

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP REPUBLIC OF NORTH MACEDONIA

MUNICIPAL COUNCILS SUPPORT II
(Directly Implemented Project No. 90463, Output No. 96214)

Report No. 2077
Issue Date: 19 July 2019

**Report on the Audit of UNDP Republic of North Macedonia
Municipal Councils Support II (Project No. 90463, Output No. 96214)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 20 to 31 May 2019, conducted an audit of Municipal Councils Support II (Project No. 90463, Output No. 96214) (the Project), which is directly implemented and managed by the UNDP Country Office in the Republic of North Macedonia (the Office). The last audit of the Project was conducted by OAI, through KPMG Geneva in 2018 and covered project expenses from 1 August 2016 to 31 December 2017.

The audit firm conducted a financial audit 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 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Assets and Statement of Cash as of 31 December 2018. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

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

Project Expenses*		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
296	Unmodified	11	Unmodified	1,664**	Unmodified

* Expenses recorded in the Combined Delivery Report were \$334,568. Excluded from the audit scope were expenses incurred at the "responsible party" level amounting to \$38,394.

** This amount consists of CHF 1,557,610, MKD 3,420,122 and USD \$22,033 converted at the UN Operational Exchange rate as of 31 December 2018.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 1955, issued on 10 July 2018) 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.

A handwritten signature in blue ink is enclosed within a black rectangular box. The signature is stylized and appears to read 'Antoine Khoury'.

Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project Id 00090463 “Municipal
Councils, 2” – Output no. 00096214
“Municipal Councils Support II”
- Skopje, Republic of North Macedonia -
For the period from 1 January to 31 December 2018



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project Id 00090463 “Municipal Councils, 2” – Output no. 00096214 “Municipal Councils Support II” (the project) directly implemented by UNDP Republic of North Macedonia for the period from 1 January to 31 December 2018. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

Financial Position
Statement of Fixed Assets
Statement of Cash

Unmodified
Unmodified
Unmodified

There were no reportable findings with a medium or high priority rating consequently we do not issue a management letter.

The Project Id 00090463 “Municipal Councils, 2” – Output no. 00096214 “Municipal Councils Support II” was audited in the prior year (audit ID 1955 issued on 10 July 2018). The audit did not result in any recommendations.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 12 July 2019

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the project financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2018 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. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted. Specifically:
 - I. Expressing an opinion on the projects expenditure expressed in both USD and CHF;
 - II. Including in the audit report two versions of the CDR, one version extracted from Atlas in USD and another version converted manually in CHF; and
 - III. Verifying the conversion done manually by the UNDP Country Office from USD 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 2018. This Statement must include all assets available as at 31 December 2018 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. Where a DIM project does not have any assets or equipment, it will not be 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 project as at 31 December 2018. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2018. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties” or other UN agencies, 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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Independent Auditors' Report

Opinion on Financial Position

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the financial position of the UNDP Project Id 00090463 "Municipal Councils, 2" – Output no. 00096214 "Municipal Councils Support II" for the period from 1 January to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement ("The Statement"); and (c) the project related accounts receivable and accounts payable.

The CDR expenditure totaling USD 334,568.22 (CHF 328,905.89), is comprised of expenditure directly incurred by the UNDP Country Office in the Republic of North Macedonia for an amount of USD 296,174.21 (CHF 290,699.67) and expenditure incurred by entities other than the Country Office for an amount of USD 38,394.01 (CHF 38,206.23). Our audit only covered the expenditure directly incurred by the UNDP Country Office in the Republic of North Macedonia of USD 296,174.21 (CHF 290,699.67).

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 296,174.21 (CHF 290,699.67) directly incurred by the UNDP Country Office in the Republic of North Macedonia and charged to the project for the period from 1 January to 31 December 2018 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 unmodified 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 for the audit of the CDR and Funds Utilization section of our 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 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 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.

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki
Senior Manager

Geneva, 12 July 2019



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Independent Auditors' Report

Statement of Fixed Assets

**To: The Director of the Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)**

We have audited the accompanying statement of fixed assets of the UNDP Project Id 00090463 "Municipal Councils, 2" – Output no. 00096214 "Municipal Councils Support II" as at 31 December 2018.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP Project Id 00090463 "Municipal Councils, 2" – Output no. 00096214 "Municipal Councils Support II" amounting to USD 11,488.95 (CHF 11,725.39) as at 31 December 2018 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 for the audit of the statement of fixed assets. 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 fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets 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 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 statement of fixed assets, 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.

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Henri Mwaniki
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Geneva, 12 July 2019



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Independent Auditors' Report

Statement of Cash

**To: The Director of the Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)**

We have audited the accompanying statement of cash of the UNDP Project Id 00090463 "Municipal Councils, 2" – Output no. 00096214 "Municipal Councils Support II" as at 31 December 2018.

Unmodified Opinion

In our opinion, the accompanying statement of cash presents fairly, in all material respects, the cash and bank balance of the UNDP Project Id 00090463 "Municipal Councils, 2" – Output no. 00096214 "Municipal Councils Support II" amounting to USD 1,663,613 (comprised of USD 22,033.02, CHF 1,557,610.01 and MKD 3,420,122) as at 31 December 2018 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 for the audit of the statement of cash section of our 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 of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of cash that is 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 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 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.
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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.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 12 July 2019

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – Output no. 00096214 (USD)



UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 18-02-2019 10:02:52

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2018)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	01983 Direct Execution	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	92.64	0.00	92.64
77660 - Dep Exp Owned -Vehicle	0.00	1,158.55	0.00	1,158.55

Total for Fund 30000	0.00	1,251.19	0.00	1,251.19
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Total for Activity	0.00	1,251.19	0.00	1,251.19
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Activity : **ACTIVITY 2.1** (Head and Sandra)

Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects -CO staff	0.00	6,173.57	0.00	6,173.57
71205 - Intl Consultants-Sht Term-Tech	0.00	11,731.51	0.00	11,731.51
71211 - Intl Consult Security Charge	0.00	365.68	0.00	365.68
75105 - Facilities & Admin - Implement	0.00	1,461.67	0.00	1,461.67

Total for Fund 30000	0.00	19,732.43	0.00	19,732.43
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Total for Activity ACTIVITY 2.1	0.00	19,732.43	0.00	19,732.43
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Activity : ACTIVITY 2.1.1 (Sonja and Slavco)

Fund : 30000 (PROGRAMME COST SHARING)

64397 - Services to projects -CO staff	0.00	19,722.83	0.00	19,722.83
75105 - Facilities & Admin - Implement	0.00	1,577.82	0.00	1,577.82

Total for Fund 30000	0.00	21,300.65	0.00	21,300.65
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Total for Activity ACTIVITY 2.1.1	0.00	21,300.65	0.00	21,300.65
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Activity : ACTIVITY 3.1 (National Project Manager)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	30,184.36	0.00	30,184.36
71410 - MAIP Premium SC	0.00	26.54	0.00	26.54
71415 - Contribution to Security SC	0.00	1,127.85	0.00	1,127.85

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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2018)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	01983 Direct Execution	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75105 - Facilities & Admin - Implement	0.00	2,507.10	0.00	2,507.10
Total for Fund 30000	0.00	33,845.85	0.00	33,845.85
Total for Activity ACTIVITY 3.1	0.00	33,845.85	0.00	33,845.85

Activity : ACTIVITY 3.1.1 (National MandE Officer)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	19,052.48	0.00	19,052.48
71410 - MAIP Premium SC	0.00	16.26	0.00	16.26
71415 - Contribution to Security SC	0.00	691.13	0.00	691.13
75105 - Facilities & Admin - Implement	0.00	1,580.79	0.00	1,580.79
Total for Fund 30000	0.00	21,340.66	0.00	21,340.66
Total for Activity ACTIVITY 3.1.1	0.00	21,340.66	0.00	21,340.66

Activity : ACTIVITY 3.1.2 (Research assistant)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	14,485.53	0.00	14,485.53
71410 - MAIP Premium SC	0.00	12.16	0.00	12.16
71415 - Contribution to Security SC	0.00	516.66	0.00	516.66
75105 - Facilities & Admin - Implement	0.00	1,201.17	0.00	1,201.17
Total for Fund 30000	0.00	16,215.52	0.00	16,215.52
Total for Activity ACTIVITY 3.1.2	0.00	16,215.52	0.00	16,215.52

Activity : ACTIVITY 3.1.3 (Capacity development spe.)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	6,404.78	0.00	6,404.78
71410 - MAIP Premium SC	0.00	5.57	0.00	5.57
71415 - Contribution to Security SC	0.00	236.43	0.00	236.43
75105 - Facilities & Admin - Implement	0.00	531.74	0.00	531.74
Total for Fund 30000	0.00	7,178.52	0.00	7,178.52
Total for Activity ACTIVITY 3.1.3	0.00	7,178.52	0.00	7,178.52

Activity : ACTIVITY 3.1.4 (Gender specialist)



Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2018)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	01983 Direct Execution	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	1,092.11	0.00	1,092.11
71405 - Service Contracts-Individuals	0.00	8,537.68	0.00	8,537.68
71410 - MAIP Premium SC	0.00	7.37	0.00	7.37
71415 - Contribution to Security SC	0.00	312.87	0.00	312.87
75105 - Facilities & Admin - Implement	0.00	796.00	0.00	796.00
Total for Fund 30000	0.00	10,746.03	0.00	10,746.03
Total for Activity ACTIVITY 3.1.4	0.00	10,746.03	0.00	10,746.03

Activity : ACTIVITY 3.4.1 (Nat. evaluation expert)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	3,889.89	0.00	3,889.89
71360 - Local Consult-Security	0.00	165.32	0.00	165.32
75105 - Facilities & Admin - Implement	0.00	324.42	0.00	324.42
Total for Fund 30000	0.00	4,379.63	0.00	4,379.63
Total for Activity ACTIVITY 3.4.1	0.00	4,379.63	0.00	4,379.63

Activity : ACTIVITY 3.4.3 (Nat. Mun.Fin. expert)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	5,141.63	0.00	5,141.63
71360 - Local Consult-Security	0.00	152.20	0.00	152.20
75105 - Facilities & Admin - Implement	0.00	423.51	0.00	423.51
Total for Fund 30000	0.00	5,717.34	0.00	5,717.34
Total for Activity ACTIVITY 3.4.3	0.00	5,717.34	0.00	5,717.34

Activity : ACTIVITY 3.6 (Pro.associate and Driver)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	20,945.07	0.00	20,945.07
71410 - MAIP Premium SC	0.00	17.30	0.00	17.30
71415 - Contribution to Security SC	0.00	736.88	0.00	736.88
75105 - Facilities & Admin - Implement	0.00	12.19	0.00	12.19
Total for Fund 30000	0.00	21,711.44	0.00	21,711.44

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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2018)		
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	01983 Direct Execution		
	Location :	Macedonia, former Yugoslav Rep		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY 3.6	0.00	21,711.44	0.00	21,711.44
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Activity : ACTIVITY 3.7 (TandA_Staff 1)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	909.11	0.00	909.11
71615 - Daily Subsistence Allow-Intl	0.00	1,526.99	0.00	1,526.99
71620 - Daily Subsistence Allow-Local	0.00	1,292.97	0.00	1,292.97
71635 - Travel - Other	0.00	575.65	0.00	575.65
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.01	0.00	0.01

Total for Fund 30000	0.00	4,304.73	0.00	4,304.73
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Total for Activity ACTIVITY 3.7	0.00	4,304.73	0.00	4,304.73
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Activity : ACTIVITY 3.7.1 (TandA_Staff 2)

Fund : 30000 (PROGRAMME COST SHARING)

71615 - Daily Subsistence Allow-Intl	0.00	325.60	0.00	325.60
71635 - Travel - Other	0.00	94.00	0.00	94.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	419.60	0.00	419.60
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Total for Activity ACTIVITY 3.7.1	0.00	419.60	0.00	419.60
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Activity : ACTIVITY 3.8 (Equipment for PIU)

Fund : 30000 (PROGRAMME COST SHARING)

72120 - Svc Co-Trade and Business Serv	0.00	87.46	0.00	87.46
75105 - Facilities & Admin - Implement	0.00	- 92.64	0.00	- 92.64

Total for Fund 30000	0.00	- 5.18	0.00	- 5.18
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Total for Activity ACTIVITY 3.8	0.00	- 5.18	0.00	- 5.18
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Activity : ACTIVITY 3.9 (Operating costs PIU)

Fund : 30000 (PROGRAMME COST SHARING)

72120 - Svc Co-Trade and Business Serv	0.00	880.84	0.00	880.84
72425 - Mobile Telephone Charges	0.00	856.17	0.00	856.17



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2018)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	01983 Direct Execution	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72435 - E-mail-Subscription	0.00	1,034.94	0.00	1,034.94
73104 - Leased Building	0.00	6,155.97	0.00	6,155.97
73105 - Rent	0.00	1,461.56	0.00	1,461.56
73120 - Utilities	0.00	4,381.15	0.00	4,381.15
74525 - Sundry	0.00	161.61	0.00	161.61
75105 - Facilities & Admin - Implement	0.00	- 12.19	0.00	- 12.19
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	14,920.05	0.00	14,920.05
Total for Activity ACTIVITY 3.9	0.00	14,920.05	0.00	14,920.05
Activity : ACTIVITY 4.1.1 (AFO)				
Fund : 30000 (PROGRAMME COST SHARING)				
72145 - Svc Co-Training and Educ Serv	0.00	27,593.99	0.00	27,593.99
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	27,593.99	0.00	27,593.99
Total for Activity ACTIVITY 4.1.1	0.00	27,593.99	0.00	27,593.99
Activity : ACTIVITY 4.1.2 (E-knowledge platform)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120 - Svc Co-Trade and Business Serv	0.00	1,456.20	0.00	1,456.20
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	1,456.20	0.00	1,456.20
Total for Activity ACTIVITY 4.1.2	0.00	1,456.20	0.00	1,456.20
Activity : ACTIVITY 4.1.3 (Events logistics_Com.1)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	38,627.76	0.00	38,627.76
Total for Fund 30000	0.00	38,627.76	0.00	38,627.76
Total for Activity ACTIVITY 4.1.3	0.00	38,627.76	0.00	38,627.76



Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2018)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	01983 Direct Execution	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY 4.1.4 (Transportation costs)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	0.00	4,315.44	0.00	4,315.44
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	4,315.44	0.00	4,315.44
Total for Activity ACTIVITY 4.1.4	0.00	4,315.44	0.00	4,315.44

Activity : ACTIVITY 4.1.5 (Design of Innovative ICT tools)

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	4,231.79	0.00	4,231.79
72410 - Acquisition of Audio Visual Eq	0.00	2,422.40	0.00	2,422.40
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	6,654.19	0.00	6,654.19
Total for Activity ACTIVITY 4.1.5	0.00	6,654.19	0.00	6,654.19

Activity : ACTIVITY 4.3.1 (ZELS)

Fund : 30000 (PROGRAMME COST SHARING)

72155 - Svc Co-Public Admin, Politics	0.00	10,800.02	0.00	10,800.02
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	10,800.02	0.00	10,800.02
Total for Activity ACTIVITY 4.3.1	0.00	10,800.02	0.00	10,800.02

Activity : ACTIVITY 4.3.2 (TandA_Int.events)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	3,466.99	0.00	3,466.99
71615 - Daily Subsistence Allow-Intl	0.00	4,232.80	0.00	4,232.80
71635 - Travel - Other	0.00	1,262.65	0.00	1,262.65
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	8,962.44	0.00	8,962.44

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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2018)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	01983 Direct Execution	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY 4.3.2	0.00	8,962.44	0.00	8,962.44
Activity : ACTIVITY 4.3.3 (Events logistics_Com.3)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	15,819.16	0.00	15,819.16
Total for Fund 30000	0.00	15,819.16	0.00	15,819.16
Total for Activity ACTIVITY 4.3.3	0.00	15,819.16	0.00	15,819.16
Activity : ACTIVITY 4.4.1 (Design of graphic products)				
Fund : 30000 (PROGRAMME COST SHARING)				
74210 - Printing and Publications	0.00	553.17	0.00	553.17
74215 - Promotional Materials and Dist	0.00	1,082.23	0.00	1,082.23
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	1,635.40	0.00	1,635.40
Total for Activity ACTIVITY 4.4.1	0.00	1,635.40	0.00	1,635.40
Activity : ACTIVITY 4.4.3 (Translation)				
Fund : 30000 (PROGRAMME COST SHARING)				
74220 - Translation Costs	0.00	20,359.04	0.00	20,359.04
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
Total for Fund 30000	0.00	20,359.05	0.00	20,359.05
Total for Activity ACTIVITY 4.4.3	0.00	20,359.05	0.00	20,359.05
Activity : ACTIVITY 5.0.0 (Audit services)				
Fund : 30084 (Prog Resources from 11888)				
74110 - Audit Fees	0.00	14,153.81	0.00	14,153.81
75105 - Facilities & Admin - Implement	0.00	1,132.30	0.00	1,132.30
Total for Fund 30084	0.00	15,286.11	0.00	15,286.11



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2018)		
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	01983 Direct Execution		
	Location :	Macedonia, former Yugoslav Rep		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY 5.0.0	0.00	15,286.11	0.00	15,286.11
Total for Output : 00096214	0.00	334,568.22	0.00	334,568.22
Project Total :	0.00	334,568.22	0.00	334,568.22



Name: *Narine Sahakyan*
Project: *Municipal Councils Support II*
Title: *UNDP Resident Representative*

Signed By : *[Signature]* / *N. Sahakyan* Date : *18.02.2019*

Signed By : _____ Date : _____

[Signature]

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
12 July 2019

[Signature]

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019



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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 9 of 10
Run Time: 18-02-2019 10:02:52

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : ALL	Period : Jan-Dec (2018)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
56204 - FYR Macedonia -Dem. Governance	0.00	334,568.22	0.00	334,568.22

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Funds Utilization

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2018)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project/Award: 00090463 Municipal Councils, 2

Period : As Of Dec31,2018

Output #	00096214	Impl. Partner :01983 Direct Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		11,488.95
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

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Annex 2: Combined Delivery Report and Funds Utilization Statement – Output no. 00096214 (CHF)

Combined Delivery Report by Activity

Selection Criteria :

Business Unit :

Period :

Selected Project Id :

Selected Fund Code :

Selected Dept. IDs :

Selected Outputs :

Project Id :

Output # :

Location :

MKD10

Jan-Dec (2018)

ALL

ALL

ALL

96214

90463

96214

Macedonia, former Yugoslav Rep

EMPOWERING MUNICIPAL COUNCILS - IMPLEMENTATION PHASE

Municipal Councils, 2

Municipal Councils Suppo Impl. Partner :

Period : Jan-Dec (2018)

01983 Direct Execution

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 30000 (PROGRAMME COST SHARING)				
75105	CHF 0.00	CHF 90.65	CHF 0.00	CHF 90.65
Facilities & Admin - Implement				
77660	CHF 0.00	CHF 1,132.77	CHF 0.00	CHF 1,132.77
Dep Exp Owned -Vehicle				
Total for Fund 30000	CHF 0.00	CHF 1,223.42	CHF 0.00	CHF 1,223.42
Total for Activity ()	CHF 0.00	CHF 1,223.42	CHF 0.00	CHF 1,223.42
Activity : ACTIVITY 2.1 (Head and Sandra)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397	CHF 0.00	CHF 6,037.33	CHF 0.00	CHF 6,037.33
Services to projects -CO staff				
71205	CHF 0.00	CHF 11,411.60	CHF 0.00	CHF 11,411.60
Intl Consultants-Sht Term-Tech				
71211	CHF 0.00	CHF 363.22	CHF 0.00	CHF 363.22
Intl Consult Security Charge				
75105	CHF 0.00	CHF 1,424.10	CHF 0.00	CHF 1,424.10
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 19,236.25	CHF 0.00	CHF 19,236.25
Total for Activity ACTIVITY 2.1	CHF 0.00	CHF 19,236.25	CHF 0.00	CHF 19,236.25
Activity : ACTIVITY 2.1.1 (Sonja and Slavco)				
Fund : 30000 (PROGRAMME COST SHARING)				
64397	CHF 0.00	CHF 19,282.59	CHF 0.00	CHF 19,282.59
Services to projects -CO staff				
75105	CHF 0.00	CHF 1,542.35	CHF 0.00	CHF 1,542.35
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 20,824.94	CHF 0.00	CHF 20,824.94
Total for Activity ACTIVITY 2.1.1	CHF 0.00	CHF 20,824.94	CHF 0.00	CHF 20,824.94
Activity : ACTIVITY 3.1 (National Project Manager)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 29,518.59	CHF 0.00	CHF 29,518.59
Service Contracts-Individuals				
71410	CHF 0.00	CHF 25.95	CHF 0.00	CHF 25.95
MAIP Premium SC				
71415	CHF 0.00	CHF 1,102.94	CHF 0.00	CHF 1,102.94
Contribution to Security SC				
75105	CHF 0.00	CHF 2,451.30	CHF 0.00	CHF 2,451.30
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 33,098.78	CHF 0.00	CHF 33,098.78
Total for Activity ACTIVITY 3.1	CHF 0.00	CHF 33,098.78	CHF 0.00	CHF 33,098.78
Activity : ACTIVITY 3.1.1 (National Mande Officer)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 18,632.55	CHF 0.00	CHF 18,632.55
Service Contracts-Individuals				
71410	CHF 0.00	CHF 15.90	CHF 0.00	CHF 15.90
MAIP Premium SC				
71415	CHF 0.00	CHF 675.87	CHF 0.00	CHF 675.87
Contribution to Security SC				
75105	CHF 0.00	CHF 1,545.63	CHF 0.00	CHF 1,545.63
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 20,869.95	CHF 0.00	CHF 20,869.95
Total for Activity ACTIVITY 3.1.1	CHF 0.00	CHF 20,869.95	CHF 0.00	CHF 20,869.95
Activity : ACTIVITY 3.1.2 (Research asslstant)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 14,197.92	CHF 0.00	CHF 14,197.92
Service Contracts-Individuals				
71410	CHF 0.00	CHF 11.92	CHF 0.00	CHF 11.92
MAIP Premium SC				
71415	CHF 0.00	CHF 506.38	CHF 0.00	CHF 506.38
Contribution to Security SC				
75105	CHF 0.00	CHF 1,177.06	CHF 0.00	CHF 1,177.06
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 15,893.27	CHF 0.00	CHF 15,893.27
Total for Activity ACTIVITY 3.1.2	CHF 0.00	CHF 15,893.27	CHF 0.00	CHF 15,893.27
Activity : ACTIVITY 3.1.3 (Capacity development spe.)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 6,276.18	CHF 0.00	CHF 6,276.18
Service Contracts-Individuals				
71410	CHF 0.00	CHF 5.46	CHF 0.00	CHF 5.46

MAIP Premium SC				
71415	CHF 0.00	CHF 231.68	CHF 0.00	CHF 231.68
Contribution to Security SC				
75105	CHF 0.00	CHF 520.38	CHF 0.00	CHF 520.38
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 7,033.70	CHF 0.00	CHF 7,033.70
Total for Activity ACTIVITY 3.1.3	CHF 0.00	CHF 7,033.70	CHF 0.00	CHF 7,033.70
Activity : ACTIVITY 3.1.4 (Gender specialist)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	CHF 0.00	CHF 1,087.74	CHF 0.00	CHF 1,087.74
Local Consult.-Sht Term-Tech				
71405	CHF 0.00	CHF 8,303.85	CHF 0.00	CHF 8,303.85
Service Contracts-Individuals				
71410	CHF 0.00	CHF 7.17	CHF 0.00	CHF 7.17
MAIP Premium SC				
71415	CHF 0.00	CHF 304.28	CHF 0.00	CHF 304.28
Contribution to Security SC				
75105	CHF 0.00	CHF 775.93	CHF 0.00	CHF 775.93
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 10,478.98	CHF 0.00	CHF 10,478.98
Total for Activity ACTIVITY 3.1.4	CHF 0.00	CHF 10,478.98	CHF 0.00	CHF 10,478.98
Activity : ACTIVITY 3.4.1 (Nat. evaluation expert)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	CHF 0.00	CHF 3,850.99	CHF 0.00	CHF 3,850.99
Local Consult.-Sht Term-Tech				
71360	CHF 0.00	CHF 164.82	CHF 0.00	CHF 164.82
Local Consult-Security				
75105	CHF 0.00	CHF 321.27	CHF 0.00	CHF 321.27
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 4,337.08	CHF 0.00	CHF 4,337.08
Total for Activity ACTIVITY 3.4.1	CHF 0.00	CHF 4,337.08	CHF 0.00	CHF 4,337.08
Activity : ACTIVITY 3.4.3 (Nat. Mun.Fin. expert)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	CHF 0.00	CHF 5,042.01	CHF 0.00	CHF 5,042.01
Local Consult.-Sht Term-Tech				
71360	CHF 0.00	CHF 147.79	CHF 0.00	CHF 147.79
Local Consult-Security				
75105	CHF 0.00	CHF 415.14	CHF 0.00	CHF 415.14
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 5,604.94	CHF 0.00	CHF 5,604.94
Total for Activity ACTIVITY 3.4.3	CHF 0.00	CHF 5,604.94	CHF 0.00	CHF 5,604.94
Activity : ACTIVITY 3.6 (Pro.associate and Driver)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 20,491.45	CHF 0.00	CHF 20,491.45
Service Contracts-Individuals				
71410	CHF 0.00	CHF 16.92	CHF 0.00	CHF 16.92
MAIP Premium SC				
71415	CHF 0.00	CHF 720.61	CHF 0.00	CHF 720.61
Contribution to Security SC				
75105	CHF 0.00	CHF 12.15	CHF 0.00	CHF 12.15
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 21,241.13	CHF 0.00	CHF 21,241.13
Total for Activity ACTIVITY 3.6	CHF 0.00	CHF 21,241.13	CHF 0.00	CHF 21,241.13
Activity : ACTIVITY 3.7 (Tanda_Staff 1)				
Fund : 30000 (PROGRAMME COST SHARING)				
71605	CHF 0.00	CHF 903.71	CHF 0.00	CHF 903.71
Travel Tickets-International				
71615	CHF 0.00	CHF 1,522.04	CHF 0.00	CHF 1,522.04
Daily Subsistence Allow-Intl				
71620	CHF 0.00	CHF 1,276.31	CHF 0.00	CHF 1,276.31
Daily Subsistence Allow-Local				
71635	CHF 0.00	CHF 573.07	CHF 0.00	CHF 573.07
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
76125	CHF 0.00	CHF 0.01	CHF 0.00	CHF 0.01
Realized Loss				
Total for Fund 30000	CHF 0.00	CHF 4,275.14	CHF 0.00	CHF 4,275.14
Total for Activity ACTIVITY 3.7	CHF 0.00	CHF 4,275.14	CHF 0.00	CHF 4,275.14
Activity : ACTIVITY 3.7.1 (Tanda_Staff 2)				
Fund : 30000 (PROGRAMME COST SHARING)				
71615	CHF 0.00	CHF 324.30	CHF 0.00	CHF 324.30
Daily Subsistence Allow-Intl				
71635	CHF 0.00	CHF 93.62	CHF 0.00	CHF 93.62
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 417.92	CHF 0.00	CHF 417.92
Total for Activity ACTIVITY 3.7.1	CHF 0.00	CHF 417.92	CHF 0.00	CHF 417.92
Activity : ACTIVITY 3.8 (Equiment for PIU)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 84.24	CHF 0.00	CHF 84.24

Svc Co-Trade and Business Serv				
75105	CHF 0.00	-CHF 90.65	CHF 0.00	-CHF 90.65
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	-CHF 6.41	CHF 0.00	-CHF 6.41
Total for Activity ACTIVITY 3.8	CHF 0.00	-CHF 6.41	CHF 0.00	-CHF 6.41
Activity : ACTIVITY 3.9 (Operating costs PIU)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 863.71	CHF 0.00	CHF 863.71
Svc Co-Trade and Business Serv				
72425	CHF 0.00	CHF 837.02	CHF 0.00	CHF 837.02
Mobile Telephone Charges				
72435	CHF 0.00	CHF 1,024.59	CHF 0.00	CHF 1,024.59
E-mail-Subscription				
73104	CHF 0.00	CHF 6,124.54	CHF 0.00	CHF 6,124.54
Leased Building				
73105	CHF 0.00	CHF 1,446.94	CHF 0.00	CHF 1,446.94
Rent				
73120	CHF 0.00	CHF 4,294.07	CHF 0.00	CHF 4,294.07
Utilities				
74525	CHF 0.00	CHF 161.82	CHF 0.00	CHF 161.82
Sundry				
75105	CHF 0.00	-CHF 12.15	CHF 0.00	-CHF 12.15
Facilities & Admin - Implement				
76125	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Realized Loss				
76135	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 14,740.55	CHF 0.00	CHF 14,740.55
Total for Activity ACTIVITY 3.9	CHF 0.00	CHF 14,740.55	CHF 0.00	CHF 14,740.55
Activity : ACTIVITY 4.1.1 (AFO)				
Fund : 30000 (PROGRAMME COST SHARING)				
72145	CHF 0.00	CHF 27,453.01	CHF 0.00	CHF 27,453.01
Svc Co-Training and Educ Serv				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 27,453.01	CHF 0.00	CHF 27,453.01
Total for Activity ACTIVITY 4.1.1	CHF 0.00	CHF 27,453.01	CHF 0.00	CHF 27,453.01
Activity : ACTIVITY 4.1.2 (E-knowledge platform)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 1,453.07	CHF 0.00	CHF 1,453.07
Svc Co-Trade and Business Serv				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 1,453.07	CHF 0.00	CHF 1,453.07
Total for Activity ACTIVITY 4.1.2	CHF 0.00	CHF 1,453.07	CHF 0.00	CHF 1,453.07
Activity : ACTIVITY 4.1.3 (Events logistics Com.1)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 37,963.02	CHF 0.00	CHF 37,963.02
Learning costs				
Total for Fund 30000	CHF 0.00	CHF 37,963.02	CHF 0.00	CHF 37,963.02
Total for Activity ACTIVITY 4.1.3	CHF 0.00	CHF 37,963.02	CHF 0.00	CHF 37,963.02
Activity : ACTIVITY 4.1.4 (Transportation costs)				
Fund : 30000 (PROGRAMME COST SHARING)				
71635	CHF 0.00	CHF 4,226.97	CHF 0.00	CHF 4,226.97
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	-CHF 55.69	CHF 0.00	-CHF 55.69
Learning costs				
Total for Fund 30000	CHF 0.00	CHF 4,171.27	CHF 0.00	CHF 4,171.27
Total for Activity ACTIVITY 4.1.4	CHF 0.00	CHF 4,171.27	CHF 0.00	CHF 4,171.27
Activity : ACTIVITY 4.1.5 (Design of Innovative ICT tools)				
Fund : 30000 (PROGRAMME COST SHARING)				
72405	CHF 0.00	CHF 4,214.86	CHF 0.00	CHF 4,214.86
Acquisition of Communic Equip				
72410	CHF 0.00	CHF 2,412.71	CHF 0.00	CHF 2,412.71
Acquisition of Audio Visual Eq				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 6,627.57	CHF 0.00	CHF 6,627.57
Total for Activity ACTIVITY 4.1.5	CHF 0.00	CHF 6,627.57	CHF 0.00	CHF 6,627.57
Activity : ACTIVITY 4.3.1 (ZELS)				
Fund : 30000 (PROGRAMME COST SHARING)				
72155	CHF 0.00	CHF 10,753.22	CHF 0.00	CHF 10,753.22
Svc Co-public, Admin, Politics				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 10,753.22	CHF 0.00	CHF 10,753.22
Total for Activity ACTIVITY 4.3.1	CHF 0.00	CHF 10,753.22	CHF 0.00	CHF 10,753.22
Activity : ACTIVITY 4.3.2 (TandA Int.events)				

Fund : 30000 (PROGRAMME COST SHARING)				
71605	CHF 0.00	CHF 3,477.39	CHF 0.00	CHF 3,477.39
Travel Tickets-International				
71615	CHF 0.00	CHF 4,250.06	CHF 0.00	CHF 4,250.06
Daily Subsistence Allow-Intl				
71635	CHF 0.00	CHF 1,267.75	CHF 0.00	CHF 1,267.75
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
76135	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 8,995.20	CHF 0.00	CHF 8,995.20
Total for Activity ACTIVITY 4.3.2	CHF 0.00	CHF 8,995.20	CHF 0.00	CHF 8,995.20
Activity : ACTIVITY 4.3.3 (Events logistics, Com.3)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 15,582.76	CHF 0.00	CHF 15,582.76
Learning costs				
Total for Fund 30000	CHF 0.00	CHF 15,582.76	CHF 0.00	CHF 15,582.76
Total for Activity ACTIVITY 4.3.3	CHF 0.00	CHF 15,582.76	CHF 0.00	CHF 15,582.76
Activity : ACTIVITY 4.4.1 (Design of graphic products)				
Fund : 30000 (PROGRAMME COST SHARING)				
74210	CHF 0.00	CHF 539.67	CHF 0.00	CHF 539.67
Printing and Publications				
74215	CHF 0.00	CHF 1,050.64	CHF 0.00	CHF 1,050.64
Promotional Materials and Dist				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 1,590.31	CHF 0.00	CHF 1,590.31
Total for Activity ACTIVITY 4.4.1	CHF 0.00	CHF 1,590.31	CHF 0.00	CHF 1,590.31
Activity : ACTIVITY 4.4.3 (Translation)				
Fund : 30000 (PROGRAMME COST SHARING)				
74220	CHF 0.00	CHF 19,723.91	CHF 0.00	CHF 19,723.91
Translation Costs				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
76125	CHF 0.00	CHF 0.02	CHF 0.00	CHF 0.02
Realized Loss				
76135	CHF 0.00	-CHF 0.01	CHF 0.00	-CHF 0.01
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 19,723.92	CHF 0.00	CHF 19,723.92
Total for Activity ACTIVITY 4.4.3	CHF 0.00	CHF 19,723.92	CHF 0.00	CHF 19,723.92
Activity : ACTIVITY 5.0.0 (Audit services)				
Fund : 30084 (Prog Resources from 11888)				
74110	CHF 0.00	CHF 14,187.18	CHF 0.00	CHF 14,187.18
Audit Fees				
75105	CHF 0.00	CHF 1,135.70	CHF 0.00	CHF 1,135.70
Facilities & Admin - Implement				
Total for Fund 30084	CHF 0.00	CHF 15,322.87	CHF 0.00	CHF 15,322.87
Total for Activity ACTIVITY 5.0.0	CHF 0.00	CHF 15,322.87	CHF 0.00	CHF 15,322.87
Project Total :	CHF 0.00	CHF 328,905.89	CHF 0.00	CHF 328,905.89

Signed By : Narine Sahakyan

Title: *UNDP Resident Representative*

Date :

28.03.2019

Outstanding NEX advances
Undepreciated Fixed Assets
Unamortized Intangible Assets
Inventory
Prepayments

0
CHF 11,725.39
0
0
0

Commitments

0

Project: Municipal Councils Support II



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[Signature]

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
12 July 2019

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019

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Annex 3: Statement of Fixed Assets

UN Development Programme

Report ID: UNAM600

Business Unit: MKD10

Operating Unit: MKD

As of Date: 12/31/2018

Run Time: 4/2/2019 16:02

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
MKD10	MKD	000000000344	IMTRU4	OPEL ASTRA ENJOY 4DR RI6DITL	000000000344	W0L1P0SE6SG6S731J		MKDGARAGE	12/8/2016	12/8/2016	13,902.60	11,488.95	1	156204	0001981	00232	00096214	30000

Signed by: Narine Sahakyan

Title: UNDP Resident Representative

Project: Municipal Councils Support II

Date: 28.03.2019

Narine Sahakyan



PH

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 July 2019

Henri Mwaniki

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019



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Annex 4: Statement of Cash

Statement of Cash as at 31 December 2018

Country Office: Republic of North Macedonia
Project Title: Municipal Councils Support II
Award ID: 00090463
Period Covered: 01.01.2018 – 31.12.2018

	Amount	Amount	Amount
	MKD	US\$	CHF
Closing Balance represented by:			
Cash in hand	0.00	0.00	0.00
Bank	3,420,122.00	22,033.02	1,557,610.01
TOTAL	3,420,122.00	22,033.02	1,557,610.01

Signed by: Narine Sahakyan



Date:



Title: UNDP Resident Representative

Certified by Auditor:

Date:

(name and stamp)

Name of Audit Firm:

Date:



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 July 2019



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 July 2019

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