



AUDIT

OF

RESPONSE TO COVID-19 OUTBREAK, COVID-19 HEALTH SYSTEM
(Directly Implemented Project No. 126570, Output No. 120611)

IN

UNDP BOSNIA AND HERZEGOVINA

Report No. 2526

Issue Date: 26 July 2022

**Report on the Audit of Response to COVID-19 Outbreak, COVID-19 Health System
Implemented by UNDP Bosnia and Herzegovina
(Project No. 126570, Output No. 120611)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 20 May to 10 June 2022, conducted an audit of 'Response to COVID-19 Outbreak, COVID-19 Health System' (Project No. 126570, Output No. 120611) (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 2021 and covered project expenses from 1 January to 31 December 2020.

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 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021. The audit did not cover the Statement of Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash as no separate bank account was established and maintained for 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* of The Institute of Internal Auditors (The IIA).

Audit results

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

Project Expenses	
Amount (in \$ '000)	Opinion
5,728	Unmodified

The audit did not result in any recommendations.

At the time this report was being issued, OAI was investigating an allegation related to improper procurement processes in the Project.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2340, issued on 22 July 2021) 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.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations




FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project “Response to COVID-19 outbreak, COVID-19 Health System”

Project ID 126570, Output ID 120611
Bosnia and Herzegovina



IDENTIFICATION

Project name:	Response to COVID-19 outbreak
Output name:	COVID-19 Health system
UNDP Country Office:	Bosnia and Herzegovina
Atlas Project ID:	126570
Atlas Output ID:	120611
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2021

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of ‘Response to COVID-19 outbreak, COVID-19 Health System’ (Project ID 126570 - Output ID 120611) (the project), directly implemented by UNDP Bosnia and Herzegovina (‘the Office’) for the year ended 31 December 2021. 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:

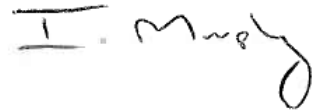
Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash	Not applicable

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 126570 “Response to COVID-19 Outbreak” - output ID 120611 “COVID-19 Health Systems” was audited in the prior year (audit ID 2340 - issues on 22 July 2021) but no recommendations were raised.



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

22 July 2022

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 2021 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 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.
- 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 2021. This statement must include all assets available as at 31 December 2021 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 2021. 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 2021. 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.
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AUDIT OPINIONS

INDEPENDENT AUDITOR'S REPORT TO UNDP - RESPONSE TO COVID-19 OUTBREAK

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 126570, Response to COVID-19 outbreak output ID 120611, 'COVID-19 Health system' for the period from 1 January to 31 December 2021 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\$ 5,727,919.53 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 2021 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.

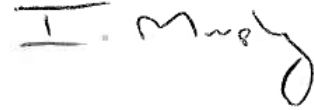
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- | 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.



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

22 July 2022

INDEPENDENT AUDITOR'S REPORT TO UNDP - RESPONSE TO COVID-19 OUTBREAK

STATEMENT OF FIXED ASSETS

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

NO ASSETS HELD BY DIM PROJECT AUDITED

We noted that the UNDP project ID 126570 'Response to COVID-19 outbreak'- output ID 120611 'COVID-19 Health System', had no assets and accordingly a statement of fixed assets was not produced.

INDEPENDENT AUDITOR'S REPORT TO UNDP - RESPONSE TO COVID-19 OUTBREAK

STATEMENT OF CASH

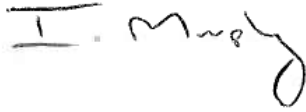
To the Director of the Office and Audit and Investigations, United Nations Development Programme

NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project ID 126570 'Response to COVID-19 outbreak' - output ID 120611 'COVID-19 Health System', did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

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

A handwritten signature in black ink, appearing to read "I. Murphy". The signature is written in a cursive style with a horizontal line above the first few letters.

IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

22 July 2022

ANNEXES

ANNEX I: COMBINED DELIVERY REPORT



Combined Delivery Report

Project: 00126570 - Response to COVID-19 outbreak

Country: Bosnia and Herzegovina

Period: Quarter 4, 2021

Status: Approved (DIM Project)

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00120611 - COVID-19 Health system		0.00	5,727,919.53	0.00	5,727,919.53
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	72,222.19	0.00	72,222.19
71305	Local Consult.-Sht Term-Tech	0.00	167.50	0.00	167.50
71360	Local Consult-Security	0.00	2.74	0.00	2.74
71635	Travel - Other	0.00	242.53	0.00	242.53
72130	Svc Co-Transportation Services	0.00	89.87	0.00	89.87
72210	Machinery and Equipment	0.00	65,052.53	0.00	65,052.53
72430	Postage and Pouch	0.00	145.92	0.00	145.92
74205	Audio Visual Productions	0.00	404.23	0.00	404.23
74225	Other Media Costs	0.00	3,682.39	0.00	3,682.39
74510	Bank Charges	0.00	2,307.28	0.00	2,307.28
76125	Realized Loss	0.00	130.36	0.00	130.36
76135	Realized Gain	0.00	-3.16	0.00	-3.16
Fund: 28644 - COVID Country Response		0.00	5,270,742.56	0.00	5,270,742.56
61105	Salaries - NP Staff	0.00	8,517.83	0.00	8,517.83
62105	Dependency Allowance-NP Staff	0.00	107.99	0.00	107.99
62110	Contrib Joint Staff Pension-NP	0.00	1,727.95	0.00	1,727.95
62115	Contrib to Med,SocIns-NP Staff	0.00	617.53	0.00	617.53
62140	Annual Leave Expense - NO	0.00	-1,246.54	0.00	-1,246.54
63530	Contribution to EOS Benefits	0.00	298.11	0.00	298.11
63535	Contribution to Security	0.00	340.71	0.00	340.71
63540	Contribution to Training	0.00	29.82	0.00	29.82
63545	Contribution to ICT	0.00	127.79	0.00	127.79
63550	Contributions to MAIP	0.00	4.26	0.00	4.26
63555	Contribution to UN JFA	0.00	238.50	0.00	238.50
63560	Contributions to Appendix D	0.00	21.30	0.00	21.30
64110	Separations - NP Staff	0.00	106.48	0.00	106.48
64397	Services to projects -CO staff	0.00	10,660.56	0.00	10,660.56
65115	Contributions to ASHI Reserve	0.00	847.52	0.00	847.52
65135	Payroll Mgt Cost Recovery ATLA	0.00	40.32	0.00	40.32
71305	Local Consult.-Sht Term-Tech	0.00	14,743.72	0.00	14,743.72
71360	Local Consult-Security	0.00	672.49	0.00	672.49
71405	Service Contracts-Individuals	0.00	2,882.45	0.00	2,882.45
71410	MAIP Premium SC	0.00	1.26	0.00	1.26
71415	Contribution to Security SC	0.00	101.03	0.00	101.03
71620	Daily Subsistence Allow-Local	0.00	100.69	0.00	100.69
71635	Travel - Other	0.00	1,674.78	0.00	1,674.78
72105	Svc Co-Construction & Engineer	0.00	18,873.76	0.00	18,873.76
72130	Svc Co-Transportation Services	0.00	4,340.26	0.00	4,340.26
72210	Machinery and Equipment	0.00	1,687,816.69	0.00	1,687,816.69
72220	Furniture	0.00	1,723.09	0.00	1,723.09
72311	Fuel, petroleum and other oils	0.00	53.42	0.00	53.42
72330	Medical Products	0.00	2,230,149.37	0.00	2,230,149.37
72335	Pharmaceutical Products	0.00	2,449.85	0.00	2,449.85
72350	Medical Kits	0.00	1,008,667.63	0.00	1,008,667.63
72399	Other Materials and Goods	0.00	9,300.26	0.00	9,300.26
72430	Postage and Pouch	0.00	94.37	0.00	94.37
72505	Stationery & other Office Supp	0.00	164.60	0.00	164.60
73405	Rental & Maint-Other Office Eq	0.00	11,370.37	0.00	11,370.37
73406	Maintenance of Equipment	0.00	1,219.51	0.00	1,219.51

74210	Printing and Publications	0.00	1,217.74	0.00	1,217.74
74220	Translation Costs	0.00	91.28	0.00	91.28
74225	Other Media Costs	0.00	1,161.13	0.00	1,161.13
74710	Land Transport	0.00	4,394.87	0.00	4,394.87
74725	Other L.T.S.H.	0.00	6,822.14	0.00	6,822.14
75105	Facilities & Admin - Implement	0.00	247,527.09	0.00	247,527.09
75705	Learning costs	0.00	544.72	0.00	544.72
76125	Realized Loss	0.00	7,320.84	0.00	7,320.84
76135	Realized Gain	0.00	-17,176.98	0.00	-17,176.98
Fund: 30000 - Programme Cost Sharing		0.00	151,348.53	0.00	151,348.53
71620	Daily Subsistence Allow-Local	0.00	127.00	0.00	127.00
71635	Travel - Other	0.00	1,212.62	0.00	1,212.62
72210	Machinery and Equipment	0.00	27,788.65	0.00	27,788.65
72330	Medical Products	0.00	104,282.58	0.00	104,282.58
72367	Personal Protective Equipment	0.00	5,096.10	0.00	5,096.10
72399	Other Materials and Goods	0.00	1,137.53	0.00	1,137.53
74205	Audio Visual Productions	0.00	344.18	0.00	344.18
74215	Promotional Materials and Dist	0.00	15.57	0.00	15.57
74220	Translation Costs	0.00	186.57	0.00	186.57
75105	Facilities & Admin - Implement	0.00	11,213.67	0.00	11,213.67
76125	Realized Loss	0.00	0.11	0.00	0.11
76135	Realized Gain	0.00	-36.05	0.00	-36.05
Fund: 30071 - Programme cost sharing - GOV1		0.00	212,145.24	0.00	212,145.24
61105	Salaries - NP Staff	0.00	1,402.17	0.00	1,402.17
62105	Dependency Allowance-NP Staff	0.00	18.24	0.00	18.24
62110	Contrib Joint Staff Pension-NP	0.00	284.06	0.00	284.06
62115	Contrib to Med,SocIns-NP Staff	0.00	101.66	0.00	101.66
62140	Annual Leave Expense - NO	0.00	96.36	0.00	96.36
63530	Contribution to EOS Benefits	0.00	49.08	0.00	49.08
63535	Contribution to Security	0.00	56.09	0.00	56.09
63540	Contribution to Training	0.00	4.90	0.00	4.90
63545	Contribution to ICT	0.00	21.03	0.00	21.03
63550	Contributions to MAIP	0.00	0.69	0.00	0.69
63555	Contribution to UN JFA	0.00	39.26	0.00	39.26
63560	Contributions to Appendix D	0.00	3.51	0.00	3.51
64110	Separations - NP Staff	0.00	17.52	0.00	17.52
65115	Contributions to ASHI Reserve	0.00	139.52	0.00	139.52
65135	Payroll Mgt Cost Recovery ATLA	0.00	6.72	0.00	6.72
72210	Machinery and Equipment	0.00	203,725.45	0.00	203,725.45
75105	Facilities & Admin - Implement	0.00	6,178.99	0.00	6,178.99
76125	Realized Loss	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	-0.01	0.00	-0.01
Fund: 30084 - Prog Resources from 11888		0.00	21,461.01	0.00	21,461.01
71305	Local Consult.-Sht Term-Tech	0.00	3,867.15	0.00	3,867.15
71360	Local Consult-Security	0.00	8.81	0.00	8.81
71635	Travel - Other	0.00	83.75	0.00	83.75
72210	Machinery and Equipment	0.00	0.00	0.00	0.00
72330	Medical Products	0.00	13,838.90	0.00	13,838.90
72335	Pharmaceutical Products	0.00	2,136.92	0.00	2,136.92
72367	Personal Protective Equipment	0.00	288.57	0.00	288.57
72430	Postage and Pouch	0.00	52.02	0.00	52.02
74205	Audio Visual Productions	0.00	0.00	0.00	0.00
74225	Other Media Costs	0.00	0.00	0.00	0.00
74710	Land Transport	0.00	129.95	0.00	129.95
75105	Facilities & Admin - Implement	0.00	1,586.30	0.00	1,586.30
76125	Realized Loss	0.00	152.47	0.00	152.47
76135	Realized Gain	0.00	-106.69	0.00	-106.69
Project Total:		0.00	5,727,919.53	0.00	5,727,919.53

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00120611 - COVID-19 Health system		0.00	5,727,919.53	0.00	5,727,919.53

Activity: ACTIVITY1 - 1. Equipment/material preventi		0.00	246,178.21	0.00	246,178.21
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	72,222.19	0.00	72,222.19
71305	Local Consult.-Sht Term-Tech	0.00	167.50	0.00	167.50
71360	Local Consult-Security	0.00	2.74	0.00	2.74
71635	Travel - Other	0.00	242.53	0.00	242.53
72130	Svc Co-Transportation Services	0.00	89.87	0.00	89.87
72210	Machinery and Equipment	0.00	65,052.53	0.00	65,052.53
72430	Postage and Pouch	0.00	145.92	0.00	145.92
74205	Audio Visual Productions	0.00	404.23	0.00	404.23
74225	Other Media Costs	0.00	3,682.39	0.00	3,682.39
74510	Bank Charges	0.00	2,307.28	0.00	2,307.28
76125	Realized Loss	0.00	130.36	0.00	130.36
76135	Realized Gain	0.00	-3.16	0.00	-3.16
Fund: 28644 - COVID Country Response		0.00	0.00	0.00	0.00
71305	Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71635	Travel - Other	0.00	0.00	0.00	0.00
72430	Postage and Pouch	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	0.00	0.00	0.00
Fund: 30000 - Programme Cost Sharing		0.00	151,348.53	0.00	151,348.53
71620	Daily Subsistence Allow-Local	0.00	127.00	0.00	127.00
71635	Travel - Other	0.00	1,212.62	0.00	1,212.62
72210	Machinery and Equipment	0.00	27,768.65	0.00	27,768.65
72330	Medical Products	0.00	104,282.58	0.00	104,282.58
72367	Personal Protective Equipment	0.00	5,096.10	0.00	5,096.10
72399	Other Materials and Goods	0.00	1,137.53	0.00	1,137.53
74205	Audio Visual Productions	0.00	344.18	0.00	344.18
74215	Promotional Materials and Dist	0.00	15.57	0.00	15.57
74220	Translation Costs	0.00	186.57	0.00	186.57
75105	Facilities & Admin - Implement	0.00	11,213.67	0.00	11,213.67
76125	Realized Loss	0.00	0.11	0.00	0.11
76135	Realized Gain	0.00	-36.05	0.00	-36.05
Fund: 30084 - Prog Resources from 11888		0.00	22,607.49	0.00	22,607.49
71305	Local Consult.-Sht Term-Tech	0.00	3,867.15	0.00	3,867.15
71360	Local Consult-Security	0.00	8.81	0.00	8.81
71635	Travel - Other	0.00	83.75	0.00	83.75
72210	Machinery and Equipment	0.00	0.00	0.00	0.00
72330	Medical Products	0.00	14,611.88	0.00	14,611.88
72335	Pharmaceutical Products	0.00	2,136.92	0.00	2,136.92
72430	Postage and Pouch	0.00	52.02	0.00	52.02
74205	Audio Visual Productions	0.00	0.00	0.00	0.00
74225	Other Media Costs	0.00	0.00	0.00	0.00
74710	Land Transport	0.00	129.95	0.00	129.95
75105	Facilities & Admin - Implement	0.00	1,671.23	0.00	1,671.23
76125	Realized Loss	0.00	152.47	0.00	152.47
76135	Realized Gain	0.00	-106.69	0.00	-106.69
Activity: ACTIVITY1A - 1A. Equipment/material KS		0.00	210,998.75	0.00	210,998.75
Fund: 28644 - COVID Country Response		0.00	-0.01	0.00	-0.01
61105	Salaries - NP Staff	0.00	0.00	0.00	0.00
62105	Dependency Allowance-NP Staff	0.00	0.00	0.00	0.00
62110	Contrib Joint Staff Pension-NP	0.00	0.00	0.00	0.00
62115	Contrib to Med,SocIns-NP Staff	0.00	0.00	0.00	0.00
62140	Annual Leave Expense - NO	0.00	0.00	0.00	0.00
63530	Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535	Contribution to Security	0.00	0.00	0.00	0.00
63540	Contribution to Training	0.00	0.00	0.00	0.00
63545	Contribution to ICT	0.00	0.00	0.00	0.00
63550	Contributions to MAIP	0.00	0.00	0.00	0.00
63555	Contribution to UN JFA	0.00	0.00	0.00	0.00
63560	Contributions to Appendix D	0.00	0.00	0.00	0.00
64110	Separations - NP Staff	0.00	0.00	0.00	0.00
65115	Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135	Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
72330	Medical Products	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	-0.01	0.00	-0.01
76135	Realized Gain	0.00	0.00	0.00	0.00

Fund: 30000 - Programme Cost Sharing	0.00	0.00	0.00	0.00
71635 Travel - Other	0.00	0.00	0.00	0.00
75105 Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Fund: 30071 - Programme cost sharing - GOV1	0.00	212,145.24	0.00	212,145.24
61105 Salaries - NP Staff	0.00	1,402.17	0.00	1,402.17
62105 Dependency Allowance-NP Staff	0.00	18.24	0.00	18.24
62110 Contrib Joint Staff Pension-NP	0.00	284.06	0.00	284.06
62115 Contrib to Med,SocIns-NP Staff	0.00	101.66	0.00	101.66
62140 Annual Leave Expense - NO	0.00	96.36	0.00	96.36
63530 Contribution to EOS Benefits	0.00	49.08	0.00	49.08
63535 Contribution to Security	0.00	56.09	0.00	56.09
63540 Contribution to Training	0.00	4.90	0.00	4.90
63545 Contribution to ICT	0.00	21.03	0.00	21.03
63550 Contributions to MAIP	0.00	0.69	0.00	0.69
63555 Contribution to UN JFA	0.00	39.26	0.00	39.26
63560 Contributions to Appendix D	0.00	3.51	0.00	3.51
64110 Separations - NP Staff	0.00	17.52	0.00	17.52
65115 Contributions to ASHI Reserve	0.00	139.52	0.00	139.52
65135 Payroll Mgt Cost Recovery ATLA	0.00	6.72	0.00	6.72
72210 Machinery and Equipment	0.00	203,725.45	0.00	203,725.45
75105 Facilities & Admin - Implement	0.00	6,178.99	0.00	6,178.99
76125 Realized Loss	0.00	0.00	0.00	0.00
76135 Realized Gain	0.00	-0.01	0.00	-0.01
Fund: 30084 - Prog Resources from 11888	0.00	-1,146.48	0.00	-1,146.48
72330 Medical Products	0.00	-772.98	0.00	-772.98
72367 Personal Protective Equipment	0.00	-288.57	0.00	-288.57
75105 Facilities & Admin - Implement	0.00	-84.93	0.00	-84.93
Activity: ACTIVITY1C - 1C. Equipment/material PK	0.00	52,627.37	0.00	52,627.37
Fund: 20644 - COVID Country Response	0.00	52,627.37	0.00	52,627.37
71620 Daily Subsistence Allow-Local	0.00	100.69	0.00	100.69
72210 Machinery and Equipment	0.00	12,128.71	0.00	12,128.71
72330 Medical Products	0.00	39,362.38	0.00	39,362.38
75105 Facilities & Admin - Implement	0.00	1,547.76	0.00	1,547.76
76125 Realized Loss	0.00	27.72	0.00	27.72
76135 Realized Gain	0.00	-539.89	0.00	-539.89
Activity: ACTIVITY1E - 1E. Equipment/material Ze-Do K	0.00	324,229.31	0.00	324,229.31
Fund: 28644 - COVID Country Response	0.00	324,229.31	0.00	324,229.31
72350 Medical Kits	0.00	314,711.87	0.00	314,711.87
75105 Facilities & Admin - Implement	0.00	9,441.35	0.00	9,441.35
76125 Realized Loss	0.00	76.09	0.00	76.09
Activity: ACTIVITY1G - 1G. Equipment/material CBK	0.00	9,793.94	0.00	9,793.94
Fund: 28644 - COVID Country Response	0.00	9,793.94	0.00	9,793.94
72210 Machinery and Equipment	0.00	5,437.39	0.00	5,437.39
72399 Other Materials and Goods	0.00	4,071.30	0.00	4,071.30
75105 Facilities & Admin - Implement	0.00	285.26	0.00	285.26
76135 Realized Gain	0.00	-0.01	0.00	-0.01
Activity: ACTIVITY1I - 1I. Equipment/material PHI RS	0.00	581,149.30	0.00	581,149.30
Fund: 28644 - COVID Country Response	0.00	581,149.30	0.00	581,149.30
72330 Medical Products	0.00	293,588.98	0.00	293,588.98
72350 Medical Kits	0.00	270,633.63	0.00	270,633.63
75105 Facilities & Admin - Implement	0.00	16,926.68	0.00	16,926.68
76125 Realized Loss	0.00	0.01	0.00	0.01
Activity: ACTIVITY1K - 1K. Equipment/material ZZO KS	0.00	1,386,716.11	0.00	1,386,716.11
Fund: 28644 - COVID Country Response	0.00	1,386,716.11	0.00	1,386,716.11
61105 Salaries - NP Staff	0.00	2,844.93	0.00	2,844.93
62105 Dependency Allowance-NP Staff	0.00	35.80	0.00	35.80
62110 Contrib Joint Staff Pension-NP	0.00	577.36	0.00	577.36
62115 Contrib to Med,SocIns-NP Staff	0.00	206.25	0.00	206.25
62140 Annual Leave Expense - NO	0.00	-515.71	0.00	-515.71
63530 Contribution to EOS Benefits	0.00	99.57	0.00	99.57
63535 Contribution to Security	0.00	113.80	0.00	113.80
63540 Contribution to Training	0.00	9.96	0.00	9.96
63545 Contribution to ICT	0.00	42.68	0.00	42.68
63550 Contributions to MAIP	0.00	1.42	0.00	1.42

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63555	Contribution to UN JFA	0.00	79.66	0.00	79.66
63560	Contributions to Appendix D	0.00	7.11	0.00	7.11
64110	Separations - NP Staff	0.00	35.57	0.00	35.57
65115	Contributions to ASHI Reserve	0.00	283.07	0.00	283.07
65135	Payroll Mgt Cost Recovery ATLA	0.00	13.44	0.00	13.44
71305	Local Consult.-Sht Term-Tech	0.00	4,321.16	0.00	4,321.16
71360	Local Consult-Security	0.00	309.29	0.00	309.29
72105	Svc Co-Construction & Engineer	0.00	18,873.76	0.00	18,873.76
72130	Svc Co-Transportation Services	0.00	3,659.40	0.00	3,659.40
72210	Machinery and Equipment	0.00	244,044.05	0.00	244,044.05
72220	Furniture	0.00	1,723.09	0.00	1,723.09
72330	Medical Products	0.00	869,673.69	0.00	869,673.69
72335	Pharmaceutical Products	0.00	2,449.85	0.00	2,449.85
72350	Medical Kits	0.00	182,311.08	0.00	182,311.08
72430	Postage and Pouch	0.00	71.46	0.00	71.46
73405	Rental & Maint-Other Office Eq	0.00	11,370.37	0.00	11,370.37
73406	Maintenance of Equipment	0.00	1,219.51	0.00	1,219.51
74710	Land Transport	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	40,325.56	0.00	40,325.56
75705	Learning costs	0.00	323.55	0.00	323.55
76125	Realized Loss	0.00	3,725.76	0.00	3,725.76
76135	Realized Gain	0.00	-1,520.38	0.00	-1,520.38
Activity: ACTIVITY1M - 1M. Equipment/materials MCA		0.00	15,032.05	0.00	15,032.05
Fund: 28644 - COVID Country Response		0.00	15,032.05	0.00	15,032.05
72350	Medical Kits	0.00	14,480.20	0.00	14,480.20
75105	Facilities & Admin - Implement	0.00	434.41	0.00	434.41
76125	Realized Loss	0.00	117.44	0.00	117.44
Activity: ACTIVITY1N - 1N. Equipment/material Visoko		0.00	98,547.46	0.00	98,547.46
Fund: 28644 - COVID Country Response		0.00	98,547.46	0.00	98,547.46
72210	Machinery and Equipment	0.00	83,595.34	0.00	83,595.34
72330	Medical Products	0.00	12,373.28	0.00	12,373.28
75105	Facilities & Admin - Implement	0.00	2,879.06	0.00	2,879.06
76125	Realized Loss	0.00	0.01	0.00	0.01
76135	Realized Gain	0.00	-300.23	0.00	-300.23
Activity: ACTIVITY1O - 1O. Equipment GBF		0.00	101,722.15	0.00	101,722.15
Fund: 28644 - COVID Country Response		0.00	101,722.15	0.00	101,722.15
72210	Machinery and Equipment	0.00	94,187.18	0.00	94,187.18
75105	Facilities & Admin - Implement	0.00	7,534.97	0.00	7,534.97
Activity: ACTIVITY1P - 1P. Equipment Tuzla Canton		0.00	253,524.46	0.00	253,524.46
Fund: 28644 - COVID Country Response		0.00	253,524.46	0.00	253,524.46
71305	Local Consult.-Sht Term-Tech	0.00	53.51	0.00	53.51
71635	Travel - Other	0.00	60.20	0.00	60.20
72210	Machinery and Equipment	0.00	85,678.81	0.00	85,678.81
72330	Medical Products	0.00	162,783.31	0.00	162,783.31
75105	Facilities & Admin - Implement	0.00	7,457.28	0.00	7,457.28
76125	Realized Loss	0.00	21.23	0.00	21.23
76135	Realized Gain	0.00	-2,529.88	0.00	-2,529.88
Activity: ACTIVITY2 - 2. Equipment/material EU5		0.00	2,447,400.42	0.00	2,447,400.42
Fund: 28644 - COVID Country Response		0.00	2,447,400.42	0.00	2,447,400.42
61105	Salaries - NP Staff	0.00	5,672.90	0.00	5,672.90
62105	Dependency Allowance-NP Staff	0.00	72.19	0.00	72.19
62110	Contrib Joint Staff Pension-NP	0.00	1,150.59	0.00	1,150.59
62115	Contrib to Med,SocIns-NP Staff	0.00	411.28	0.00	411.28
62140	Annual Leave Expense - NO	0.00	-730.83	0.00	-730.83
63530	Contribution to EOS Benefits	0.00	198.54	0.00	198.54
63535	Contribution to Security	0.00	226.91	0.00	226.91
63540	Contribution to Training	0.00	19.86	0.00	19.86
63545	Contribution to ICT	0.00	85.11	0.00	85.11
63550	Contributions to MAIP	0.00	2.84	0.00	2.84
63555	Contribution to UN JFA	0.00	158.84	0.00	158.84
63560	Contributions to Appendix D	0.00	14.19	0.00	14.19
64110	Separations - NP Staff	0.00	70.91	0.00	70.91
64397	Services to projects -CO staff	0.00	10,660.56	0.00	10,660.56
65115	Contributions to ASHI Reserve	0.00	564.45	0.00	564.45
65135	Payroll Mgt Cost Recovery ATLA	0.00	26.88	0.00	26.88

71305	Local Consult.-Sht Term-Tech	0.00	10,369.05	0.00	10,369.05
71360	Local Consult-Security	0.00	363.20	0.00	363.20
71405	Service Contracts-Individuals	0.00	2,882.45	0.00	2,882.45
71410	MAIP Premium SC	0.00	1.26	0.00	1.26
71415	Contribution to Security SC	0.00	101.03	0.00	101.03
71635	Travel - Other	0.00	1,614.58	0.00	1,614.58
72130	Svc Co-Transportation Services	0.00	680.86	0.00	680.86
72210	Machinery and Equipment	0.00	1,162,745.21	0.00	1,162,745.21
72311	Fuel, petroleum and other oils	0.00	53.42	0.00	53.42
72330	Medical Products	0.00	852,367.73	0.00	852,367.73
72350	Medical Kits	0.00	226,530.85	0.00	226,530.85
72399	Other Materials and Goods	0.00	5,228.96	0.00	5,228.96
72430	Postage and Pouch	0.00	22.91	0.00	22.91
72505	Stationery & other Office Supp	0.00	164.60	0.00	164.60
74210	Printing and Publications	0.00	1,217.74	0.00	1,217.74
74220	Translation Costs	0.00	91.28	0.00	91.28
74225	Other Media Costs	0.00	1,161.13	0.00	1,161.13
74710	Land Transport	0.00	4,394.87	0.00	4,394.87
74725	Other L.T.S.H.	0.00	6,822.14	0.00	6,822.14
75105	Facilities & Admin - Implement	0.00	160,694.77	0.00	160,694.77
75705	Learning costs	0.00	221.17	0.00	221.17
76125	Realized Loss	0.00	3,352.58	0.00	3,352.58
76135	Realized Gain	0.00	-12,286.59	0.00	-12,286.59
Project Total:		0.00	5,727,919.53	0.00	5,727,919.53

Funds Utilization

Output: 00120G11 - COVID-19 Health system Implementing Partner: 00000 UNDP	UNDP Amount
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	0.00
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	3,301.35
Commitments:	78,277.26

Signed on behalf of Implementing Partner:

Steliana Nedera
UNDP Resident Representative
Date: Feb 11, 2022






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