

Br. protokola: 08/23

MINISTARSTVO PRAVDE BOSNE I HERCEGOVINE
Trg BiH 1
71000 Sarajevo
Bosna i Hercegovina

22
 **БОСНА И ХЕРЦЕГОВИНА**
МИНИСТАРСТВО ПРАВДЕ
САРАЈЕВО

ПРИМЉЕНО:		27-04-2023	
Организациона јединица	Класификациона ознака	Радни број	Број прилога
08/0130			

23

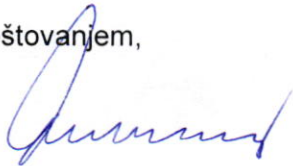
Sarajevo, 26.04.2023. godine

Predmet: Finansijski izvještaj za Ured Helvetas Swiss Intercooperation u BiH za 2022. godinu – dostavlja se

Poštovani,

U skladu sa propisanom procedurom, dostavljamo finansijski izvještaj za Ured Helvetas Swiss Intercooperation u Bosni i Hercegovini za 2022. godinu.

S poštovanjem,



Željko Karanović
Odgovorno lice



Slaviša Prorok
Odgovorno lice

HELVETAS SWISS INTERCOOPERATION, (Bosnia and Herzegovina)

BALANCE SHEET

As At December 31st, 2022

currency (BAM)

Account Group	Description	Reference/ Schedule numbers	currency (BAM)	
			2022	2021
ASSETS				
1000	Cash in hand	1	1.195,86	1.582,00
1100	Cash at Bank	2	83.553,59	181.653,96
1150	Uncashed Cheques	-		
1200	Debtors	3		
1300	Internal Current Account	4		
1400	Advances	5	414.955,37	44.565,93
1500	Deposits	6	2.200,00	2.200,00
	Total Assets		501.904,82	230.001,89
CAPITAL & LIABILITIES				
Current Liabilities				
2010	Statutory Liabilities	7		
2020	Staff Liabilities			
2030	Other Current Liabilities	8	39.076,17	16.973,59
2040	Internal Liabilities	9		
2050	Liabilities to Donors	10		
Fund Balance				
2100	CAPITAL HELVETAS Swiss Intercooperation	11	462.828,65	213.028,30
	Head Office, Switzerland			
			501.904,82	230.001,89

Finance Manager *Hauer*

Finance Manager *UB*

Place, Sarajevo

Date: 20.02.2023



Project Manager *...*

Project Manager *...*

Chartered Accountants

HELVETAS SWISS INTERCOOPERATION, (Bosnia and Herzegovina)

BALANCE SHEET

As At December 31st, 2022

currency (BAM)

Account Group	Description	Reference/ Schedule numbers	currency (BAM)	
			2022	2021
	ASSETS			
1000	Cash in hand	1	1.195,86	1.582,00
1100	Cash at Bank	2	83.553,59	181.653,96
1150	Uncashed Cheques	-		
1200	Debtors	3		
1300	Internal Current Account	4		
1400	Advances	5	414.955,37	44.565,93
1500	Deposits	6	2.200,00	2.200,00
	Total Assets		501.904,82	230.001,89
	CAPITAL & LIABILITIES			
2000	Current Liabilities			
2010	Statutory Liabilities	7		
2020	Staff Liabilities			
2030	Other Current Liabilities	8	39.076,17	16.973,59
2040	Internal Liabilities	9		
2050	Liabilities to Donors	10		
	Fund Balance			
2100	CAPITAL HELVETAS Swiss Intercooperation	11	462.828,65	213.028,30
	Head Office, Switzerland			
			501.904,82	230.001,89

Finance Manager

Finance Manager

Place, Sarajevo

Date: 20.02.2023



Project Manager

Project Manager

Chartered Accountants

303.0000	Project Implementation	283.786,23	190.080,47	93.707,76	33%	
313.0000	3A Long-term experts	82.968,69	79.046,98	3.921,71	5%	
3131000	Professionals (expat and national)	82.968,69	79.046,98	3.921,71	5%	
3131200	National Team Leader	51.582,51	52.015,13	-432,62	-1%	
3131400	Strategic Communication and Out-reach Manager	31.386,18	27.031,85	4.354,33	14%	Position was filled on August 01st 2022
333.0000	Local Support	200.819,54	111.033,49	89.786,05	45%	
3336000	Remuneration of national support staff (effective costs)	84.144,81	66.596,72	17.548,09	21%	
3336100	Project Finance Manager / Grant monitoring (finances)	34.433,78	30.482,96	3.950,82	11%	Position was filled on July 11th 2022
3336200	Monitoring, Evaluation and Learning (MEL) officer	22.418,70	14.309,64	8.109,06	36%	Position was filled on September 01st 2022
3336300	Office Manager	27.292,33	21.804,12	5.488,21	20%	Salary range in line with agreed conditions
3337000	Reimbursable costs Travel, accommodation and other	4.093,85	4.110,54	-16,69	0%	
3337100	Travel: Transport provided by project	4.093,85	4.110,54	-16,69	0%	
3338000	Purchase of equipment for Project Implementation Unit - PIU (effective costs)	52.635,22	9.962,00	42.673,22	81%	
3338100	Vehicle	38.989,05		38.989,05	100%	Deployment of funds will be subject of agreement between project management and HO; pending for approval by SDC. Project Civil Society Support in BBH will have an additional vehicle at disposal, after SDC agrees on handover from MM to CSS project.
3338200	Office equipment	13.646,17	9.962,00	3.684,17	27%	Internal procurement plan is following
3339000	Operating Costs PIU	59.945,66	30.364,23	29.581,43	49%	
3339100	Office rent	26.512,55	12.897,41	13.915,14	52%	Expenses are in range with previously agreed conditions.
3339200	Office running costs	12.476,50	8.906,60	3.569,90	29%	By applying price/value ratio, expenses are managed more effectively.
3339300	Office material	2.924,18	640,50	2.283,68	78%	By applying price/value ratio, expenses are managed more effectively.
3339400	Vehicle running costs	7.797,81	6.982,31	815,50	10%	Funds will be deployed in 2023.
3339500	Local auditing	5.263,52		5.263,52	100%	Expenses are managed effectively and approved only if this is required.
3339600	Translation services	1.462,09	100,00	1.362,09	93%	The funds were not fully deployed since the new staff members have to undergo an annual appraisal. After the appraisal staff training plans will be created.
3339700	Training of management, technical and support staff (combined)	3.509,01	1.137,41	2.371,60	68%	
4040000	Administered project funds	691.665,70	141.342,55	550.323,15	80%	
4041000	Outcome 1: Civil engagement	148.158,39	101.519,12	46.639,27	31%	This general comment applies to all items on budget lines 404 - Administered project funds.
4041100	Output 1.1: Sense of Urgency	38.989,05	52.633,22	-13.644,17	-35%	The project started on June 01st 2022. In the first period of the project, the management had to focus on setting up the core project team and negotiate agreements with local strategic partners.
4041200	Output 1.2: Multi Stakeholder Dialogue	46.786,86	47.035,94	-249,08	-1%	
4041300	Output 1.3: Strategy of Change	46.786,86	1.458,40	45.328,46	97%	
4041400	Direct Support Grants	15.595,62	391,56	15.204,06	97%	
4042000	Outcome 2: Collaboration	463.898,88	26.699,81	436.495,07	94%	The internal external activity plan is implemented and monitored. When creating the budget, it was only mathematically divided by years, which does not reflect the dynamics of the implementation of YPO activities, especially at the beginning of the project.
4042100	Output 2.1: Strategic Partnership	188.706,99	25.261,41	163.445,58	87%	Finally, at the end of year 2023, the state of budget consumption will level out and will be in line with the budget.
4042200	Output 2.2: CS - Pathways to Change	134.122,32	1.433,40	132.688,92	99%	
4042300	Strategic Partnership Grants	140.360,57	140.360,57		100%	
4043000	Outcome 3: Civil Participation	56.873,46	11.770,93	47.102,53	80%	
4043100	Output 3.1: Wins	31.581,13	1.350,85	30.230,28	96%	
4043200	Output 3.2: Reinforce Change	7.797,81	10.420,08	-2.622,27	-34%	
4043300	Action Grants	19.494,52		19.494,52	100%	
4044000	Outcome 4: Collaboration	9.747,26	0,00	9.747,26	100%	
4044100	Output 4.1: Institutionalise Change	9.747,26		9.747,26	100%	
4044200	Small Grants	11.696,71	1.357,69	10.339,02	89%	
4045000	MRM/KWL Communications	3.898,90	1.357,69	2.541,21	65%	
4045100	Steering / Advisory Board etc			0,00	0%	
4045200	Regional Exchange			7.797,81	100%	
4045300	M&E					
	GRAND TOTAL	975.453,93	331.423,02	644.030,91	66%	



3338100	Office equipment (hardware, software, furnishings)	5,458,47	716,03	4,742,44	87%	The Project purchases equipment on needs basis, not according to budget availability.
3339000	Operating Costs PTU	118.624,18	95.874,32	22.749,86	19%	
3339100	Office rent, running costs, materials, office services	93.573,71	73.672,36	19.901,35	21%	The Project purchases equipment on needs basis, not according to budget availability.
3339200	Vehicle costs	7.505,39	8.877,08	-1.371,69	-18%	Unexpected vehicle maintenance costs to replace falling parts caused overspend on this line.
3339300	Local auditing	7.310,45	6.100,00	1.210,45	17%	By applying price/value ratio, expenses are managed more effectively.
3339400	Training, exchange, seminar, personnel development costs	10.234,63	7.224,88	3.009,75	29%	Training courses requested by team members were low in cost but it is expected that most of this budget line will be utilised before the end of the Project in May 2023.
4040000	Administered Project Funds	744.378,90	566.189,25	178.189,65	24%	
4041000	Intervention Funds	513.485,76	474.402,06	39.083,70	8%	
4041100	Outcome 1 intervention partnerships, activities, services (x5)	345.053,07	330.856,84	14.196,23	4%	
4041200	Outcome 2 intervention partnerships, activities, services (x3)	168.432,69	143.545,22	24.887,47	15%	The OC2 funds are completely committed, but some of the activities have been moved to Q1 2023. Considering the prevalence of communication and advocacy activities at the latest stages of intervention implementation, the guiding principle was to launch some of the activities closer to the end of the Project to maximise their effectiveness. The Project does not anticipate substantial risks related to the spending of the remaining amount.
4042000	Implementation Support	146.676,80	51.719,75	94.957,05	65%	
4042100	Framework co-facilitation costs	46.318,99	13.920,00	32.398,99	70%	Funds from this budget line are completely committed. However, considering that this is a co-facilitation line, the Project purposefully programmed the majority of co-facilitation to happen in the period January-April 2023. This includes various capacity-building, knowledge-sharing, relationship-building and implementation support activities.
4042200	Framework service providers (GSI, policy)	38.599,16	5.543,90	33.055,26	86%	Funds from this line are mainly committed, but reserved for March and April 2023, considering that the Project plans to have intense capacity building activities with partners aimed at the development of policy advocacy capabilities.
4042300	Consultants, focal points	61.758,65	32.255,85	29.502,80	48%	Some of the funds from this line have been already committed in 2022 (approx. CHF 15 thousand), but the materialisation of costs is expected for Q1 and Q2 2023. This refers to research and partner capacity building activities. The rest is meant to be used for ad hoc activities that are expected closer to the Project's closure.
4043000	M&M, KMI, Communications	84.216,34	40.067,44	44.148,90	52%	
4043100	Research, Surveying, Knowledge Sharing, Expert Working Groups, etc	84.216,34	40.067,44	44.148,90	52%	The Project has purposefully decided to reserve the funds on this line for later stages of the Project, considering that in-depth analyses of the impact should be conducted once the effects of Phase 3 interventions are fully observable (mid-2022 onwards), which is in line with the Yearly Plan of Operations 2022 and 2023. Therefore full utilisation of this budget line is expected before the end of the Project in May.
GRAND TOTAL		1.817.700,61	1.521.489,62	296.210,99	16%	



HELVETAS Swiss Intercoperation, (Bosnia and Herzegovina)

**Budget and Expenditure comparison Statement for Project No. 1402.01.4.0 Market Makers
Budget and Expenditure comparison Statement for Project No. 1402.04.2.0 CSS**

For the period January 1st, 2022 to December 31st, 2022 - Market Makers
For the period June 1st, 2022 to December 31st, 2022 - CSS

Part No	Part description	Budget as per Jan - Dec 2022		Expenses as Jan - Dec 2022		Deviation (+ / -)		Remarks (reference number) (for detailed remarks, attached separate word document)
		Banana Accounting	Banana Accounting	Banana Accounting	Banana Accounting	Amount	%	
202.0000	Local Office (LO)	41.874,25	29.703,63	12.170,62	29%			
2021000	Services Local Office	39.300,97	29.703,63	9.597,34	24%			
2021100	Project Coordinator and Advisor (Nermina Ajanovic)	14.036,06	7.407,99	6.628,07	47%			
2021200	Lead Entrepreneur & Networking Specialist (Edin Memic)	4.678,69	2.310,62	2.368,07	51%			Slower rate of spending is due to plans to involve the Consortium partner closer to the end of the project.
2021300	Local Office Contracted Advisors	20.586,22	19.985,02	601,20	3%			
2022000	Reimbursable Costs Travel, accommodation and other	2.573,28	-	2.573,28	100%			
2022100	Accommodation, per diems	2.573,28	-	2.573,28	100%			
300.0000	Project Implementation	1.031.447,46	925.596,74	105.850,72	10%			
313.0000	3A Long-term experts	626.604,67	602.005,31	24.599,36	4%			
3130000	Services Professionals (expat and national)	626.604,67	602.005,31	24.599,36	4%			
3131200	Project Manager (Zeljko Karanovic)	120.078,47	114.464,32	5.614,15	5%			
3131300	Deputy Project Manager (Amar Numanovic)	66.437,34	63.790,30	2.647,04	4%			
3131400	Head of IT Services KOLEKTIV	112.580,87	108.401,34	4.179,53	4%			
3131500	Head of BPO Services KOLEKTIV	112.580,87	108.401,34	4.179,53	4%			
3131600	Head of Entrepreneurship KOLEKTIV	112.580,87	108.401,34	4.179,53	4%			
3131700	HRM/KMIL/Communications Manager KOLEKTIV	102.346,25	98.546,67	3.799,58	4%			
333.0000	3C Local Support (PFU)	404.842,79	333.591,43	81.251,36	20%			
3336000	Remuneration of national support staff	259.316,16	212.384,98	46.931,18	18%			
3336100	Finance Manager (Dženana Handzar)	61.992,59	54.258,92	7.733,67	12%			Salary range in line with agreed conditions
3336200	Project Coordinator 1 (Adis Barucija)	30.762,36	29.877,12	885,24	3%			
3336300	Project Coordinator 2 (Haris Hajric)	30.762,36	17.909,69	12.852,67	42%			Underspend on these two lines is due to fact that both positions have transitioned to another Helvetas' project, PRAGG. This has been communicated to SOC and decision was taken to reallocate the remaining funds between Project Coordinator 1 and Project Coordinator 4 positions to recognise and remunerate them for the increase in scope of their respective positions.
3336400	Project Coordinator 3 (Amer Biber / Nikolina Vilov)	30.762,36	13.875,69	16.886,67	55%			
3336500	Project Coordinator 4 (Edina Kovacevic)	30.762,36	24.012,90	6.749,46	22%			Underspend on this line can be attributed to remuneration of Project Coordinators being determined based on merit and previous experience (as well as market rates), which in case of Edina Kovacevic means that her salary is slightly lower than the salaries of other Project Coordinators.
3336600	Office Manager (Amela Hodzic)	28.072,11	28.309,47	-237,36	-1%			
3336700	Driver and Logistician (Emir Bebic)	30.996,29	28.317,89	2.678,40	9%			
3336800	Finance Assistant - part time (Alisa Bahic)	15.205,73	15.823,30	-617,57	-4%			
3337000	Reimbursable costs Travel, accommodation and other	21.443,98	14.616,10	6.827,88	32%			
3337100	Travel, Vehicle Hire, Accommodation, Per diems	21.443,98	14.616,10	6.827,88	32%			Limitations on travel and face-to-face meetings were put in place by Project management due to the pandemic requiring far less vehicle use. Also, post-pandemic, hybrid work arrangement has been adopted by the Project.
3338000	Equipment PIU	5.458,47	716,03	4.742,44	87%			



HELVETAS SWISS INTERCOOPERATION, (Bosnia and Herzegovina)

CAPITAL HELVETAS Swiss Intercooperation - Reconciliation : 1st January 2022 to 31st December 2022

		Currency code (BAM)		
A/c Code/ Group	Description	Ref	Foreign currency	Local Currency
	Opening Balance as per 01.01.2022.	A		213.028,30
	Remittances from Head Office			-
90001	Swiss Francs			
90002	GBP (if applicable)			
90002	USD			
90002	EURO (if applicable)		1.075.100,00	2.102.712,84
	Total of funds received from Head Office	B		2.102.712,84
	Remittances from Other Donors (locally received)			
90xxxx	1212.03.1.0 (name of the Project)		<i>foreign currency information not required for Local mandates</i>	
90xxxx	1212.06.2.0 (name of the Project)			
	Total of funds received from other donors	C		
	TOTAL FUNDS FOR THE YEAR (A + B + C)	D		2.315.741,14
	DEDUCT			
	1. TOTAL of EXPENDITURE FOR THE YEAR (as per Income/Exp. Account)			-1.852.912,64
21011	2. EXPENSES ON BEHALF OF HO (GENERAL)			
21012	3. EXPENSES ON BEHALF OF HO (FAIR TRADE)			
21021	4. EXCHANGE GAIN / (-LOSS)			0,15
8200	5. BANK INTEREST			
	TOTAL of DEDUCTIONS	E		-1.852.912,49
	CLOSING BALANCE (CAPITAL ACCOUNT) (D - E)			462.828,65

Place: Sarajevo

Date: 20.02.2023

Finance Manager

Finance Manager



Project Manager

Project Manager