 - Travel - Other	0.00	1,777.89	0.00	1,777.89
	74210 - Printing and Publications	0.00	2,732.66	0.00	2,732.66
	74215 - Promotional Materials and Dist	0.00	576.98	0.00	576.98
	74220 - Translation Costs	0.00	189.41	0.00	189.41
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	971.13	0.00	971.13
	76125 - Realized Loss	0.00	7.19	0.00	7.19
	76135 - Realized Gain	0.00	-0.02	0.00	-0.02
Total for	Fund 30000	0.00	25,070.40	0.00	25,070.40
Total for Activity	ACTIVITY4.1.2	0.00	25,070.40	0.00	25,070.40
Activity :	ACTIVITY4.2.1 (4.2.1. Utilities)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	24,712.43	0.00	24,712.43
	71360 - Local Consulta-Security	0.00	38.49	0.00	38.49
	71405 - Service Contracts-Individuals	0.00	3,193.47	0.00	3,193.47
	71620 - Daily Subsistence Allow-Local	0.00	522.95	0.00	522.95
	71635 - Travel - Other	0.00	5,361.50	0.00	5,361.50
	72105 - Svc Co-Construction & Engineer	138,387.80	(37,630.11)	0.00	100,757.69
	72115 - Svc Co-Natural Resources & Env	0.00	223,365.70	0.00	223,365.70
	72311 - Fuel, petroleum and other oils	0.00	1,206.72	0.00	1,206.72
	72405 - Aquisition of Communication Equipment	0.00	9,217.13	0.00	9,217.13
	72805 - Acquis of Computer Hardware	0.00	800.22	0.00	800.22
	72810 - Aquis of Computer Software	0.00	13,088.15	0.00	13,088.15
	72815 - Inform Technology Supplies	0.00	485.90	0.00	485.90
	74220 - Translation Costs	0.00	318.79	0.00	318.79
	74225 - Other Media Costs	0.00	319.83	0.00	319.83
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	209.34	0.00	209.34
	75710 - Participation Of Counterparts	0.00	52.90	0.00	52.90
	76125 - Realized Loss	0.00	4.15	0.00	4.15
	76135 - Realized Gain	0.00	-7.87	0.00	-7.87
Total for	Fund 30000	138,387.80	245,259.69	0.00	383,647.49
Total for Activity	ACTIVITY4.2.1	138,387.80	245,259.69	0.00	383,647.49

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Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzegovina

		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY4.2.2 (4.2.2. Business and Employment)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	918.67	32,595.22	0.00	33,513.89
	71360 - Local Consulta-Security	0.00	592.21	0.00	592.21
	71405 - Service Contracts-Individuals	0.00	44,808.79	0.00	44,808.79
	71620 - Daily Subsistence Allow-Local	0.00	1,570.49	0.00	1,570.49
	71635 - Travel - Other	0.00	6,503.63	0.00	6,503.63
	71810 - Contractual Svcs-indiv ImpPtnr	41,520.01	0.00	0.00	41,520.01
	72120 - Svc Co-Trade and Business Serv	3,582.14	0.00	0.00	3,582.14
	72210 - Machinery and Equipment	100,139.47	7,286.71	0.00	107,426.18
	72220 - Furniture	0.00	1,983.77	0.00	1,983.77
	72305 - Agri & Forestry Products	14,832.81	0.00	0.00	14,832.81
	72311 - Fuel, petroleum and other oils	0.00	685.38	0.00	685.38
	72320 - Wood & Paper Products	0.00	2,317.62	0.00	2,317.62
	72399 - Other Material and Goods	0.00	2,161.02	0.00	2,161.02
	74225 - Other Media Costs	0.00	817.67	0.00	817.67
	74510 - Bank Charges	42.23	0.00	0.00	42.23
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	104.68	0.00	104.68
	75710 - Participation Of Counterparts	0.00	7,434.69	0.00	7,434.69
	76125 - Realized Loss	0.00	3.97	0.00	3.97
	76135 - Realized Gain	0.00	-31.64	0.00	-31.64
Total for	Fund 30000	161,035.33	108,834.21	0.00	269,869.54
Total for Activity	ACTIVITY4.2.2	161,035.33	108,834.21	0.00	269,869.54
Activity :	ACTIVITY4.2.3 (4.2.3. Infrastructure)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	2,085.86	0.00	2,085.86
	71405 - Service Contracts-Individuals	0.00	51,471.70	0.00	51,471.70
	71620 - Daily Subsistence Allow-Local	0.00	3,285.54	0.00	3,285.54
	71635 - Travel - Other	0.00	3,953.45	0.00	3,953.45
	72105 - Svc Co-Construction & Engineer	999,471.25	207,904.67	0.00	1,207,375.92
	72210 - Machinery and Equipment	34,917.36	0.00	0.00	34,917.36
	72311 - Fuel, petroleum and other oils	0.00	1,953.55	0.00	1,953.55
	74220 - Translation Costs	0.00	285.04	0.00	285.04
	74510 - Bank Charges	96.29	0.00	0.00	96.29
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	418.68	0.00	418.68
	75710 - Participation Of Counterparts	0.00	670.56	0.00	670.56
	76125 - Realized Loss	0.00	12.88	0.00	12.88
	76135 - Realized Gain	0.00	-8.45	0.00	-8.45
Total for	Fund 30000	1,034,484.90	272,033.48	0.00	1,306,518.38
Total for Activity	ACTIVITY4.2.3	1,034,484.90	272,033.48	0.00	1,306,518.38

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Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP		
		Location :	Bosnia-Herzgovina		
		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	4,049.51	0.00	4,049.51
	71360 - Local Consulta-Security	0.00	175.17	0.00	175.17
	71405 - Service Contracts-Individuals	0.00	17,241.09	0.00	17,241.09
	71635 - Travel - Other	0.00	199.18	0.00	199.18
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	104.68	0.00	104.68
	75710 - Participation Of Counterparts	0.00	26.44	0.00	26.44
	76125 - Realized Loss	0.00	2.08	0.00	2.08
Total for	Fund 30000	0.00	21,798.15	0.00	21,798.15
Total for Activity	ACTIVITY4.3.1	0.00	21,798.15	0.00	21,798.15
Activity :	ACTIVITY4.3.2 (4.3.2. Policy)				
Fund :	30000 (PROGRAMME COST SHARING)				
	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
Total for	Fund 30000	0.00	0.00	0.00	0.00
Total for Activity	ACTIVITY4.3.2	0.00	0.00	0.00	0.00
Activity :	ACTIVITY4.3.3 (4.3.3. ProfNetworks)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	440.95	0.00	440.95
	71405 - Service Contracts-Individuals	0.00	5,193.01	0.00	5,193.01
	71620 - Intl Consult Security Charges	0.00	280.29	0.00	280.29
	71635 - Travel - Other	0.00	185.39	0.00	185.39
	72311 - Fuel, petroleum and other oils	0.00	113.92	0.00	113.92
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	988.38	0.00	988.38
	76125 - Realized Loss	0.00	5.35	0.00	5.35
	76135 - Realized Gain	0.00	-0.54	0.00	-0.54
Total for	Fund 30000	0.00	7,206.75	0.00	7,206.75
Total for Activity	ACTIVITY4.3.3	0.00	7,206.75	0.00	7,206.75
Activity :	ACTIVITY4.4.0 (4.4.0. PR)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	470.82	0.00	470.82
	71305 - Local Consulta-Sht Term-Tech	0.00	1,425.66	0.00	1,425.66
	71405 - Service Contracts-Individuals	0.00	2,939.01	0.00	2,939.01
	74205 - Audio Visual Products	0.00	1,262.12	0.00	1,262.12
	74220 - Translation Costs	0.00	215.91	0.00	215.91
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	863.66	0.00	863.66
Total for	Fund 30000	0.00	7,177.18	0.00	7,177.18
Total for Activity	ACTIVITY4.4.0	0.00	7,177.18	0.00	7,177.18
Total for Output:	00090162	1,333,908.03	1,215,978.26	0.00	2,549,886.29
Project Total:		1,333,908.03	1,215,978.26	0.00	2,549,886.29

Signed by:

GORAN ŠTEFANIĆ  
Project Manager

Date:

Feb 11, 2019.

Signed by:

HADŽIĆ Elmina  
ELMINA HADŽIĆ  
HEAD OF FINANCE

Date:

05.02.2019



KPMG

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PURPOSES ONLYPierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
12 July 2019Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
12 July 2019



UN Development Programme

Combined Delivery Report by Activity  
in CHF

**Funds Utilization**

<b>Project/Award:</b>		<b>00080522 Municipal Governance</b>	<b>Period :</b>	<b>Period: As Of Dec 31, 2018</b>
<b>Output #:</b>	<b>00090162</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>	<b>UNDP AMOUNT</b>
Outstanding NEX advances				91,303.98
Undepreciated Fixed Assets				0.00
Unamortized Intangible Assets				0.00
Inventory				0.00
Prepayments				0.00
Commitments				0.00



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### Annex 3: Statement of Cash

## Statement of Cash as at 31 December 2018

Country Office: Bosnia and Herzegovina
Project Title: Municipal Economic and Environmental Governance
Output ID: 00090162
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	2,777,929.65	1,622,622.46
<b>TOTAL</b>	<b>2,777,929.65</b>	<b>1,622,622.46</b>

Signed by: \_\_\_\_\_

Date: 16/07/2019

Name and Title: Steliana Nedera, UNDP Resident Representative

Certified by Auditor: \_\_\_\_\_

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

(name and stamp)

Name of Audit Firm: \_\_\_\_\_

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



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



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

  
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