UNITED NATIONS DEVELOPMENT PROGRAMME Office of Audit and Investigations



AUDIT

OF

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

IN

UNDP BOSNIA AND HERZEGOVINA

Report No. 2341 Issue Date: 22 July 2021



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

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 6 to 28 April 2021, 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 BDO LLP in 2020 and covered project expenses from 1 January to 31 December 2019.

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 2020 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020 as well as Statement of Cash as of 31 December 2020. 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	
1,799	Unmodified	608**	Unmodified	

\*Expenses recorded in the Combined Delivery Report were \$3,613,845. Excluded from the audit scope were transactions that relate to expenses incurred at the "responsible party" level (\$1,814,481).

\*\*The amount is the equivalent to BAM 969,504 (converted at the UN Operational Rates of Exchange as of 31 December 2020).

The audit did not result in any recommendations.

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

The previous audit (Report No. 2260, issued on 18 August 2020) did not result in any recommendations.

<sup>&</sup>lt;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.

Moncef Ghrib

Moncef Ghrib Officer-in-Charge Office of Audit and Investigations



# FINAL AUDIT REPORT

### UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project "Municipal Economic and Environmental Governance"

Project ID 80522, Output ID 90162 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 2020		

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# **EXECUTIVE SUMMARY**

BDO LLP conducted the financial audit of Project ID 80522 "Municipal Economic and Environmental Governance" -Output ID 90162 "Municipal Economic and Environmental Governance" (the project), directly implemented by UNDP Bosnia and Herzegovina ('the Office') for the year ended 31 December 2020. 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 Project ID 80522 - Output ID 90162 "Municipal Economic and Environmental Governance" was audited in the prior year. The previous audit (Report No. 2260, issued on 18 August 2020) did not result in any recommendations.

MARK HENDERSON PARTNER

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



# 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 from 1 January to 31 December 2020 as well as the Funds Utilization statement, the accounts receivable and accounts payable as at 31 December 2020 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, this objective includes:

I. Expressing an opinion on the project expenditure expressed in both US\$ and CHF (in the text of the standard audit opinion, both the US\$ amount and its equivalent in CHF must be mentioned);
II. Including in the audit report two versions of the CDR, one version extracted from Atlas in US\$ and another version converted manually to CHF; and
III. Verifying the conversion done manually by the CO 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 2020. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. 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 2020. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

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 2020. 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 ECONOMIC AND ENVIRONMENTAL 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 project ID 80522 - output ID 90162 'Municipal Economic and Environmental Governance' for the period from 1 January to 31 December 2020 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\$ 3,613,844.75 (CHF 3,342,873.41), is comprised of expenditure directly incurred by the UNDP Country Office in Bosnia and Herzegovina for an amount of US\$ 1,799,363.99 (CHF 1,667,482.83) and expenditure incurred by entities other than the Country Office for an amount of US\$ 1,814,480.76 (CHF 1,675,390.58). Our audit only covered the expenditure directly incurred by the UNDP Country Office in Bosnia and Herzegovina of US\$ 1,799,363.99 (CHF 1,667,482.83).

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 1,799,363.99 (CHF 1,667,482.83) 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 2020 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.

### **USE OF THIS REPORT**

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON PARTNER

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



# INDEPENDENT AUDITOR'S REPORT TO UNDP - MUNICIPAL ECONOMIC AND ENVIRONMENTAL GOVERNANCE

### STATEMENT OF FIXED ASSETS

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

We noted that 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 ECONOMIC AND ENVIRONMENTAL 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 2020.

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 969,504.17 (equivalent to US\$ 608,220.93) as at 31 December 2020 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.

### **USE OF THIS REPORT**

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON PARTNER

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



### **MANAGEMENT LETTER**

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

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MARK HENDERSON PARTNER

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



### **ANNEXES**

# **ANNEX I: COMBINED DELIVERY REPORT US\$**

Combined Delivery Report By Project



UN Development Programme Report ID: unglcdrp

Selection Criteria :

Business Unit : BIH10 Period : Jan-Dec (2020) Selected Project Id : ALL Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : 00090162

......

	Period : Impl. Partner : Location :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
0.00 0.00	0.00 - 0.99	0.00 0.00	0.00 - 0.99
0.00	- 0.99	0.00	- 0.99
0.00	- 0.99	0.00	- 0.99
0.00 0.00	0.00 9.50	0.00 0.00	0.00 9.50
0.00	9.50	0.00	9.50
0.00	9.50	0.00	9.50
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,539.83 3,300.00 136.95 216,645.14 559.25 7,286.12 303,466.45 135.63 10,854.94 728.00 3,850.96 6,926.36 0.00 223,871.08 172,655.62 56,417.54 199.49 12,149.72 0.00	0.00 0.00	$\begin{array}{c} 3,539.83\\ 3,300.00\\ 136.95\\ 216,645.14\\ 559.25\\ 7,286.12\\ 303,466.45\\ 135.63\\ 10,854.94\\ 728.00\\ 3,850.96\\ 6,926.36\\ 3,092.95\\ 1,571,641.21\\ 172,655.62\\ 56,417.54\\ 199.49\\ 12,149.72\\ 3007,509.15\\ 1,784.06\end{array}$
	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Impl. Partner : Location :           Govt Exp         UNDP Exp           0.00         0.00           0.00         -0.99           0.00         -0.99           0.00         -0.99           0.00         -0.99           0.00         -0.99           0.00         -0.99           0.00         -0.99           0.00         9.50           0.00         9.50           0.00         9.50           0.00         9.50           0.00         9.50           0.00         9.50           0.00         3.639.83           0.00         3.639.83           0.00         136.95           0.00         136.95           0.00         7.286.12           0.00         135.63           0.00         135.63           0.00         135.63           0.00         135.63           0.00         135.63           0.00         123.871.08           0.00         172.655.62           0.00         172.655.62           0.00         199.49           0.00         12.149.72           307.	Impl. Partner : Location :         99999 UNDP Bosnia-Herzgovina           Govt Exp         UNDP Exp         UN Agencies Exp           0.00         0.00         0.00           0.00         -0.99         0.00           0.00         -0.99         0.00           0.00         -0.99         0.00           0.00         -0.99         0.00           0.00         -0.99         0.00           0.00         -0.99         0.00           0.00         9.50         0.00           0.00         9.50         0.00           0.00         9.50         0.00           0.00         9.50         0.00           0.00         3300.00         0.00           0.00         136.95         0.00           0.00         59.25         0.00           0.00         7.286.12         0.00           0.00         136.83         0.00           0.00         136.85         0.00           0.00         7.286.12         0.00           0.00         136.85         0.00           0.00         136.85         0.00           0.00         136.85         0.00

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#### Combined Delivery Report By Project

UIN DIP UN Development Programme Report ID: unglcdrp

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roject Id : 00080522 Municipal Governance		Period :	Jan-Dec (2020)	
Dutput #: 00090162 Municipal Governance		Impl. Partner : Location :	99999 UNDP Bosnia-Herzgovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
72399 - Other Materials and Goods	60,212.02	17,325.19	0.00	77,537.21
72401 - Prefab structure/other buildin	0.00	128,083.03	0.00	128,083.03
72405 - Acquisition of Communic Equip	0.00	225,862.35	0.00	225,862.3
72410 - Acquisition of Audio Visual Eq	0.00	8,851.83	0.00	8,851.8
72420 - Land Telephone Charges	0.00	775.16	0.00	775.1
72425 - Mobile Telephone Charges	0.00	815.85	0.00	815.8
72430 - Postage and Pouch	0.00	318.65	0.00	318.6
72435 - E-mail-Subscription	0.00	29.77	0.00	29.7
72440 - Connectivity Charges	0.00	119.64	0.00	119.6
72505 - Stationery & other Office Supp	0.00	114.46	0.00	114.4
72605 - Grants to Instit & other Benef	0.00	24,345.14	0.00	24,345.1
72810 - Acquis of Computer Software	0.00	46,727.31	0.00	46,727.3
72815 - Inform Technology Supplies	0.00	20,280.01	0.00	20,280.0
73105 - Rent	0.00	8,151.79	0.00	8,151.7
73110 - Custodial & Cleaning Services	0.00	990.56	0.00	990.5
73125 - Common Services-Premises	0.00	9,127.10	0.00	9,127.1
73405 - Rental & Maint-Other Office Eq	0.00	596.40	0.00	596.4
73406 - Maintenance of Equipment	0.00	229.38	0.00	229.3
73410 - Maint, Oper of Transport Equip	0.00	66.04	0.00	66.0
73420 - Leased Vehicles	0.00	2,396.98	0.00	2,396.9
74110 - Audit Fees	0.00	5,359.00	0.00	5,359.0
74205 - Audio Visual Productions	0.00	4,692.92	0.00	4,692.9
74210 - Printing and Publications	0.00	6,604.49	0.00	6,604.4
74215 - Promotional Materials and Dist	0.00	1,654.24	0.00	1,654.2
74220 - Translation Costs	0.00	3,351.04	0.00	3,351.0
74225 - Other Media Costs	0.00	2,969.08	0.00	2,969.0
74510 - Bank Charges	95,896.51	1,595.57	0.00	97,492.0
74596 - Services to projects -GOE	0.00	5,125.97	0.00	5,125.9
75105 - Facilities & Admin - Implement	0.00	270,436.80	0.00	270,436.8
75708 - Learning - subcontracts	0.00	455.37	0.00	455.3
75710 - Participation of counterparts	0.00	14,562.93	0.00	14,562.9
76120 - Unrealized Loss	0.00	6,518.88	0.00	6,518.8
76125 - Realized Loss	0.00	383.40	0.00	383.4
76130 - Unrealized Gain	0.00	- 43,452.44	0.00	- 43,452.4
76135 - Realized Gain	0.00	- 615.55	0.00	- 615.5
otal for Fund 30000	1,814,480.76	1,799,355.48	0.00	3,613,836.2
tal for Dept : 54208	1,814,480.76	1,799,355.48	0.00	3,613,836.2
tal for Output: 00090162	1,814,480.76	1,799,363.99	0.00	3,613,844.7
oject Total :	1,814,480.76	1,799,363.99	0.00	3.613.844.7

STELLANY NEDERA 31.05,2021 POSIDENT REPRESENTATIVE Signed By : Date : DU PROGRAMME DE Signed By : Date : THATHANS 10 NSV Mark Henderson Partner BDO LLP 55 Baker Street London W1U 7EU ATIONS DEVELOUN 15 July 2021 BI

#### Combined Delivery Report By Project

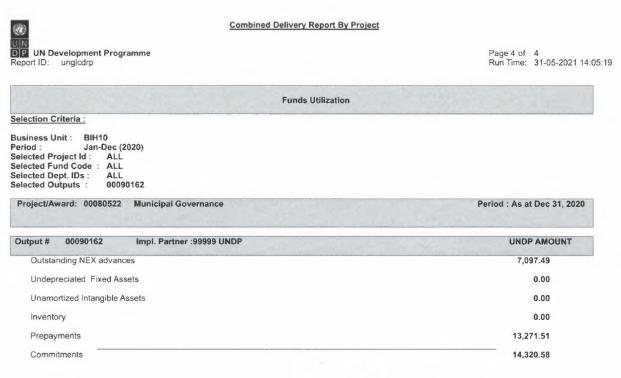


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### Selection Criteria :

Business Unit : BIH10 Period : Jan-Dec (2020) Selected Project Id : ALL Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : 00090162

Project Id : ALL Output # : ALL		Period : Impl. Partner : Location :	Jan-Dec (2020)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
54201 - Bosnia&Herz-Central	0.00	- 0.99	0.00	- 0.99
54204 - Bosnia&Herz-Dem. Governance	0.00	9.50	0.00	9.50
54208 - Bosnia&Herz-Poverty Reduction	1,814,480.76	1,799,355.48	0.00	3,613,836.24





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# **ANNEX II: COMBINED DELIVERY REPORT CHF**

Combined Delivery Report by Project

U N D P	UN Development Programme		in CHF		
Project Id	I: 00080522 Municipal Governance	Peri	od :	Jan-Dec (2020)	6
	: 00090162 Municipal Governance	Imp	I. Partner : ntion :	99999 UNDP Bosnia-Herzgovina	and the second
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept:	54201 (Bosnia&Herz-Central)				
und :	30000 (PROGRAMME COST SHARING)				
	71615 Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.0
	75105 Facilities & Admin - Implement	0.00	-0.91	0.00	-0.9
otal for	Fund 30000	0.00	-0.91	0.00	-0.9
Total for	Dept : 54201	0.00	-0.91	0.00	-0.9
Dept:	54204 (Bosnia&Herz-Dem. Governance)				
Fund :	30000 (PROGRAMME COST SHARING)				
					0
	71310 Local ConsultShort Term-Supp 75105 Facilities & Admin - Implement	0.00	0.00 8.74	0.00	0.0 8.7
Total for I	Fund 30000	0.00	8.74	0.00	8.7
Total for I	Dept: 54204	0.00	8.74	0.00	8.7
Dept:	54208 (Bosnia&Herz-Poverty Reduction)				
und :	30000 (PROGRAMME COST SHARING)				
	64397 Services to projects -CO staff	0.00	3,378.43	0.00	3,378.4
	71205 Intl Consultants-Sht Term-Tech 71211 Intl Consult Security Charge	0.00	3,131.70 129.97	0.00	3,131.7 129.9
	71305 Local ConsultSht Term-Tech	0.00	201,744.20	0.00	201,744.2
	71310 Local ConsultShort Term-Supp	0.00	529.61	0.00	529.6
	71360 Local Consult-Security	0.00	6,824.33	0.00	6,824.3
	71405 Service Contracts-Individuals	0.00	284,535.90	0.00	284,535.9
	71410 MAIP Premium SC	0.00	127.20	0.00	127.2
	71415 Contribution to Security SC	0.00	10,181.49	0.00	10,181.4
	71615 Daily Subsistence Allow-Intl	0.00	706.86	0.00	706.8
	71620 Daily Subsistence Allow-Local	0.00	3,706.88	0.00	3,706.8
	71635 Travel - Other	0.00	6,550.30	0.00	6,550.3
	71810 Contractual Svcs-indiv ImpPtnr	2,825.05	0.00	0.00	2,825.0
	72105 Svc Co-Construction & Engineer	1,253,292.24	206,868.35	0.00	1,460,160.5
	72115 Svc Co-Natural Resources & Env	0.00	163,329.03	0.00	163,329.0
	72120 Svc Co-Trade and Business Serv 72145 Svc Co-Training and Educ Serv	0.00	51,880.11 189.93	0.00	51,880.1
	72145 SVC Co-Training and Educ Serv 72175 Svc Co-Urban, Rural & Regional	0.00	11,079.45	0.00	189.9 11,079.4
	72210 Machinery and Equipment	277,835.68	0.00	0.00	277,835.6
	72311 Fuel, petroleum and other oils	0.00	1,717.77	0.00	1,717.7
	72399 Other Materials and Goods	54,552.10	15,740.71	0.00	70,292.8
	72401 Prefab structure/other buildin	0.00	113,743.23	0.00	113,743.2
	72405 Acquisition of Communic Equip	0.00	206,422.75	0.00	206,422.7
	72410 Acquisition of Audio Visual Eq	0.00	8,143.68	0.00	8,143.6
	72420 Land Telephone Charges	0.00	727.33	0.00	727.3
	72425 Mobile Telephone Charges	0.00	761.38	0.00	761.3
	72430 Postage and Pouch	0.00	297.05	0.00	297.0
	72435 E-mail-Subscription	0.00	28.01	0.00	28.0
	72440 Connectivity Charges	0.00	112.43	0.00	112.4
	72505 Stationery & other Office Supp	0.00	107.92	0.00	107.9
	72605 Grants to Instit & other Benef	0.00	22,897.02	0.00	22,897.0
	72810 Acquis of Computer Software	0.00	44,204.79	0.00	44,204.7
	72815 Inform Technology Supplies	0.00	18,633.28	0.00	18,633.2
	73105 Rent	0.00	7,695.14	0.00	7,695.1
	73110 Custodial & Cleaning Services 73125 Common Services-Premises	0.00	937.37	0.00	937.3
	73125 Common Services-Premises 73405 Rental & Maint-Other Office Eq	0.00	8,613.83 542.46	0.00	8,613.8 542.4
	73406 Maintenance of Equipment	0.00	217.62	0.00	217.6

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and the second s		Combined Delin	very Report by Project in CHF		
	elopment Programme				
Project Id: 000805	22 Municipal Governance	Perio	od :	Jan-Dec (2020)	
	62 Municipal Governance		. Partner :	99999 UNDP	
		Loca	tion :	Bosnia-Herzgovina	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
	20 Leased Vehicles	0.00	2,116.53	0.00	2,116.53
	10 Audit Fees 05 Audio Visual Productions	0.00	4,930.28 4,413.33	0.00	4,930.28 4,413.33
	10 Printing and Publications	0.00	6,155.49	0.00	6,155.49
	15 Promotional Materials and Dist	0.00	1,524.05	0.00	1,524.05
	20 Translation Costs	0.00	3,140.47	0.00	3,140.47
742	25 Other Media Costs	0.00	2,760.49	0.00	2,760.49
	10 Bank Charges	86,885.51	1,499.45	0.00	88,384.96
	96 Services to projects -GOE	0.00	4,664.63	0.00	4,664.63
	05 Facilities & Admin - Implement	0.00	249,411.85	0.00	249,411.85
	08 Learning - subcontracts	0.00	412.57	0.00	412.57
	10 Participation of counterparts 20 Unrealized Loss	0.00	13,993.36 6.310.41	0.00	13,993.36 6,310.41
	20 Unrealized Loss 25 Realized Loss	0.00	357.14	0.00	6,310.41
	30 Unrealized Gain	0.00	-40,139.83	0.00	-40,139.83
	35 Realized Gain	0.00	-575.89	0.00	-575.89
Total for Fund	30000	1,675,390.58	1,667,475.00	0.00	3,342,865.58
Total for Dept :	54204	1,675,390.58	1,667,475.00	0.00	3,342,865.58
	00090162	1,675,390.58	1,667,482.83	0.00	3,342,873.41
Fotal for Output:	00090102				
Project Total:	Nul	1,675,390.58	<b>1,667,482.83</b> Date:	0.00 31.195 ; 20 2	
Project Total: Signed By:	LIANA MEDERA DENT LEPRESEN				3,342,873.41 A ,
Project Total: Signed By:	LIDNA MODERA	VTATIVE			
Project Total: Signed By: STE GESI	LIDNA MODERA	VTATIVE	Date:		A,
Project Total: Signed By: STE GESI Project/Av 000805	LIDVA NEDERA DONT LEPRESEN 122 Municipal Governance	VTATIVE	Date:	31,05,202	A , Dec 31, 2020
िन्द्र 51 Project/Av 000805	LI AVA MEDELA DONT LEPLESEM 122 Municipal Governance	VTATIVE Func	Date:	31,45, 20 2 Period: As at D UNDP AMOUN	A , Dec 31, 2020
Project Total: Signed By: STE (2551 Project/Av 000805 Output #: 000901	LIDVA MODERA DONT LEPRESEM 122 Municipal Governance 162 Municipal Governance Im Ndvances:	VTATIVE Func	Date:	31,45, 20 2 Period: As at D UNDP AMOUN	А, Dec 31, 2020
Project Total: Signed By: STE GEST Project/Av 000805 Output #: 000901 Output #: 000901	LIAVA MODERA DONT LEPRESEN 222 Municipal Governance 162 Municipal Governance Im Advances: ed Assets:	VTATIVE Func	Date:	31,45, 20 2 Period: As at D UNDP AMOUN	А́, Dec 31, 2020 ИТ 267.08 0.00 0.00
Project Total: Signed By: STE GUT Project/Av 000805 Output #: 000901 Outstanding NIM / Undepreciated Fix Unamortized Intar Inventory:	LIAVA MODERA DONT LEPRESEN 222 Municipal Governance 162 Municipal Governance Im Advances: ed Assets:	VTATIVE Func	Date:	31.05, 20 C Period: As at C UNDP AMOUN 6,2	А, Dec 31, 2020 ит 167.08 0.00 0.00 0.00 0.00
Project Total: Signed By: 5775 Guts Project/Av 000805 Output #: 000900 Outstanding NIM A Undepreciated Fixar Inventory: Prepayments:	LIAVA MODERA DONT LEPRESEN 222 Municipal Governance 162 Municipal Governance Im Advances: ed Assets:	VTATIVE Func	Date:	31.45, 202 Period: As at D UNDP AMOUN 6.2	A, Dec 31, 2020 IT 267.08 0.00 0.00 0.00 0.00 0.00 18.74
Project Total: Signed By: 577 (253) Project/Av 000805 Output #: 000900 Output #: 000900 Outstanding NIM A Undepreciated Fixar Inventory: Prepayments:	LIAVA MODERA DONT LEPRESEN 222 Municipal Governance 162 Municipal Governance Im Advances: ed Assets:	VTATIVE Func	Date:	31.45, 202 Period: As at D UNDP AMOUN 6.2	А, Dec 31, 2020 ит 167.08 0.00 0.00 0.00 0.00
Project Total: Signed By: 5775 Guts Project/Av 000805 Output #: 000900 Outstanding NIM A Undepreciated Fixar Inventory: Prepayments:	LIAVA MODERA DONT LEPRESEN 222 Municipal Governance 162 Municipal Governance Im Advances: ed Assets:	VTATIVE Func	Date:	31.05, 20 2 Period: As at D UNDP AMOUN 6,2 11,7 12,6	A, Dec 31, 2020 MT 267.08 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Project Total: Signed By: STE GUTP Project/Av 000805 Output #: 000901 Outstanding NIM A Undepreciated Fix Unamortized Intar Inventory: Prepayments: Commitments:	LIAVA HODELA DONT LEARDSON 22 Municipal Governance 362 Municipal Governance Im Advances: ed Assets: gible Assets:	VTATIVE Func	Date:	31.45, 202 Period: As at D UNDP AMOUN 6.2	A, Dec 31, 2020 MT 267.08 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Project Total: Signed By: STE GUTP Project/Av 000805 Output #: 000901 Outstanding NIM A Undepreciated Fix Unamortized Intar Inventory: Prepayments: Commitments:	LIAVA HODELA DONT LEARDSON 22 Municipal Governance 362 Municipal Governance Im Advances: ed Assets: gible Assets:	VTATIVE Func	Date:	31.05, 20 2 Period: As at D UNDP AMOUN 6,2 11,7 12,6	A, Dec 31, 2020 AT 267.08 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Project Total: Signed By: 57E Correct/Av 000805 Dutput #: 000901 Dutstanding NIM A Undepreciated Fix Unamortized Intar Inventory: Prepayments: Commitments:	LIAVA MODERA DONT LEPRESEN 222 Municipal Governance 162 Municipal Governance Im Advances: ed Assets:	VTATIVE Func	Date:	31.45, 202 Period: As at D UNDP AMOUN 6,2 11,7 12,6 Mark Henderson Partner BDO LLP	A, Dec 31, 2020 AT 267.08 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Project Total: Signed By: STE GUTP Project/Av 000805 Output #: 000901 Outstanding NIM A Undepreciated Fix Unamortized Intar Inventory: Prepayments: Commitments:	LIAVA HODELA DONT LEARDSON 22 Municipal Governance 362 Municipal Governance Im Advances: ed Assets: gible Assets:	VTATIVE Func	Date:	BDO LLP 55 Baker Street	A, Dec 31, 2020 AT 167.08 0.00
Project Total: Signed By: STE GUTP Project/Av 000805 Output #: 000901 Outstanding NIM A Undepreciated Fix Unamortized Intar Inventory: Prepayments: Commitments:	LIAVA HODELA DONT LEARDSON 22 Municipal Governance 362 Municipal Governance Im Advances: ed Assets: gible Assets:	VTATIVE Func	Date:	Period: As at D Deriod: As at D UNDP AMOUN 6.2 11,7 12,6 Mark Henderson Partner BDO LLP 55 Baker Street London W1U 7E	A, Dec 31, 2020 AT 167.08 0.00
Project Total: Signed By: STE GUTP Project/Av 000805 Output #: 000901 Outstanding NIM A Undepreciated Fix Unamortized Intar Inventory: Prepayments: Commitments:	LIDVA HODELA DONT LEPRESEN 22 Municipal Governance 362 Municipal Governance Im Advances: ed Assets: gible Assets:	VTATIVE Func	Date:	BDO LLP 55 Baker Street	A, Dec 31, 2020 AT 167.08 0.00

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## **ANNEX III: STATEMENT OF CASH**

### Statement of Cash as at 31 December 2020

Country Office: Bosnia and Herzegovina	
Project Title: Municipal Economic and Environmental Governance	
Output ID: 00090162	
Period Covered: 01.01.2020 - 31.12.2020	

	Amount	Equivalent as at 31/12/2020 (1.594 BAM/USD)	
	BAM	USD	
Closing Balance represented by:			
Cash in hand	0.00	0.00	
Bank	969,504.17	608,220.93	
TOTAL	969,504.17	608,220.93	

Signed by:

Date: 08.07.2

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

Certified by Auditor:

BARN

Mark Henderson Partner

BDO LLP

15 July 2021

Date:



55 Baker Street London W1U 7EU

Date:

#### FOR MORE INFORMATION:

#### INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE

Assurance, advisory and management solutions to the international development community

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