



INTERNAL AUDIT AND INVESTIGATIONS GROUP

# UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

## FINANCIAL AUDIT REPORT

**22 NOVEMBER 2013**

<b>PROJECT NAME:</b>	<b>SUSTAINABLE WASTE MANAGEMENT INITIATIVE FOR A HEALTHIER TOMORROW 3 (SWIFT3)</b>
<b>PROJECT NUMBER:</b>	<b>00080291</b>
<b>COUNTRY:</b>	<b>SERBIA</b>
<b>AUDITOR:</b>	<b>MOORE STEPHENS LLP</b>
<b>PERIOD SUBJECT TO AUDIT:</b>	<b>1 DECEMBER 2011 TO 30 SEPTEMBER 2013</b>

## Contents

<b>Acronyms and abbreviations .....</b>	<b>3</b>
<b>Financial audit report .....</b>	<b>4</b>
Audit opinion on the project financial statement.....	4
Audit opinion on the statement of non-expendable property.....	5
<b>Annex I – Project financial statement.....</b>	<b>7</b>
<b>Annex II – Statement of non-expendable property .....</b>	<b>8</b>
<b>Annex III – Statement of management responsibility .....</b>	<b>9</b>

## Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IPSAS	International Public Sector Accounting Standards
SWIFT3	Sustainable Waste Management Initiative for a Healthier Tomorrow 3
PC	Project Centre
RO	Regional Office
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services
USD	United States Dollars

## Financial audit report

### Audit opinion on the project financial statement

#### Report of the Independent Auditors to UNOPS Serbia Project Centre

We have audited the accompanying project financial statement for the project 'Sustainable Waste Management Initiative for a Healthier Tomorrow 3 (SWIFT3)' (Atlas project ID 00080291) of UNOPS for the period from 1 December 2011 until 30 September 2013.

#### Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

Our responsibility is to express an opinion on the financial statement based upon the results of our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of a financial statement that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Unqualified opinion

In our opinion, the financial statement gives a true and fair view of, in all material respects, of the income and expenditures of the project 'Sustainable Waste Management Initiative for a Healthier Tomorrow 3 (SWIFT3)' (Atlas project ID 00080291), for the period from 1 December 2011 until 30 September 2013 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

#### Project financial statement

This is attached as Annex I to this report.

**Audit opinion on the statement of non-expendable property****Report of the Independent Auditors to UNOPS Serbia Project Centre**

We have audited the accompanying statement of non-expendable property of the project 'Sustainable Waste Management Initiative for a Healthier Tomorrow 3 (SWIFT3)' (Atlas project ID 00080291) of UNOPS as at 30 September 2013.

**Unqualified opinion**

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project 'Sustainable Waste Management Initiative for a Healthier Tomorrow 3 (SWIFT3)' (Atlas project ID 00080291) of UNOPS as at 30 September 2013 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

**Statement on non-expendable property**

This is attached as Annex II to this report.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

22 November 2013

**Responsibility statement by management**

This is attached as Annex III to this report.



INTERNAL AUDIT AND INVESTIGATIONS GROUP

## **Annex I – Project financial statement**

October 9, 2013  
Ref: Project No: 00080291  
Funding: SIDA

To whom it may Concern,

**Subject: Interim Financial Statement as at 30 September 2013**

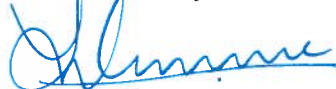
We enclose the Interim Financial Statement for project **00080291 WHO SWIFT3 Project in Serbia**, which commenced in year 2011 and indicates project expenses as at 30 September 2013.

We draw your attention to the following:

- › Project expenditure and management fee: **US\$ 614,379**
- › Total cash received: **US\$ 1,449,451** including interest earned: **US\$ 3,576**
- › Project fund balance: **US\$ 835,073**

If you have any question, please do not hesitate to contact UNOPS

Yours sincerely,



Ala'a Nemer

Regional Finance Practice Advisor  
IPAS, UNOPS HQ



Country: Serbia  
 Project Atlas id: 00080291  
 Project Title : WHO SWIFT3 Project in Serbia -

Funding SIDA  
 All Amounts in US\$  
 Date: 10/9/2013

**INTERIM FINANCIAL STATEMENT AS AT 30 SEPTEMBER 2013**

**1) INCOME**

**DEPOSITS**

2011	1,445,874.92	
2013	0.00	<u>1,445,874.92</u>

**INTEREST**

2012	1,170.91	
2013	2,405.50	<u>3,576.41</u>

<b>TOTAL FUNDS (A)</b>		<b><u>1,449,451.33</u></b>
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**2) PROJECT EXPENSES**

**PERIOD - PRIOR YEARS:**

2011	Project Expense	9,888.86	
	Management Fee	692.22	<u>10,581.08</u>
2012	Project Expense	448,181.83	
	Net Exchange Loss	24.50	
	Management Fee	17,725.35	<u>465,931.68</u>

**PERIOD - CURRENT YEAR**

2013	Disbursements	129,721.03	
	Receipt Accruals	0.00	
	Net exchange gain	(233.64)	
	Management fee	8,378.60	<u>137,865.99</u>

<b>TOTAL PROJECT EXPENSES (B)</b>		<b><u>614,378.75</u></b>
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Project Advances (C)	<u>0.00</u>	<u>0.00</u>
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<b>PROJECT CASH BALANCE (D) = (A) - (B) - (C)</b>		<b><u>835,072.58</u></b>
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Open Purchase Orders (E)	<u>0.00</u>	<u>0.00</u>
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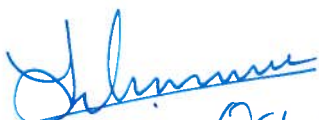
<b>3) PROJECT FUND BALANCE (F) = (D) - (E)</b>		<b><u>835,072.58</u></b>
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*\* This statement is interim and is provided for information purposes only. Figures are not final. Final figures will appear in the certified 2013 financial statement once the 2013 books are closed.*

*The Statement is following IPSAS reporting requirements, Management Fee is calculated and recorded against Project Expenses (Disbursements + Receipt Accruals)*

*Project Advances represents amounts yet to be either recovered or settled against Project Expenses. Open POs represents amounts committed against goods/services yet to be delivered/rendered. Fund balance represents cash available for implementation activities.*

Prepared by   
 Jamil Mohammad  
 Senior Finance Associate  
 IPAS, UNOPS HQ

Certified By  Oct 09, 2013  
 Ala'a Nemer  
 Regional Finance Practice Advisor  
 IPAS, UNOPS HQ

## **Annex II – Statement of non-expendable property**

No.	SWIFT 3 Inventory	Tag Number	Serial Number	Purchase unit price (RSD)	Purchase unit price (USD)	Charged to project (USD)	Remark	PO Number	Acqbate	Voucher ID	Address	Location
1	Peugeot 308 (BG 70-A-029)	80291SRB001	VF34CF50C5178384	N/A	17,680.82	17,680.82		324203	5-Oct-12	749046	Sumatovacka 78-80	Garage
2	Container (collection point)	80291SRB002	106	375,738.34	4,274.61	4,274.61		353167	30-Nov-12	771366	Voivodjanska 79	Surcin Municipality
3	Fire sensor W54916EU	80291SRB017	N/A	5,547.85	59.17		Total cost distributed among 3 projects as per proportion	321414	27-Jun-12	709212	Sumatovacka 78-80	HTU Unit (Cija's office)
4	Fire sensor W54916EU	80291SRB018	N/A	5,547.85	59.17			321414	27-Jun-12	709212	Sumatovacka 78-80	HTU Unit (Slobodan's office)
5	Water sensor W54985	80291SRB016	N/A	5,822.05	62.10			321414	27-Jun-12	709212	Sumatovacka 78-80	Server room
6	Wireless Receiver RF5132	80291SRB097	N/A	6,041.75	64.44	1,385.97		321414	27-Jun-12	709212	Sumatovacka 78-80	Storage beneath the stairs
7	Fire Alarm Central Unit PC1616	80291SRB099	N/A	7,140.25	76.15			321414	27-Jun-12	709212	Sumatovacka 78-80	Storage beneath the stairs
8	Door controller KT100	80291SRB099	N/A	36,250.50	386.63			321414	27-Jun-12	709212	Sumatovacka 78-80	Storage beneath the stairs
9	Door controller KT100	80291SRB100	N/A	36,250.50	386.63			321414	27-Jun-12	709212	Sumatovacka 78-80	Storage beneath the stairs
10	Phone Panasonic kx-ts520	80291SRB054	1HAKA016821	1,710.00	18.24		Total cost distributed among 3 projects as per proportion	324893	27-Jun-12	707466	Sumatovacka 59	Procurement Unit
11	Phone Panasonic kx-ts580	80291SRB085	2AAK0265384	3,876.00	41.34	92.27		324893	27-Jun-12	707466	Sumatovacka 59	Procurement Unit
12	Phone Panasonic kx-tg6611	80291SRB053	1J1AQC011171	3,990.00	42.56			324893	27-Jun-12	707466	Sumatovacka 59	LBHT office
13	Desk - Working / office desk 160x80x75	80291SRB021	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
14	Desk - Working / office desk 160x80x75	80291SRB022	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
15	Desk - Working / office desk 160x80x75	80291SRB023	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
16	Desk - Working / office desk 160x80x75	80291SRB024	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
17	Desk - Working / office desk 160x80x75	80291SRB025	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
18	Desk - Working / office desk 160x80x75	80291SRB026	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
19	Desk - Working / office desk 160x80x75	80291SRB027	N/A	6,880.00	73.38	73.38		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
20	Desk - Working / office desk 80x80x75	80291SRB077	N/A	4,350.00	46.40	46.40		321146	29-Jun-12	710180	Sumatovacka 59	OM office
21	Roundend segment 90 ° angle with supporting leg 80x80	80291SRB076	N/A	3,600.00	38.40	38.40		321146	29-Jun-12	710180	Sumatovacka 59	Conference room
22	Desk - Conference desk 200x80x75	80291SRB069	N/A	11,400.00	121.59	121.59		321146	29-Jun-12	710180	Sumatovacka 59	LBHT PM office
23	Desk - Working / office desk 100x60x75	80291SRB028	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Reception
24	Desk - Working / office desk 100x60x75	80291SRB029	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Reception
25	Desk - Working / office desk 100x60x75	80291SRB030	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
26	Bookshelves without doors, 3 separations for folders	80291SRB031	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
27	Bookshelves without doors, 3 separations for folders	80291SRB032	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
28	Bookshelves without doors, 3 separations for folders	80291SRB035	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
29	Bookshelves without doors, 3 separations for folders	80291SRB036	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
30	Bookshelves without doors, 3 separations for folders	80291SRB039	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
31	Bookshelves without doors, 3 separations for folders	80291SRB094	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	LBHT PM
32	Bookshelves without doors, 3 separations for folders	80291SRB101	N/A	4,200.00	44.80	44.80		321146	29-Jun-12	710180	Sumatovacka 59	Reception
33	Bookshelves with doors and key lock, 3 separations for folders	80291SRB034	N/A	9,100.00	97.06	97.06		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit
34	Bookshelves with doors and key lock, 3 separations for folders	80291SRB037	N/A	9,100.00	97.06	97.06		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
35	Set of three drawers, movable, with key lock 40x50x60	80291SRB038	N/A	6,500.00	69.33	69.33		321146	29-Jun-12	710180	Sumatovacka 59	Reception
36	Set of three drawers, movable, with key lock 40x50x60	80291SRB039	N/A	6,500.00	69.33	69.33		321146	29-Jun-12	710180	Sumatovacka 59	Reception
37	Set of three drawers, movable, with key lock 40x50x60	80291SRB078	N/A	6,500.00	69.33	69.33		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit
38	Set of three drawers, movable, with key lock 40x50x60	80291SRB079	N/A	6,500.00	69.33	69.33		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit
39	Set of three drawers, movable, with key lock 40x50x60	80291SRB102	N/A	6,500.00	69.33	69.33		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
40	Set of three drawers, movable, with key lock 40x50x60	80291SRB103	N/A	6,500.00	69.33	69.33		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
41	Set of three drawers, movable, with key lock 40x50x60	80291SRB040	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
42	Working chair (rotary chair with arm rest)	80291SRB041	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	Reception
43	Working chair (rotary chair with arm rest)	80291SRB042	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
44	Working chair (rotary chair with arm rest)	80291SRB060	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
45	Working chair (rotary chair with arm rest)	80291SRB061	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT PM office
46	Working chair (rotary chair with arm rest)	80291SRB081	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
47	Working chair (rotary chair with arm rest)	80291SRB090	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit
48	Working chair (rotary chair with arm rest)	80291SRB090	N/A	4,550.00	48.53	48.53		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit

No.	SWIFT 3 Inventory	Tag Number	Serial Number	Purchase unit price (RSD)	Purchase unit price (USD)	Charged to project (USD)	Remark	PO Number	AcqDate	Voucher ID	Address	Location
49	Visitors chair	80291SRB003	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 78-80	Conference room
50	Visitors chair	80291SRB004	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 78-80	Conference room
51	Visitors chair	80291SRB005	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 78-80	Conference room
52	Visitors chair	80291SRB006	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 78-80	Conference room
53	Visitors chair	80291SRB007	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 78-80	Conference room
54	Visitors chair	80291SRB043	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit
55	Visitors chair	80291SRB044	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT PM office
56	Visitors chair	80291SRB062	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	LBHT PM office
57	Visitors chair	80291SRB063	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (basement)
58	Visitors chair	80291SRB064	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (basement)
59	Visitors chair	80291SRB070	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	LBHT PM office
60	Visitors chair	80291SRB071	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
61	Visitors chair	80291SRB072	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (basement)
62	Visitors chair	80291SRB073	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (basement)
63	Visitors chair	80291SRB074	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (basement)
64	Visitors chair	80291SRB075	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (basement)
65	Visitors chair	80291SRB082	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
66	Visitors chair	80291SRB083	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	SRPC PM office
67	Visitors chair	80291SRB089	N/A	1.990.00	21.22	21.22		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT PM
68	Coat hangers	80291SRB012	N/A	2.800.00	29.86	29.86		321146	29-Jun-12	710180	Sumatovacka 59	OM office
69	Coat hangers	80291SRB045	N/A	2.800.00	29.86	29.86		321146	29-Jun-12	710180	Sumatovacka 59	Finance Unit
70	Coat hangers	80291SRB065	N/A	2.800.00	29.86	29.86		321146	29-Jun-12	710180	Sumatovacka 59	SWIFT office
71	Coat hangers	80291SRB066	N/A	2.800.00	29.86	29.86		321146	29-Jun-12	710180	Sumatovacka 59	Procurement Unit
72	Coat hangers	80291SRB067	N/A	2.800.00	29.86	29.86		321146	29-Jun-12	710180	Sumatovacka 59	OM office
73	Small table for visitors 60 x 60 x 45	80291SRB046	N/A	3.600.00	38.40	38.40		321146	29-Jun-12	710180	Sumatovacka 59	Corridor (1 floor)
74	Laptop DELL LATITUDE E5520	80291SRB047	9CV96S1	98.700.00	1.052.69	1.052.69		321878	27-Jun-12	709210	Hadzi Melentijeva 30	Finance Unit
75	Laptop DELL LATITUDE E5520	80291SRB048	9CV76S1	98.700.00	1.052.69	1.052.69		321878	27-Jun-12	709210	Hadzi Melentijeva 30	WHO office
76	Desktop computer Fujitsu RS ESPRIMO P400 E85	80291SRB056	YLCM136865	58.219.10	607.08	607.08		334993	8-Aug-12	724737	Sumatovacka 59	SWIFT office
77	Desktop computer Fujitsu RS ESPRIMO P400 E85	80291SRB057	YLCM136835	58.219.10	607.08	607.08		334993	8-Aug-12	724737	Sumatovacka 59	SWIFT office
78	Desktop computer Fujitsu RS ESPRIMO P400 E85	80291SRB058	YLCM136833	58.219.10	607.08	607.08		334993	8-Aug-12	724737	Sumatovacka 59	SWIFT office
79	Desktop computer Fujitsu RS ESPRIMO P400 E85	80291SRB091	YLCM136837	58.219.10	607.08	607.08		334993	8-Aug-12	724737	Sumatovacka 59	Reception
80	Small LaserJet Printer SAMSUNG ML-3710ND	80291SRB080	Z5H9BAG600306N	21.000.00	223.98	223.97		321878	27-Jun-12	709210	Sumatovacka 59	SWIFT PM office
81	Monitor Asus VH228D	80291SRB013	BALNTF158019	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Conference room
82	Monitor Asus VH228D	80291SRB014	BALNTF157971	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Server room
83	Monitor Asus VH228D	80291SRB059	BALNTF158016	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Conference room
84	Monitor Dell 20"P2012H	80291SRB015	* 74445-232-ESDS	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Conference room
85	Monitor Dell 20"P2012H	80291SRB050	* 74445-232-ESPS	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Conference room
86	Monitor Dell 20"P2012H	80291SRB051	* 74445-251-600S	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Conference room
87	Monitor Dell 20"P2012H	80291SRB052	* 74445-232-ESKS	12.436.22	129.68	129.68		334993	8-Aug-12	724737	Sumatovacka 78-80	Conference room
88	Printer Multifunctional Laser Jet Lexmark X364dn	80291SRB086	*6680387	29.000.00	309.30	309.30		322784	27-Jun-12	709214	Sumatovacka 59	Procurement Unit
89	A/C system MAXON 09HC002	80291SRB055	C10137560021830120426	23.294.00	248.44		Total cost distributed among 3 projects as per proportion specified in requisition	325604	29-Jun-12	710372	Sumatovacka 78-80	SWIFT office (1 floor, Zarko)
90	A/C system MAXON 09HC002	80291SRB068	C10137560021830120451	23.294.00	248.44	720.36		325604	29-Jun-12	710372	Sumatovacka 78-80	SWIFT office (1 floor, Roeland)
91	A/C system MAXON 09HC002	80291SRB084	C10137560021830120592	23.294.00	248.44			325604	29-Jun-12	710372	Sumatovacka 78-80	SWIFT office (1 floor, Gerry)
92	Fire extinguishers (S-6A)	80291SRB087	N/A	3.050.00	32.34	32.34		339350	24-Sep-12	741657	Sumatovacka 78-80	SWIFT office (1 floor, Gordana)
93	Warehouse scale PMW-150	80291SRB008	770327381	44.600.00	515.55	515.55		357773	17-Dec-12	779661	Sumatovacka 78-80	Conference room
94	Warehouse scale PMW-150	80291SRB009	770327383	44.600.00	515.55	515.55		357773	17-Dec-12	779661	Sumatovacka 78-80	Conference room
95	Warehouse scale PMW-150	80291SRB010	770327382	44.600.00	515.55	515.55		357773	17-Dec-12	779661	Sumatovacka 78-80	Conference room
96	Warehouse scale PMW-150	80291SRB011	SURCIN	44.600.00	515.55	515.55		357773	17-Dec-12	779661	Vojvodjanska 79	Surcin Municipality

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No.	SWIFT 3 Inventory	Tag Number	Serial Number	Purchase unit price (RSD)	Purchase unit price (USD)	Charged to project (USD)	Remark	PO Number	AcqDate	Voucher ID	Address	Location
97	Notebook HP ProBook 4540s & HP 2005 Port Replicator	80291SRB049	2CE22532NV	64,600.00	746.73	929.37	Headphones included	355894	15-Dec-12	779619	Sumatovacka 78-80	Server room
98	Monitor Dell 20" P2012H	80291SRB088	*74445-232-E45S	13,500.00	156.05			355894	15-Dec-12	779619	Sumatovacka 59	SWIFT
99	Wheelchair platform for entering office building (110cm x 16)	80291SRB020	N/A	11,200	125.45	114.25		343642	16-Oct-12	751386	Sumatovacka 78-80	Yard
100	PVC visibility sign on forex 125x90	80291SRB106	N/A	12,500.00	144.49	144.49		356206	13-Dec-13	775292	Vojvodjanska 79	Surcin Municipality
101	PVC visibility sign on forex 215 x 210	80291SRB107	N/A	41,090.00	646.39	646.39		356206	13-Dec-13	775292	Vojvodjanska 79	Surcin Municipality
102	Microwave oven GORENJE MO 17 MW	80291SRB092	24030764	6,241.67	75.95	75.95		369784	18-Feb-13	800376	Sumatovacka 59	Kitchen
103	Curtain (7,5m) & rail (4m)	80291SRB096	N/A	8,654.17	105.31	105.31		368063	28-Feb-13	804224	Sumatovacka 78-80	Conference room
104	Plexiglas panel (33cmx45cm) with project logo	80291SRB108	N/A	5,000.00	60.84	60.84		369596	28-Feb-13	804237	Sumatovacka 78-80	Conference room
105	Automatic garage gate 2750 x 2400; engine Italian Beninca, 1	80291SRB095	N/A	98,774.34	1,159.60	600.96	Total cost distributed among two projects as per proportion specified in requisition	371716	1-Mar-13	808011	Sumatovacka 78-80	Garage
106	Kitchenette (120x60)&(70x30x80)&(50x30x80)	80291SRB104	N/A	32,000.00	341.30	431.95	Total cost distributed among two projects as per proportion specified in requisition	323735	22-Jun-13	701678	Sumatovacka 78-80	Conference room
107	Lan rack 12U/19"	80291SRB105	N/A	13,768.60	146.85	497.72	Total cost distributed among 3 projects as per proportion specified in requisition	325603	27-Jun-13	707488	Sumatovacka 78-80	Server room
				Total	38453.459	37,222.59						

17/10/2013

Prepared by: Sead Hasimbegovic, Operations/IT Assistant  
 Reviewed by: Venelin Rangelov, SRPC Operations Manager  
 Approved by: Graeme Tyndall, SRPC Manager

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## **Annex III – Statement of management responsibility**

## Annex C

**UNITED NATIONS OFFICE FOR PROJECT SERVICES**

Project ID: 00080291, Project Sustainable Waste Management Initiative For a Healthier Tomorrow (SWIFT)

**Responsibility Statement by Management**

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial Statements of the UNOPS Project ID. 00080291, Project Sustainable Waste Management Initiative For a Healthier Tomorrow (SWIFT). The Statement presented in Attachment 1 has been prepared in accordance with the Contribution Agreement between the Government of Sweden and the UNOPS for the Project Sustainable Waste Management Initiative For a Healthier Tomorrow (SWIFT) and the requirements of the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

**Financial Statement**

The Financial Statement as reported (Certified Financial Statements for 2011, 2012 and Interim Financial statements for 2013) present fairly in all material aspects, the expenditure of US\$ 614,379<sup>1</sup> incurred by the UNOPS office for the period 01 Dec 2011 to 30 Sep 2013 in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Project ID 00080291, Project Sustainable Waste Management Initiative For a Healthier Tomorrow (SWIFT).

**Statement of Inventory of Non-Expendable Equipment**

The Statement of Non-Expendable Equipment such as set out in Attachment 2 presents fairly, in all material respects, the Non-Expendable Equipment balance procured during the period from 01 Dec 2011 to 30 Jun 2013 of the project amounting to US\$ 37,222.59 in accordance with the Non-Expendable Inventory listing certified by project management.



Name: Ala'a NEMER  
Regional Finance  
Advisor - IPAS

Region: AEMO

Place: Copenhagen

Date: 19/10/13



Name: Bruce MCCARRON  
Regional Director

Region: AEMO

Place: Copenhagen

Date: 17 Oct 13



Name: Graeme TYNDALL  
SRPC Manager

Region: AEMO/SRPC

Place: BELGRADE

Date: 16/10/13

<sup>1</sup> The total amount presented in the Certified Financial Statements includes pass-through funds that were transferred to WHO (US\$ 158,806) and IOM (US\$ 78,205).