

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

Audit

of

UNDP in the former Yugoslav Republic of Macedonia

Municipal Councils Support II
(Directly Implemented Project No. 90463, Output No. 96214)

Report No. 1955

Issue Date: 10 July 2018

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

The UNDP Office of Audit and Investigations (OAI), through KPMG Geneva (the audit firm), from 16 April to 4 May 2018, 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 former Yugoslav Republic of Macedonia (the Office). This was the first audit of the Project.

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 Reports, which included expenses for the periods from 1 August to 31 December 2016, and from 1 January to 31 December 2017. The audit also covered the accompanying Funds Utilization statements¹ as well as the Statements of Assets and Cash Position, as of 31 December 2016 and 31 December 2017.

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 reports submitted by the audit firm, the results are summarized in the table below:

Audit period	Project Expenses		Project Assets		Cash	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1 August to 31 December 2016	101	Unmodified	14	Unmodified	764	Unmodified
1 January to 31 December 2017	309	Unmodified	13	Unmodified	1,426	Unmodified

Note: *Unmodified* = unqualified or clean opinion

The audit did not result in any recommendations.

Management comments and action plan

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

Helge S. Osttveiten
Director
Office of Audit and Investigations

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.



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project ID 90463 “Municipal
Councils, 2”– Output ID 96214
“Municipal Councils Support II”
- Skopje, The Former Yugoslav Republic of Macedonia
For the period from 1 August to 31 December 2016



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project ID 00090463 “Municipal Councils 2” – Output ID 00096214 “Municipal Councils Support II” (the project) directly implemented by UNDP The Former Yugoslav Republic of Macedonia for the period from 1 August to 31 December 2016. 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	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	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 ID 00096214 “Municipal Councils Support II” was not audited in the prior year.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 27 June 2018



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 August and 31 December 2016 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2016 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 US\$ and CHF (in the text of the standard audit opinion mention the US\$ amount and its equivalent in CHF);
 - II. Including in the audit report two versions of the CDR, one version extracted from Atlas in US\$ and another version converted manually in CHF; and
 - III. Verifying the conversion done manually by the UNDP Country Office from US\$ to CHF.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2016. This Statement must include all assets available as at 31 December 2016 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 2016. 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 August and 31 December 2016. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”; 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 – Output ID 00096214 “Municipal Councils Support II” for the period 1 August to 31 December 2016 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.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 100,838.54 (CHF 100,794.70) directly incurred by the UNDP Country Office in The Former Yugoslav Republic of Macedonia and charged to the project for the period from 1 August to 31 December 2016 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities 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, 27 June 2018



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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 – Output ID 00096214 “Municipal Councils Support II” as at 31 December 2016.

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 90463 – Output ID 96214 amounting to US\$ 13,806.05 (CHF 13,998.27) as at 31 December 2016 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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Geneva, 27 June 2018



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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 – Output ID 00096214 “Municipal Councils Support II” as at 31 December 2016.

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– Output ID 00096214 “Municipal Councils Support II” amounting to US\$ 763,533.90 (comprised of CHF 631,790.68 and MKD 8,658,468) as at 31 December 2016 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.
- 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, 27 June 2018

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – output 00096214 (US\$)



Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2016)
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
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Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	7.72	0.00	7.72
77660 - Dep Exp Owned -Vehicle	0.00	96.55	0.00	96.55
Total for Fund 30000	0.00	104.27	0.00	104.27
Total for Activity	0.00	104.27	0.00	104.27

Activity : ACTIVITY 2.1 (Head and Sandra)

Fund : 30000 (PROGRAMME COST SHARING)

64398 - Direct Project Cost-Staff	0.00	2,636.20	0.00	2,636.20
71205 - Intl Consultants-Sht Term-Tech	0.00	5,080.00	0.00	5,080.00
75105 - Facilities & Admin - Implement	0.00	617.30	0.00	617.30
Total for Fund 30000	0.00	8,333.50	0.00	8,333.50
Total for Activity ACTIVITY 2.1	0.00	8,333.50	0.00	8,333.50

Activity : ACTIVITY 2.1.1 (Sonja and Slavco)

Fund : 30000 (PROGRAMME COST SHARING)

64398 - Direct Project Cost-Staff	0.00	9,863.97	0.00	9,863.97
75105 - Facilities & Admin - Implement	0.00	789.12	0.00	789.12
Total for Fund 30000	0.00	10,653.09	0.00	10,653.09
Total for Activity ACTIVITY 2.1.1	0.00	10,653.09	0.00	10,653.09

Activity : ACTIVITY 3.1 (National Project Manager)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	7,852.45	0.00	7,852.45
71410 - MAIP Premium SC	0.00	17.27	0.00	17.27
71415 - Contribution to Security SC	0.00	293.47	0.00	293.47
75105 - Facilities & Admin - Implement	0.00	653.05	0.00	653.05



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2016)		
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 Fund 30000 0.00 8,816.24 0.00 8,816.24

Total for Activity ACTIVITY 3.1 0.00 8,816.24 0.00 8,816.24

Activity : ACTIVITY 3.1.1 (National MandE Officer)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	7,325.78	0.00	7,325.78
71410 - MAIP Premium SC	0.00	15.76	0.00	15.76
71415 - Contribution to Security SC	0.00	267.69	0.00	267.69
75105 - Facilities & Admin - Implement	0.00	608.74	0.00	608.74

Total for Fund 30000 0.00 8,217.97 0.00 8,217.97

Total for Activity ACTIVITY 3.1.1 0.00 8,217.97 0.00 8,217.97

Activity : ACTIVITY 3.1.2 (Research assistant)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	6,088.79	0.00	6,088.79
71410 - MAIP Premium SC	0.00	12.90	0.00	12.90
71415 - Contribution to Security SC	0.00	219.15	0.00	219.15
75105 - Facilities & Admin - Implement	0.00	505.67	0.00	505.67

Total for Fund 30000 0.00 6,826.51 0.00 6,826.51

Total for Activity ACTIVITY 3.1.2 0.00 6,826.51 0.00 6,826.51

Activity : ACTIVITY 3.1.3 (Capacity development spe.)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	5,416.71	0.00	5,416.71
71410 - MAIP Premium SC	0.00	11.85	0.00	11.85
71415 - Contribution to Security SC	0.00	201.47	0.00	201.47
75105 - Facilities & Admin - Implement	0.00	450.41	0.00	450.41

Total for Fund 30000 0.00 6,080.44 0.00 6,080.44

Total for Activity ACTIVITY 3.1.3 0.00 6,080.44 0.00 6,080.44

Activity : ACTIVITY 3.1.4 (Gender specialist)



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

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Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2016)		
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)

71405 - Service Contracts-Individuals	0.00	4,229.37	0.00	4,229.37
71410 - MAIP Premium SC	0.00	9.19	0.00	9.19
71415 - Contribution to Security SC	0.00	157.06	0.00	157.06
75105 - Facilities & Admin - Implement	0.00	351.65	0.00	351.65

Total for Fund 30000 0.00 4,747.27 0.00 4,747.27

Total for Activity ACTIVITY 3.1.4 0.00 4,747.27 0.00 4,747.27

Activity : ACTIVITY 3.6 (Pro.associate and Driver)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	7,583.64	0.00	7,583.64
71410 - MAIP Premium SC	0.00	16.13	0.00	16.13
71415 - Contribution to Security SC	0.00	274.57	0.00	274.57
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 7,874.34 0.00 7,874.34

Total for Activity ACTIVITY 3.6 0.00 7,874.34 0.00 7,874.34

Activity : ACTIVITY 3.8 (Equipment for PIU)

Fund : 30000 (PROGRAMME COST SHARING)

72120 - Svc Co-Trade and Business Serv	0.00	71.19	0.00	71.19
72410 - Acquisition of Audio Visual Eq	0.00	1,256.59	0.00	1,256.59
72445 - Common Services-Communications	0.00	164.28	0.00	164.28
72805 - Acquis of Computer Hardware	0.00	3,190.08	0.00	3,190.08
72815 - Inform Technology Supplies	0.00	158.97	0.00	158.97
73310 - Maint & Licencing of Software	0.00	153.66	0.00	153.66
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 4,994.78 0.00 4,994.78

Total for Activity ACTIVITY 3.8 0.00 4,994.78 0.00 4,994.78

Activity : ACTIVITY 3.9 (Operating costs PIU)

Fund : 30000 (PROGRAMME COST SHARING)

72120 - Svc Co-Trade and Business Serv	0.00	1,148.18	0.00	1,148.18
72130 - Svc Co-Transportation Services	0.00	424.01	0.00	424.01
72425 - Mobile Telephone Charges	0.00	269.44	0.00	269.44

Combined Delivery Report by Activity



UN
DP UN Development Programme
Report ID: unglcdrb

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Run Time: 14-02-2017 09:02:40

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2016)
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
72440 - Connectivity Charges	0.00	1,585.98	0.00	1,585.98
73104 - Leased Building	0.00	2,570.80	0.00	2,570.80
73120 - Utilities	0.00	1,236.96	0.00	1,236.96
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	7,235.37	0.00	7,235.37
Total for Activity ACTIVITY 3.9	0.00	7,235.37	0.00	7,235.37
Activity : ACTIVITY 3.9.1 (Media PR/Visibility)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	976.30	0.00	976.30
71360 - Local Consult-Security	0.00	41.49	0.00	41.49
72425 - Mobile Telephone Charges	0.00	1.74	0.00	1.74
74205 - Audio Visual Productions	0.00	1,207.07	0.00	1,207.07
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	2,226.60	0.00	2,226.60
Total for Activity ACTIVITY 3.9.1	0.00	2,226.60	0.00	2,226.60
Activity : ACTIVITY 4.3.3 (Events logistics_Com.3)				
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	6,735.08	0.00	6,735.08
Total for Fund 30000	0.00	6,735.08	0.00	6,735.08
Total for Activity ACTIVITY 4.3.3	0.00	6,735.08	0.00	6,735.08
Activity : ACTIVITY 4.4.1 (Design of graphic products)				
Fund : 30000 (PROGRAMME COST SHARING)				
74205 - Audio Visual Productions	0.00	2,396.14	0.00	2,396.14
74215 - Promotional Materials and Dist	0.00	5,207.72	0.00	5,207.72
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	7,603.86	0.00	7,603.86
Total for Activity ACTIVITY 4.4.1	0.00	7,603.86	0.00	7,603.86



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2016)		
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 4.4.2 (Launching and final events)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	8,000.00	0.00	8,000.00
Total for Fund 30000	0.00	8,000.00	0.00	8,000.00
Total for Activity ACTIVITY 4.4.2	0.00	8,000.00	0.00	8,000.00

Activity : ACTIVITY 4.4.3 (Translation)

Fund : 30000 (PROGRAMME COST SHARING)

74220 - Translation Costs	0.00	2,389.22	0.00	2,389.22
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	2,389.22	0.00	2,389.22
Total for Activity ACTIVITY 4.4.3	0.00	2,389.22	0.00	2,389.22

Total for Output : 00096214 **0.00** **100,838.54** **0.00** **100,838.54**

Project Total :	0.00	100,838.54	0.00	100,838.54
------------------------	-------------	-------------------	-------------	-------------------

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Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018

Signed By : *[Handwritten signature]*

Date : *14.02.2018*

Signed By : *UNDP Deputy Resident Representative*

Date : _____





Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : ALL	Period : Jan-Dec (2016)				
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
56204 - FYR Macedonia -Dem. Governance		0.00	100,838.54	0.00	100,838.54





Funds Utilization

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project/Award: 00090463 Municipal Councils, 2

Period : As Of Dec31,2016

Output #	00096214	Impl. Partner :01983 Direct Execution	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			13,806.05
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Annex 2: Combined Delivery Report and Funds Utilization Statement – output 00096214 (CHF)

Combined Delivery Report by Activity

Selection Criteria :

Business Unit : MKD10
 Period : Aug - Dec (2016)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 96214
 Project Id : 90463
 Output # : 96214
 Location : Macedonia, former Yugoslav Rep
 Output # : 96214

EMPOWERING MUNICIPAL COUNCILS - IMPLEMENTATION PHASE
 Municipal Councils, 2
 Municipal Councils Support II Impl. Partner ;
 Period : Aug - Dec (2016)
 01983 Direct Execution
 Municipal Councils Support II Impl. Partner ; 01983 Direct Execution

Activity ()	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (PROGRAMME COST SHARING)				
75105	CHF 0.00	CHF 7.91	CHF 0.00	CHF 7.91
Facilities & Admin - Implement				
77660	CHF 0.00	CHF 98.96	CHF 0.00	CHF 98.96
Dep Exp Owned -Vehicle				
Total for Activity ()	CHF 0.00	CHF 106.88	CHF 0.00	CHF 106.88
ACTIVITY 2.1				
Fund : 30000 (PROGRAMME COST SHARING)				
64398	CHF 0.00	CHF 2,631.57	CHF 0.00	CHF 2,631.57
Direct Project Cost-Staff				
71205	CHF 0.00	CHF 5,151.12	CHF 0.00	CHF 5,151.12
Intl Consultants-Sht Term-Tech				
75105	CHF 0.00	CHF 628.10	CHF 0.00	CHF 628.10
Facilities & Admin - Implement				
Total for ACTIVITY 2.1	CHF 0.00	CHF 8,410.79	CHF 0.00	CHF 8,410.79
ACTIVITY 2.1.1				
Fund : 30000 (PROGRAMME COST SHARING)				
64398	CHF 0.00	CHF 9,850.99	CHF 0.00	CHF 9,850.99
Direct Project Cost-Staff				
75105	CHF 0.00	CHF 792.01	CHF 0.00	CHF 792.01
Facilities & Admin - Implement				
Total for ACTIVITY 2.1.1	CHF 0.00	CHF 10,643.00	CHF 0.00	CHF 10,643.00
ACTIVITY 3.1				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 7,805.46	CHF 0.00	CHF 7,805.46
Service Contracts-Individuals				
71410	CHF 0.00	CHF 17.17	CHF 0.00	CHF 17.17
MAIP Premium SC				
71415	CHF 0.00	CHF 291.72	CHF 0.00	CHF 291.72
Contribution to Security SC				
75105	CHF 0.00	CHF 651.20	CHF 0.00	CHF 651.20
Facilities & Admin - Implement				
Total for ACTIVITY 3.1	CHF 0.00	CHF 8,765.55	CHF 0.00	CHF 8,765.55
ACTIVITY 3.1.1				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 7,303.64	CHF 0.00	CHF 7,303.64
Service Contracts-Individuals				
71410	CHF 0.00	CHF 15.71	CHF 0.00	CHF 15.71
MAIP Premium SC				
71415	CHF 0.00	CHF 266.88	CHF 0.00	CHF 266.88
Contribution to Security SC				
75105	CHF 0.00	CHF 609.52	CHF 0.00	CHF 609.52
Facilities & Admin - Implement				
Total for ACTIVITY 3.1.1	CHF 0.00	CHF 8,195.75	CHF 0.00	CHF 8,195.75
ACTIVITY 3.1.2				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 6,070.41	CHF 0.00	CHF 6,070.41
Service Contracts-Individuals				
71410	CHF 0.00	CHF 12.86	CHF 0.00	CHF 12.86
MAIP Premium SC				
71415	CHF 0.00	CHF 218.48	CHF 0.00	CHF 218.48
Contribution to Security SC				
75105	CHF 0.00	CHF 506.32	CHF 0.00	CHF 506.32
Facilities & Admin - Implement				
Total for ACTIVITY 3.1.2	CHF 0.00	CHF 6,808.08	CHF 0.00	CHF 6,808.08
ACTIVITY 3.1.3				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 5,378.23	CHF 0.00	CHF 5,378.23
Service Contracts-Individuals				
71410	CHF 0.00	CHF 11.77	CHF 0.00	CHF 11.77
MAIP Premium SC				
71415	CHF 0.00	CHF 200.04	CHF 0.00	CHF 200.04
Contribution to Security SC				
75105	CHF 0.00	CHF 448.43	CHF 0.00	CHF 448.43
Facilities & Admin - Implement				
Total for ACTIVITY 3.1.3	CHF 0.00	CHF 6,038.46	CHF 0.00	CHF 6,038.46
ACTIVITY 3.1.4				

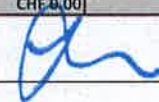
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 4,216.58	CHF 0.00	CHF 4,216.58
Service Contracts-Individuals				
71410	CHF 0.00	CHF 9.16	CHF 0.00	CHF 9.16
MAIP Premium SC				
71415	CHF 0.00	CHF 156.60	CHF 0.00	CHF 156.60
Contribution to Security SC				
75105	CHF 0.00	CHF 352.10	CHF 0.00	CHF 352.10
Facilities & Admin - Implement				
Total for ACTIVITY 3.1.4	CHF 0.00	CHF 4,734.44	CHF 0.00	CHF 4,734.44
ACTIVITY 3.6				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 7,563.97	CHF 0.00	CHF 7,563.97
Service Contracts-Individuals				
71410	CHF 0.00	CHF 16.09	CHF 0.00	CHF 16.09
MAIP Premium SC				
71415	CHF 0.00	CHF 273.85	CHF 0.00	CHF 273.85
Contribution to Security SC				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for ACTIVITY 3.6	CHF 0.00	CHF 7,853.91	CHF 0.00	CHF 7,853.91
ACTIVITY 3.8				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 72.19	CHF 0.00	CHF 72.19
Svc Co-Trade and Business Serv				
72410	CHF 0.00	CHF 1,241.51	CHF 0.00	CHF 1,241.51
Acquisition of Audio Visual Eq				
72445	CHF 0.00	CHF 166.58	CHF 0.00	CHF 166.58
Common Services-Communications				
72805	CHF 0.00	CHF 3,234.74	CHF 0.00	CHF 3,234.74
Acquis of Computer Hardware				
72815	CHF 0.00	CHF 161.20	CHF 0.00	CHF 161.20
Inform Technology Supplies				
73310	CHF 0.00	CHF 155.81	CHF 0.00	CHF 155.81
Maint & Licencing of Software				
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 ACTIVITY 3.8	CHF 0.00	CHF 5,032.04	CHF 0.00	CHF 5,032.04
ACTIVITY 3.9				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 1,163.37	CHF 0.00	CHF 1,163.37
Svc Co-Trade and Business Serv				
72130	CHF 0.00	CHF 429.95	CHF 0.00	CHF 429.95
Svc Co-Transportation Services				
72425	CHF 0.00	CHF 273.14	CHF 0.00	CHF 273.14
Mobile Telephone Charges				
72440	CHF 0.00	CHF 1,608.18	CHF 0.00	CHF 1,608.18
Connectivity Charges				
73104	CHF 0.00	CHF 2,606.79	CHF 0.00	CHF 2,606.79
Leased Building				
73120	CHF 0.00	CHF 1,254.28	CHF 0.00	CHF 1,254.28
Utilities				
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 ACTIVITY 3.9	CHF 0.00	CHF 7,335.71	CHF 0.00	CHF 7,335.71
ACTIVITY 3.9.1				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	CHF 0.00	CHF 962.63	CHF 0.00	CHF 962.63
Local Consult.-Sht Term-Tech				
71360	CHF 0.00	CHF 42.07	CHF 0.00	CHF 42.07
Local Consult-Security				
72425	CHF 0.00	CHF 1.76	CHF 0.00	CHF 1.76
Mobile Telephone Charges				
74205	CHF 0.00	CHF 1,198.62	CHF 0.00	CHF 1,198.62
Audio Visual Productions				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for ACTIVITY 3.9.1	CHF 0.00	CHF 2,205.09	CHF 0.00	CHF 2,205.09
ACTIVITY 4.3.3				
Fund : 30000 (PROGRAMME COST SHARING)				
71620	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Daily Subsistence Allow-Local				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 6,645.11	CHF 0.00	CHF 6,645.11
Learning costs				
Total for ACTIVITY 4.3.3	CHF 0.00	CHF 6,645.11	CHF 0.00	CHF 6,645.11
ACTIVITY 4.4.1				
Fund : 30000 (PROGRAMME COST SHARING)				

74205	CHF 0.00	CHF 2,429.69	CHF 0.00	CHF 2,429.69
Audio Visual Productions				
74215	CHF 0.00	CHF 5,280.63	CHF 0.00	CHF 5,280.63
Promotional Materials and Dist				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for ACTIVITY 4.4.1	CHF 0.00	CHF 7,710.31	CHF 0.00	CHF 7,710.31
ACTIVITY 4.4.2				
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 7,944.00	CHF 0.00	CHF 7,944.00
Learning costs				
Total for ACTIVITY 4.4.2	CHF 0.00	CHF 7,944.00	CHF 0.00	CHF 7,944.00
ACTIVITY 4.4.3				
Fund : 30000 (PROGRAMME COST SHARING)				
74220	CHF 0.00	CHF 2,365.57	CHF 0.00	CHF 2,365.57
Translation Costs				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for ACTIVITY 4.4.3	CHF 0.00	CHF 2,365.57	CHF 0.00	CHF 2,365.57
Project Total :	CHF 0.00	CHF 100,794.70	CHF 0.00	CHF 100,794.70

Signed By : Louisa Vinton
UN Resident Coordinator
and UNDP Resident Representative

20/6/2018

Date :




Outstanding NEX advances	13998.27
Undepreciated Fixed Assets	0
Unamortized Intangible Assets	0
Inventory	0
Prepayments	0
Commitments	0



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018



Annex 3: Statement of Fixed Assets

AM In Service Report

UN Develo Page 1 of 2

Report ID: UNAM600 Run Time: 11/4/2018 9:04

Business U MKD10 Country: Category: In Service

Operating MKD Department Impl Agency: Donor:

Business u Operating Asset ID Profile ID Description

MKD10 MKD 344 MTRV4 OPEL ASTRA ENJOY 4DR B16DTL

Project Type: All

Fund Code Project:

TAG Numb Serial Number

344 W0LPD5E63GG157311

Amount >=

Profile ID:

Model

0 As of Date: 12/31/2016

Location Acquisition Date In Service Date Cost,USD Net Book V Quantity Department Impl Agent Donor Project Fund code

MKDGARAGE 12/8/2016 12/8/2016 13,902.60 13,806.05 1 56204 1981 232 96214 30000

Receipt
UNDP Deputy Resident
Representative

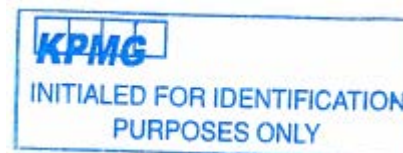


[Signature]

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018

[Signature]

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018



Annex 4: Statement of Cash

СТОПАНСКА БАНКА А. Д. - СКОПЈЕ
ДАТУМ : 03/01/2017 10:07

ФИЛИЈАЛА : 2605 ГТЦ
БЛАГАЈНИК : АНЕТА ВЕЈКОВСКА

ИЗВОД ОД СМЕТКА
ОД 01/12/16 ДО 31/12/16

БРОЈ НА СМЕТКА : 0029470817
ВАЛУТА : CHF

КОМИТЕТ : 1546066 UNDP-UNITED NATIONS D
ONE UNITED NATIONS PLAZA, NEW YOR

ПОЧЕТНО САЛДО : 1,879.54

ДОЗВОЛЕНО ПРЕЧЕКОРУВАЊЕ :

ДАТ. ТР.	ДАТ. ВАЛ.	ОПИС НА ТР	ПОБАРУВА	ДОЛЖИ	СОСТОЈБА РЕФ. БРОЈ
28/12/16	28/12/16	Пристигнат	629,911.14	0.00	631,790.68 FT16363049081117

ВКУПЕН ИЗНОС ОД ПРОМЕНИ : 629,911.14 0.00

КРАЈНО САЛДО : 631,790.68

СТОПАНСКА БАНКА А. Д. - СКОПЈЕ
СКОПЈЕ

Naime Sahalyan
UNDP Deputy
Resident
Representative

[Signature]

[Signature]

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018



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ИЗВОД ОД СМЕТКА
 ОД 01/12/16 ДО 31/12/16

БРОЈ НА СМЕТКА : 0029089033
 ВАЛУТА : MKD

КОМИТЕНТ : 1546066 UNDP-UNITED NATIONS D
 ONE UNITED NATIONS PLAZA, NEW YOR

ПОЧЕТНО САЛДО : 10,235,993.00

ДОЗВОЛЕНО ПРЕЧЕКОРУВАЊЕ :

ДАТ. ТР.	ДАТ. ВАЛ.	ОПИС НА ТР	ПОБАРУВА	ДОЛЖИ	СОСТОЈБА	РЕФ. БРОЈ
12/12/16	12/12/16	КЛИРИНГ - П	0.00	-9,192.00	10,226,801.00	FT16347673125434
12/12/16	12/12/16	КЛИРИНГ - П	0.00	-806,490.00	9,420,311.00	FT16347564310121
12/12/16	12/12/16	Трансфер од	0.00	-14,510.00	9,405,801.00	FT16347442420318
13/12/16	13/12/16	ЗАДОЛЖ.-ИЗД	0.00	-1,500.00	9,404,301.00	FT16348179633234
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-11,034.00	9,393,267.00	FT16361830245970
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-4,130.00	9,389,137.00	FT16361300101005
26/12/16	26/12/16	Провизија	0.00	-45.00	9,389,092.00	FT16361567395499
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-212,723.00	9,176,369.00	FT16361567395499
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-24,597.00	9,151,772.00	FT16361065137652
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-139,000.00	9,012,772.00	FT16361090128561
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-6,667.00	9,006,105.00	FT16361675337908
26/12/16	26/12/16	КЛИРИНГ - П	0.00	-25,392.00	8,980,713.00	FT16361038900135
26/12/16	26/12/16	ЗАДОЛЖ.-ИЗД	0.00	-73,000.00	8,907,713.00	FT16361166958144
26/12/16	26/12/16	ЗАДОЛЖ.-ИЗД	0.00	-20,190.00	8,887,523.00	FT16361510751880
26/12/16	26/12/16	ЗАДОЛЖ.-ИЗД	0.00	-9,000.00	8,878,523.00	FT16361100765597
26/12/16	26/12/16	ЗАДОЛЖ.-ИЗД	0.00	-98,000.00	8,780,523.00	FT16361455440154
26/12/16	26/12/16	ЗАДОЛЖ.-ИЗД	0.00	-122,100.00	8,658,423.00	FT16361157588109
26/12/16	26/12/16	Трансфер на	45.00	0.00	8,658,468.00	FT16361370353454

ВКУПЕН ИЗНОС ОД ПРОМЕНИ : 45.00 -1,577,570.00

КРАЈНО САЛДО : 8,658,468.00

СТОПАНСКА БАНКА А. Д. - СКОПЈЕ
 СКОПЈЕ 110

[Handwritten signature]

[Handwritten signature]
 UNDP Deputy
 Resident Representative

[Handwritten signature]

[Handwritten signature]

Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 27 June 2018

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 27 June 2018



СТОПАНСКА БАНКА А. Д. - СКОПЈЕ
ДАТУМ : 03/01/2017 10:09

ФИЛИЈАЛА : 2605 ГТЦ
БЛАГАЈНИК : АНЕТА ВЕЈКОВСКА

ИЗВОД ОД СМЕТКА
ОД 01/12/16 ДО 31/12/16

БРОЈ НА СМЕТКА : 0030578387
ВАЛУТА : USD

КОМИТЕНТ : 1546066 UNDP-UNITED NATIONS
ONE UNITED NATIONS PLAZA, NEW Y

ПОЧЕТНО САЛДО : 0.00

ДОЗВОЛЕНО ПРЕЧЕКОРУВАЊЕ :

ДАТ. ТР.	ДАТ. ВАЛ.	ОПИС НА ТРАНСАКЦИЈА	ПОБАРУВА	ДОЛЖИ	СОСТОЈБА РЕФ. БРОЈ
06/09/16	06/09/16	Трансфер на	64,245.82	0.00	64,245.82 FT16250455717671
06/09/16	06/09/16	Трансфер од	0.00	-64,245.82	0.00 FT16250455863390
ВКУПЕН ИЗНОС ОД ПРОМЕНИ :			0.00	0.00	
КРАЈНО САЛДО :					0.00

- 1
- 2
- 3
- 4
- 5
- 6

СТОПАНСКА БАНКА А. Д. - СКОПЈЕ

Marie Sabalyan
UNDP Deputy
Resident Representative

[Signature]

[Signature]

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018

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**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project ID 90463 “Municipal
Councils, 2” – Output ID 96214
“Municipal Councils Support II”
- Skopje, The Former Yugoslav Republic of Macedonia
For the period from 1 January to 31 December 2017



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KPMG SA
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CH-1203 Geneva

P.O. Box 347
CH-1211 Geneva 13

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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project ID 00090463 “Municipal Councils 2” – Output ID 00096214 “Municipal Councils Support II” (the project) directly implemented by UNDP The Former Yugoslav Republic of Macedonia for the period 1 January to 31 December 2017. 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	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	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 ID 00096214 “Municipal Councils Support II” was not audited in the prior year.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 27 June 2018



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 2017 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2017 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 US\$ and CHF (in the text of the standard audit opinion mention the US\$ amount and its equivalent in CHF);
 - II. Including in the audit report two versions of the CDR, one version extracted from Atlas in US\$ and another version converted manually in CHF; and
 - III. Verifying the conversion done manually by the UNDP Country Office from US\$ to CHF.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2017. This Statement must include all assets available as at 31 December 2017 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 2017. 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 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”; 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 – Output ID 00096214 “Municipal Councils Support II” for the period 1 January to 31 December 2017 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.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 308,608.76 (CHF 303,042.09) directly incurred by the UNDP Country Office in The Former Yugoslav Republic of Macedonia and charged to the project for the period from 1 January to 31 December 2017 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities 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, 27 June 2018



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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 – Output ID 00096214 “Municipal Councils Support II” as at 31 December 2017.

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 90463 – output ID 96214 amounting to US\$ 12,647.50 (CHF 12,858.16) as at 31 December 2017 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.

KPMG SA

Pierre-Henri Pingeon
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Henri Mwaniki
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Geneva, 27 June 2018



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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 – Output ID 00096214 “Municipal Councils Support 2” as at 31 December 2017.

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 “– Output ID 00096214 Municipal Councils Support II” amounting to US\$ 1,425,837.54 (comprised of US\$ 1,616.41, CHF 1,345,131.07 and MKD 2,513,137) as at 31 December 2017 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.
- 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, 27 June 2018

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – output 00096214 (US\$)



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Table with 4 columns: Project Id, Output #, Period, Impl. Partner, Location, and Total Exp. It details project information for Municipal Councils, 2 and its support II.

Table showing activity details for Fund 30000 (PROGRAMME COST SHARING). It lists expenses for facilities, admin, and vehicles, totaling 1,251.20.

Table showing activity details for ACTIVITY 2.1 (Head and Sandra). It lists various service and staff expenses, totaling 28,747.47.

Table showing activity details for ACTIVITY 2.1.1 (Sonja and Slavco). It lists service, staff, and facility expenses, totaling 20,205.60.

Table showing activity details for ACTIVITY 3.1 (National Project Manager). It lists service contract expenses for individuals, totaling 28,607.90.



Project Id : 00090463 Municipal Councils, 2		Period :		Jan-Dec (2017)	
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	
71410 - MAIP Premium SC	0.00	62.64	0.00	62.64	
71415 - Contribution to Security SC	0.00	1,071.05	0.00	1,071.05	
75105 - Facilities & Admin - Implement	0.00	2,379.34	0.00	2,379.34	
Total for Fund 30000	0.00	32,120.93	0.00	32,120.93	
Total for Activity ACTIVITY 3.1	0.00	32,120.93	0.00	32,120.93	
Activity : ACTIVITY 3.1.1 (National MandE Officer)					
Fund : 30000 (PROGRAMME COST SHARING)					
71405 - Service Contracts-Individuals	0.00	18,036.50	0.00	18,036.50	
71410 - MAIP Premium SC	0.00	38.61	0.00	38.61	
71415 - Contribution to Security SC	0.00	656.31	0.00	656.31	
75105 - Facilities & Admin - Implement	0.00	1,498.53	0.00	1,498.53	
Total for Fund 30000	0.00	20,229.95	0.00	20,229.95	
Total for Activity ACTIVITY 3.1.1	0.00	20,229.95	0.00	20,229.95	
Activity : ACTIVITY 3.1.2 (Research assistant)					
Fund : 30000 (PROGRAMME COST SHARING)					
71405 - Service Contracts-Individuals	0.00	15,003.48	0.00	15,003.48	
71410 - MAIP Premium SC	0.00	31.62	0.00	31.62	
71415 - Contribution to Security SC	0.00	537.35	0.00	537.35	
75105 - Facilities & Admin - Implement	0.00	1,245.79	0.00	1,245.79	
Total for Fund 30000	0.00	16,818.24	0.00	16,818.24	
Total for Activity ACTIVITY 3.1.2	0.00	16,818.24	0.00	16,818.24	
Activity : ACTIVITY 3.1.3 (Capacity development spe.)					
Fund : 30000 (PROGRAMME COST SHARING)					
71405 - Service Contracts-Individuals	0.00	12,754.13	0.00	12,754.13	
71410 - MAIP Premium SC	0.00	27.65	0.00	27.65	
71415 - Contribution to Security SC	0.00	470.00	0.00	470.00	
75105 - Facilities & Admin - Implement	0.00	1,060.14	0.00	1,060.14	
Total for Fund 30000	0.00	14,311.92	0.00	14,311.92	
Total for Activity ACTIVITY 3.1.3	0.00	14,311.92	0.00	14,311.92	



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2017)		
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 3.1.4 (Gender specialist)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	10,407.17	0.00	10,407.17
71410 - MAIP Premium SC	0.00	22.51	0.00	22.51
71415 - Contribution to Security SC	0.00	382.66	0.00	382.66
75105 - Facilities & Admin - Implement	0.00	864.98	0.00	864.98
Total for Fund 30000	0.00	11,677.32	0.00	11,677.32
Total for Activity ACTIVITY 3.1.4	0.00	11,677.32	0.00	11,677.32

Activity : ACTIVITY 3.4.2 (Int. Loc.Gov.Dec. expert)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	13,000.00	0.00	13,000.00
71211 - Intl Consult Security Charge	0.00	552.50	0.00	552.50
75105 - Facilities & Admin - Implement	0.00	1,084.20	0.00	1,084.20
Total for Fund 30000	0.00	14,636.70	0.00	14,636.70
Total for Activity ACTIVITY 3.4.2	0.00	14,636.70	0.00	14,636.70

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

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	3,790.94	0.00	3,790.94
71360 - Local Consult-Security	0.00	161.11	0.00	161.11
75105 - Facilities & Admin - Implement	0.00	316.17	0.00	316.17
Total for Fund 30000	0.00	4,268.22	0.00	4,268.22
Total for Activity ACTIVITY 3.4.3	0.00	4,268.22	0.00	4,268.22

Activity : ACTIVITY 3.4.4 (Nat.Loc.Gov.Dem. expert)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	6,471.04	0.00	6,471.04
71360 - Local Consult-Security	0.00	161.01	0.00	161.01
75105 - Facilities & Admin - Implement	0.00	530.56	0.00	530.56
Total for Fund 30000	0.00	7,162.61	0.00	7,162.61



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2017)		
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 3.4.4 0.00 7,162.61 0.00 7,162.61

Activity : ACTIVITY 3.4.5 (Nat.Adu.Ler. expert)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	3,271.37	0.00	3,271.37
71360 - Local Consult-Security	0.00	139.03	0.00	139.03
75105 - Facilities & Admin - Implement	0.00	272.83	0.00	272.83

Total for Fund 30000 0.00 3,683.23 0.00 3,683.23

Total for Activity ACTIVITY 3.4.5 0.00 3,683.23 0.00 3,683.23

Activity : ACTIVITY 3.5.1 (TandA_Int.Loc.Gov.Eva. expert)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	228.65	0.00	228.65
71615 - Daily Subsistence Allow-Intl	0.00	600.00	0.00	600.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 828.65 0.00 828.65

Total for Activity ACTIVITY 3.5.1 0.00 828.65 0.00 828.65

Activity : ACTIVITY 3.6 (Pro.associate and Driver)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	19,405.65	0.00	19,405.65
71410 - MAIP Premium SC	0.00	41.16	0.00	41.16
71415 - Contribution to Security SC	0.00	699.80	0.00	699.80
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 20,146.61 0.00 20,146.61

Total for Activity ACTIVITY 3.6 0.00 20,146.61 0.00 20,146.61

Activity : ACTIVITY 3.7 (TandA_Staff 1)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	416.10	0.00	416.10
71615 - Daily Subsistence Allow-Intl	0.00	1,856.08	0.00	1,856.08
71620 - Daily Subsistence Allow-Local	0.00	98.06	0.00	98.06



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UN Development Programme

Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00090463 Municipal Councils, 2	Period : Jan-Dec (2017)			
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
71635 - Travel - Other	0.00	152.00	0.00	152.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	2,522.24	0.00	2,522.24
Total for Activity ACTIVITY 3.7	0.00	2,522.24	0.00	2,522.24
Activity : ACTIVITY 3.8 (Equipment for PIU)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120 - Svc Co-Trade and Business Serv	0.00	165.58	0.00	165.58
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	-92.65	0.00	-92.65
Total for Fund 30000	0.00	72.93	0.00	72.93
Total for Activity ACTIVITY 3.8	0.00	72.93	0.00	72.93
Activity : ACTIVITY 3.9 (Operating costs PIU)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120 - Svc Co-Trade and Business Serv	0.00	751.23	0.00	751.23
72130 - Svc Co-Transportation Services	0.00	1,810.15	0.00	1,810.15
72425 - Mobile Telephone Charges	0.00	830.57	0.00	830.57
72435 - E-mail-Subscription	0.00	1,555.24	0.00	1,555.24
73104 - Leased Building	0.00	6,386.34	0.00	6,386.34
73105 - Rent	0.00	435.90	0.00	435.90
73120 - Utilities	0.00	3,878.85	0.00	3,878.85
74325 - Contrib.To CO Common Security	0.00	217.56	0.00	217.56
74525 - Sundry	0.00	464.22	0.00	464.22
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 30000	0.00	16,330.06	0.00	16,330.06
Total for Activity ACTIVITY 3.9	0.00	16,330.06	0.00	16,330.06
Activity : ACTIVITY 4.1.1 (AFO)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	32,727.79	0.00	32,727.79
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	32,727.79	0.00	32,727.79



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2017)		
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 4.1.1 0.00 32,727.79 0.00 32,727.79

Activity : ACTIVITY 4.1.2 (E-knowledge platform)

Fund : 30000 (PROGRAMME COST SHARING)

72105 - Svc Co-Construction & Engineer	0.00	5,262.64	0.00	5,262.64
73310 - Maint & Licencing of Software	0.00	2,740.81	0.00	2,740.81
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 8,003.45 0.00 8,003.45

Total for Activity ACTIVITY 4.1.2 0.00 8,003.45 0.00 8,003.45

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	5,109.70	0.00	5,109.70

Total for Fund 30000 0.00 5,109.70 0.00 5,109.70

Total for Activity ACTIVITY 4.1.3 0.00 5,109.70 0.00 5,109.70

Activity : ACTIVITY 4.1.4 (Transportation costs)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	0.00	885.71	0.00	885.71
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 885.71 0.00 885.71

Total for Activity ACTIVITY 4.1.4 0.00 885.71 0.00 885.71

Activity : ACTIVITY 4.3.1 (ZELS)

Fund : 30000 (PROGRAMME COST SHARING)

72105 - Svc Co-Construction & Engineer	0.00	18,000.05	0.00	18,000.05
72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 18,000.05 0.00 18,000.05



Project Id : 00090463 Municipal Councils, 2		Period :		Jan-Dec (2017)	
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 4.3.1	0.00	18,000.05	0.00	18,000.05	
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	11,745.79	0.00	11,745.79	
Total for Fund 30000	0.00	11,745.79	0.00	11,745.79	
Total for Activity ACTIVITY 4.3.3	0.00	11,745.79	0.00	11,745.79	
Activity : ACTIVITY 4.4.1 (Design of graphic products)					
Fund : 30000 (PROGRAMME COST SHARING)					
74205 - Audio Visual Productions	0.00	2,155.25	0.00	2,155.25	
74210 - Printing and Publications	0.00	1,511.55	0.00	1,511.55	
74215 - Promotional Materials and Dist	0.00	1,098.79	0.00	1,098.79	
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00	
Total for Fund 30000	0.00	4,765.59	0.00	4,765.59	
Total for Activity ACTIVITY 4.4.1	0.00	4,765.59	0.00	4,765.59	
Activity : ACTIVITY 4.4.3 (Translation)					
Fund : 30000 (PROGRAMME COST SHARING)					
74220 - Translation Costs	0.00	12,356.80	0.00	12,356.80	
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00	
Total for Fund 30000	0.00	12,356.80	0.00	12,356.80	
Total for Activity ACTIVITY 4.4.3	0.00	12,356.80	0.00	12,356.80	
Total for Output : 00096214	0.00	308,608.76	0.00	308,608.76	



Combined Delivery Report by Activity

UN
DP UN Development Programme
Report ID: unglcdrb

Page 8 of 10
Run Time: 07-02-2018 14:02:39

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2017)		
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

Project Total :	0.00	308,608.76	0.00	308,608.76
-----------------	------	------------	------	------------

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018

Signed By : *Piunub / N. Sahabayan* Date : *16. 02. 2018*

Signed By : *UNDP Deputy Resident Representative* Date : _____





Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: unglcdrb

Page 9 of 10
Run Time: 07-02-2018 14:02:42

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : ALL	Period : Jan-Dec (2017)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
56204 - FYR Macedonia -Dem. Governance	0.00	308,608.76	0.00	308,608.76



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 10 of 10
Run Time: 07-02-2018 14:02:44

Funds Utilization

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project/Award: 00090463 Municipal Councils, 2

Period : As Of Dec31,2017

Output #	Impl. Partner :01983 Direct Execution	UNDP AMOUNT
00096214		
	Outstanding NEX advances	0.00
	Undeprciated Fixed Assets	12,647.50
	Unamortized Intangible Assets	0.00
	Inventory	0.00
	Prepayments	0.00
	Committments	0.00

Annex 2: Combined Delivery Report and Funds Utilization Statement – output 00096214 (CHF)

Combined Delivery Report by Activity

Selection Criteria :

Business Unit : MKD10
 Period : Jan-Dec (2017)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 96214 EMPOWERING MUNICIPAL COUNCILS - IMPLEMENTATION PHASE
 Project Id : 90463 Municipal Councils, 2 Period : Jan-Dec (2017)
 Output # : 96214 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	0	CHF 90.69	CHF 0.00	CHF 90.69
Facilities & Admin - Implement				
77660	0	CHF 1,140.11	CHF 0.00	CHF 1,140.11
Dep Exp Owned -Vehicle				
Total for Activity ()	0	CHF 1,230.80	CHF 0.00	CHF 1,230.80
ACTIVITY 2.1				
Fund : 30000 (PROGRAMME COST SHARING)				
64397	0	CHF 4,890.25	CHF 0.00	CHF 4,890.25
Services to projects -CO staff				
64398	0	CHF 976.80	CHF 0.00	CHF 976.80
Direct Project Cost-Staff				
71205	0	CHF 19,417.54	CHF 0.00	CHF 19,417.54
Intl Consultants-Sht Term-Tech				
71211	0	CHF 832.48	CHF 0.00	CHF 832.48
Intl Consult Security Charge				
75105	0	CHF 2,085.27	CHF 0.00	CHF 2,085.27
Facilities & Admin - Implement				
Total for Activity ACTIVITY 2.1	0	CHF 28,202.33	CHF 0.00	CHF 28,202.33
ACTIVITY 2.1.1				
Fund : 30000 (PROGRAMME COST SHARING)				
64397	0	CHF 15,378.79	CHF 0.00	CHF 15,378.79
Services to projects -CO staff				
64398	0	CHF 3,015.66	CHF 0.00	CHF 3,015.66
Direct Project Cost-Staff				
75105	0	CHF 1,467.63	CHF 0.00	CHF 1,467.63
Facilities & Admin - Implement				
Total for Activity ACTIVITY 2.1.1	0	CHF 19,862.08	CHF 0.00	CHF 19,862.08
ACTIVITY 3.1				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	0	CHF 28,142.88	CHF 0.00	CHF 28,142.88
Service Contracts-Individuals				
71410	0	CHF 61.61	CHF 0.00	CHF 61.61
MAIP Premium SC				
71415	0	CHF 1,053.64	CHF 0.00	CHF 1,053.64
Contribution to Security SC				
75105	0	CHF 2,335.22	CHF 0.00	CHF 2,335.22
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1	0	CHF 31,593.35	CHF 0.00	CHF 31,593.35
ACTIVITY 3.1.1				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	0	CHF 17,743.33	CHF 0.00	CHF 17,743.33
Service Contracts-Individuals				
71410	0	CHF 37.98	CHF 0.00	CHF 37.98
MAIP Premium SC				
71415	0	CHF 645.64	CHF 0.00	CHF 645.64
Contribution to Security SC				
75105	0	CHF 1,470.36	CHF 0.00	CHF 1,470.36
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.1	0	CHF 19,897.31	CHF 0.00	CHF 19,897.31
ACTIVITY 3.1.2				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	0	CHF 14,759.61	CHF 0.00	CHF 14,759.61
Service Contracts-Individuals				
71410	0	CHF 31.11	CHF 0.00	CHF 31.11
MAIP Premium SC				
71415	0	CHF 528.61	CHF 0.00	CHF 528.61
Contribution to Security SC				
75105	0	CHF 1,222.38	CHF 0.00	CHF 1,222.38
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.2	0	CHF 16,541.71	CHF 0.00	CHF 16,541.71

ACTIVITY 3.1.3				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	0	CHF 12,470.10	CHF 0.00	CHF 12,470.10
Service Contracts-Individuals				
71410	0	CHF 27.03	CHF 0.00	CHF 27.03
MAIP Premium SC				
71415	0	CHF 459.51	CHF 0.00	CHF 459.51
Contribution to Security SC				
75105	0	CHF 1,035.85	CHF 0.00	CHF 1,035.85
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.3		CHF 13,992.49	CHF 0.00	CHF 13,992.49
ACTIVITY 3.1.4				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	0	CHF 10,238.00	CHF 0.00	CHF 10,238.00
Service Contracts-Individuals				
71410	0	CHF 22.14	CHF 0.00	CHF 22.14
MAIP Premium SC				
71415	0	CHF 376.44	CHF 0.00	CHF 376.44
Contribution to Security SC				
75105	0	CHF 848.72	CHF 0.00	CHF 848.72
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.4		CHF 11,485.31	CHF 0.00	CHF 11,485.31
ACTIVITY 3.4.2				
Fund : 30000 (PROGRAMME COST SHARING)				
71205	0	CHF 12,564.50	CHF 0.00	CHF 12,564.50
Intl Consultants-Sht Term-Tech				
71211	0	CHF 533.99	CHF 0.00	CHF 533.99
Intl Consult Security Charge				
75105	0	CHF 1,039.81	CHF 0.00	CHF 1,039.81
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.4.2		CHF 14,138.31	CHF 0.00	CHF 14,138.31
ACTIVITY 3.4.3				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	0	CHF 3,730.28	CHF 0.00	CHF 3,730.28
Local Consult.-Sht Term-Tech				
71360	0	CHF 158.53	CHF 0.00	CHF 158.53
Local Consult-Security				
75105	0	CHF 309.21	CHF 0.00	CHF 309.21
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.4.3		CHF 4,198.03	CHF 0.00	CHF 4,198.03
ACTIVITY 3.4.4				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	0	CHF 6,367.50	CHF 0.00	CHF 6,367.50
Local Consult.-Sht Term-Tech				
71360	0	CHF 158.43	CHF 0.00	CHF 158.43
Local Consult-Security				
75105	0	CHF 518.89	CHF 0.00	CHF 518.89
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.4.4		CHF 7,044.82	CHF 0.00	CHF 7,044.82
ACTIVITY 3.4.5				
Fund : 30000 (PROGRAMME COST SHARING)				
71305	0	CHF 3,219.03	CHF 0.00	CHF 3,219.03
Local Consult.-Sht Term-Tech				
71360	0	CHF 136.81	CHF 0.00	CHF 136.81
Local Consult-Security				
75105	0	CHF 266.83	CHF 0.00	CHF 266.83
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.4.5		CHF 3,622.66	CHF 0.00	CHF 3,622.66
ACTIVITY 3.5.1				
Fund : 30000 (PROGRAMME COST SHARING)				
71605	0	CHF 219.28	CHF 0.00	CHF 219.28
Travel Tickets-International				
71615	0	CHF 575.40	CHF 0.00	CHF 575.40
Daily Subsistence Allow-Intl				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.5.1		CHF 794.68	CHF 0.00	CHF 794.68
ACTIVITY 3.6				
Fund : 30000 (PROGRAMME COST SHARING)				
71405	0	CHF 19,090.23	CHF 0.00	CHF 19,090.23
Service Contracts-Individuals				
71410	0	CHF 40.49	CHF 0.00	CHF 40.49
MAIP Premium SC				
71415	0	CHF 688.42	CHF 0.00	CHF 688.42
Contribution to Security SC				

75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.6	0	CHF 19,819.14	CHF 0.00	CHF 19,819.14
ACTIVITY 3.7				
Fund : 30000 (PROGRAMME COST SHARING)				
71605	0	CHF 404.45	CHF 0.00	CHF 404.45
Travel Tickets-International				
71615	0	CHF 1,808.77	CHF 0.00	CHF 1,808.77
Daily Subsistence Allow-Intl				
71620	0	CHF 97.59	CHF 0.00	CHF 97.59
Daily Subsistence Allow-Local				
71635	0	CHF 147.74	CHF 0.00	CHF 147.74
Travel - Other				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.7	0	CHF 2,458.55	CHF 0.00	CHF 2,458.55
ACTIVITY 3.8				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	0	CHF 166.74	CHF 0.00	CHF 166.74
Svc Co-Trade and Business Serv				
72410	0	-CHF 0.17	CHF 0.00	-CHF 0.17
Acquisition of Audio Visual Eq				
75105	0	-CHF 90.69	CHF 0.00	-CHF 90.69
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.8	0	CHF 75.88	CHF 0.00	CHF 75.88
ACTIVITY 3.9				
Fund : 30000 (PROGRAMME COST SHARING)				
72120	0	CHF 741.66	CHF 0.00	CHF 741.66
Svc Co-Trade and Business Serv				
72130	0	CHF 1,808.34	CHF 0.00	CHF 1,808.34
Svc Co-Transportation Services				
72425	0	CHF 819.64	CHF 0.00	CHF 819.64
Mobile Telephone Charges				
72435	0	CHF 1,514.80	CHF 0.00	CHF 1,514.80
E-mail-Subscription				
73104	0	CHF 6,246.70	CHF 0.00	CHF 6,246.70
Leased Building				
73105	0	CHF 435.46	CHF 0.00	CHF 435.46
Rent				
73120	0	CHF 3,804.13	CHF 0.00	CHF 3,804.13
Utilities				
74325	0	CHF 208.64	CHF 0.00	CHF 208.64
Contrib.To CO Common Security				
74525	0	CHF 463.21	CHF 0.00	CHF 463.21
Sundry				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
76125	0	CHF 0.01	CHF 0.00	CHF 0.01
Realized Loss				
76135	0	-CHF 0.01	CHF 0.00	-CHF 0.01
Realized Gain				
Total for Activity ACTIVITY 3.9	0	CHF 16,042.58	CHF 0.00	CHF 16,042.58
ACTIVITY 4.1.1				
Fund : 30000 (PROGRAMME COST SHARING)				
72105	0	CHF 32,385.29	CHF 0.00	CHF 32,385.29
Svc Co-Construction & Engineer				
75105	0	CHF 34.52	CHF 0.00	CHF 34.52
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.1.1	0	CHF 32,419.80	CHF 0.00	CHF 32,419.80
ACTIVITY 4.1.2				
Fund : 30000 (PROGRAMME COST SHARING)				
72105	0	CHF 5,125.81	CHF 0.00	CHF 5,125.81
Svc Co-Construction & Engineer				
73310	0	CHF 2,592.81	CHF 0.00	CHF 2,592.81
Maint & Licencing of Software				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.1.2	0	CHF 7,718.62	CHF 0.00	CHF 7,718.62
ACTIVITY 4.1.3				
Fund : 30000 (PROGRAMME COST SHARING)				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	0	CHF 5,032.56	CHF 0.00	CHF 5,032.56
Learning costs				
Total for Activity ACTIVITY 4.1.3	0	CHF 5,032.56	CHF 0.00	CHF 5,032.56

ACTIVITY 4.1.4				
Fund : 30000 (PROGRAMME COST SHARING)				
71635	0	CHF 885.69	CHF 0.00	CHF 885.69
Travel - Other				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.1.4	0	CHF 885.69	CHF 0.00	CHF 885.69
ACTIVITY 4.3.1				
Fund : 30000 (PROGRAMME COST SHARING)				
72105	0	CHF 17,622.05	CHF 0.00	CHF 17,622.05
Svc Co-Construction & Engineer				
72145	0	CHF 0.00	CHF 0.00	CHF 0.00
Svc Co-Training and Educ Serv				
75105	0	-CHF 34.52	CHF 0.00	-CHF 34.52
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.3.1	0	CHF 17,587.53	CHF 0.00	CHF 17,587.53
ACTIVITY 4.3.3				
Fund : 30000 (PROGRAMME COST SHARING)				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	0	CHF 11,549.84	CHF 0.00	CHF 11,549.84
Learning costs				
Total for Activity ACTIVITY 4.3.3	0	CHF 11,549.84	CHF 0.00	CHF 11,549.84
ACTIVITY 4.4.1				
Fund : 30000 (PROGRAMME COST SHARING)				
74205	0	CHF 2,120.77	CHF 0.00	CHF 2,120.77
Audio Visual Productions				
74210	0	CHF 1,487.37	CHF 0.00	CHF 1,487.37
Printing and Publications				
74215	0	CHF 1,081.21	CHF 0.00	CHF 1,081.21
Promotional Materials and Dist				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.4.1	0	CHF 4,689.34	CHF 0.00	CHF 4,689.34
ACTIVITY 4.4.3				
Fund : 30000 (PROGRAMME COST SHARING)				
74220	0	CHF 12,158.69	CHF 0.00	CHF 12,158.69
Translation Costs				
75105	0	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.4.3	0	CHF 12,158.69	CHF 0.00	CHF 12,158.69
Project Total :	0	CHF 303,042.09	CHF 0.00	CHF 303,042.09

Signed By : Louisa Vinton
UN Resident Coordinator
and UNDP Resident Representative

20/06/2018 Date :




Outstanding NEX advances	0
Undepreciated Fixed Assets	CHF 12,858.16
Unamortized Intangible Assets	0
Inventory	0
Prepayments	0
Commitments	0



Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
27 June 2018



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018



Annex 3: Statement of Fixed Assets

Report ID: UNAM600 Run Time: 11/4/2018 9:04
 Business Unit: MKD10 Country: Category: In Service
 Operating Unit: MKD Department: Impl Agency: Donor:
 Business unit: Operating Unit Asset ID Profile ID Description
 MKD10 MKD 344 MTRV4 OPEL ASTRA ENJOY 4DR B160TL

Project Type: All Amount >= 0 As of Date: 12/31/2017
 Fund Code: Project: Profile ID:
 TAG Number Serial Number Model Location Acquisition Date In Service Date Cost,USD Net Book V Quantity Department Impl Agent Donor Project Fund code
 344 WOLPD5E63GG157311 MKDGARA 12/8/2016 12/8/2016 13,902.60 12,647.50 1 56204 1981 232 96214 30000

Recd
 UNDP Deputy Resident Representative



PH

HM

Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 27 June 2018

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 27 June 2018



Annex 4: Statement of Cash

СТОПАНСКА БАНКА А. Д.
ДАТУМ 02/01/2018 10:41:02

ИЗВОД ОД СМЕТКА

СТРАНА 1

ОД 01/12/2017 ДО 31/12/2017

КНИГОВОТСТВЕНА СМЕТКА: 7082000000

СМЕТКА: 0030578387 КАТЕГОРИЈА: 1090 ФИЛИЈАЛА: 2605 ГТЦ

ВАЛУТА: USD ID КОМИТЕНТ: 1546066 UNDP

ONE UNITED NATIONS PLAZA, NEW YORK

ПОЧЕТНО САЛДО 7,084.49

ДАТ.ТРАНС.	ДАТ.ВАЛУТА	ОПИС НА ТРАНСАКЦИЈА	РЕФ. БРОЈ	ПРОМЕНА	СОСТОЈБА	БР.ЧЕК / ВИСА	ИЗВЕ
05/12/2017	05/12/2017	Трансфер од сметка	FT17339079902904	-388.08	6,696.41	1367000015	E-BAN
20/12/2017	20/12/2017	Трансфер од сметка	FT17354579107600	-1,524.00	5,172.41		
20/12/2017	20/12/2017	Трансфер од сметка	FT17354582808028	-3,556.00	1,616.41		
		ВКУПЕН ИЗНОС ОД ПРОМЕНИ		5,468.08-			
		КРАЈНО САЛДО		1,616.41			

СТОПАНСКА БАНКА АД - СКОПЈЕ
113



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018



NARINE
Sohakyan
UNDP Deputy
Resident Representative



СТОПАНСКА БАНКА А. Д.
ДАТУМ 02/01/2018 10:39:57

ИЗВОД ОД СМЕТКА

СТРАНА 1

ОД 01/12/2017 ДО 31/12/2017

КНИГОВОТСТВЕНА СМЕТКА: 7082000000

СМЕТКА: 0029470817 КАТЕГОРИЈА: 1090 ФИЛИЈАЛА: 2605 ГТЦ

ВАЛУТА: CHF ID КОМИТЕНТ: 1546066 UNDP

ONE UNITED NATIONS PLAZA, NEW YORK

ПОЧЕТНО САЛДО 540,150.05

ДАТ.ТРАНС.	ДАТ.ВАЛУТА	ОПИС НА ТРАНСАКЦИЈА	РЕФ.БРОЈ	ПРОМЕНА	СОСТОЈБА	БР.ЧЕК / ВИСА	ИЗ
15/12/2017	15/12/2017	Трансфер на сметка	FT17349000490663	804,981.02	1,345,131.07		
		ВКУПЕН ИЗНОС ОД ПРОМЕНИ		804,981.02			
		КРАЈНО САЛДО		1,345,131.07			

СТОПАНСКА БАНКА АД - СКОПЈЕ
СКОПЈЕ 113

PH

HM

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
27 June 2018

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
27 June 2018



Mauro Saheljou
UNDP Deputy
Resident Representative

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY

СТОПАНСКА БАНКА А. Д.
ДАТУМ 02/01/2018 10:39:30

ИЗВОД ОД СМЕТКА

СТРАНА 1

ОД 01/12/2017 ДО 31/12/2017

КНИГОВОТСТВЕНА СМЕТКА: 8082000000

СМЕТКА: 0029089033 КАТЕГОРИЈА: 1090 ФИЛИЈАЛА: 2605 ГТЦ

ВАЛУТА: MKD ID КОМИТЕНТ: 1546066 UNDP

ONE UNITED NATIONS PLAZA, NEW YORK

ПОЧЕТНО САЛДО 5,273,476.00

ДАТ.ТРАНС.	ДАТ.ВАЛУТА	ОПИС НА ТРАНСАКЦИЈА	РЕФ. БРОЈ	ПРОМЕНА	СОСТОЈБА	БР.ЧЕК / ВИС.
07/12/2017	07/12/2017	Трансфер од сметка	FT17341797453070	-48,000.00	5,225,476.00	
07/12/2017	07/12/2017	Трансфер од сметка	FT17341041407595	-18,000.00	5,207,476.00	
07/12/2017	07/12/2017	Трансфер од сметка	FT17341251031540	-11,550.00	5,195,926.00	
11/12/2017	11/12/2017	Исплата во готовина	TT1734572437	-100,000.00	5,095,926.00	1912982455025
15/12/2017	15/12/2017	Уплата во готовина	TT1734982709	37,000.00	5,132,926.00	POVRATOK 0
15/12/2017	15/12/2017	Уплата во готовина	TT1734951193	2,987.00	5,135,913.00	POVRAKAJ 0
20/12/2017	20/12/2017	Трансфер од сметка	FT17354627698086	-76,903.00	5,059,010.00	1305000106
20/12/2017	20/12/2017	Трансфер од сметка	FT17354670262152	-17,500.00	5,041,510.00	1305000090
20/12/2017	20/12/2017	Трансфер од сметка	FT17354466604065	-202,524.00	4,838,986.00	1305000094
20/12/2017	20/12/2017	Трансфер од сметка	FT17354601830114	-35,670.00	4,803,316.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354425476631	-3,000.00	4,800,316.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354857841770	-6,000.00	4,794,316.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354298287192	-51,371.00	4,742,945.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354170058896	-1,100.00	4,741,845.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354042923972	-196,874.00	4,544,971.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354562503620	-197,000.00	4,347,971.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354184084430	-170,000.00	4,177,971.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354358807600	-16,400.00	4,161,571.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354202016966	-2,034.00	4,159,537.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354099829660	-10,000.00	4,149,537.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354184128666	-3,398.00	4,146,139.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354066002270	-7,140.00	4,138,999.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354801435530	-91,880.00	4,047,119.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354060258195	-78,152.00	3,968,967.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354318002107	-196,874.00	3,772,093.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354244811740	-88,000.00	3,684,093.00	
20/12/2017	20/12/2017	Трансфер од сметка	FT17354911953500	-3,000.00	3,681,093.00	
21/12/2017	21/12/2017	Трансфер од сметка	FT17355001140210	-123,000.00	3,558,093.00	
21/12/2017	21/12/2017	КЛИРИНГ / МИПС - ПРИЛИВ	N000239.TXT.INTERFAC	196,874.00	3,754,967.00	INCOMING CL
28/12/2017	28/12/2017	Трансфер од сметка	FT17362151623080	-47,597.00	3,707,370.00	1305000116
28/12/2017	28/12/2017	Трансфер од сметка	FT17362450926121	-6,100.00	3,701,270.00	1305000122
28/12/2017	28/12/2017	Трансфер од сметка	FT17362450926290	-187,078.00	3,514,192.00	1305000112
28/12/2017	28/12/2017	Трансфер од сметка	FT17362819396904	-261,048.00	3,253,144.00	1305000117
28/12/2017	28/12/2017	Трансфер од сметка	FT17362123472244	-1,876.00	3,251,268.00	1305000118
28/12/2017	28/12/2017	Трансфер од сметка	FT17362151627320	-187,078.00	3,064,190.00	1305000113
28/12/2017	28/12/2017	Трансфер од сметка	FT17362040313838	-20,169.00	3,044,021.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362982707090	-37,417.00	3,006,604.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362810870833	-1,292.00	3,005,312.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362400874879	-10,465.00	2,994,847.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362639672630	-12,719.00	2,982,128.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362231993870	-56,265.00	2,925,863.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362026441576	-3,594.00	2,922,269.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362040402019	-7,966.00	2,914,303.00	
28/12/2017	28/12/2017	Трансфер од сметка	FT17362009390662	-401,166.00	2,513,137.00	

СЛОБОДАНСКА ВАРШЕТА - СКОПЈЕ
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