



**AUDIT**

**OF**

**UNDP BOSNIA AND HERZEGOVINA**

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

**Report No. 2260**  
**Issue Date: 18 August 2020**

**Report on the Audit of UNDP Bosnia and Herzegovina  
Municipal Economic and Environmental Governance  
(Project No. 80522, Output No. 90162)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 24 June to 21 July 2020, conducted an audit of Municipal Economic and Environmental Governance (Project No. 80522, Output No. 90162) (the Project), which is directly implemented and managed by the UNDP Country Office in Bosnia and Herzegovina (the Office). The last audit of the Project was conducted by OAI, through KPMG SA in 2019 and covered project expenses from 1 January to 31 December 2018.

The audit firm conducted a financial audit, in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2019 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2019 as well as Statement of Cash as of 31 December 2019. 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenses*		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,395	Unmodified	1,426**	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$2,776,529. Excluded from the audit scope were expenses incurred at the "responsible party" level (\$1,381,693).

\*\*The amount is the equivalent to BAM 2,497,932 (converted at the UN Operational Rates of Exchange rate as of 31 December 2019).

The audit did not result in any recommendations.

### Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2074, issued on 23 July 2019) 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.

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### Management comments and action plan

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

Helge S. Osttveiten  
Director  
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

## **FINAL AUDIT REPORT**

Financial audit of the UNDP directly implemented project ID 80522, output ID 90162 “Municipal Economic and Environmental Governance”

Bosnia and Herzegovina

## IDENTIFICATION

Project name:	Municipal Economic and Environmental Governance
Output name:	Municipal Economic and Environmental Governance
UNDP Country Office:	Bosnia and Herzegovina
Atlas Project ID:	80522
Atlas Output ID:	90162
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2019

## Table of Contents

<b>IDENTIFICATION .....</b>	<b>2</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>4</b>
AUDIT OPINIONS .....	4
MANAGEMENT LETTER SUMMARY .....	4
PRIOR YEAR AUDIT .....	4
<b>THE AUDIT ENGAGEMENT .....</b>	<b>5</b>
<b>AUDIT OPINIONS.....</b>	<b>6</b>
PROJECT FINANCIAL POSITION .....	6
STATEMENT OF FIXED ASSETS .....	8
STATEMENT OF CASH .....	9
<b>MANAGEMENT LETTER.....</b>	<b>11</b>
<b>ANNEXES.....</b>	<b>12</b>
ANNEX 1: COMBINED DELIVERY REPORT (CDR) AND FUNDS UTILIZATION STATEMENT US\$ .....	12
ANNEX 2: COMBINED DELIVERY REPORT (CDR) AND FUNDS UTILIZATION STATEMENT CHF .....	21
ANNEX 3: STATEMENT OF CASH .....	30

## EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Project ID 80522 - Output ID 90162, “Municipal Economic and Environmental Governance”, directly implemented by UNDP Bosnia and Herzegovina (‘the Office’) for the year ended 31 December 2019. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

### Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash	Unmodified

### Management letter summary

We have not raised any audit findings or recommendations as a result of our audit.

### Prior year audit

The previous audit (Report No. 2074, issued on 23 July 2019) did not result in any recommendations.



Mark Henderson  
Partner

BDO LLP  
55 Baker Street  
London W1U 7EU  
12 August



## THE AUDIT ENGAGEMENT

### Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2019 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2019 and the accounts receivable and accounts payable as at 31 December 2019 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. Specifically:
  - I. Expressing an opinion on the projects' expenditure expressed in both US\$ and CHF (in the text of the standard audit opinion mention the US\$ amount and its equivalent in CHF);
  - II. Including in the audit report two versions of the CDR, one version extracted from Atlas in US\$ and another version converted manually in CHF; and
  - III. Verifying the conversion done manually by the COs from US\$ to CHF.
- 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 2019. This statement must include all assets available as at 31 December 2019 and not only those purchased in a given period. The opinion is given on the net book value balance of the assets.

Where a DIM project does not have any assets or equipment, it is not 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 UNDP project as at 31 December 2019. An opinion on the Statement of Cash is required 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.

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

As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2019. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", 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 Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



## AUDIT OPINIONS

### Independent Auditor's Report to UNDP - Municipal Governance

#### Project Financial Position

#### To the Director of the Office and Audit and Investigations, United Nations Development Programme

##### Unmodified opinion

We have audited the financial position of the UNDP project ID 80522 - output ID 90162 'Municipal Economic and Environmental Governance', for the period from 1 January to 31 December 2019 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure, totalling US\$ 2,776,529.13 (CHF 2,759,452.45), is comprised of expenditure directly incurred by the UNDP Country Office in Bosnia and Herzegovina for an amount of US\$ 1,394,836.58 (CHF 1,380,967.44) and expenditure incurred by entities other than the Country Office for an amount of US\$ 1,381,692.55 (CHF 1,378,485.01). Our audit only covered the expenditure directly incurred by the UNDP Country Office in Bosnia and Herzegovina of US\$ 1,394,836.58 (CHF 1,380,967.44).

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 1,394,836.58 (CHF 1,380,967.44) directly incurred by the UNDP Country Office in Bosnia and Herzegovina and charged to the project for the period from 1 January to 31 December 2019 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this 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 these requirements. 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 the 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.



Mark Henderson  
Partner

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12 August



## Independent Auditor's Report to UNDP - Municipal Governance

### Statement of Fixed Assets

To the Director of the Office and Audit and Investigations, United Nations Development Programme

The UNDP project ID 80522 - output ID 90162 'Municipal Economic and Environmental Governance', had no assets and accordingly a Statement of Fixed Assets was not produced.

## Independent Auditor's Report to UNDP - Municipal Governance

### Statement of Cash

#### To the Director of the Office and Audit and Investigations, United Nations Development Programme

##### Unmodified Opinion

We have audited the accompanying Statement of Cash of the UNDP project ID 80522 - output ID 90162 'Municipal Economic and Environmental Governance', as at 31 December 2019.

In our opinion, the attached Statement of Cash presents fairly, in all material respects, the cash and bank balance of the UNDP project ID 80522 - output ID 90162 'Municipal Economic and Environmental Governance', amounting to BAM 2,497,931.88 (equivalent to US\$ 1,425,760.21) as at 31 December 2019 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 section of this 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 and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement of Cash to be free from material misstatement, whether due to fraud or error.

##### Auditor's responsibilities

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

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 project'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.



Mark Henderson  
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12 August



## MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of our audit.



Mark Henderson  
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12 August



# Annexes

## Annex 1: Combined Delivery Report (CDR) and Funds Utilization Statement US\$



UN Development Programme

### Combined Delivery Report by Activity in USD

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2019)		
Output #:	00090162 Municipal Governance	Impl. Partner : Location :	99999 UNDP Bosnia-Herzgovina		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	0				
Fund :	30000 (PROGRAMME COST SHARING)				
	76120 - Unrealized Loss	0.00	11,197.88	0.00	11,197.88
	76130 - Unrealized Gain	0.00	-4,589.88	0.00	-4,589.88
Total for	Fund 30000	0.00	6,608.00	0.00	6,608.00
Activity :	ACTIVITY2.1.1 (2.1.1. PQA and SG)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	3,067.64	0.00	3,067.64
	75105 - Facilities & Admin - Implement	0.00	-7,242.59	0.00	-7,242.59
Total for	Fund 30000	0.00	-4,174.95	0.00	-4,174.95
Total for Activity	ACTIVITY2.1.1	0.00	-4,174.95	0.00	-4,174.95
Activity :	ACTIVITY2.1.2 (2.1.3. EMA)				
Fund :	30000 (PROGRAMME COST SHARING)				
	75105 - Facilities & Admin - Implement	0.00	-3,587.99	0.00	-3,587.99
Total for	Fund 30000	0.00	-3,587.99	0.00	-3,587.99
Total for Activity	ACTIVITY2.1.2	0.00	-3,587.99	0.00	-3,587.99
Activity :	ACTIVITY2.1.3 (2.1.3. POS)				
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	1,876.39	0.00	1,876.39
	75105 - Facilities & Admin - Implement	0.00	-7,228.78	0.00	-7,228.78
Total for	Fund 30000	0.00	-5,352.39	0.00	-5,352.39
Total for Activity	ACTIVITY2.1.3	0.00	-5,352.39	0.00	-5,352.39
Activity :	ACTIVITY2.1.4 (2.1.4. M&E)				
Fund :	30000 (PROGRAMME COST SHARING)				
	75105 - Service Contracts-Individuals	0.00	-6,010.66	0.00	-6,010.66
Total for	Fund 30000	0.00	-6,010.66	0.00	-6,010.66
Total for Activity	ACTIVITY2.1.4	0.00	-6,010.66	0.00	-6,010.66
Activity :	ACTIVITY2.1.5 (2.1.5. AA)				
Fund :	30000 (PROGRAMME COST SHARING)				
	75105 - Facilities & Admin - Implement	0.00	-4,609.52	0.00	-4,609.52
Total for	Fund 30000	0.00	-4,609.52	0.00	-4,609.52
Total for Activity	ACTIVITY2.1.5	0.00	-4,609.52	0.00	-4,609.52



UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	





UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id :	00080522 Municipal Governance		Period :		Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :		99999 UNDP	
			Location :		Bosnia-Herzgovina	
			Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY3.1.6	(3.1.6. LICDS)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	8,540.83	0.00	8,540.83
	71410 - MAIP Premium SC		0.00	13.26	0.00	13.26
	71415 - Contribution to Security SC		0.00	1,100.70	0.00	1,100.70
	75105 - Facilities & Admin - Implement		0.00	24,908.14	0.00	24,908.14
Total for	Fund 30000		0.00	34,562.93	0.00	34,562.93
Total for Activity	ACTIVITY3.1.6		0.00	34,562.93	0.00	34,562.93
Activity :	ACTIVITY3.1.7	(3.1.7. LGFOs)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	14,028.90	0.00	14,028.90
	71410 - MAIP Premium SC		0.00	23.93	0.00	23.93
	71415 - Contribution to Security SC		0.00	1,986.00	0.00	1,986.00
	75105 - Facilities & Admin - Implement		0.00	59,004.80	0.00	59,004.80
Total for	Fund 30000		0.00	75,043.63	0.00	75,043.63
Total for Activity	ACTIVITY3.1.7		0.00	75,043.63	0.00	75,043.63
Activity :	ACTIVITY3.1.8	(3.1.8. EWMSFOs)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	14,896.07	0.00	14,896.07
	71410 - MAIP Premium SC		0.00	26.52	0.00	26.52
	71415 - Contribution to Security SC		0.00	2,201.38	0.00	2,201.38
	75105 - Facilities & Admin - Implement		0.00	44,471.71	0.00	44,471.71
Total for	Fund 30000		0.00	61,595.68	0.00	61,595.68
Total for Activity	ACTIVITY3.1.8		0.00	61,595.68	0.00	61,595.68
Activity :	ACTIVITY3.4.2	(3.4.2 NM&DC)				
Fund :	30000 (PROGRAMME COST SHARING)					
	75105 - Facilities & Admin - Implement		0.00	-2,975.23	0.00	-2,975.23
Total for	Fund 30000		0.00	-2,975.23	0.00	-2,975.23
Total for Activity	ACTIVITY3.4.2		0.00	-2,975.23	0.00	-2,975.23
Activity :	ACTIVITY3.4.3	(3.4.3 COMM/PR)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	1,490.26	0.00	1,490.26
	71410 - MAIP Premium SC		0.00	5.84	0.00	5.84
	71415 - Contribution to Security SC		0.00	485.32	0.00	485.32
	75105 - Facilities & Admin - Implement		0.00	2,017.99	0.00	2,017.99
Total for	Fund 30000		0.00	3,999.41	0.00	3,999.41
Total for Activity	ACTIVITY3.4.2		0.00	3,999.41	0.00	3,999.41



UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)		
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP		
			Location :	Bosnia-Herzgovina		
			Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY3.6.0	(3.6.0 PFA & PA)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	45,235.25	0.00	45,235.25
	71410 - MAIP Premium SC		0.00	19.14	0.00	19.14
	71415 - Contribution to Security SC		0.00	1,585.94	0.00	1,585.94
	75105 - Facilities & Admin - Implement		0.00	0.00	0.00	0.00
	76125 - Realized Loss		0.00	0.92	0.00	0.92
Total for	Fund 30000		0.00	46,841.25	0.00	46,841.25
Total for Activity	ACTIVITY3.6.0		0.00	46,841.25	0.00	46,841.25
Activity :	ACTIVITY3.7.0	(3.7.0. Equipment)				
Fund :	30000 (PROGRAMME COST SHARING)					
	72805 - Acquis of Computer Hardware		0.00	576.38	0.00	576.38
	72815 - Inform Technology Supplies		0.00	141.88	0.00	141.88
	75105 - Facilities & Admin - Implement		0.00	0.00	0.00	0.00
	76135 - Realized Gain		0.00	-6.25	0.00	-6.25
Total for	Fund 30000		0.00	712.01	0.00	712.01
Total for Activity	ACTIVITY3.7.0		0.00	712.01	0.00	712.01
Activity :	ACTIVITY3.8.0	(3.8.0. Operating costs)				
Fund :	30000 (PROGRAMME COST SHARING)					
	64397 - Services to projects -CO staff		0.00	7,908.74	0.00	7,908.74
	71305 - Local Consulta-Sht Term-Tech		0.00	735.44	0.00	735.44
	71310 - Local Consulta-Sht Term-Supp		0.00	105.71	0.00	105.71
	71620 - Daily Subsistence Allow-Local		0.00	0.00	0.00	0.00
	72145 - Svc Co-Training and Educ Serv		0.00	30.11	0.00	30.11
	72220 - Furniture		0.00	356.74	0.00	356.74
	72340 - Contraceptive Pills		0.00	7.09	0.00	7.09
	72420 - Land Telephone Charges		0.00	734.55	0.00	734.55
	72425 - Mobile Telephone Charges		0.00	495.30	0.00	495.30
	72430 - Postage And Pouch		0.00	122.94	0.00	122.94
	72435 - E-mail-Subscription		0.00	72.74	0.00	72.74
	72440 - Connectivity Charges		0.00	103.20	0.00	103.20
	72505 - Stationery Other Office Supp		0.00	201.49	0.00	201.49
	73105 - Rent		0.00	9,777.82	0.00	9,777.82
	73110 - Custodial & Cleaning Services		0.00	1,095.30	0.00	1,095.30
	73125 - Common Services-Premises		0.00	8,351.91	0.00	8,351.91
	73406 - Maintenance of Equipment		0.00	16.85	0.00	16.85
	73410 - Maint, Oper of Transport Equip		0.00	9,928.88	0.00	9,928.88
	74110 - Audit Fees		0.00	7,806.00	0.00	7,806.00
	74220 - Translation Costs		0.00	1,358.31	0.00	1,358.31
	74310 - Contributions to JIU		0.00	114.76	0.00	114.76
	74510 - Bank Charges		0.00	20,421.82	0.00	20,421.82
	74525 - Sundry		0.00	25.76	0.00	25.76
	74596 - Service to Projects - GOE		0.00	3,286.22	0.00	3,286.22
	75105 - Facilities & Admin - Implement		0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts		0.00	137.90	0.00	137.90
	76125 - Realized Loss		0.00	2.42	0.00	2.42
	76135 - Realized Gain		0.00	-57.31	0.00	-57.31
Total for	Fund 30000		0.00	73,140.69	0.00	73,140.69
Total for Activity	ACTIVITY3.8.0		0.00	73,140.69	0.00	73,140.69



UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
			Govt Exp	UNDP Exp	UN Agencies Exp
					Total Exp
Activity :	ACTIVITY4.1.1	(4.1.1. PerfMngmt)			
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	61,453.29	0.00	61,453.29
	71360 - Local Consulta-Security	0.00	1,884.45	0.00	1,884.45
	71405 - Service Contracts-Individuals	0.00	10,135.76	0.00	10,135.76
	71605 - Travel Tickets-International	0.00	7,518.24	0.00	7,518.24
	71615 - Daily Subsistence Allow-Intl	0.00	37,724.25	0.00	37,724.25
	71620 - Daily Subsistence Allow-Local	0.00	3,161.85	0.00	3,161.85
	71635 - Travel - Other	0.00	4,605.76	0.00	4,605.76
	72115 - Svc Co-Natural Resources & Env	0.00	37,983.38	0.00	37,983.38
	72311 - Fuel, petroleum and other oils	0.00	726.83	0.00	726.83
	72810 - Acquis of Computer Software	0.00	40,632.98	0.00	40,632.98
	74210 - Printing and Publications	0.00	2,154.69	0.00	2,154.69
	74220 - Translation Costs	0.00	497.40	0.00	497.40
	74525 - Sundry	0.00	4.41	0.00	4.41
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	18,727.28	0.00	18,727.28
	75709 - Learning - training of counter	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	9,560.31	0.00	9,560.31
	76125 - Realized Loss	0.00	5.94	0.00	5.94
	76135 - Realized Gain	0.00	-47.79	0.00	-47.79
Total for	Fund 30000	0.00	236,729.03	0.00	236,729.03
Total for Activity	ACTIVITY4.1.1	0.00	236,729.03	0.00	236,729.03
Activity :	ACTIVITY4.1.2	(4.1.2. Citizens)			
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	1,233.38	0.00	1,233.38
	71360 - Local Consulta-Security	0.00	42.66	0.00	42.66
	71605 - Travel Tickets-International	0.00	11,098.19	0.00	11,098.19
	71615 - Daily Subsistence Allow-Intl	0.00	8,894.00	0.00	8,894.00
	71635 - Travel - Other	0.00	376.00	0.00	376.00
	72405 - Acquisition of Communic Equip	0.00	2,540.96	0.00	2,540.96
	74220 - Translation Costs	0.00	818.17	0.00	818.17
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75709 - Learning - training of counter	0.00	13,043.48	0.00	13,043.48
	75710 - Participation Of Counterparts	0.00	357.26	0.00	357.26
	76135 - Realized Gain	0.00	-0.47	0.00	-0.47
Total for	Fund 30000	0.00	38,403.63	0.00	38,403.63
Total for Activity	ACTIVITY4.1.2	0.00	38,403.63	0.00	38,403.63

# Financial audit report of the UNDP DIM project ID 80522 - output ID 90162



UN Development Programme

## Combined Delivery Report by Activity in USD

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2019)
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP
		Location :	Bosnia-Herzgovina
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Activity : ACTIVITY4.2.1 (4.2.1. Utilities)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	5,201.20	0.00	5,201.20
71211 - Intl Consultants Security Charge	0.00	215.85	0.00	215.85
71305 - Local Consulta-Sht Term-Tech	0.00	37,232.60	0.00	37,232.60
71310 - Local Consulta-Sht Term-Supp	0.00	531.67	0.00	531.67
71360 - Local Consulta-Security	0.00	737.39	0.00	737.39
71405 - Service Contracts-Individuals	0.00	4,787.39	0.00	4,787.39
71605 - Travel Tickets-International	0.00	4,147.04	0.00	4,147.04
71615 - Daily Subsistence Allow-Intl	0.00	17,084.12	0.00	17,084.12
71620 - Daily Subsistence Allow-Local	0.00	1,507.19	0.00	1,507.19
71635 - Travel - Other	0.00	6,116.72	0.00	6,116.72
72115 - Svc Co-Natural Resources & Env	0.00	160,676.37	0.00	160,676.37
72311 - Fuel, petroleum and other oils	0.00	1,447.99	0.00	1,447.99
72605 - Grants to Instit & other Benef	0.00	6,159.96	0.00	6,159.96
74205 - Audio Visual Productions	0.00	279.64	0.00	279.64
74210 - Printing and Publications	0.00	1,043.06	0.00	1,043.06
74220 - Translation Costs	0.00	1,431.76	0.00	1,431.76
74505 - Insurance	0.00	59.59	0.00	59.59
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning Costs	0.00	13,913.86	0.00	13,913.86
75709 - Learning - training of counter	0.00	8,190.54	0.00	8,190.54
75710 - Participation Of Counterparts	0.00	5,355.72	0.00	5,355.72
76125 - Realized Loss	0.00	1.07	0.00	1.07
76135 - Realized Gain	0.00	-0.73	0.00	-0.73

Total for Fund 30000 0.00 276,120.00 0.00 276,120.00

Total for Activity ACTIVITY4.2.1 0.00 276,120.00 0.00 276,120.00

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

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consulta-Sht Term-Tech	1549.99	23,621.01	0.00	25,171.00
71360 - Local Consulta-Security	0.00	928.88	0.00	928.88
71405 - Service Contracts-Individuals	0.00	46,622.93	0.00	46,622.93
71620 - Daily Subsistence Allow-Local	0.00	3,503.33	0.00	3,503.33
71635 - Travel - Other	0.00	5,020.96	0.00	5,020.96
71810 - Contractual Svcs-indiv ImpPtnr	53046.81	0.00	0.00	53,046.81
72105 - Svc Co-Construction & Engineer	22497.19	0.00	0.00	22,497.19
72120 - Svc Co-Trade and Business Serv	2559.60	39,458.45	0.00	42,018.05
72140 - Svc Co-Information Technology	0.00	1,021.60	0.00	1,021.60
72145 - Svc Co-Training and Educ Serv	0.00	39,511.91	0.00	39,511.91
72205 - Office Machinery	495.23	0.00	0.00	495.23
72210 - Machinery and Equipment	158181.93	50,600.70	0.00	208,782.63
72311 - Fuel, petroleum and other oils	0.00	1,149.63	0.00	1,149.63
72320 - Wood & Paper Products	0.00	568.83	0.00	568.83
72399 - Other Material and Goods	0.00	4,378.28	0.00	4,378.28
72605 - Grants to Instit & other Benef	0.00	9,731.54	0.00	9,731.54
74110 - Audit Fees	0.00	878.87	0.00	878.87
74215 - Promotional Materials and Dist	0.00	232.95	0.00	232.95
74220 - Translation Costs	0.00	442.43	0.00	442.43
74510 - Bank Charges	150.90	0.00	0.00	150.90
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning Costs	0.00	10,597.33	0.00	10,597.33
75710 - Participation Of Counterparts	0.00	1,479.81	0.00	1,479.81
76125 - Realized Loss	0.00	1.68	0.00	1.68
76135 - Realized Gain	0.00	-356.93	0.00	-356.93

Total for Fund 30000 238,481.65 239,394.19 0.00 477,875.84



UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity	ACTIVITY4.2.2	238,481.65	239,394.19	0.00	477,875.84
Activity :	ACTIVITY4.2.3	(4.2.3. Infrastructure)			
Fund :	30000 (PROGRAMME COST SHARING)				
	71205 - Intl Consultants-Sht Term-Tech	13780.35	8,997.84	0.00	22,778.19
	71211 - Intl Consultants Security Charge	0.00	373.42	0.00	373.42
	71305 - Local Consulta-Sht Term-Tech	0.00	9,223.23	0.00	9,223.23
	71360 - Local Consulta-Security	0.00	256.72	0.00	256.72
	71405 - Service Contracts-Individuals	0.00	65,587.27	0.00	65,587.27
	71605 - Travel Tickets-International	0.00	316.68	0.00	316.68
	71615 - Daily Subsistence Allow-Intl	0.00	855.40	0.00	855.40
	71620 - Daily Subsistence Allow-Local	0.00	1,582.07	0.00	1,582.07
	71635 - Travel - Other	0.00	3,615.25	0.00	3,615.25
	72105 - Svc Co-Construction & Engineer	1037241.13	56,886.14	0.00	1,094,127.27
	72311 - Fuel, petroleum and other oils	0.00	1,161.24	0.00	1,161.24
	74110 - Audit Fees	0.00	878.87	0.00	878.87
	74220 - Translation Costs	0.00	1017.31	0.00	1,017.31
	74225 - Other media costs	0.00	547.78	0.00	547.78
	74510 - Bank Charges	36287.75	0.00	0.00	36,287.75
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	689.22	0.00	689.22
	75710 - Participation Of Counterparts	0.00	601.08	0.00	601.08
	76125 - Realized Loss	0.00	1.73	0.00	1.73
	76135 - Realized Gain	0.00	-92.46	0.00	-92.46
Total for	Fund 30000	1,087,309.23	152,498.79	0.00	1,239,808.02
Total for Activity	ACTIVITY4.2.3	1,087,309.23	152,498.79	0.00	1,239,808.02
Activity :	ACTIVITY4.3.1	(4.3.1. Regulatory)			
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	4,927.16	0.00	4,927.16
	71360 - Local Consulta-Security	0.00	204.48	0.00	204.48
	71405 - Service Contracts-Individuals	0.00	9,083.89	0.00	9,083.89
	71620 - Daily Subsistence Allow-Local	0.00	1,110.88	0.00	1,110.88
	71635 - Travel - Other	0.00	968.02	0.00	968.02
	72311 - Fuel, petroleum and other oils	0.00	148.20	0.00	148.20
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	160.61	0.00	160.61
	76125 - Realized Loss	0.00	4.70	0.00	4.70
	76135 - Realized Gain	0.00	-0.28	0.00	-0.28
Total for	Fund 30000	0.00	16,607.66	0.00	16,607.66
Total for Activity	ACTIVITY4.3.1	0.00	16,607.66	0.00	16,607.66
Activity :	ACTIVITY4.3.2	(4.3.2. Policy)			
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	12,188.34	0.00	12,188.34
	71360 - Local Consulta-Security	0.00	505.81	0.00	505.81
	71405 - Service Contracts-Individuals	0.00	9,124.58	0.00	9,124.58
	71620 - Intl Consult Security Charges	0.00	86.60	0.00	86.60
	71635 - Travel - Other	0.00	2,292.77	0.00	2,292.77
	72311 - Fuel, petroleum and other oils	0.00	46.85	0.00	46.85
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	1,225.09	0.00	1,225.09
	76125 - Realized Loss	0.00	6.62	0.00	6.62
Total for	Fund 30000	0.00	25,476.66	0.00	25,476.66
Total for Activity	ACTIVITY4.3.2	0.00	25,476.66	0.00	25,476.66



UN Development Programme

Combined Delivery Report by Activity  
in USD

Project Id:	00080522 Municipal Governance	Period :	Jan-Dec (2019)		
Output #:	00090162 Municipal Governance	Impl. Partner :	99999 UNDP		
		Location :	Bosnia-Herzgovina		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY4.3.3 (4.3.3. ProfNetworks)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	8,051.37	0.00	8,051.37
	71360 - Local Consulta-Security	0.00	334.12	0.00	334.12
	71405 - Service Contracts-Individuals	0.00	4,267.08	0.00	4,267.08
	71605 - Travel Tickets-International	0.00	697.76	0.00	697.76
	71615 - Daily Subsistence Allow-Intl	0.00	1,733.60	0.00	1,733.60
	71620 - Intl Consult Security Charges	0.00	334.60	0.00	334.60
	71635 - Travel - Other	0.00	446.20	0.00	446.20
	72311 - Fuel, petroleum and other oils	0.00	53.68	0.00	53.68
	72605 - Grants to Instit & other Benef	0.00	19,595.05	0.00	19,595.05
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	731.28	0.00	731.28
	76125 - Realized Loss	0.00	25.11	0.00	25.11
	76135 - Realized Gain	0.00	-0.07	0.00	-0.07
Total for	Fund 30000	0.00	36,269.78	0.00	36,269.78
Total for Activity	ACTIVITY4.3.3	0.00	36,269.78	0.00	36,269.78
Activity :	ACTIVITY4.4.0 (4.4.0. PR)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	1,764.19	0.00	1,764.19
	71405 - Service Contracts-Individuals	0.00	6,514.94	0.00	6,514.94
	74205 - Audio Visual Products	0.00	59.06	0.00	59.06
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	-0.01	0.00	-0.01
Total for	Fund 30000	0.00	8,338.18	0.00	8,338.18
Total for Activity	ACTIVITY4.4.0	0.00	8,338.18	0.00	8,338.18
Total for Output:	00090162	1,325,790.88	1,450,738.25	0.00	2,776,529.13
Project Total:		1,325,790.88	1,450,738.25	0.00	2,776,529.13

Signed by:

Larisa Zubat, Larisa Zubat, PLPMA

Date:

10-02-2020

Signed by:

GORAN STEPANIC  
MEG Project Manager

Date:

Feb 21, 2020

Mark Henderson  
PartnerBDO LLP  
55 Baker Street  
London W1U 7EU  
12 August 2020



UN Development Programme


Combined Delivery Report by Activity  
in USD

Funds Utilization			
Project/A/ 00080522 Municipal Governance		Period : AS of Dec 31, 2019	
Output # 90162	Impl. Partner :	99999 UNDP	UNDP Amount

Outstanding NEX advances	3,554.89
Undepreciated Fixed Assets	0.00
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	34,794.53
Commitments	0.00



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

	<b>Combined Delivery Report by Activity</b> in CHF			
	UN Development Programme			
Project id:	00080522 Municipal Governance	Period :	Jan-Dec (2019)	
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	11,048.62	0.00
	76130 - Unrealized Gain	0.00	-4,496.07	0.00
Total for	Fund 30000	0.00	6,552.55	0.00
Activity :	ACTIVITY2.1.1 (2.1.1. PQA and SG)			
Fund :	30000 (PROGRAMME COST SHARING)			
	64397 - Services to projects -CO staff	0.00	2,986.33	0.00
	75105 - Facilities & Admin - Implement	0.00	-7,095.91	0.00
Total for	Fund 30000	0.00	-4,109.58	0.00
Total for Activity	ACTIVITY2.1.1	0.00	-4,109.58	0.00
Activity :	ACTIVITY2.1.2 (2.1.3. EMA)			
Fund :	30000 (PROGRAMME COST SHARING)			
	75105 - Facilities & Admin - Implement	0.00	-3,498.29	0.00
Total for	Fund 30000	0.00	-3,498.29	0.00
Total for Activity	ACTIVITY2.1.2	0.00	-3,498.29	0.00
Activity :	ACTIVITY2.1.3 (2.1.3. POS)			
Fund :	30000 (PROGRAMME COST SHARING)			
	64397 - Services to projects -CO staff	0.00	1,831.32	0.00
	75105 - Facilities & Admin - Implement	0.00	-7,089.42	0.00
Total for	Fund 30000	0.00	-5,258.10	0.00
Total for Activity	ACTIVITY2.1.3	0.00	-5,258.10	0.00
Activity :	ACTIVITY2.1.4 (2.1.4. M&E)			
Fund :	30000 (PROGRAMME COST SHARING)			
	75105 - Service Contracts-Individuals	0.00	-5,860.39	0.00
Total for	Fund 30000	0.00	-5,860.39	0.00
Total for Activity	ACTIVITY2.1.4	0.00	-5,860.39	0.00
Activity :	ACTIVITY2.1.5 (2.1.5. AA)			
Fund :	30000 (PROGRAMME COST SHARING)			
	75105 - Facilities & Admin - Implement	0.00	-4,494.28	0.00
Total for	Fund 30000	0.00	-4,494.28	0.00
Total for Activity	ACTIVITY2.1.5	0.00	-4,494.28	0.00





UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)		
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP		
			Location :	Bosnia-Herzgovina		
			Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY3.1.1	(3.1.1. GA)				
Fund :	30000 (PROGRAMME COST SHARING)					
	64397 - Services to projects -CO staff		0.00	6,877.04	0.00	6,877.04
	75105 - Facilities & Admin - Implement		0.00	-9,622.84	0.00	-9,622.84
Total for	Fund 30000		0.00	-2,745.80	0.00	-2,745.80
Total for Activity	ACTIVITY3.1.1		0.00	-2,745.80	0.00	-2,745.80
Activity :	ACTIVITY3.1.2	(3.1.2. EWMS)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71305 - Local Consulta-Sht Term-Tech		0.00	535.13	0.00	535.13
	71360 - Local Consulta-Security		0.00	1,180.27	0.00	1,180.27
	75105 - Facilities & Admin - Implement		0.00	16,354.56	0.00	16,354.56
Total for	Fund 30000		0.00	18,069.96	0.00	18,069.96
Total for Activity	ACTIVITY3.1.2		0.00	18,069.96	0.00	18,069.96
Activity :	ACTIVITY3.1.3	(3.1.3. NPM)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	8,932.41	0.00	8,932.41
	71410 - MAIP Premium SC		0.00	15.23	0.00	15.23
	71415 - Contribution to Security SC		0.00	1,263.59	0.00	1,263.59
	75105 - Facilities & Admin - Implement		0.00	37,718.13	0.00	37,718.13
Total for	Fund 30000		0.00	47,929.36	0.00	47,929.36
Total for Activity	ACTIVITY3.1.3		0.00	47,929.36	0.00	47,929.36
Activity :	ACTIVITY3.1.4	(3.1.4. LGS)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	8,583.23	0.00	8,583.23
	71410 - MAIP Premium SC		0.00	13.11	0.00	13.11
	71415 - Contribution to Security SC		0.00	1,089.97	0.00	1,089.97
	75105 - Facilities & Admin - Implement		0.00	30,532.49	0.00	30,532.49
Total for	Fund 30000		0.00	40,218.80	0.00	40,218.80
Total for Activity	ACTIVITY3.1.4		0.00	40,218.80	0.00	40,218.80
Activity :	ACTIVITY3.1.5	(3.1.5. EDS)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	8,516.22	0.00	8,516.22
	71410 - MAIP Premium SC		0.00	13.11	0.00	13.11
	71415 - Contribution to Security SC		0.00	1,089.97	0.00	1,089.97
	75105 - Facilities & Admin - Implement		0.00	29,643.06	0.00	29,643.06
Total for	Fund 30000		0.00	39,262.36	0.00	39,262.36
Total for Activity	ACTIVITY3.1.5		0.00	39,262.36	0.00	39,262.36



UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)		
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP		
			Location :	Bosnia-Herzgovina		
			Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity :	ACTIVITY3.1.6	(3.1.6. LICDS)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	8,438.95	0.00	8,438.95
	71410 - MAIP Premium SC		0.00	13.11	0.00	13.11
	71415 - Contribution to Security SC		0.00	1,089.97	0.00	1,089.97
	75105 - Facilities & Admin - Implement		0.00	24,461.50	0.00	24,461.50
Total for	Fund 30000		0.00	34,003.53	0.00	34,003.53
Total for Activity	ACTIVITY3.1.6		0.00	34,003.53	0.00	34,003.53
Activity :	ACTIVITY3.1.7	(3.1.7. LGFOs)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	13,866.47	0.00	13,866.47
	71410 - MAIP Premium SC		0.00	23.73	0.00	23.73
	71415 - Contribution to Security SC		0.00	1,968.69	0.00	1,968.69
	75105 - Facilities & Admin - Implement		0.00	57,950.85	0.00	57,950.85
Total for	Fund 30000		0.00	73,809.74	0.00	73,809.74
Total for Activity	ACTIVITY3.1.7		0.00	73,809.74	0.00	73,809.74
Activity :	ACTIVITY3.1.8	(3.1.8. EWMSFOs)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	14,731.85	0.00	14,731.85
	71410 - MAIP Premium SC		0.00	26.28	0.00	26.28
	71415 - Contribution to Security SC		0.00	2,179.94	0.00	2,179.94
	75105 - Facilities & Admin - Implement		0.00	43,773.62	0.00	43,773.62
Total for	Fund 30000		0.00	60,711.69	0.00	60,711.69
Total for Activity	ACTIVITY3.1.8		0.00	60,711.69	0.00	60,711.69
Activity :	ACTIVITY3.4.2	(3.4.2 NM&DC)				
Fund :	30000 (PROGRAMME COST SHARING)					
	75105 - Facilities & Admin - Implement		0.00	-2,900.85	0.00	-2,900.85
Total for	Fund 30000		0.00	-2,900.85	0.00	-2,900.85
Total for Activity	ACTIVITY3.4.2		0.00	-2,900.85	0.00	-2,900.85
Activity :	ACTIVITY3.4.3	(3.4.3 COMM/PR)				
Fund :	30000 (PROGRAMME COST SHARING)					
	71405 - Service Contracts-Individuals		0.00	1,471.32	0.00	1,471.32
	71410 - MAIP Premium SC		0.00	5.76	0.00	5.76
	71415 - Contribution to Security SC		0.00	478.98	0.00	478.98
	75105 - Facilities & Admin - Implement		0.00	1,999.31	0.00	1,999.31
Total for	Fund 30000		0.00	3,955.37	0.00	3,955.37
Total for Activity	ACTIVITY3.4.2		0.00	3,955.37	0.00	3,955.37



UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
			Govt Exp	UNDP Exp	UN Agencies Exp
Activity :	ACTIVITY3.6.0	(3.6.0 PFA & PA)			Total Exp
Fund :	30000 (PROGRAMME COST SHARING)				
	71405 - Service Contracts-Individuals	0.00	44,792.29	0.00	44,792.29
	71410 - MAIP Premium SC	0.00	18.97	0.00	18.97
	71415 - Contribution to Security SC	0.00	1,570.76	0.00	1,570.76
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	76125 - Realized Loss	0.00	0.91	0.00	0.91
Total for	Fund 30000	0.00	46,382.93	0.00	46,382.93
Total for Activity	ACTIVITY3.6.0	0.00	46,382.93	0.00	46,382.93
Activity :	ACTIVITY3.7.0	(3.7.0. Equipment)			
Fund :	30000 (PROGRAMME COST SHARING)				
	72805 - Acquis of Computer Hardware	0.00	578.11	0.00	578.11
	72815 - Inform Technology Supplies	0.00	144.86	0.00	144.86
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	76135 - Realized Gain	0.00	-6.38	0.00	-6.38
Total for	Fund 30000	0.00	716.59	0.00	716.59
Total for Activity	ACTIVITY3.7.0	0.00	716.59	0.00	716.59
Activity :	ACTIVITY3.8.0	(3.8.0. Operating costs)			
Fund :	30000 (PROGRAMME COST SHARING)				
	64397 - Services to projects -CO staff	0.00	7,884.12	0.00	7,884.12
	71305 - Local Consulta-Sht Term-Tech	0.00	732.40	0.00	732.40
	71310 - Local Consulta-Sht Term-Supp	0.00	104.86	0.00	104.86
	71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
	72145 - Svc Co-Training and Educ Serv	0.00	29.63	0.00	29.63
	72220 - Furniture	0.00	354.60	0.00	354.60
	72340 - Contraceptive Pills	0.00	7.08	0.00	7.08
	72420 - Land Telephone Charges	0.00	729.93	0.00	729.93
	72425 - Mobile Telephone Charges	0.00	491.31	0.00	491.31
	72430 - Postage And Pouch	0.00	122.60	0.00	122.60
	72435 - E-mail-Subscription	0.00	72.64	0.00	72.64
	72440 - Connectivity Charges	0.00	102.40	0.00	102.40
	72505 - Stationery Other Office Supp	0.00	201.29	0.00	201.29
	73105 - Rent	0.00	9,769.45	0.00	9,769.45
	73110 - Custodial & Cleaning Services	0.00	1,090.38	0.00	1,090.38
	73125 - Common Services-Premises	0.00	8,273.89	0.00	8,273.89
	73406 - Maintenance of Equipment	0.00	16.75	0.00	16.75
	73410 - Maint, Oper of Transport Equip	0.00	9,689.13	0.00	9,689.13
	74110 - Audit Fees	0.00	7,743.55	0.00	7,743.55
	74220 - Translation Costs	0.00	1,356.79	0.00	1,356.79
	74310 - Contributions to JIU	0.00	112.12	0.00	112.12
	74510 - Bank Charges	0.00	20,470.32	0.00	20,470.32
	74525 - Sundry	0.00	25.68	0.00	25.68
	74596 - Service to Projects - GOE	0.00	3,296.08	0.00	3,296.08
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	140.80	0.00	140.80
	76125 - Realized Loss	0.00	2.40	0.00	2.40
	76135 - Realized Gain	0.00	-56.86	0.00	-56.86
Total for	Fund 30000	0.00	72,763.34	0.00	72,763.34
Total for Activity	ACTIVITY3.8.0	0.00	72,763.34	0.00	72,763.34



UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
			Govt Exp	UNDP Exp	UN Agencies Exp
					Total Exp
Activity :	ACTIVITY4.1.1 (4.1.1. PerfMngmt)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	61,173.77	0.00	61,173.77
	71360 - Local Consulta-Security	0.00	1,884.12	0.00	1,884.12
	71405 - Service Contracts-Individuals	0.00	10,008.09	0.00	10,008.09
	71605 - Travel Tickets-International	0.00	7,585.94	0.00	7,585.94
	71615 - Daily Subsistence Allow-Intl	0.00	37,573.75	0.00	37,573.75
	71620 - Daily Subsistence Allow-Local	0.00	3,145.04	0.00	3,145.04
	71635 - Travel - Other	0.00	4,574.59	0.00	4,574.59
	72115 - Svc Co-Natural Resources & Env	0.00	37,756.01	0.00	37,756.01
	72311 - Fuel, petroleum and other oils	0.00	726.21	0.00	726.21
	72810 - Acquis of Computer Software	0.00	40,496.89	0.00	40,496.89
	74210 - Printing and Publications	0.00	2,152.95	0.00	2,152.95
	74220 - Translation Costs	0.00	496.41	0.00	496.41
	74525 - Sundry	0.00	4.40	0.00	4.40
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	18,627.14	0.00	18,627.14
	75709 - Learning - training of counter	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	9,475.35	0.00	9,475.35
	76125 - Realized Loss	0.00	5.91	0.00	5.91
	76135 - Realized Gain	0.00	-47.50	0.00	-47.50
Total for	Fund 30000	0.00	235,639.07	0.00	235,639.07
Total for Activity	ACTIVITY4.1.1	0.00	235,639.07	0.00	235,639.07
Activity :	ACTIVITY4.1.2 (4.1.2. Citizens)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	1,228.39	0.00	1,228.39
	71360 - Local Consulta-Security	0.00	42.61	0.00	42.61
	71605 - Travel Tickets-International	0.00	11,009.41	0.00	11,009.41
	71615 - Daily Subsistence Allow-Intl	0.00	8,822.86	0.00	8,822.86
	71635 - Travel - Other	0.00	373.00	0.00	373.00
	72405 - Acquisition of Communic Equip	0.00	2,482.52	0.00	2,482.52
	74220 - Translation Costs	0.00	817.46	0.00	817.46
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75709 - Learning - training of counter	0.00	13,317.39	0.00	13,317.39
	75710 - Participation Of Counterparts	0.00	355.02	0.00	355.02
	76135 - Realized Gain	0.00	-0.47	0.00	-0.47
Total for	Fund 30000	0.00	38,448.19	0.00	38,448.19
Total for Activity	ACTIVITY4.1.2	0.00	38,448.19	0.00	38,448.19



UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	



UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)	
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP	
			Location :	Bosnia-Herzgovina	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity	ACTIVITY4.2.2	234,962.16	239,986.92	0.00	474,949.08
Activity :	ACTIVITY4.2.3 (4.2.3. Infrastructure)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71205 - Intl Consultants-Sht Term-Tech	13435.84	9,235.58	0.00	22,671.42
	71211 - Intl Consultants Security Charge	0.00	371.02	0.00	371.02
	71305 - Local Consulta-Sht Term-Tech	0.00	9,184.45	0.00	9,184.45
	71360 - Local Consulta-Security	0.00	256.27	0.00	256.27
	71405 - Service Contracts-Individuals	0.00	65,012.66	0.00	65,012.66
	71605 - Travel Tickets-International	0.00	309.40	0.00	309.40
	71615 - Daily Subsistence Allow-Intl	0.00	835.73	0.00	835.73
	71620 - Daily Subsistence Allow-Local	0.00	1,573.70	0.00	1,573.70
	71635 - Travel - Other	0.00	3,601.55	0.00	3,601.55
	72105 - Svc Co-Construction & Engineer	1025109.88	66,343.74	0.00	1,091,453.62
	72311 - Fuel, petroleum and other oils	0.00	1,159.61	0.00	1,159.61
	74110 - Audit Fees	0.00	864.81	0.00	864.81
	74220 - Translation Costs	0.00	994.56	0.00	994.56
	74225 - Other media costs	0.00	543.29	0.00	543.29
	74510 - Bank Charges	36069.91	0.49	0.00	36,070.40
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75705 - Learning Costs	0.00	683.71	0.00	683.71
	75710 - Participation Of Counterparts	0.00	598.91	0.00	598.91
	76125 - Realized Loss	0.00	1.69	0.00	1.69
	76135 - Realized Gain	0.00	-93.29	0.00	-93.29
Total for	Fund 30000	1,074,615.63	161,477.88	0.00	1,236,093.51
Total for Activity	ACTIVITY4.2.3	1,074,615.63	161,477.88	0.00	1,236,093.51
Activity :	ACTIVITY4.3.1 (4.3.1. Regulatory)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	4,901.58	0.00	4,901.58
	71360 - Local Consulta-Security	0.00	203.42	0.00	203.42
	71405 - Service Contracts-Individuals	0.00	8,993.89	0.00	8,993.89
	71620 - Daily Subsistence Allow-Local	0.00	1,110.22	0.00	1,110.22
	71635 - Travel - Other	0.00	956.67	0.00	956.67
	72311 - Fuel, petroleum and other oils	0.00	147.04	0.00	147.04
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	159.65	0.00	159.65
	76125 - Realized Loss	0.00	4.62	0.00	4.62
	76135 - Realized Gain	0.00	-0.28	0.00	-0.28
Total for	Fund 30000	0.00	16,476.81	0.00	16,476.81
Total for Activity	ACTIVITY4.3.1	0.00	16,476.81	0.00	16,476.81
Activity :	ACTIVITY4.3.2 (4.3.2. Policy)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71305 - Local Consulta-Sht Term-Tech	0.00	12,079.11	0.00	12,079.11
	71360 - Local Consulta-Security	0.00	501.27	0.00	501.27
	71405 - Service Contracts-Individuals	0.00	9,039.06	0.00	9,039.06
	71620 - Intl Consult Security Charges	0.00	85.03	0.00	85.03
	71635 - Travel - Other	0.00	2,302.91	0.00	2,302.91
	72311 - Fuel, petroleum and other oils	0.00	45.54	0.00	45.54
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
	75710 - Participation Of Counterparts	0.00	1,215.91	0.00	1,215.91
	76125 - Realized Loss	0.00	6.44	0.00	6.44
Total for	Fund 30000	0.00	25,275.27	0.00	25,275.27



UN Development Programme

Combined Delivery Report by Activity  
in CHF

Project Id:	00080522 Municipal Governance		Period :	Jan-Dec (2019)		
Output #:	00090162 Municipal Governance		Impl. Partner :	99999 UNDP		
			Location :	Bosnia-Herzgovina		
			Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity	ACTIVITY4.3.2		0.00	25,275.27	0.00	25,275.27
Activity :	ACTIVITY4.3.3 (4.3.3. ProfNetworks)					
Fund :	30000 (PROGRAMME COST SHARING)					
	71305 - Local Consulta-Sht Term-Tech	0.00	8,153.54	0.00		8,153.54
	71360 - Local Consulta-Security	0.00	335.93	0.00		335.93
	71405 - Service Contracts-individuals	0.00	4,247.67	0.00		4,247.67
	71605 - Travel Tickets-International	0.00	693.58	0.00		693.58
	71615 - Daily Subsistence Allow-Intl	0.00	1,722.52	0.00		1,722.52
	71620 - Intl Consult Security Charges	0.00	334.07	0.00		334.07
	71635 - Travel - Other	0.00	445.95	0.00		445.95
	72311 - Fuel, petroleum and other oils	0.00	53.63	0.00		53.63
	72605 - Grants to Instit & other Benef	0.00	19,446.53	0.00		19,446.53
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00		0.00
	75710 - Participation Of Counterparts	0.00	730.44	0.00		730.44
	76125 - Realized Loss	0.00	24.53	0.00		24.53
	76135 - Realized Gain	0.00	-0.07	0.00		-0.07
Total for	Fund 30000	0.00	36,188.32	0.00		36,188.32
Total for Activity	ACTIVITY4.3.3		0.00	36,188.32	0.00	36,188.32
Activity :	ACTIVITY4.4.0 (4.4.0. PR)					
Fund :	30000 (PROGRAMME COST SHARING)					
	71305 - Local Consulta-Sht Term-Tech	0.00	1,760.67	0.00		1,760.67
	71405 - Service Contracts-Individuals	0.00	6,441.66	0.00		6,441.66
	74205 - Audio Visual Products	0.00	59.00	0.00		59.00
	75105 - Facilities & Admin - Implement	0.00	0.00	0.00		0.00
	75710 - Participation Of Counterparts	0.00	-0.01	0.00		-0.01
Total for	Fund 30000	0.00	8,261.32	0.00		8,261.32
Total for Activity	ACTIVITY4.4.0		0.00	8,261.32	0.00	8,261.32
Total for Output:	00090162	1,309,577.79	1,449,874.66	0.00		2,759,452.45
Project Total:		1,309,577.79	1,449,874.66	0.00		2,759,452.45

Signed by:

Zaima Tulant, LARISA KUBAN, PRIMA  
GODAW ŠKAFIĆ  
REG Project Manager

Date:

10-02-2020

Date:

Feb 21, 2020

Mark Henderson  
PartnerBDO LLP  
55 Baker Street  
London W1U 7EU  
12 August 2020



UN Development Programme

Combined Delivery Report by Activity  
in CHF

## Funds Utilization

Project/A/ 00080522 Municipal Governance		Period : AS of Dec 31, 2019	
Output #	90162	Impl. Partner :	99999 UNDP
		UNDP Amount	

Outstanding NEX advances	3,466.02
Undepreciated Fixed Assets	0.00
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	33,924.67
Commitments	0.00





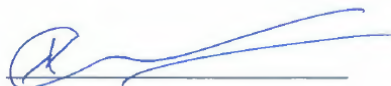
## Annex 3: Statement of Cash

Statement of Cash  
as at 31 December 2019

Country Office: Bosnia and Herzegovina
Project Title: Municipal Economic and Environmental Governance
Output ID: 00090162
Period Covered: 01.01.2019 – 31.12.2019

	Amount	Equivalent as at 31/12/2019 (1.752 BAM/USD)
	BAM	USD
<i>Closing Balance represented by:</i>		
Cash in hand	0.00	0.00
Bank	2,497,931.88	1,425,760.21
<b>TOTAL</b>	<b>2,497,931.88</b>	<b>1,425,760.21</b>

Signed by:



Date: 08.07.2019

Name and Title: Sukhrob Khoshmukhamedov, Deputy Resident Representative, UNDP CO BiH

Certified by Auditor:

\_\_\_\_\_

Date:

(name and stamp)

Name of Audit Firm:

\_\_\_\_\_

Date:


Mark Henderson  
PartnerBDO LLP  
55 Baker Street  
London W1U 7EU  
12 August 2020


## FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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