



AUDIT

OF

UNDP REPUBLIC OF NORTH MACEDONIA

MUNICIPAL COUNCILS, 2
(Directly Implemented Project No. 90463, Output No. 96214)

Report No. 2264
Issue Date: 23 July 2020

**Report on the Audit of UNDP Republic of North Macedonia
Municipal Councils, 2
(Project No. 90463, Output No. 96214)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 3 June to 8 July 2020, conducted an audit of Municipal Councils, 2 (Project No. 90463, Output No. 96214 Municipal Councils Support II) (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 SA in 2019 and covered project expenses from 1 January to 31 December 2018.

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 2019 and the accompanying Funds Utilization statement¹ as of 31 December 2019 as well as Statement of Assets and Statement of Cash Position as of 31 December 2019. 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
454	Unmodified	10	Unmodified	1,041**	Unmodified

*Expenses recorded in the Combined Delivery Report were \$796,146. Excluded from the audit scope were expenses incurred at the "responsible party" level amounting to \$342,175.

**This amount consists of CHF 722,610, MKD 16,105,407, and US\$6,887 converted at the UN Operational Rates of Exchange as at 31 December 2019.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2077, issued on 19 July 2019) 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.

Moncef Ghib

Moncef Ghib
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 ID 00096214
“Municipal Councils Support II”
- Skopje, Republic of North Macedonia -
For the period from 1 January to 31 December 2019



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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 Republic of North Macedonia for the period from 1 January to 31 December 2019. 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 audited in the prior year (audit ID 2077 issued on 19 July 2019). The audit did not result in any recommendations to follow up on.

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 17 July 2020

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 2019 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2019 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. 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 2019. This Statement must include all assets available as at 31 December 2019 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 2019. 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 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 2019. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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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 ID 00096214 "Municipal Councils Support II" for the period from 1 January to 31 December 2019 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 796,145.56 (CHF 791,461.17), is comprised of expenditure directly incurred by the UNDP Country Office in the Republic of North Macedonia for an amount of USD 453,970.18 (CHF 451,089.47) and expenditure incurred by entities other than the Country Office for an amount of USD 342,175.38 (CHF 340,371.70). Our audit only covered the expenditure directly incurred by the UNDP Country Office in the Republic of North Macedonia of USD 453,970.18 (CHF 451,089.47).

Unmodified Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 453,970.18 (CHF 451,089.47) 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 2019 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, 17 July 2020



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 ID 00096214 "Municipal Councils Support II" as at 31 December 2019.

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 ID 00096214 "Municipal Councils Support II" amounting to USD 10,330.40 (CHF 10,578.14) as at 31 December 2019 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, 17 July 2020



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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 ID 00096214 "Municipal Councils Support II" as at 31 December 2019.

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 ID 00096214 "Municipal Councils Support II" amounting to USD 1,041,267 (comprised of USD 6,887.22, CHF 722,610.01 and MKD 16,105,407.00) as at 31 December 2019 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, 17 July 2020

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – Output ID 00096214 (USD)



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2019)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

71410 - MAIP Premium SC	0.00	13.05	0.00	13.05
71415 - Contribution to Security SC	0.00	1,083.57	0.00	1,083.57
75105 - Facilities & Admin - Implement	0.00	2,524.30	0.00	2,524.30
Total for Fund 30000	0.00	34,077.93	0.00	34,077.93

Total for Activity ACTIVITY 3.1	0.00	34,077.93	0.00	34,077.93
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Activity : ACTIVITY 3.1.1 (National MandE Officer)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	18,475.76	0.00	18,475.76
71410 - MAIP Premium SC	0.00	7.75	0.00	7.75
71415 - Contribution to Security SC	0.00	644.46	0.00	644.46
75105 - Facilities & Admin - Implement	0.00	1,530.22	0.00	1,530.22
Total for Fund 30000	0.00	20,658.19	0.00	20,658.19

Total for Activity ACTIVITY 3.1.1	0.00	20,658.19	0.00	20,658.19
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Activity : ACTIVITY 3.1.2 (Research assistant)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	16,798.86	0.00	16,798.86
71410 - MAIP Premium SC	0.00	7.53	0.00	7.53
71415 - Contribution to Security SC	0.00	576.77	0.00	576.77
75105 - Facilities & Admin - Implement	0.00	1,390.67	0.00	1,390.67
Total for Fund 30000	0.00	18,773.83	0.00	18,773.83

Total for Activity ACTIVITY 3.1.2	0.00	18,773.83	0.00	18,773.83
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Activity : ACTIVITY 3.1.3 (Capacity development spe.)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	23,387.24	0.00	23,387.24
71410 - MAIP Premium SC	0.00	9.77	0.00	9.77
71415 - Contribution to Security SC	0.00	810.57	0.00	810.57
75105 - Facilities & Admin - Implement	0.00	1,936.62	0.00	1,936.62
Total for Fund 30000	0.00	26,144.20	0.00	26,144.20

Total for Activity ACTIVITY 3.1.3	0.00	26,144.20	0.00	26,144.20
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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2019)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	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)

71305 - Local Consult.-Sht Term-Tech	0.00	252.92	0.00	252.92
71405 - Service Contracts-Individuals	0.00	3,641.50	0.00	3,641.50
71410 - MAIP Premium SC	0.00	1.54	0.00	1.54
71415 - Contribution to Security SC	0.00	127.93	0.00	127.93
75105 - Facilities & Admin - Implement	0.00	321.91	0.00	321.91
Total for Fund 30000	0.00	4,345.80	0.00	4,345.80
Total for Activity ACTIVITY 3.1.4	0.00	4,345.80	0.00	4,345.80

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

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	4,001.00	0.00	4,001.00
71360 - Local Consult-Security	0.00	166.04	0.00	166.04
75105 - Facilities & Admin - Implement	0.00	333.36	0.00	333.36
Total for Fund 30000	0.00	4,500.40	0.00	4,500.40
Total for Activity ACTIVITY 3.4.3	0.00	4,500.40	0.00	4,500.40

Activity : ACTIVITY 3.6 (Pro.associate and Driver)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	19,372.61	0.00	19,372.61
71410 - MAIP Premium SC	0.00	7.84	0.00	7.84
71415 - Contribution to Security SC	0.00	652.63	0.00	652.63
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	20,033.08	0.00	20,033.08
Total for Activity ACTIVITY 3.6	0.00	20,033.08	0.00	20,033.08

Activity : ACTIVITY 3.7 (TandA_Staff 1)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	1,163.69	0.00	1,163.69
71615 - Daily Subsistence Allow-Intl	0.00	5,817.57	0.00	5,817.57
71635 - Travel - Other	0.00	476.71	0.00	476.71
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity

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Project Id : 00090463 Municipal Councils, 2		Period :	Jan-Dec (2019)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :	99999 UNDP	
		Location :	Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000	0.00	7,457.97	0.00	7,457.97
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Total for Activity ACTIVITY 3.7	0.00	7,457.97	0.00	7,457.97
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Activity : ACTIVITY 3.7.1 (TandA_Staff 2)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	309.43	0.00	309.43
71615 - Daily Subsistence Allow-Intl	0.00	1,545.52	0.00	1,545.52
71635 - Travel - Other	0.00	378.74	0.00	378.74
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	2,233.69	0.00	2,233.69
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Total for Activity ACTIVITY 3.7.1	0.00	2,233.69	0.00	2,233.69
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Activity : ACTIVITY 3.8 (Equipment for PIU)

Fund : 30000 (PROGRAMME COST SHARING)

72815 - Inform Technology Supplies	0.00	111.94	0.00	111.94
75105 - Facilities & Admin - Implement	0.00	- 92.64	0.00	- 92.64

Total for Fund 30000	0.00	19.30	0.00	19.30
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Total for Activity ACTIVITY 3.8	0.00	19.30	0.00	19.30
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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	1,426.20	0.00	1,426.20
72130 - Svc Co-Transportation Services	0.00	1,083.89	0.00	1,083.89
72425 - Mobile Telephone Charges	0.00	1,122.54	0.00	1,122.54
72435 - E-mail-Subscription	0.00	1,139.25	0.00	1,139.25
72505 - Stationery & other Office Supp	0.00	588.70	0.00	588.70
73104 - Leased Building	0.00	7,781.02	0.00	7,781.02
73120 - Utilities	0.00	4,875.90	0.00	4,875.90
74325 - Contrib.To CO Common Security	0.00	188.75	0.00	188.75
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.17	0.00	0.17
76135 - Realized Gain	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	18,206.42	0.00	18,206.42
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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2019)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Total for Activity ACTIVITY 3.9	0.00	18,206.42	0.00	18,206.42
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Activity : ACTIVITY 3.9.1 (Media PR/Visibility)

Fund : 30000 (PROGRAMME COST SHARING)

74205 - Audio Visual Productions	0.00	12,164.40	0.00	12,164.40
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	12,164.40	0.00	12,164.40
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Total for Activity ACTIVITY 3.9.1	0.00	12,164.40	0.00	12,164.40
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Activity : ACTIVITY 4.1.1 (AFO)

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	0.00	1,829.68	0.00	1,829.68
72120 - Svc Co-Trade and Business Serv	0.00	71.17	0.00	71.17
72145 - Svc Co-Training and Educ Serv	0.00	62,752.17	0.00	62,752.17
72155 - Svc Co-Public Admin, Politics	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	312.92	0.00	312.92
72425 - Mobile Telephone Charges	0.00	410.39	0.00	410.39
72505 - Stationery & other Office Supp	0.00	189.64	0.00	189.64
73120 - Utilities	0.00	542.33	0.00	542.33
73125 - Common Services-Premises	0.00	149.83	0.00	149.83
73410 - Maint, Oper of Transport Equip	0.00	60.70	0.00	60.70
74220 - Translation Costs	0.00	840.36	0.00	840.36
74525 - Sundry	0.00	106.67	0.00	106.67
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.02	0.00	0.02

Total for Fund 30000	0.00	67,265.88	0.00	67,265.88
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Total for Activity ACTIVITY 4.1.1	0.00	67,265.88	0.00	67,265.88
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Activity : ACTIVITY 4.1.2 (E-knowledge platform)

Fund : 30000 (PROGRAMME COST SHARING)

73310 - Maint & Licencing of Software	0.00	4,703.12	0.00	4,703.12
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	4,703.12	0.00	4,703.12
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Total for Activity ACTIVITY 4.1.2	0.00	4,703.12	0.00	4,703.12
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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2019)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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72220 - Furniture	20,705.44	0.00	0.00	20,705.44
72505 - Stationery & other Office Supp	536.62	0.00	0.00	536.62
72815 - Inform Technology Supplies	47,578.55	0.00	0.00	47,578.55
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	256,909.49	0.00	0.00	256,909.49

Total for Activity ACTIVITY 4.2.1	256,909.49	0.00	0.00	256,909.49
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Activity : ACTIVITY 4.3.1 (ZELS)

Fund : 30000 (PROGRAMME COST SHARING)

72155 - Svc Co-Public Admin, Politics	0.00	18,000.01	0.00	18,000.01
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	18,000.01	0.00	18,000.01

Total for Activity ACTIVITY 4.3.1	0.00	18,000.01	0.00	18,000.01
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Activity : ACTIVITY 4.3.2 (TandA_Int.events)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	618.86	0.00	618.86
71615 - Daily Subsistence Allow-Intl	0.00	2,416.28	0.00	2,416.28
71635 - Travel - Other	0.00	1,090.15	0.00	1,090.15
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	4,125.29	0.00	4,125.29

Total for Activity ACTIVITY 4.3.2	0.00	4,125.29	0.00	4,125.29
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Activity : ACTIVITY 4.3.3 (Events logistics_Com.3)

Fund : 30000 (PROGRAMME COST SHARING)

72705 - Hospitality-Special Events	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	4,597.39	0.00	4,597.39
Total for Fund 30000	0.00	4,597.39	0.00	4,597.39

Total for Activity ACTIVITY 4.3.3	0.00	4,597.39	0.00	4,597.39
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Activity : ACTIVITY 4.4.1 (Design of graphic products)



Page 8 of 10
Run Time: 20-02-2020 10:02:32

Fund : 30000 (PROGRAMME COST SHARING)

Total for Fund 30000	0.00	4,446.82	0.00	4,446.82
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Total for Activity ACTIVITY 4.4.1	0.00	4,446.82	0.00	4,446.82
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Activity : ACTIVITY 4.4.3 (Translation)

Fund : 30000 (PROGRAMME COST SHARING)

Total for Fund 30000	0.00	12,447.63	0.00	12,447.63
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Total for Activity ACTIVITY 4.4.3	0.00	12,447.63	0.00	12,447.63
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Activity : ACTIVITY 5.0.0 (Audit services)

Fund : 30084 (Prog Resources from 11888)

Total for Fund 30084	0.00	10,912.32	0.00	10,912.32
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Total for Activity ACTIVITY 5.0.0	0.00	10,912.32	0.00	10,912.32
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Total for Output : 00096214	256,909.49	539,236.07	0.00	796,145.56
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Signed By: Philip H. Sanchez Date: 10.01.2020

Signed By : _____ Date : _____

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
17 July 2020



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2019)
Selected Project Id : 00090463
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2019)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
56204 - FYR Macedonia -Dem. Governance	256,909.49	539,236.07	0.00	796,145.56



Funds Utilization

Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2019)
Selected Project Id : 00090463
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00090463 Municipal Councils, 2

Period : As Of Dec31,2019

Output #	00096214	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			2,833.07
Undepreciated Fixed Assets			10,330.40
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

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

Combined Delivery Report

Business Unit: MKD10
 Period: Jan-Dec (2019)
 Selected Project Id: 90463
 Selected Fund Code: ALL
 Selected Dept. IDs: ALL
 Selected Outputs: ALL
 Project Id: 90463
 Output #: 96214
 Municipal Councils, 2
 Municipal Councils Support II
 Period: Jan-Dec (2019)
 Impl. Partner: 99999 UNDP
 Location: Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity: ()				
Fund: 30000 (PROGRAMME COST SHARING)				
75105	CHF 0.00	CHF 91.74	CHF 0.00	CHF 91.74
Facilities & Admin - Implement				
76120	CHF 0.00	CHF 5,032.20	CHF 0.00	CHF 5,032.20
Unrealized Loss				
76130	CHF 0.00	-CHF 4,495.22	CHF 0.00	-CHF 4,495.22
Unrealized Gain				
77660	CHF 0.00	CHF 1,147.25	CHF 0.00	CHF 1,147.25
Dep Exp Owned -Vehicle				
Total for Activity ()	CHF 0.00	CHF 1,775.97	CHF 0.00	CHF 1,775.97
Activity: ACTIVITY 2.1 (Head and Sandra)				
Fund: 30000 (PROGRAMME COST SHARING)				
64397	CHF 0.00	CHF 1,918.94	CHF 0.00	CHF 1,918.94
Services to projects -CO staff				
71205	CHF 0.00	CHF 5,865.75	CHF 0.00	CHF 5,865.75
Intl Consultants-Sht Term-Tech				
71211	CHF 0.00	CHF 245.80	CHF 0.00	CHF 245.80
Intl Consult Security Charge				
75105	CHF 0.00	CHF 640.09	CHF 0.00	CHF 640.09
Facilities & Admin - Implement				
Total for Activity ACTIVITY 2.1	CHF 0.00	CHF 8,670.58	CHF 0.00	CHF 8,670.58
Activity: ACTIVITY 2.1.1 (Sonja and Slavco)				
Fund: 30000 (PROGRAMME COST SHARING)				
64397	CHF 0.00	CHF 19,355.65	CHF 0.00	CHF 19,355.65
Services to projects -CO staff				
75105	CHF 0.00	CHF 1,544.11	CHF 0.00	CHF 1,544.11
Facilities & Admin - Implement				
Total for Activity ACTIVITY 2.1.1	CHF 0.00	CHF 20,899.76	CHF 0.00	CHF 20,899.76
Activity: ACTIVITY 3.1 (National Project Manager)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 30,285.24	CHF 0.00	CHF 30,285.24
Service Contracts-Individuals				
71410	CHF 0.00	CHF 12.97	CHF 0.00	CHF 12.97
MAIP Premium SC				
71415	CHF 0.00	CHF 1,077.19	CHF 0.00	CHF 1,077.19
Contribution to Security SC				
75105	CHF 0.00	CHF 2,502.14	CHF 0.00	CHF 2,502.14
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1	CHF 0.00	CHF 33,877.54	CHF 0.00	CHF 33,877.54
Activity: ACTIVITY 3.1.1 (National MandE Officer)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 18,403.30	CHF 0.00	CHF 18,403.30
Service Contracts-Individuals				
71410	CHF 0.00	CHF 7.72	CHF 0.00	CHF 7.72
MAIP Premium SC				
71415	CHF 0.00	CHF 641.93	CHF 0.00	CHF 641.93
Contribution to Security SC				
75105	CHF 0.00	CHF 1,517.14	CHF 0.00	CHF 1,517.14
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.1	CHF 0.00	CHF 20,570.10	CHF 0.00	CHF 20,570.10
Activity: ACTIVITY 3.1.2 (Research assistant)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 16,705.15	CHF 0.00	CHF 16,705.15
Service Contracts-Individuals				
71410	CHF 0.00	CHF 7.49	CHF 0.00	CHF 7.49
MAIP Premium SC				
71415	CHF 0.00	CHF 573.56	CHF 0.00	CHF 573.56
Contribution to Security SC				
75105	CHF 0.00	CHF 1,379.53	CHF 0.00	CHF 1,379.53
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.2	CHF 0.00	CHF 18,665.74	CHF 0.00	CHF 18,665.74
Activity: ACTIVITY 3.1.3 (Capacity development spe.)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 23,248.12	CHF 0.00	CHF 23,248.12
Service Contracts-Individuals				
71410	CHF 0.00	CHF 9.71	CHF 0.00	CHF 9.71

MAIP Premium SC				
71415	CHF 0.00	CHF 805.79	CHF 0.00	CHF 805.79
Contribution to Security SC				
75105	CHF 0.00	CHF 1,920.10	CHF 0.00	CHF 1,920.10
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.3	CHF 0.00	CHF 25,983.72	CHF 0.00	CHF 25,983.72
Activity: ACTIVITY 3.1.4 (Gender specialist)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305	CHF 0.00	CHF 252.41	CHF 0.00	CHF 252.41
Local Consult.-Sht Term-Tech				
71405	CHF 0.00	CHF 3,600.85	CHF 0.00	CHF 3,600.85
Service Contracts-Individuals				
71410	CHF 0.00	CHF 1.52	CHF 0.00	CHF 1.52
MAIP Premium SC				
71415	CHF 0.00	CHF 126.50	CHF 0.00	CHF 126.50
Contribution to Security SC				
75105	CHF 0.00	CHF 318.50	CHF 0.00	CHF 318.50
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.1.4	CHF 0.00	CHF 4,299.80	CHF 0.00	CHF 4,299.80
Activity: ACTIVITY 3.4.3 (Nat. Mun.Fin. expert)				
Fund: 30000 (PROGRAMME COST SHARING)				
71305	CHF 0.00	CHF 3,968.99	CHF 0.00	CHF 3,968.99
Local Consult.-Sht Term-Tech				
71360	CHF 0.00	CHF 164.71	CHF 0.00	CHF 164.71
Local Consult-Security				
75105	CHF 0.00	CHF 330.69	CHF 0.00	CHF 330.69
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.4.3	CHF 0.00	CHF 4,464.40	CHF 0.00	CHF 4,464.40
Activity: ACTIVITY 3.6 (Pro.associate and Driver)				
Fund: 30000 (PROGRAMME COST SHARING)				
71405	CHF 0.00	CHF 19,260.94	CHF 0.00	CHF 19,260.94
Service Contracts-Individuals				
71410	CHF 0.00	CHF 7.80	CHF 0.00	CHF 7.80
MAIP Premium SC				
71415	CHF 0.00	CHF 649.11	CHF 0.00	CHF 649.11
Contribution to Security SC				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.6	CHF 0.00	CHF 19,917.85	CHF 0.00	CHF 19,917.85
Activity: ACTIVITY 3.7 (Tanda Staff 1)				
Fund: 30000 (PROGRAMME COST SHARING)				
71605	CHF 0.00	CHF 1,156.82	CHF 0.00	CHF 1,156.82
Travel Tickets-International				
71615	CHF 0.00	CHF 5,794.52	CHF 0.00	CHF 5,794.52
Daily Subsistence Allow-Intl				
71635	CHF 0.00	CHF 474.24	CHF 0.00	CHF 474.24
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.7	CHF 0.00	CHF 7,425.58	CHF 0.00	CHF 7,425.58
Activity: ACTIVITY 3.7.1 (Tanda Staff 2)				
Fund: 30000 (PROGRAMME COST SHARING)				
71605	CHF 0.00	CHF 307.57	CHF 0.00	CHF 307.57
Travel Tickets-International				
71615	CHF 0.00	CHF 1,537.54	CHF 0.00	CHF 1,537.54
Daily Subsistence Allow-Intl				
71635	CHF 0.00	CHF 376.09	CHF 0.00	CHF 376.09
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.7.1	CHF 0.00	CHF 2,221.20	CHF 0.00	CHF 2,221.20
Activity: ACTIVITY 3.8 (Equipment for PIU)				
Fund: 30000 (PROGRAMME COST SHARING)				
72815	CHF 0.00	CHF 111.83	CHF 0.00	CHF 111.83
Inform Technology Supplies				
75105	CHF 0.00	-CHF 91.74	CHF 0.00	-CHF 91.74
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.8	CHF 0.00	CHF 20.09	CHF 0.00	CHF 20.09
Activity: ACTIVITY 3.9 (Operating costs PIU)				
Fund: 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 1,411.63	CHF 0.00	CHF 1,411.63
Svc Co-Trade and Business Serv				
72130	CHF 0.00	CHF 1,093.65	CHF 0.00	CHF 1,093.65
Svc Co-Transportation Services				
72425	CHF 0.00	CHF 1,118.93	CHF 0.00	CHF 1,118.93
Mobile Telephone Charges				
72435	CHF 0.00	CHF 1,149.50	CHF 0.00	CHF 1,149.50
E-mail-Subscription				
72505	CHF 0.00	CHF 588.11	CHF 0.00	CHF 588.11
Stationery & other Office Supp				
73104	CHF 0.00	CHF 7,749.74	CHF 0.00	CHF 7,749.74
Leased Building				
73120	CHF 0.00	CHF 4,853.22	CHF 0.00	CHF 4,853.22
Utilities				

74325	CHF 0.00	CHF 190.45	CHF 0.00	CHF 190.45
Contrib.To CO Common Security				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	-CHF 9.06	CHF 0.00	-CHF 9.06
Learning costs				
76125	CHF 0.00	CHF 0.17	CHF 0.00	CHF 0.17
Realized Loss				
76135	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Realized Gain				
Total for Activity ACTIVITY 3.9	CHF 0.00	CHF 18,146.34	CHF 0.00	CHF 18,146.34
Activity: ACTIVITY 3.9.1 (Media PR/Visibility)				
Fund: 30000 (PROGRAMME COST SHARING)				
74205	CHF 0.00	CHF 12,104.09	CHF 0.00	CHF 12,104.09
Audio Visual Productions				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 3.9.1	CHF 0.00	CHF 12,104.09	CHF 0.00	CHF 12,104.09
Activity: ACTIVITY 4.1.1 (AFO)				
Fund: 30000 (PROGRAMME COST SHARING)				
71635	CHF 0.00	CHF 1,814.77	CHF 0.00	CHF 1,814.77
Travel - Other				
72120	CHF 0.00	CHF 69.53	CHF 0.00	CHF 69.53
Svc Co-Trade and Business Serv				
72145	CHF 0.00	CHF 62,275.51	CHF 0.00	CHF 62,275.51
Svc Co-Training and Educ Serv				
72155	CHF 0.00	-CHF 3.60	CHF 0.00	-CHF 3.60
Svc Co-Public Admin, Politics				
72311	CHF 0.00	CHF 305.72	CHF 0.00	CHF 305.72
Fuel, petroleum and other oils				
72425	CHF 0.00	CHF 409.10	CHF 0.00	CHF 409.10
Mobile Telephone Charges				
72505	CHF 0.00	CHF 189.64	CHF 0.00	CHF 189.64
Stationery & other Office Supp				
73120	CHF 0.00	CHF 542.88	CHF 0.00	CHF 542.88
Utilities				
73125	CHF 0.00	CHF 149.38	CHF 0.00	CHF 149.38
Common Services-Premises				
73410	CHF 0.00	CHF 59.30	CHF 0.00	CHF 59.30
Maint, Oper of Transport Equip				
74220	CHF 0.00	CHF 836.95	CHF 0.00	CHF 836.95
Translation Costs				
74525	CHF 0.00	CHF 106.35	CHF 0.00	CHF 106.35
Sundry				
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				
Total for Activity ACTIVITY 4.1.1	CHF 0.00	CHF 66,755.57	CHF 0.00	CHF 66,755.57
Activity: ACTIVITY 4.1.2 (E-knowledge platform)				
Fund: 30000 (PROGRAMME COST SHARING)				
73310	CHF 0.00	CHF 4,594.95	CHF 0.00	CHF 4,594.95
Maint & Licencing of Software				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.1.2	CHF 0.00	CHF 4,594.95	CHF 0.00	CHF 4,594.95
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 54,449.20	CHF 0.00	CHF 54,449.20
Learning costs				
75707	CHF 0.00	CHF 2,522.79	CHF 0.00	CHF 2,522.79
Learning ? subsistence allowan				
Total for Activity ACTIVITY 4.1.3	CHF 0.00	CHF 56,971.99	CHF 0.00	CHF 56,971.99
Activity: ACTIVITY 4.1.4 (Transportation costs)				
Fund: 30000 (PROGRAMME COST SHARING)				
71635	CHF 0.00	CHF 6,150.19	CHF 0.00	CHF 6,150.19
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 10.26	CHF 0.00	CHF 10.26
Learning costs				
Total for Activity ACTIVITY 4.1.4	CHF 0.00	CHF 6,160.45	CHF 0.00	CHF 6,160.45
Activity: ACTIVITY 4.1.5 (Design of Innovative ICT tools)				
Fund: 30000 (PROGRAMME COST SHARING)				
72120	CHF 0.00	CHF 14,114.83	CHF 0.00	CHF 14,114.83
Svc Co-Trade and Business Serv				
72220	CHF 0.00	CHF 12,288.68	CHF 0.00	CHF 12,288.68
Furniture				
72405	CHF 0.00	CHF 107,224.10	CHF 0.00	CHF 107,224.10
Acquisition of Communic Equip				
72410	CHF 0.00	CHF 956.34	CHF 0.00	CHF 956.34
Acquisition of Audio Visual Eq				

72810	CHF 0.00	CHF 9,499.26	CHF 0.00	CHF 9,499.26
Acquis of Computer Software				
73216	CHF 0.00	CHF 558.27		CHF 558.27
Construction Cost			CHF 0.00	
74205	CHF 0.00	CHF 3,128.28	CHF 0.00	CHF 3,128.28
Audio Visual Productions				
74230	CHF 0.00	CHF 232.47	CHF 0.00	CHF 232.47
Audio & Visual Equipment				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.1.5	CHF 0.00	CHF 148,002.23	CHF 0.00	CHF 148,002.23
Activity: ACTIVITY 4.2.1 (Grants municipalities)				
Fund: 30000 (PROGRAMME COST SHARING)				
72120	CHF 187,094.21	CHF 0.00	CHF 0.00	CHF 187,094.21
Svc Co-Trade and Business Serv				
72220	CHF 20,615.78	CHF 0.00	CHF 0.00	CHF 20,615.78
Furniture				
72505	CHF 536.08	CHF 0.00	CHF 0.00	CHF 536.08
Stationery & other Office Supp				
72815	CHF 47,413.25	CHF 0.00	CHF 0.00	CHF 47,413.25
Inform Technology Supplies				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.2.1	CHF 255,659.32	CHF 0.00	CHF 0.00	CHF 255,659.32
Activity: ACTIVITY 4.3.1 (ZELS)				
Fund: 30000 (PROGRAMME COST SHARING)				
72155	CHF 0.00	CHF 17,956.81	CHF 0.00	CHF 17,956.81
Svc Co-Public Admin, Politics				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.3.1	CHF 0.00	CHF 17,956.81	CHF 0.00	CHF 17,956.81
Activity: ACTIVITY 4.3.2 (TandA Int.events)				
Fund: 30000 (PROGRAMME COST SHARING)				
71605	CHF 0.00	CHF 615.15	CHF 0.00	CHF 615.15
Travel Tickets-International				
71615	CHF 0.00	CHF 2,404.46	CHF 0.00	CHF 2,404.46
Daily Subsistence Allow-Intl				
71635	CHF 0.00	CHF 1,087.14	CHF 0.00	CHF 1,087.14
Travel - Other				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.3.2	CHF 0.00	CHF 4,106.75	CHF 0.00	CHF 4,106.75
Activity: ACTIVITY 4.3.3 (Events logistics Com.3)				
Fund: 30000 (PROGRAMME COST SHARING)				
72705	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Hospitality-Special Events				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 4,586.88	CHF 0.00	CHF 4,586.88
Learning costs				
Total for Activity ACTIVITY 4.3.3	CHF 0.00	CHF 4,586.88	CHF 0.00	CHF 4,586.88
Activity: ACTIVITY 4.4.1 (Design of graphic products)				
Fund: 30000 (PROGRAMME COST SHARING)				
74210	CHF 0.00	CHF 161.26	CHF 0.00	CHF 161.26
Printing and Publications				
74215	CHF 0.00	CHF 4,257.01	CHF 0.00	CHF 4,257.01
Promotional Materials and Dist				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.4.1	CHF 0.00	CHF 4,418.26	CHF 0.00	CHF 4,418.26
Activity: ACTIVITY 4.4.3 (Translation)				
Fund: 30000 (PROGRAMME COST SHARING)				
74220	CHF 0.00	CHF 12,380.18	CHF 0.00	CHF 12,380.18
Translation Costs				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Activity ACTIVITY 4.4.3	CHF 0.00	CHF 12,380.18	CHF 0.00	CHF 12,380.18
Activity: ACTIVITY 5.0.0 (Audit services)				
Fund: 30084 (Prog Resources from 11888)				
74110	CHF 0.00	CHF 10,023.17	CHF 0.00	CHF 10,023.17
Audit Fees				
75105	CHF 0.00	CHF 801.85	CHF 0.00	CHF 801.85
Facilities & Admin - Implement				
Total for Activity ACTIVITY 5.0.0	CHF 0.00	CHF 10,825.02	CHF 0.00	CHF 10,825.02
Project Total :	CHF 255,659.32	CHF 535,801.85	CHF 0.00	CHF 791,461.17

Signed by: Narine Sahakyan

Narine Sahakyan



Date: 27.02.2020

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
17 July 2020

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
17 July 2020

Outstanding NEX advances
Undepreciated Fixed Assets

CHF 4,203.06
CHF 10,578.14

KPMG
INITIALED FOR IDENTIFICATION
PURPOSES ONLY

Unamortized Intangible Assets	CHF 0.00
Inventory	CHF 0.00
Prepayments	CHF 0.00
<hr/>	
Commitments	CHF 0.00

Annex 3: Statement of Fixed Assets

UN Development Programme

Report ID: UNAM600
Business Unit: MKD10
Operating Unit: MKD
As of Date: 31.12.2019
Run Time: 21.05.2020 12:05

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	MTRV4	OPEL ASTRA ENJOY 4DR B16DTL	000000000344	W0LPD5E63GG157311		MKDGARAGE	12/8/2016	12/8/2016	13,902.60	10,330.40	1	56204	001981	00232	00096214	30000

Signed by: Narine Sahakyan
Title: UNDP Resident Representative
Project: Municipal Councils Support II

Date: 21.05.2020



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
17 July 2020



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
17 July 2020

Annex 4: Statement of Cash

Statement of Cash

as at 31 December 2019

Country Office: Republic of North Macedonia
Project Title: Municipal Councils Support II
Award ID: 00090463
Period Covered: 01.01.2019 – 31.12.2019

	Amount MKD	Amount USD	Amount CHF
Closing Balance represented by:			
Cash in hand	0.00	0.00	0.00
Bank	16,105,407.00	6,887.22	722,610.01
TOTAL	16,105,407.00	6,887.22	722,610.01

Signed by: Narine Sahakyan

Date: 23/06/2020

Title: UNDP Resident Representative



Certified by Auditor: _____

Date: _____

(name and stamp)

KPMG SA
Esplanade de Pont-Rouge 6
Case postale 1571
1211 Genève 26

Name of Audit Firm: KPMG SA

Date: _____

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
17 July 2020

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
17 July 2020