UNITED NATIONS DEVELOPMENT PROGRAMME Office of Audit and Investigations



AUDIT

OF

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

IN

UNDP BOSNIA AND HERZEGOVINA

Report No. 2342 Issue Date: 22 July 2021



Report on the Audit of Revitalizing Local Communities, Revitalizing and Strengthening the Role of the Local Communities Implemented by UNDP Bosnia and Herzegovina (Project No. 80525, Output No. 90164) 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 'Revitalizing Local Communities', Project No. 80525 – 'Revitalizing and Strengthening the Role of the Local Communities', Output No. 90164 (the Project), which is directly implemented and managed by the UNDP Country Office in Bosnia and Herzegovina (the Office). The last audit of the Project was conducted by OAI, through 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 statement¹ as of 31 December 2020 as well as Statement of Cash as of 31 December 2020. 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	Project Expenses*		ash
Amount (in \$ '000)	Opinion Amount (in \$'000)		Opinion
224	Unmodified	610	Unmodified

*The amount is the equivalent to BAM 972,194 (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. 2261, issued on 18 August 2020) did not result in any recommendations.

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



Management comments and action plan

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

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 "Revitalizing Local Communities"

Project ID 80525, Output ID 90164 Bosnia and Herzegovina



IDENTIFICATION

Project name:	Revitalizing Local Communities	
Output name:	Revitalizing and strengthening the role of the local communities	
UNDP Country Office:	Bosnia and Herzegovina	
Atlas Project ID:	80525	
Atlas Output ID:	90164	
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 80525 "Revitalizing Local Communities" - Output ID 90164 "Revitalizing and Strengthening the role of the local communities" (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 the financial audit.

PRIOR YEAR AUDIT

The Project ID 80525 "Revitalizing Local Communities"- Output ID 90164 "Revitalizing and strengthening the role of the local communities". The previous audit (Report No. 2261, 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 as at 31 December 2020 and 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 - REVITALIZING LOCAL COMMUNITIES

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 80525 'Revitalizing Local Communities', output ID 90164 'Revitalizing and strengthening the role of the local communities' 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.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 224,012.69 (CHF 216,057.53) 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 - REVITALIZING LOCAL COMMUNITIES

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 80525 - Output ID 90164 'Revitalizing Local Communities' had no assets and accordingly a statement of fixed assets was not produced.

INDEPENDENT AUDITOR'S REPORT TO UNDP - REVITALIZING LOCAL COMMUNITIES

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 80525, 'Revitalizing Local Communities'output ID 90164 'Revitalizing and strengthening the role of the local communities' 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 'Revitalizing Local Communities', amounting to BAM 972,194.13 (equivalent to US\$ 609,908.49) 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\$

UN Development Programme Report ID: unglcdrp Combined Delivery Report By Project

Page 1 of 4 Run Time: 31-05-2021 14:05:44

Selection Criteria :

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Business Unit : BIH10 Period : Jan-Dec (2020) Selected Project Id : ALL Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : 00090164

Fund : 300 716 751 Total for Fu Total for De Dept: 542 Fund : 300 6110 621 621	Project Id : 00080525 Social Inclusion in Local Co Output # : 00090164 Revitalizing Local Communi		Impl. Partner : Location :	99999 UNDP Bosnia-Herzgovina	
Fund : 300 716 751 Total for Fu Total for De Dept: 542 Fund : 300 6110 621 621		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
716 751 Total for Fu Total for De Dept: 542 Fund : 300 6110 621 621	201 (Bosnia&Herz-Central)				
751 Total for Fu Total for De Dept: 542 Fund : 300 6110 621 621	00 (Programme Cost Sharing)				
751 Total for Fu Total for De Dept: 542 Fund : 300 6110 621 621	35 - Travel - Other	0.00	55.95	0.00	55.95
Total for De Dept: 542 Fund : 300 6110 621 621	05 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Dept: 542 Fund : 300 6110 621 621	nd 30000	0.00	55.95	0.00	55.95
Fund : 300 6110 621 621	ept: 54201	0.00	55.95	0.00	55.95
6110 621 621	04 (Bosnia&Herz-Dem. Governance)				
621 621	00 (Programme Cost Sharing)				
621 621	05 - Salaries - NP Staff	0.00	4,728.44	0.00	4,728.44
621	05 - Dependency Allowance-NP Staff	0.00	72.15	0.00	72.15
	10 - Contrib Joint Staff Pension-NP	0.00	948.86	0.00	948.86
621	15 - Contrib to Med.SocIns-NP Staff	0.00	184.41	0.00	184.41
621	40 - Annual Leave Expense - NO	0.00	- 769.05	0.00	- 769.05
635	30 - Contribution to EOS Benefits	0.00	177.32	0.00	177.32
635	35 - Contribution to Security	0.00	189.14	0.00	189.14
635	40 - Contribution to Training	0.00	25.34	0.00	25.34
635	45 - Contribution to ICT	0.00	70.92	0.00	70.92
635	50 - Contributions to MAIP	0.00	- 6.43	0.00	- 6.43
635	55 - Contribution to UN JFA	0.00	141.85	0.00	141.85
635	60 - Contributions to Appendix D	0.00	11.82	0.00	11.82
	10 - Separations - NP Staff	0.00	94.57	0.00	94.57
	97 - Services to projects -CO staff	0.00	2,884.99	0.00	2,884.99
	15 - Contributions to ASHI Reserve	0.00	470.48	0.00	470.48
	35 - Payroll Mgt Cost Recovery ATLA	0.00	29.14	0.00	29.14
	05 - Local ConsultSht Term-Tech	0.00	253.66	0.00	253.66
	10 - Local ConsultShort Term-Supp	0.00	325.71	0.00	325.71
	05 - Service Contracts-Individuals	0.00	49,211.21	0.00	49,211.21
	10 - MAIP Premium SC	0.00	21.79	0.00	21.79
	15 - Contribution to Security SC	0.00	1,746.12	0.00	1,746.12
	20 - Daily Subsistence Allow-Local	0.00	45.10	0.00	45.10
	35 - Travel - Other	0.00	3,425.41	0.00	3,425.41
	05 - Svc Co-Construction & Engineer	0.00	93,593.99	0.00	93,593.99
	45 - Svc Co-Training and Educ Serv	0.00	2,124.69	0.00	2,124.69
	10 - Machinery and Equipment	0.00	18,569.99	0.00	18,569.99
	11 - Fuel, petroleum and other oils	0.00	1,393.61	0.00	1,393.61
	01 - Prefab structure/other buildin	0.00	9,555.93	0.00	9,555.93
	20 - Land Telephone Charges	0.00	329.91	0.00	329.91
	25 - Mobile Telephone Charges 30 - Postage and Pouch	0.00	381.76	0.00	381.76
724		0.00 0.00	81.52 10.27	0.00 0.00	81.52 10.27

Combined Delivery Report By Project

UN DP UN Development Programme Report ID: unglcdrp

Page 2 of 4 Run Time: 31-05-2021 14:05:44

Project Id: 00080525 Social Inclusion in Local Output #: 00090164 Revitalizing Local Comm		Period : Impl. Partner : Location :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
72505 - Stationery & other Office Supp	0.00	125.90	0.00	125.90
72515 - Print Media	0.00	78.53	0.00	78.5
72605 - Grants to Instit & other Benef	0.00	- 10.42	0.00	- 10.43
73105 - Rent	0.00	2,575.58	0.00	2,575.5
73110 - Custodial & Cleaning Services	0.00	79.48	0.00	79.4
73120 - Utilities	0.00	52.54	0.00	52.5
73125 - Common Services-Premises	0.00	106.47	0.00	106.4
73405 - Rental & Maint-Other Office Eq	0.00	420.00	0.00	420.0
73406 - Maintenance of Equipment	0.00	162.45	0.00	162.4
74110 - Audit Fees	0.00	6,880.00	0.00	6.880.0
74205 - Audio Visual Productions	0.00	3,204.04	0.00	3,204.0
74220 - Translation Costs	0.00	2,005.06	0.00	2,005.0
74510 - Bank Charges	0.00	245.01	0.00	245.0
75105 - Facilities & Admin - Implement	0.00	16,590.18	0.00	16,590.1
75705 - Learning costs	0.00	181.27	0.00	181.2
75706 - Learning - ticket costs	0.00	251.13	0.00	251.1
76125 - Realized Loss	0.00	64.71	0.00	64.7
76135 - Realized Gain	0.00	- 18.54	0.00	- 18.5
77660 - Dep Exp Owned -Vehicle	0.00	601.64	0.00	601.6
otal for Fund 30000	0.00	223,919.65	0.00	223,919.6
otal for Dept : 54204	0.00	223,919.65	0.00	223,919.6
Dept: 54208 (Bosnia&Herz-Poverty Reduction	}			
Fund : 30000 (Programme Cost Sharing)				
73120 - Utilities	0.00	3.38	0.00	3.3
73125 - Common Services-Premises	0.00	33.82	0.00	33.8
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.0
76135 - Realized Gain	0.00	- 0.11	0.00	- 0.1
otal for Fund 30000	0.00	37.09	0.00	37.0
otal for Dept : 54208	0.00	37.09	0.00	37.0
otal for Output:00090164	0.00	224,012.69	0.00	224,012.6
Project Total :	0.00	224,012.69	0.00	224,012.6

STELIANA MODERA 31,05,201 ROPRESEMATIVE RESIDENT Signed By : Date : FRUINAM LE EVELAL Signed By : Date : Stelly up 4 BARN Mark Henderson Partner ATTACIAL SEAL OF BDO LLP 55 Baker Street London W1U 7EU 15 July 2021



Combined Delivery Report By Project

UN DP UN Development Programme Report ID: unglcdrp

Page 3 of 4 Run Time: 31-05-2021 14:05:45

Selection Criteria :

Business Unit : BIH10 Period : Jan-Dec (2020) Selected Project Id : ALL Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : 00090164

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 54204 - Bosnia&Herz-Dem, Governance	0.00	55.95	0.00	55.95
54204 - Bosnia&Herz-Dem, Governance 54208 - Bosnia&Herz-Poverty Reduction	0.00	223,919.65 37.09	0.00 0.00	223,919.65 37.09

eport ID: unglodrp	
Funds Utilization	
election Criteria :	
usiness Unit : BIH10	
eriod : Jan-Dec (2020) elected Project Id : ALL	
elected Fund Code : ALL elected Dept. IDs : ALL	
elected Outputs : 00090164	
Project/Award: 00080525 Social Inclusion in Local Comm	Period : As at Dec 31, 2020
Dutput # 00090164 Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00
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ANNEX II: COMBINED DELIVERY REPORT CHF

UN Development Programme		Combined Delivery Report by Project in CHF			
DIP					
	00080525 Social Inclusion in Local Comm 00090164 Revitalizing Local Communities		od : I. Partner : ation :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina	Inter 1
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept:	54201 (Bosnia&Herz-Central)				
Fund :	30000 (PROGRAMME COST SHARING)				
	71635 Travel - Other	0.00	54.27	0.00	54.2
	75105 Facilities & Admin - Implement	0.00	0.00	0.00	0.0
Fotal for F	und 30000	0.00	54.27	0.00	54.2
otal for D	Dept : 54201	0.00	54.27	0.00	54.2
Dept:	54204 (Bosnia&Herz-Dern. Governance)				
Fund :	30000 (PROGRAMME COST SHARING)				
	61105 Salaries - NP Staff	0.00	4,598.48	0.00	4,598.4
	62105 Dependency Allowance-NP Staff	0.00	70.17	0.00	70.1
	62110 Contrib Joint Staff Pension-NP 62115 Contrib to Med, SocIns-NP Staff	0.00	922.78 179.34	0.00	922.7 179.3
	62140 Annual Leave Expense - NO	0.00	-751.17	0.00	-751.1
	63530 Contribution to EOS Benefits	0.00	172.45	0.00	172.4
	63535 Contribution to Security	0.00	183.94	0.00	183.9
	63540 Contribution to Training	0.00	16.10	0.00	16.1
	63545 Contribution to ICT	0.00	68.97	0.00	68.9
	63550 Contributions to MAIP	0.00	2.30	0.00	2.3
	63555 Contribution to UN JFA	0.00	137.95	0.00	137.9
	63560 Contributions to Appendix D 64110 Separations - NP Staff	0.00	11.50	0.00	11.5
	64397 Services to projects -CO staff	0.00	91.97 2,798.44	0.00	91.9 2,798.4
	65115 Contributions to ASHI Reserve	0.00	457.55	0.00	457.5
	65135 Payroll Mgt Cost Recovery ATLA	0.00	28.34	0.00	28.3
	71305 Local ConsultSht Term-Tech	0.00	246.05	0.00	246.0
	71310 Local ConsultShort Term-Supp	0.00	316.37	0.00	316.3
	71405 Service Contracts-Individuals	0.00	47,854.41	0.00	47,854.4
	71410 MAIP Premium SC	0.00	21.19	0.00	21.1
	71415 Contribution to Security SC 71620 Daily Subsistence Allow-Local	0.00	1,698.01	0.00	1,698.0
	71635 Travel - Other	0.00	43.75 3,324.65	0.00	43.7 3,324.6
	72105 Svc Co-Construction & Engineer	0.00	90,091.26	0.00	90,091.2
	72145 Svc Co-Training and Educ Serv	0.00	2,054.58	0.00	2,054.5
	72210 Machinery and Equipment	0.00	17,886.15	0.00	17,886.1
	72311 Fuel, petroleum and other oils	0.00	1,355.62	0.00	1,355.6
	72401 Prefab structure/other buildin	0.00	9,259.70	0.00	9,259.7
	72420 Land Telephone Charges	0.00	315.56	0.00	315.5
	72425 Mobile Telephone Charges 72430 Postage and Pouch	0.00	370.05 78.28	0.00	370.0
	72440 Connectivity Charges	0.00	9.86	0.00	78.2
	72505 Stationery & other Office Supp	0.00	118.77	0.00	118.7
	72515 Print Media	0.00	76.57	0.00	76.5
	72605 Grants to Instit & other Benef	0.00	-10.11	0.00	-10.1
	73105 Rent	0.00	2,498.46	0.00	2,498.4
	73110 Custodial & Cleaning Services	0.00	77.20	0.00	77.2
	73120 Utilities	0.00	50.47	0.00	50.4
	73125 Common Services-Premises 73405 Rental & Maint-Other Office Eq	0.00	102.86 407.40	0.00	102.8
	73405 Rental & Maint-Other Office Eq 73406 Maintenance of Equipment	0.00	158.39	0.00	407.4
	74110 Audit Fees	0.00	6,329.60	0.00	6,329.6
	74205 Audio Visual Productions	0.00	3,087.67	0.00	3,087.6
	74220 Translation Costs	0.00	1,942.90	0.00	1,942.9
	74510 Bank Charges	0.00	237.96	0.00	237.9
	75105 Facilities & Admin - Implement	0.00	15,921.10	0.00	15,921.1
	75705 Learning costs	0.00	173.69	0.00	173.6

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Combined Delivery Report by Project in CHF

UN Development Programme

Project Id: 00080525 Social Inclusion in Local Comm	Perio	od :	Jan-Dec (2020)	
Output #: 00090164 Revitalizing Local Communities	Impl. Partner : Location :		99999 UNDP	
			Bosnia-Herzgovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75706 Learning - ticket costs	0.00	243.34	0.00	243.34
76125 Realized Loss	0.00	60.57	0.00	60.5
76135 Realized Gain	0.00	-17.93	0.00	-17.9
77660 Dep Exp Owned -Vehicle	0.00	593.82	0.00	593.8
Total for Fund 30000	0.00	215,967.28	0.00	215,967.2
Total for Dept : 54204	0.00	215,967.28	0.00	215,967.2
Dept: 54208 (Bosnia&Herz-Poverty Reduction)				
Fund : 30000 (PROGRAMME COST SHARING)				
73120 Utilities	0.00	3.28	0.00	3.2
73125 Common Services-Premises	0.00	32.81	0.00	32.8
75105 Facilities & Admin - Implement	0.00	0.00	0.00	0.0
76135 Realized Gain	0.00	-0.11	0.00	-0.1
Total for Fund 30000	0.00	35.98	0.00	35.9
Total for Dept : 54204	0.00	35.98	0.00	35.9
Total for Output: 00090162	0.00	216,057.53	0.00	216,057.5
Project Total:	0.00	216,057.53	0.00	216,057.5

Date:

Funds Utilization

Output #: 00090164

Inventory:

Prepayments: Commitments:

Outstanding NIM Advances: Undepreciated Fixed Assets: Unamortized Intangible Assets:

Signed By: STELIAN MADERA RESIDIENT REPRESENTATIVE

Project/Av 00080525 Social Inclusion in Local Comm

31,05,2020

Period: As at Dec 31, 2020

0.00 0.00

0.00

0.00 0.00

0.00

UNDP AMOUNT



Partner

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



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Impl. Partner: 99999 UNDP

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ANNEX III: STATEMENT OF CASH

Statement of Cash as at 31 December 2020

Country Office: Bosnia and Herzegovina Project Title: Revitalizing Local Communities Output ID: 00090164 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	972,194.13	609,908.49
TOTAL	972,194.13	609,908.49

Signed by:

Date: 08.04.21

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

Certified by Auditor:

BASA

_____ Date: Mark Henderson



(name and stamp)

BDO

BDO LLP 55 Baker Street London W1U 7EU Date:

Name of Audit Firm:

15 July 2021

Partner

FOR MORE INFORMATION:

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