



**AUDIT**

**OF**

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

**IN**

**UNDP REPUBLIC OF NORTH MACEDONIA**

**Report No. 2344**  
**Issue Date: 8 July 2021**

**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 17 to 26 May 2021, conducted an audit of 'Municipal Councils, 2' (Project No. 90463, Output No. 96214) (the Project), which is directly implemented and managed by the UNDP Country Office in the Republic of North Macedonia (the Office). The last audit of the Project was conducted by OAI through KPMG SA in 2020 and covered project expenses from 1 January to 31 December 2019.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2020 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020 as well as Statement of Assets and Statement of Cash Position as of 31 December 2020.

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:

| Project Expenses*      |            | Project Assets         |            | Cash                   |            |
|------------------------|------------|------------------------|------------|------------------------|------------|
| Amount<br>(in \$ '000) | Opinion    | Amount<br>(in \$ '000) | Opinion    | Amount<br>(in \$ '000) | Opinion    |
| 1,082                  | Unmodified | 0.9                    | Unmodified | 197**                  | Unmodified |

*\*Included in the audit scope were transactions that relate to expenses incurred at the "responsible party" level amounting to \$674,241 as these were not covered under HACT audits and all related supporting documents were available for review at the level of UNDP Country Office in the Republic of North Macedonia.*

*\*\*This amount consists of US\$ 4,281, CHF 122,610, and MKD 2,680,698 converted at the UN Operational Rates of Exchange as at 31 December 2020.*

The audit did not result in any recommendations.

**Implementation status of previous OAI audit recommendations:**

The previous audit (Report No. 2264, issued on 23 July 2020) did not result in any recommendations.

<sup>1</sup> 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.

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### Management comments and action plan

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

Brett Simpson  
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 01 January to 31 December 2020



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**KPMG SA**

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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 01 January to 31 December 2020. 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:

|                                  |                   |
|----------------------------------|-------------------|
| <b>Financial Position</b>        | <b>Unmodified</b> |
| <b>Statement of Fixed Assets</b> | <b>Unmodified</b> |
| <b>Statement of Cash</b>         | <b>Unmodified</b> |

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 2264 – issued on 23 July 2020). The audit did not result in any recommendations for follow up.

KPMG SA

Pierre-Henri Pingeon  
Partner

Henri Mwaniki  
Senior Manager

Geneva, 30 June 2021

## **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 01 January and 31 December 2020 as well as the Fund Utilization statement, as at 31 December 2020 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 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 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 2020. This Statement must include all assets available as at 31 December 2020 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 2020. 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 01 January and 31 December 2020. 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.



## **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 01 January to 31 December 2020 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 Funds Utilization statement present fairly, in all material respects, the expenses of USD 1,082,111.12 (CHF 997,522.69) including USD 407,869.78 (CHF 379,934.95) directly incurred by the UNDP Country Office in Republic of North Macedonia and USD 674,241.34 (CHF 617,587.75) directly incurred by Responsible Parties and charged to the project for the period from 01 January to 31 December 2020 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 statement of cash section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board for Accountants' International 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, 30 June 2021



**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 2020.

**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 9,171.85 (CHF 9,491.61) as at 31 December 2020 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 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 for Accountants' International 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  
Partner

Henri Mwaniki  
Senior Manager

Geneva, 30 June 2021



**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 00090463 "Municipal Councils, 2" – Output ID 00096214 "Municipal Councils Support II" as at 31 December 2020.

**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 196,971.69 (comprised of USD 4,280.78, CHF 122,610.05, and MKD 2,680,698.00) as at 31 December 2020 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 for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management responsibilities**

Management is responsible for the preparation of the statement of cash of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of cash that is free from material misstatement, whether due to fraud or error.

### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the statement of cash is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of cash, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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KPMG SA



Pierre-Henri Pingeon  
Partner



Henri Mwaniki  
Senior Manager

Geneva, 30 June 2021

**Annexes:**

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



**Selection Criteria :**

Business Unit : MKD10  
Period : Jan-Dec (2020)  
Selected Project Id : 00090463  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00096214

|   |   |
|---|---|
| Project Id : 00090463 Municipal Councils, 2       | Period : Jan-Dec (2020)                   |
| Output # : 00096214 Municipal Councils Support II | Impl. Partner : 99999 UNDP                |
|   | Location : Macedonia, former Yugoslav Rep |

|  | Govt Exp    | UNDP Exp           | UN Agencies Exp | Total Exp          |
|--|-------------|--------------------|-----------------|--------------------|
| <b>Activity :</b> ()                         |             |                    |                 |                    |
| <b>Fund : 30000 (Programme Cost Sharing)</b> |             |                    |                 |                    |
| 75105 - Facilities & Admin - Implement       | 0.00        | 92.64              | 0.00            | 92.64              |
| 76120 - Unrealized Loss                      | 0.00        | 4,874.25           | 0.00            | 4,874.25           |
| 76130 - Unrealized Gain                      | 0.00        | - 16,457.97        | 0.00            | - 16,457.97        |
| 77660 - Dep Exp Owned -Vehicle               | 0.00        | 1,158.55           | 0.00            | 1,158.55           |
| <b>Total for Fund 30000</b>                  | <b>0.00</b> | <b>- 10,332.53</b> | <b>0.00</b>     | <b>- 10,332.53</b> |
| <b>Total for Activity</b>                    | <b>0.00</b> | <b>- 10,332.53</b> | <b>0.00</b>     | <b>- 10,332.53</b> |

**Activity : ACTIVITY 2.1 (Nenad and Ivan)**

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| <b>Fund : 30000 (Programme Cost Sharing)</b> |             |                 |             |                 |
| 64397 - Services to projects -CO staff       | 0.00        | 4,824.48        | 0.00        | 4,824.48        |
| 71205 - Intl Consultants-Sht Term-Tech       | 0.00        | 2,250.00        | 0.00        | 2,250.00        |
| 71211 - Intl Consult Security Charge         | 0.00        | 93.38           | 0.00        | 93.38           |
| 75105 - Facilities & Admin - Implement       | 0.00        | 573.41          | 0.00        | 573.41          |
| <b>Total for Fund 30000</b>                  | <b>0.00</b> | <b>7,741.27</b> | <b>0.00</b> | <b>7,741.27</b> |
| <b>Total for Activity ACTIVITY 2.1</b>       | <b>0.00</b> | <b>7,741.27</b> | <b>0.00</b> | <b>7,741.27</b> |

**Activity : ACTIVITY 2.1.1 (Emil and Marija)**

|  |             |                  |             |                  |
|--|-------------|------------------|-------------|------------------|
| <b>Fund : 30000 (Programme Cost Sharing)</b> |             |                  |             |                  |
| 64397 - Services to projects -CO staff       | 0.00        | 22,618.80        | 0.00        | 22,618.80        |
| 75105 - Facilities & Admin - Implement       | 0.00        | 1,809.49         | 0.00        | 1,809.49         |
| <b>Total for Fund 30000</b>                  | <b>0.00</b> | <b>24,428.29</b> | <b>0.00</b> | <b>24,428.29</b> |
| <b>Total for Activity ACTIVITY 2.1.1</b>     | <b>0.00</b> | <b>24,428.29</b> | <b>0.00</b> | <b>24,428.29</b> |

**Activity : ACTIVITY 3.1 (National Project Manager)**

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| <b>Fund : 30000 (Programme Cost Sharing)</b> |      |           |      |           |
| 71405 - Service Contracts-Individuals        | 0.00 | 30,980.42 | 0.00 | 30,980.42 |



Combined Delivery Report by Activity

|   |  |
|---|--|
| Project Id : 00090463 Municipal Councils, 2       | Period : Jan-Dec (2020)                    |
| 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        | 13.27            | 0.00            | 13.27            |
| 71415 - Contribution to Security SC                          | 0.00        | 1,061.16         | 0.00            | 1,061.16         |
| 75105 - Facilities & Admin - Implement                       | 0.00        | 2,564.40         | 0.00            | 2,564.40         |
| <b>Total for Fund 30000</b>                                  | <b>0.00</b> | <b>34,619.25</b> | <b>0.00</b>     | <b>34,619.25</b> |
| <b>Total for Activity ACTIVITY 3.1</b>                       | <b>0.00</b> | <b>34,619.25</b> | <b>0.00</b>     | <b>34,619.25</b> |
| <b>Activity : ACTIVITY 3.1.1 (National MandE Officer)</b>    |             |                  |                 |                  |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                 |             |                  |                 |                  |
| 71405 - Service Contracts-Individuals                        | 0.00        | 18,819.70        | 0.00            | 18,819.70        |
| 71410 - MAIP Premium SC                                      | 0.00        | 7.90             | 0.00            | 7.90             |
| 71415 - Contribution to Security SC                          | 0.00        | 631.11           | 0.00            | 631.11           |
| 75105 - Facilities & Admin - Implement                       | 0.00        | 1,556.70         | 0.00            | 1,556.70         |
| <b>Total for Fund 30000</b>                                  | <b>0.00</b> | <b>21,015.41</b> | <b>0.00</b>     | <b>21,015.41</b> |
| <b>Total for Activity ACTIVITY 3.1.1</b>                     | <b>0.00</b> | <b>21,015.41</b> | <b>0.00</b>     | <b>21,015.41</b> |
| <b>Activity : ACTIVITY 3.1.2 (Research assistant)</b>        |             |                  |                 |                  |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                 |             |                  |                 |                  |
| 71405 - Service Contracts-Individuals                        | 0.00        | 16,096.40        | 0.00            | 16,096.40        |
| 71410 - MAIP Premium SC                                      | 0.00        | 6.46             | 0.00            | 6.46             |
| 71415 - Contribution to Security SC                          | 0.00        | 516.68           | 0.00            | 516.68           |
| 75105 - Facilities & Admin - Implement                       | 0.00        | 1,329.57         | 0.00            | 1,329.57         |
| <b>Total for Fund 30000</b>                                  | <b>0.00</b> | <b>17,949.11</b> | <b>0.00</b>     | <b>17,949.11</b> |
| <b>Total for Activity ACTIVITY 3.1.2</b>                     | <b>0.00</b> | <b>17,949.11</b> | <b>0.00</b>     | <b>17,949.11</b> |
| <b>Activity : ACTIVITY 3.1.3 (Capacity development spe.)</b> |             |                  |                 |                  |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                 |             |                  |                 |                  |
| 71405 - Service Contracts-Individuals                        | 0.00        | 23,225.55        | 0.00            | 23,225.55        |
| 71410 - MAIP Premium SC                                      | 0.00        | 9.91             | 0.00            | 9.91             |
| 71415 - Contribution to Security SC                          | 0.00        | 793.78           | 0.00            | 793.78           |
| 75105 - Facilities & Admin - Implement                       | 0.00        | 1,922.35         | 0.00            | 1,922.35         |
| <b>Total for Fund 30000</b>                                  | <b>0.00</b> | <b>25,951.59</b> | <b>0.00</b>     | <b>25,951.59</b> |
| <b>Total for Activity ACTIVITY 3.1.3</b>                     | <b>0.00</b> | <b>25,951.59</b> | <b>0.00</b>     | <b>25,951.59</b> |

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PURPOSES ONLY

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PURPOSES ONLY





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**Activity : ACTIVITY 3.1.4 (Gender specialist)**

**Fund : 30000 (Programme Cost Sharing)**

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 71405 - Service Contracts-Individuals  | 0.00 | 10,384.53 | 0.00 | 10,384.53 |
| 71410 - MAIP Premium SC                | 0.00 | 4.28      | 0.00 | 4.28      |
| 71415 - Contribution to Security SC    | 0.00 | 341.75    | 0.00 | 341.75    |
| 75105 - Facilities & Admin - Implement | 0.00 | 858.45    | 0.00 | 858.45    |

|                             |             |                  |             |                  |
|-----------------------------|-------------|------------------|-------------|------------------|
| <b>Total for Fund 30000</b> | <b>0.00</b> | <b>11,589.01</b> | <b>0.00</b> | <b>11,589.01</b> |
|-----------------------------|-------------|------------------|-------------|------------------|

|  |             |                  |             |                  |
|--|-------------|------------------|-------------|------------------|
| <b>Total for Activity ACTIVITY 3.1.4</b> | <b>0.00</b> | <b>11,589.01</b> | <b>0.00</b> | <b>11,589.01</b> |
|--|-------------|------------------|-------------|------------------|

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

**Fund : 30000 (Programme Cost Sharing)**

|  |      |          |      |          |
|--|------|----------|------|----------|
| 71305 - Local Consult.-Sht Term-Tech   | 0.00 | 3,424.27 | 0.00 | 3,424.27 |
| 71360 - Local Consult-Security         | 0.00 | 142.11   | 0.00 | 142.11   |
| 75105 - Facilities & Admin - Implement | 0.00 | 285.31   | 0.00 | 285.31   |

|                             |             |                 |             |                 |
|-----------------------------|-------------|-----------------|-------------|-----------------|
| <b>Total for Fund 30000</b> | <b>0.00</b> | <b>3,851.69</b> | <b>0.00</b> | <b>3,851.69</b> |
|-----------------------------|-------------|-----------------|-------------|-----------------|

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| <b>Total for Activity ACTIVITY 3.4.3</b> | <b>0.00</b> | <b>3,851.69</b> | <b>0.00</b> | <b>3,851.69</b> |
|--|-------------|-----------------|-------------|-----------------|

**Activity : ACTIVITY 3.4.6** (National expert\_CSS in 6 Mun.)

**Fund : 30000 (Programme Cost Sharing)**

|  |      |          |      |          |
|--|------|----------|------|----------|
| 71305 - Local Consult.-Sht Term-Tech   | 0.00 | 4,274.25 | 0.00 | 4,274.25 |
| 71360 - Local Consult-Security         | 0.00 | 177.38   | 0.00 | 177.38   |
| 75105 - Facilities & Admin - Implement | 0.00 | 356.13   | 0.00 | 356.13   |

|                             |             |                 |             |                 |
|-----------------------------|-------------|-----------------|-------------|-----------------|
| <b>Total for Fund 30000</b> | <b>0.00</b> | <b>4,807.76</b> | <b>0.00</b> | <b>4,807.76</b> |
|-----------------------------|-------------|-----------------|-------------|-----------------|

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| <b>Total for Activity ACTIVITY 3.4.6</b> | <b>0.00</b> | <b>4,807.76</b> | <b>0.00</b> | <b>4,807.76</b> |
|--|-------------|-----------------|-------------|-----------------|

**Activity : ACTIVITY 3.6** (Pro.associate and Driver)

**Fund : 30000 (Programme Cost Sharing)**

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 71405 - Service Contracts-Individuals  | 0.00 | 17,729.56 | 0.00 | 17,729.56 |
| 71410 - MAIP Premium SC                | 0.00 | 7.41      | 0.00 | 7.41      |
| 71415 - Contribution to Security SC    | 0.00 | 590.84    | 0.00 | 590.84    |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00      | 0.00 | 0.00      |

|                             |             |                  |             |                  |
|-----------------------------|-------------|------------------|-------------|------------------|
| <b>Total for Fund 30000</b> | <b>0.00</b> | <b>18,327.81</b> | <b>0.00</b> | <b>18,327.81</b> |
|-----------------------------|-------------|------------------|-------------|------------------|

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UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 02-03-2021 17:03:52

|   |   |
|---|---|
| Project Id : 00090463 Municipal Councils, 2       | Period : Jan-Dec (2020)                   |
| Output # : 00096214 Municipal Councils Support II | Impl. Partner : 99999 UNDP                |
|   | Location : Macedonia, former Yugoslav Rep |

|  | Govt Exp    | UNDP Exp         | UN Agencies Exp | Total Exp        |
|--|-------------|------------------|-----------------|------------------|
| <b>Total for Activity ACTIVITY 3.6</b>               | <b>0.00</b> | <b>18,327.81</b> | <b>0.00</b>     | <b>18,327.81</b> |
| <b>Activity : ACTIVITY 3.7 (TandA_Staff 1)</b>       |             |                  |                 |                  |
| <b>Fund : 30000 (Programme Cost Sharing)</b>         |             |                  |                 |                  |
| 71615 - Daily Subsistence Allow-Intl                 | 0.00        | 1,980.31         | 0.00            | 1,980.31         |
| 71620 - Daily Subsistence Allow-Local                | 0.00        | - 26.55          | 0.00            | - 26.55          |
| 75105 - Facilities & Admin - Implement               | 0.00        | 0.00             | 0.00            | 0.00             |
| <b>Total for Fund 30000</b>                          | <b>0.00</b> | <b>1,953.76</b>  | <b>0.00</b>     | <b>1,953.76</b>  |
| <b>Total for Activity ACTIVITY 3.7</b>               | <b>0.00</b> | <b>1,953.76</b>  | <b>0.00</b>     | <b>1,953.76</b>  |
| <b>Activity : ACTIVITY 3.8 (Equipment for PIU)</b>   |             |                  |                 |                  |
| <b>Fund : 30000 (Programme Cost Sharing)</b>         |             |                  |                 |                  |
| 72120 - Svc Co-Trade and Business Serv               | 0.00        | 286.36           | 0.00            | 286.36           |
| 72805 - Acquis of Computer Hardware                  | 0.00        | 168.67           | 0.00            | 168.67           |
| 75105 - Facilities & Admin - Implement               | 0.00        | - 92.64          | 0.00            | - 92.64          |
| <b>Total for Fund 30000</b>                          | <b>0.00</b> | <b>362.39</b>    | <b>0.00</b>     | <b>362.39</b>    |
| <b>Total for Activity ACTIVITY 3.8</b>               | <b>0.00</b> | <b>362.39</b>    | <b>0.00</b>     | <b>362.39</b>    |
| <b>Activity : ACTIVITY 3.9 (Operating costs PIU)</b> |             |                  |                 |                  |
| <b>Fund : 04000 (Core Programme, UNU Centre)</b>     |             |                  |                 |                  |
| 73105 - Rent   | 0.00        | 1,152.31         | 0.00            | 1,152.31         |
| 73110 - Custodial & Cleaning Services                | 0.00        | 71.01            | 0.00            | 71.01            |
| 73120 - Utilities                                    | 0.00        | 159.53           | 0.00            | 159.53           |
| 76135 - Realized Gain                                | 0.00        | 0.00             | 0.00            | 0.00             |
| <b>Total for Fund 04000</b>                          | <b>0.00</b> | <b>1,382.85</b>  | <b>0.00</b>     | <b>1,382.85</b>  |
| <b>Fund : 30000 (Programme Cost Sharing)</b>         |             |                  |                 |                  |
| 72120 - Svc Co-Trade and Business Serv               | 0.00        | 731.24           | 0.00            | 731.24           |
| 72130 - Svc Co-Transportation Services               | 0.00        | 329.19           | 0.00            | 329.19           |
| 72311 - Fuel, petroleum and other oils               | 0.00        | 957.07           | 0.00            | 957.07           |
| 72420 - Land Telephone Charges                       | 0.00        | 160.34           | 0.00            | 160.34           |
| 72425 - Mobile Telephone Charges                     | 0.00        | 1,299.70         | 0.00            | 1,299.70         |
| 72440 - Connectivity Charges                         | 0.00        | 1,158.29         | 0.00            | 1,158.29         |
| 72505 - Stationery & other Office Supp               | 0.00        | 852.56           | 0.00            | 852.56           |
| 73104 - Leased Building                              | 0.00        | 5,580.43         | 0.00            | 5,580.43         |

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|   |          |                 |                                |           |
|---|----------|-----------------|--------------------------------|-----------|
| Project Id : 00090463 Municipal Councils, 2       |          | Period :        | Jan-Dec (2020)                 |           |
| Output # : 00096214 Municipal Councils Support II |          | Impl. Partner : | 99999 UNDP                     |           |
|   |          | Location :      | Macedonia, former Yugoslav Rep |           |
|   | Govt Exp | UNDP Exp        | UN Agencies Exp                | Total Exp |

|  |      |          |      |          |
|--|------|----------|------|----------|
| 73105 - Rent                           | 0.00 | 1,286.37 | 0.00 | 1,286.37 |
| 73110 - Custodial & Cleaning Services  | 0.00 | 489.70   | 0.00 | 489.70   |
| 73120 - Utilities                      | 0.00 | 2,973.29 | 0.00 | 2,973.29 |
| 73310 - Maint & Licencing of Software  | 0.00 | 75.77    | 0.00 | 75.77    |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 1,111.61 | 0.00 | 1,111.61 |
| 74325 - Contrib.To CO Common Security  | 0.00 | 147.65   | 0.00 | 147.65   |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00     | 0.00 | 0.00     |
| 76125 - Realized Loss                  | 0.00 | 1.87     | 0.00 | 1.87     |
| 76135 - Realized Gain                  | 0.00 | - 0.02   | 0.00 | - 0.02   |

|                      |      |           |      |           |
|----------------------|------|-----------|------|-----------|
| Total for Fund 30000 | 0.00 | 17,155.06 | 0.00 | 17,155.06 |
|----------------------|------|-----------|------|-----------|

|                                 |      |           |      |           |
|---------------------------------|------|-----------|------|-----------|
| Total for Activity ACTIVITY 3.9 | 0.00 | 18,537.91 | 0.00 | 18,537.91 |
|---------------------------------|------|-----------|------|-----------|

Activity : ACTIVITY 3.9.1 (Media PR/Visibility)

Fund : 30000 (Programme Cost Sharing)

|  |      |          |      |          |
|--|------|----------|------|----------|
| 74205 - Audio Visual Productions       | 0.00 | 785.22   | 0.00 | 785.22   |
| 74210 - Printing and Publications      | 0.00 | 1,359.08 | 0.00 | 1,359.08 |
| 74215 - Promotional Materials and Dist | 0.00 | 1,850.56 | 0.00 | 1,850.56 |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00     | 0.00 | 0.00     |

|                      |      |          |      |          |
|----------------------|------|----------|------|----------|
| Total for Fund 30000 | 0.00 | 3,994.86 | 0.00 | 3,994.86 |
|----------------------|------|----------|------|----------|

|                                   |      |          |      |          |
|-----------------------------------|------|----------|------|----------|
| Total for Activity ACTIVITY 3.9.1 | 0.00 | 3,994.86 | 0.00 | 3,994.86 |
|-----------------------------------|------|----------|------|----------|

Activity : ACTIVITY 4.1.1 (AFO)

Fund : 30000 (Programme Cost Sharing)

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 71635 - Travel - Other                 | 0.00 | 2,155.88  | 0.00 | 2,155.88  |
| 72145 - Svc Co-Training and Educ Serv  | 0.00 | 47,300.00 | 0.00 | 47,300.00 |
| 72425 - Mobile Telephone Charges       | 0.00 | 443.33    | 0.00 | 443.33    |
| 72505 - Stationery & other Office Supp | 0.00 | 232.74    | 0.00 | 232.74    |
| 73120 - Utilities                      | 0.00 | 631.41    | 0.00 | 631.41    |
| 73125 - Common Services-Premises       | 0.00 | 166.25    | 0.00 | 166.25    |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 60.04     | 0.00 | 60.04     |
| 74220 - Translation Costs              | 0.00 | 940.43    | 0.00 | 940.43    |
| 74525 - Sundry                         | 0.00 | 119.53    | 0.00 | 119.53    |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00      | 0.00 | 0.00      |
| 76125 - Realized Loss                  | 0.00 | 0.02      | 0.00 | 0.02      |
| 76135 - Realized Gain                  | 0.00 | - 0.02    | 0.00 | - 0.02    |

|                      |      |           |      |           |
|----------------------|------|-----------|------|-----------|
| Total for Fund 30000 | 0.00 | 52,049.61 | 0.00 | 52,049.61 |
|----------------------|------|-----------|------|-----------|

|                                   |      |           |      |           |
|-----------------------------------|------|-----------|------|-----------|
| Total for Activity ACTIVITY 4.1.1 | 0.00 | 52,049.61 | 0.00 | 52,049.61 |
|-----------------------------------|------|-----------|------|-----------|

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|   |          |                 |                                |           |
|---|----------|-----------------|--------------------------------|-----------|
| Project Id : 00090463 Municipal Councils, 2       |          | Period :        | Jan-Dec (2020)                 |           |
| 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 4.1.2 (E-knowledge platform)

Fund : 30000 (Programme Cost Sharing)

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| 73310 - Maint & Licencing of Software  | 0.00        | 1,781.53        | 0.00        | 1,781.53        |
| 75105 - Facilities & Admin - Implement | 0.00        | 0.00            | 0.00        | 0.00            |
| <b>Total for Fund 30000</b>            | <b>0.00</b> | <b>1,781.53</b> | <b>0.00</b> | <b>1,781.53</b> |

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| <b>Total for Activity ACTIVITY 4.1.2</b> | <b>0.00</b> | <b>1,781.53</b> | <b>0.00</b> | <b>1,781.53</b> |
|--|-------------|-----------------|-------------|-----------------|

Activity : ACTIVITY 4.1.3 (Events logistics\_Com.1)

Fund : 30000 (Programme Cost Sharing)

|  |             |                  |             |                  |
|--|-------------|------------------|-------------|------------------|
| 72120 - Svc Co-Trade and Business Serv | 0.00        | 1,379.35         | 0.00        | 1,379.35         |
| 75105 - Facilities & Admin - Implement | 0.00        | 0.00             | 0.00        | 0.00             |
| 75705 - Learning costs                 | 0.00        | 48,315.73        | 0.00        | 48,315.73        |
| <b>Total for Fund 30000</b>            | <b>0.00</b> | <b>49,695.08</b> | <b>0.00</b> | <b>49,695.08</b> |

|  |             |                  |             |                  |
|--|-------------|------------------|-------------|------------------|
| <b>Total for Activity ACTIVITY 4.1.3</b> | <b>0.00</b> | <b>49,695.08</b> | <b>0.00</b> | <b>49,695.08</b> |
|--|-------------|------------------|-------------|------------------|

Activity : ACTIVITY 4.1.4 (Transportation costs)

Fund : 30000 (Programme Cost Sharing)

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| 71630 - Shipment                       | 0.00        | 22.97           | 0.00        | 22.97           |
| 71635 - Travel - Other                 | 0.00        | 4,733.32        | 0.00        | 4,733.32        |
| 75105 - Facilities & Admin - Implement | 0.00        | 0.00            | 0.00        | 0.00            |
| 75705 - Learning costs                 | 0.00        | 407.48          | 0.00        | 407.48          |
| <b>Total for Fund 30000</b>            | <b>0.00</b> | <b>5,163.77</b> | <b>0.00</b> | <b>5,163.77</b> |

|  |             |                 |             |                 |
|--|-------------|-----------------|-------------|-----------------|
| <b>Total for Activity ACTIVITY 4.1.4</b> | <b>0.00</b> | <b>5,163.77</b> | <b>0.00</b> | <b>5,163.77</b> |
|--|-------------|-----------------|-------------|-----------------|

Activity : ACTIVITY 4.1.5 (Design of innovative ICT tools)

Fund : 30000 (Programme Cost Sharing)

|  |             |                   |             |                   |
|--|-------------|-------------------|-------------|-------------------|
| 72120 - Svc Co-Trade and Business Serv | 0.00        | 3,286.43          | 0.00        | 3,286.43          |
| 72405 - Acquisition of Communic Equip  | 0.00        | 107,384.72        | 0.00        | 107,384.72        |
| 72410 - Acquisition of Audio Visual Eq | 0.00        | 1,824.33          | 0.00        | 1,824.33          |
| 72810 - Acquis of Computer Software    | 0.00        | 9,510.04          | 0.00        | 9,510.04          |
| 75105 - Facilities & Admin - Implement | 0.00        | 0.00              | 0.00        | 0.00              |
| <b>Total for Fund 30000</b>            | <b>0.00</b> | <b>122,011.52</b> | <b>0.00</b> | <b>122,011.52</b> |

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|   |                 |                                |                 |           |
|---|-----------------|--------------------------------|-----------------|-----------|
| Project Id : 00090463 Municipal Councils, 2       | Period :        | Jan-Dec (2020)                 |                 |           |
| 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 Activity ACTIVITY 4.1.5 | 0.00 | 122,011.52 | 0.00 | 122,011.52 |
|-----------------------------------|------|------------|------|------------|

Activity : ACTIVITY 4.2.1 (Grants\_municipalities)

Fund : 30000 (Programme Cost Sharing)

|  |            |      |      |            |
|--|------------|------|------|------------|
| 72105 - Svc Co-Construction & Engineer | 541,182.42 | 0.00 | 0.00 | 541,182.42 |
| 72120 - Svc Co-Trade and Business Serv | 31,244.60  | 0.00 | 0.00 | 31,244.60  |
| 72145 - Svc Co-Training and Educ Serv  | 2,657.49   | 0.00 | 0.00 | 2,657.49   |
| 72215 - Transportation Equipment       | 28,711.98  | 0.00 | 0.00 | 28,711.98  |
| 72805 - Acquis of Computer Hardware    | 3,995.26   | 0.00 | 0.00 | 3,995.26   |
| 75105 - Facilities & Admin - Implement | 0.00       | 0.00 | 0.00 | 0.00       |

|                      |            |      |      |            |
|----------------------|------------|------|------|------------|
| Total for Fund 30000 | 607,791.75 | 0.00 | 0.00 | 607,791.75 |
|----------------------|------------|------|------|------------|

|                                   |            |      |      |            |
|-----------------------------------|------------|------|------|------------|
| Total for Activity ACTIVITY 4.2.1 | 607,791.75 | 0.00 | 0.00 | 607,791.75 |
|-----------------------------------|------------|------|------|------------|

Activity : ACTIVITY 4.3.1 (ZELS)

Fund : 30000 (Programme Cost Sharing)

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 72155 - Svc Co-Public Admin, Politics  | 0.00 | 14,399.98 | 0.00 | 14,399.98 |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00      | 0.00 | 0.00      |

|                      |      |           |      |           |
|----------------------|------|-----------|------|-----------|
| Total for Fund 30000 | 0.00 | 14,399.98 | 0.00 | 14,399.98 |
|----------------------|------|-----------|------|-----------|

|                                   |      |           |      |           |
|-----------------------------------|------|-----------|------|-----------|
| Total for Activity ACTIVITY 4.3.1 | 0.00 | 14,399.98 | 0.00 | 14,399.98 |
|-----------------------------------|------|-----------|------|-----------|

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 | 12,477.47 | 0.00 | 12,477.47 |

|                      |      |           |      |           |
|----------------------|------|-----------|------|-----------|
| Total for Fund 30000 | 0.00 | 12,477.47 | 0.00 | 12,477.47 |
|----------------------|------|-----------|------|-----------|

|                                   |      |           |      |           |
|-----------------------------------|------|-----------|------|-----------|
| Total for Activity ACTIVITY 4.3.3 | 0.00 | 12,477.47 | 0.00 | 12,477.47 |
|-----------------------------------|------|-----------|------|-----------|

Activity : ACTIVITY 4.4.1 (Design of graphic products)

Fund : 30000 (Programme Cost Sharing)

|  |      |          |      |          |
|--|------|----------|------|----------|
| 74205 - Audio Visual Productions       | 0.00 | 9,234.70 | 0.00 | 9,234.70 |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00     | 0.00 | 0.00     |

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|   |          |                 |                                |           |
|---|----------|-----------------|--------------------------------|-----------|
| Project Id : 00090463 Municipal Councils, 2       |          | Period :        | Jan-Dec (2020)                 |           |
| 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 | 9,234.70 | 0.00 | 9,234.70 |
|----------------------|------|----------|------|----------|

|                                   |      |          |      |          |
|-----------------------------------|------|----------|------|----------|
| Total for Activity ACTIVITY 4.4.1 | 0.00 | 9,234.70 | 0.00 | 9,234.70 |
|-----------------------------------|------|----------|------|----------|

Activity : ACTIVITY 4.4.3 (Translation)

Fund : 30000 (Programme Cost Sharing)

|  |      |          |      |          |
|--|------|----------|------|----------|
| 74220 - Translation Costs              | 0.00 | 9,808.31 | 0.00 | 9,808.31 |
| 75105 - Facilities & Admin - Implement | 0.00 | 0.00     | 0.00 | 0.00     |
| 76135 - Realized Gain                  | 0.00 | -0.02    | 0.00 | -0.02    |
| Total for Fund 30000                   | 0.00 | 9,808.29 | 0.00 | 9,808.29 |

|                                   |      |          |      |          |
|-----------------------------------|------|----------|------|----------|
| Total for Activity ACTIVITY 4.4.3 | 0.00 | 9,808.29 | 0.00 | 9,808.29 |
|-----------------------------------|------|----------|------|----------|

Activity : ACTIVITY 5.0.0 (Audit services)

Fund : 30084 (Prog Resources from 11888)

|  |      |           |      |           |
|--|------|-----------|------|-----------|
| 74110 - Audit Fees                     | 0.00 | 11,944.30 | 0.00 | 11,944.30 |
| 75105 - Facilities & Admin - Implement | 0.00 | 955.54    | 0.00 | 955.54    |
| Total for Fund 30084                   | 0.00 | 12,899.84 | 0.00 | 12,899.84 |

|                                   |      |           |      |           |
|-----------------------------------|------|-----------|------|-----------|
| Total for Activity ACTIVITY 5.0.0 | 0.00 | 12,899.84 | 0.00 | 12,899.84 |
|-----------------------------------|------|-----------|------|-----------|

|                             |            |            |      |              |
|-----------------------------|------------|------------|------|--------------|
| Total for Output : 00096214 | 607,791.75 | 474,319.37 | 0.00 | 1,082,111.12 |
|-----------------------------|------------|------------|------|--------------|

|                 |            |            |      |              |
|-----------------|------------|------------|------|--------------|
| Project Total : | 607,791.75 | 474,319.37 | 0.00 | 1,082,111.12 |
|-----------------|------------|------------|------|--------------|

Signed By

*[Signature]*



Date :

04/03/2021

Signed By

NARINE SANAKJAN

RESIDENT REPRESENTATIVE

Date :

*[Signature]*

*[Signature]*

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
30 June 2021

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
30 June 2021

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Funds Utilization

Selection Criteria :

Business Unit : MKD10  
Period : Jan-Dec (2020)  
Selected Project Id : 00090463  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00096214

Project/Award: 00090463 Municipal Councils, 2

Period : As Of Dec31,2020

| Output # | 00096214                      | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------|-------------------------------|---------------------------|-------------|
|          | Outstanding NEX advances      |                           | 2,994.08    |
|          | Undepreciated Fixed Assets    |                           | 9,171.85    |
|          | Unamortized Intangible Assets |                           | 0.00        |
|          | Inventory                     |                           | 0.00        |
|          | Prepayments                   |                           | 0.00        |
|          | Commitments                   |                           | 0.00        |

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UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 02-03-2021 17:03:52

Selection Criteria :

Business Unit : MKD10  
Period : Jan-Dec (2020)  
Selected Project Id : 00090463  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00096214

|  |                         |            |                 |              |
|--|-------------------------|------------|-----------------|--------------|
| Project Id : ALL                       | Period : Jan-Dec (2020) |            |                 |              |
| Output # : ALL                         | Impl. Partner :         |            |                 |              |
|  | Location :              |            |                 |              |
|  | Govt Exp                | UNDP Exp   | UN Agencies Exp | Total Exp    |
| 56204 - FYR Macedonia -Dem. Governance | 607,791.75              | 474,319.37 | 0.00            | 1,082,111.12 |

KPMG  
INITIALED FOR IDENTIFICATION  
PURPOSES ONLY

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

Combined Delivery Report

|                      |       |                               |                |   |
|----------------------|-------|-------------------------------|----------------|---|
| Business Unit:       |       | MKD10                         |                |   |
| Period:              |       | Jan-Dec (2020)                |                |   |
| Selected Project Id: |       | 90463                         |                |   |
| Selected Fund Code:  |       | ALL                           |                |   |
| Selected Dept, IDs:  |       | ALL                           |                |   |
| Selected Outputs:    |       | ALL                           |                |   |
| Project Id:          | 90463 | Municipal Councils, 2         | Period:        | Jan-Dec (2020)                                  |
| Output #:            | 96214 | Municipal Councils Support II | Impl. Partner: | 99999 UNDP<br>Macedonia, former<br>Yugoslav Rep |
|                      |       |                               | Location:      |   |

|   | Govt Exp        | UNDP Exp             | UN Agencies Exp | Total Exp            |
|---|-----------------|----------------------|-----------------|----------------------|
| <b>Activity : {}</b>                                      |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>              |                 |                      |                 |                      |
| 75105   | CHF 0.00        | CHF 86.97            | CHF 0.00        | CHF 86.97            |
| Facilities & Admin - Implement                            |                 |                      |                 |                      |
| 76120   | CHF 0.00        | CHF 4,510.83         | CHF 0.00        | CHF 4,510.83         |
| Unrealized Loss   |                 |                      |                 |                      |
| 76130   | CHF 0.00        | -CHF 15,094.61       | CHF 0.00        | -CHF 15,094.61       |
| Unrealized Gain   |                 |                      |                 |                      |
| 77660   | CHF 0.00        | CHF 1,086.53         | CHF 0.00        | CHF 1,086.53         |
| Dep Exp Owned -Vehicle                                    |                 |                      |                 |                      |
| <b>Total for Fund 30000</b>                               | <b>CHF 0.00</b> | <b>-CHF 9,410.29</b> | <b>CHF 0.00</b> | <b>-CHF 9,410.29</b> |
| <b>Total for Activity {}</b>                              | <b>CHF 0.00</b> | <b>-CHF 9,410.29</b> | <b>CHF 0.00</b> | <b>-CHF 9,410.29</b> |
| <b>Activity : ACTIVITY 2.1 (Nenad and Ivan)</b>           |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>              |                 |                      |                 |                      |
| 64397   | CHF 0.00        | CHF 4,516.37         | CHF 0.00        | CHF 4,516.37         |
| Services to projects -CO staff                            |                 |                      |                 |                      |
| 71205   | CHF 0.00        | CHF 2,038.50         | CHF 0.00        | CHF 2,038.50         |
| Intl Consultants-Sht Term-Tech                            |                 |                      |                 |                      |
| 71211   | CHF 0.00        | CHF 84.60            | CHF 0.00        | CHF 84.60            |
| Intl Consult Security Charge                              |                 |                      |                 |                      |
| 75105   | CHF 0.00        | CHF 527.13           | CHF 0.00        | CHF 527.13           |
| Facilities & Admin - Implement                            |                 |                      |                 |                      |
| <b>Total for Fund 30000</b>                               | <b>CHF 0.00</b> | <b>CHF 7,166.61</b>  | <b>CHF 0.00</b> | <b>CHF 7,166.61</b>  |
| <b>Total for Activity ACTIVITY 2.1</b>                    | <b>CHF 0.00</b> | <b>CHF 7,166.61</b>  | <b>CHF 0.00</b> | <b>CHF 7,166.61</b>  |
| <b>Activity : ACTIVITY 2.1.1 (Emil and Marija)</b>        |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>              |                 |                      |                 |                      |
| 64397   | CHF 0.00        | CHF 21,215.99        | CHF 0.00        | CHF 21,215.99        |
| Services to projects -CO staff                            |                 |                      |                 |                      |
| 75105   | CHF 0.00        | CHF 1,681.52         | CHF 0.00        | CHF 1,681.52         |
| Facilities & Admin - Implement                            |                 |                      |                 |                      |
| <b>Total for Fund 30000</b>                               | <b>CHF 0.00</b> | <b>CHF 22,897.51</b> | <b>CHF 0.00</b> | <b>CHF 22,897.51</b> |
| <b>Total for Activity ACTIVITY 2.1.1</b>                  | <b>CHF 0.00</b> | <b>CHF 22,897.51</b> | <b>CHF 0.00</b> | <b>CHF 22,897.51</b> |
| <b>Activity : ACTIVITY 3.1 (National Project Manager)</b> |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>              |                 |                      |                 |                      |
| 71405   | CHF 0.00        | CHF 29,167.23        | CHF 0.00        | CHF 29,167.23        |
| Service Contracts-Individuals                             |                 |                      |                 |                      |
| 71410   | CHF 0.00        | CHF 12.49            | CHF 0.00        | CHF 12.49            |
| MAIP Premium SC   |                 |                      |                 |                      |
| 71415   | CHF 0.00        | CHF 998.45           | CHF 0.00        | CHF 998.45           |
| Contribution to Security SC                               |                 |                      |                 |                      |
| 75105   | CHF 0.00        | CHF 2,402.71         | CHF 0.00        | CHF 2,402.71         |
| Facilities & Admin - Implement                            |                 |                      |                 |                      |
| <b>Total for Fund 30000</b>                               | <b>CHF 0.00</b> | <b>CHF 32,580.87</b> | <b>CHF 0.00</b> | <b>CHF 32,580.87</b> |
| <b>Total for Activity ACTIVITY 3.1</b>                    | <b>CHF 0.00</b> | <b>CHF 32,580.87</b> | <b>CHF 0.00</b> | <b>CHF 32,580.87</b> |
| <b>Activity : ACTIVITY 3.1.1 (National MandE Officer)</b> |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>              |                 |                      |                 |                      |
| 71405   | CHF 0.00        | CHF 17,708.63        | CHF 0.00        | CHF 17,708.63        |
| Service Contracts-Individuals                             |                 |                      |                 |                      |
| 71410   | CHF 0.00        | CHF 7.43             | CHF 0.00        | CHF 7.43             |
| MAIP Premium SC   |                 |                      |                 |                      |
| 71415   | CHF 0.00        | CHF 593.82           | CHF 0.00        | CHF 593.82           |
| Contribution to Security SC                               |                 |                      |                 |                      |
| 75105   | CHF 0.00        | CHF 1,457.66         | CHF 0.00        | CHF 1,457.66         |
| Facilities & Admin - Implement                            |                 |                      |                 |                      |
| <b>Total for Fund 30000</b>                               | <b>CHF 0.00</b> | <b>CHF 19,767.54</b> | <b>CHF 0.00</b> | <b>CHF 19,767.54</b> |
| <b>Total for Activity ACTIVITY 3.1.1</b>                  | <b>CHF 0.00</b> | <b>CHF 19,767.54</b> | <b>CHF 0.00</b> | <b>CHF 19,767.54</b> |
| <b>Activity : ACTIVITY 3.1.2 (Research assistant)</b>     |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>              |                 |                      |                 |                      |
| 71405   | CHF 0.00        | CHF 15,158.31        | CHF 0.00        | CHF 15,158.31        |
| Service Contracts-Individuals                             |                 |                      |                 |                      |
| 71410   | CHF 0.00        | CHF 6.08             | CHF 0.00        | CHF 6.08             |
| MAIP Premium SC   |                 |                      |                 |                      |
| 71415   | CHF 0.00        | CHF 486.15           | CHF 0.00        | CHF 486.15           |
| Contribution to Security SC                               |                 |                      |                 |                      |
| 75105   | CHF 0.00        | CHF 1,246.09         | CHF 0.00        | CHF 1,246.09         |

|  |                 |                      |                 |                      |
|--|-----------------|----------------------|-----------------|----------------------|
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 16,896.63        | CHF 0.00        | CHF 16,896.63        |
| <b>Total for Activity ACTIVITY 3.1.2</b>                         | <b>CHF 0.00</b> | <b>CHF 16,896.63</b> | <b>CHF 0.00</b> | <b>CHF 16,896.63</b> |
| <b>Activity : ACTIVITY 3.1.3 (Capacity development spe.)</b>     |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 71405  | CHF 0.00        | CHF 21,854.12        | CHF 0.00        | CHF 21,854.12        |
| Service Contracts-Individuals                                    |                 |                      |                 |                      |
| 71410  | CHF 0.00        | CHF 9.32             | CHF 0.00        | CHF 9.32             |
| MAIP Premium SC  |                 |                      |                 |                      |
| 71415  | CHF 0.00        | CHF 746.87           | CHF 0.00        | CHF 746.87           |
| Contribution to Security SC                                      |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 1,800.03         | CHF 0.00        | CHF 1,800.03         |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 24,410.35        | CHF 0.00        | CHF 24,410.35        |
| <b>Total for Activity ACTIVITY 3.1.3</b>                         | <b>CHF 0.00</b> | <b>CHF 24,410.35</b> | <b>CHF 0.00</b> | <b>CHF 24,410.35</b> |
| <b>Activity : ACTIVITY 3.1.4 (Gender specialist)</b>             |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 71405  | CHF 0.00        | CHF 9,763.47         | CHF 0.00        | CHF 9,763.47         |
| Service Contracts-Individuals                                    |                 |                      |                 |                      |
| 71410  | CHF 0.00        | CHF 4.03             | CHF 0.00        | CHF 4.03             |
| MAIP Premium SC  |                 |                      |                 |                      |
| 71415  | CHF 0.00        | CHF 321.55           | CHF 0.00        | CHF 321.55           |
| Contribution to Security SC                                      |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 803.29           | CHF 0.00        | CHF 803.29           |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 10,892.34        | CHF 0.00        | CHF 10,892.34        |
| <b>Total for Activity ACTIVITY 3.1.4</b>                         | <b>CHF 0.00</b> | <b>CHF 10,892.34</b> | <b>CHF 0.00</b> | <b>CHF 10,892.34</b> |
| <b>Activity : ACTIVITY 3.4.3 (Nat. Mun.Fin. expert)</b>          |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 71305  | CHF 0.00        | CHF 3,146.90         | CHF 0.00        | CHF 3,146.90         |
| Local Consult.-Sht Term-Tech                                     |                 |                      |                 |                      |
| 71360  | CHF 0.00        | CHF 129.89           | CHF 0.00        | CHF 129.89           |
| Local Consult-Security   |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 262.20           | CHF 0.00        | CHF 262.20           |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 3,538.99         | CHF 0.00        | CHF 3,538.99         |
| <b>Total for Activity ACTIVITY 3.4.3</b>                         | <b>CHF 0.00</b> | <b>CHF 3,538.99</b>  | <b>CHF 0.00</b> | <b>CHF 3,538.99</b>  |
| <b>Activity : ACTIVITY 3.4.6 (National expert CSS in 6 Mun.)</b> |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 71305  | CHF 0.00        | CHF 3,872.47         | CHF 0.00        | CHF 3,872.47         |
| Local Consult.-Sht Term-Tech                                     |                 |                      |                 |                      |
| 71360  | CHF 0.00        | CHF 160.71           | CHF 0.00        | CHF 160.71           |
| Local Consult-Security   |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 314.46           | CHF 0.00        | CHF 314.46           |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 4,347.64         | CHF 0.00        | CHF 4,347.64         |
| <b>Total for Activity ACTIVITY 3.4.6</b>                         | <b>CHF 0.00</b> | <b>CHF 4,347.64</b>  | <b>CHF 0.00</b> | <b>CHF 4,347.64</b>  |
| <b>Activity : ACTIVITY 3.6 (Pro.associate and Driver)</b>        |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 71405  | CHF 0.00        | CHF 16,682.91        | CHF 0.00        | CHF 16,682.91        |
| Service Contracts-Individuals                                    |                 |                      |                 |                      |
| 71410  | CHF 0.00        | CHF 6.97             | CHF 0.00        | CHF 6.97             |
| MAIP Premium SC  |                 |                      |                 |                      |
| 71415  | CHF 0.00        | CHF 555.92           | CHF 0.00        | CHF 555.92           |
| Contribution to Security SC                                      |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 0.00             | CHF 0.00        | CHF 0.00             |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 17,245.81        | CHF 0.00        | CHF 17,245.81        |
| <b>Total for Activity ACTIVITY 3.6</b>                           | <b>CHF 0.00</b> | <b>CHF 17,245.81</b> | <b>CHF 0.00</b> | <b>CHF 17,245.81</b> |
| <b>Activity : ACTIVITY 3.7 (TandA, Staff 1)</b>                  |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 71615  | CHF 0.00        | CHF 1,843.41         | CHF 0.00        | CHF 1,843.41         |
| Daily Subsistence Allow-Intl                                     |                 |                      |                 |                      |
| 71620  | CHF 0.00        | -CHF 24.85           | CHF 0.00        | -CHF 24.85           |
| Daily Subsistence Allow-Local                                    |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 0.00             | CHF 0.00        | CHF 0.00             |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 1,818.56         | CHF 0.00        | CHF 1,818.56         |
| <b>Total for Activity ACTIVITY 3.7</b>                           | <b>CHF 0.00</b> | <b>CHF 1,818.56</b>  | <b>CHF 0.00</b> | <b>CHF 1,818.56</b>  |
| <b>Activity : ACTIVITY 3.8 (Equipment for PIU)</b>               |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                     |                 |                      |                 |                      |
| 72120  | CHF 0.00        | CHF 259.67           | CHF 0.00        | CHF 259.67           |
| Svc Co-Trade and Business Serv                                   |                 |                      |                 |                      |
| 72805  | CHF 0.00        | CHF 163.61           | CHF 0.00        | CHF 163.61           |
| Acquis of Computer Hardware                                      |                 |                      |                 |                      |
| 75105  | CHF 0.00        | -CHF 86.97           | CHF 0.00        | -CHF 86.97           |
| Facilities & Admin - Implement                                   |                 |                      |                 |                      |
| Total for Fund 30000   | CHF 0.00        | CHF 336.32           | CHF 0.00        | CHF 336.32           |
| <b>Total for Activity ACTIVITY 3.8</b>                           | <b>CHF 0.00</b> | <b>CHF 336.32</b>    | <b>CHF 0.00</b> | <b>CHF 336.32</b>    |
| <b>Activity : ACTIVITY 3.9 (Operating costs PIU)</b>             |                 |                      |                 |                      |
| <b>Fund : 4000 (Core Programme, UNU Centre)</b>                  |                 |                      |                 |                      |
| 73105  | CHF 0.00        | CHF 1,049.93         | CHF 0.00        | CHF 1,049.93         |

|  |                 |                      |                 |                      |
|--|-----------------|----------------------|-----------------|----------------------|
| Rent   |                 |                      |                 |                      |
| 73110  | CHF 0.00        | CHF 64.34            | CHF 0.00        | CHF 64.34            |
| Custodial & Cleaning Services                          |                 |                      |                 |                      |
| 73120  | CHF 0.00        | CHF 144.53           | CHF 0.00        | CHF 144.53           |
| Utilities  |                 |                      |                 |                      |
| 76135  | CHF 0.00        | CHF 0.00             | CHF 0.00        | CHF 0.00             |
| Realized Gain  |                 |                      |                 |                      |
| Total for Fund 04000                                   | CHF 0.00        | CHF 1,258.80         | CHF 0.00        | CHF 1,258.80         |
| <b>Fund : 30000 (Programme Cost Sharing)</b>           |                 |                      |                 |                      |
| 72120  | CHF 0.00        | CHF 689.04           | CHF 0.00        | CHF 689.04           |
| Svc Co-Trade and Business Serv                         |                 |                      |                 |                      |
| 72130  | CHF 0.00        | CHF 302.91           | CHF 0.00        | CHF 302.91           |
| Svc Co-Transportation Services                         |                 |                      |                 |                      |
| 72311  | CHF 0.00        | CHF 867.11           | CHF 0.00        | CHF 867.11           |
| Fuel, petroleum and other oils                         |                 |                      |                 |                      |
| 72420  | CHF 0.00        | CHF 152.08           | CHF 0.00        | CHF 152.08           |
| Land Telephone Charges                                 |                 |                      |                 |                      |
| 72425  | CHF 0.00        | CHF 1,218.79         | CHF 0.00        | CHF 1,218.79         |
| Mobile Telephone Charges                               |                 |                      |                 |                      |
| 72440  | CHF 0.00        | CHF 1,123.45         | CHF 0.00        | CHF 1,123.45         |
| Connectivity Charges                                   |                 |                      |                 |                      |
| 72505  | CHF 0.00        | CHF 778.23           | CHF 0.00        | CHF 778.23           |
| Stationery & other Office Supp                         |                 |                      |                 |                      |
| 73104  | CHF 0.00        | CHF 5,229.57         | CHF 0.00        | CHF 5,229.57         |
| Leased Building  |                 |                      |                 |                      |
| 73105  | CHF 0.00        | CHF 1,172.03         | CHF 0.00        | CHF 1,172.03         |
| Rent   |                 |                      |                 |                      |
| 73110  | CHF 0.00        | CHF 448.26           | CHF 0.00        | CHF 448.26           |
| Custodial & Cleaning Services                          |                 |                      |                 |                      |
| 73120  | CHF 0.00        | CHF 2,810.97         | CHF 0.00        | CHF 2,810.97         |
| Utilities  |                 |                      |                 |                      |
| 73310  | CHF 0.00        | CHF 68.65            | CHF 0.00        | CHF 68.65            |
| Maint & Licencing of Software                          |                 |                      |                 |                      |
| 73410  | CHF 0.00        | CHF 1,026.39         | CHF 0.00        | CHF 1,026.39         |
| Maint, Oper of Transport Equip                         |                 |                      |                 |                      |
| 74325  | CHF 0.00        | CHF 140.12           | CHF 0.00        | CHF 140.12           |
| Contrib To CO Common Security                          |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 0.00             | CHF 0.00        | CHF 0.00             |
| Facilities & Admin - Implement                         |                 |                      |                 |                      |
| 76125  | CHF 0.00        | CHF 1.77             | CHF 0.00        | CHF 1.77             |
| Realized Loss  |                 |                      |                 |                      |
| 76135  | CHF 0.00        | -CHF 0.02            | CHF 0.00        | -CHF 0.02            |
| Realized Gain  |                 |                      |                 |                      |
| Total for Fund 30000                                   | CHF 0.00        | CHF 16,029.33        | CHF 0.00        | CHF 16,029.33        |
| <b>Total for Activity ACTIVITY 3.9</b>                 | <b>CHF 0.00</b> | <b>CHF 17,288.13</b> | <b>CHF 0.00</b> | <b>CHF 17,288.13</b> |
| <b>Activity : ACTIVITY 3.9.1 (Media PR/Visibility)</b> |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>           |                 |                      |                 |                      |
| 74205  | CHF 0.00        | CHF 745.17           | CHF 0.00        | CHF 745.17           |
| Audio Visual Productions                               |                 |                      |                 |                      |
| 74210  | CHF 0.00        | CHF 1,231.33         | CHF 0.00        | CHF 1,231.33         |
| Printing and Publications                              |                 |                      |                 |                      |
| 74215  | CHF 0.00        | CHF 1,676.61         | CHF 0.00        | CHF 1,676.61         |
| Promotional Materials and Dist                         |                 |                      |                 |                      |
| 75105  | CHF 0.00        | CHF 0.00             | CHF 0.00        | CHF 0.00             |
| Facilities & Admin - Implement                         |                 |                      |                 |                      |
| Total for Fund 30000                                   | CHF 0.00        | CHF 3,653.11         | CHF 0.00        | CHF 3,653.11         |
| <b>Total for Activity ACTIVITY 3.9.1</b>               | <b>CHF 0.00</b> | <b>CHF 3,653.11</b>  | <b>CHF 0.00</b> | <b>CHF 3,653.11</b>  |
| <b>Activity : ACTIVITY 4.1.1 (AFO)</b>                 |                 |                      |                 |                      |
| <b>Fund : 30000 (Programme Cost Sharing)</b>           |                 |                      |                 |                      |
| 71635  | CHF 0.00        | CHF 2,010.69         | CHF 0.00        | CHF 2,010.69         |
| Travel - Other   |                 |                      |                 |                      |
| 72145  | CHF 0.00        | CHF 44,137.16        | CHF 0.00        | CHF 44,137.16        |
| Svc Co-Training and Educ Serv                          |                 |                      |                 |                      |
| 72425  | CHF 0.00        | CHF 416.58           | CHF 0.00        | CHF 416.58           |
| Mobile Telephone Charges                               |                 |                      |                 |                      |
| 72505  | CHF 0.00        | CHF 213.70           | CHF 0.00        | CHF 213.70           |
| Stationery & other Office Supp                         |                 |                      |                 |                      |
| 73120  | CHF 0.00        | CHF 597.00           | CHF 0.00        | CHF 597.00           |
| Utilities  |                 |                      |                 |                      |
| 73125  | CHF 0.00        | CHF 156.22           | CHF 0.00        | CHF 156.22           |
| Common Services-Premises                               |                 |                      |                 |                      |
| 73410  | CHF 0.00        | CHF 56.50            | CHF 0.00        | CHF 56.50            |
| Maint, Oper of Transport Equip                         |                 |                      |                 |                      |
| 74220  | CHF 0.00        | CHF 878.14           | CHF 0.00        | CHF 878.14           |
| Translation Costs                                      |                 |                      |                 |                      |
| 74525  | CHF 0.00        | CHF 112.12           | CHF 0.00        | CHF 112.12           |
| 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  |                 |                      |                 |                      |
| 76135  | CHF 0.00        | -CHF 0.02            | CHF 0.00        | -CHF 0.02            |



|   |                       |                       |                 |                       |
|---|-----------------------|-----------------------|-----------------|-----------------------|
| Realized Gain   |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 48,578.10         | CHF 0.00        | CHF 48,578.10         |
| <b>Total for Activity ACTIVITY 4.1.1</b>                          | <b>CHF 0.00</b>       | <b>CHF 48,578.10</b>  | <b>CHF 0.00</b> | <b>CHF 48,578.10</b>  |
| <b>Activity : ACTIVITY 4.1.2 (E-knowledge platform)</b>           |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 73310   | CHF 0.00              | CHF 1,728.08          | CHF 0.00        | CHF 1,728.08          |
| Maint & Licencing of Software                                     |                       |                       |                 |                       |
| 75105   | CHF 0.00              | CHF 0.00              | CHF 0.00        | CHF 0.00              |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 1,728.08          | CHF 0.00        | CHF 1,728.08          |
| <b>Total for Activity ACTIVITY 4.1.2</b>                          | <b>CHF 0.00</b>       | <b>CHF 1,728.08</b>   | <b>CHF 0.00</b> | <b>CHF 1,728.08</b>   |
| <b>Activity : ACTIVITY 4.1.3 (Events logistics _Com.1)</b>        |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 72120   | CHF 0.00              | CHF 1,261.95          | CHF 0.00        | CHF 1,261.95          |
| Svc Co-Trade and Business Serv                                    |                       |                       |                 |                       |
| 75105   | CHF 0.00              | CHF 0.00              | CHF 0.00        | CHF 0.00              |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| 75705   | CHF 0.00              | CHF 45,390.93         | CHF 0.00        | CHF 45,390.93         |
| Learning costs  |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 46,652.88         | CHF 0.00        | CHF 46,652.88         |
| <b>Total for Activity ACTIVITY 4.1.3</b>                          | <b>CHF 0.00</b>       | <b>CHF 46,652.88</b>  | <b>CHF 0.00</b> | <b>CHF 46,652.88</b>  |
| <b>Activity : ACTIVITY 4.1.4 (Transportation costs)</b>           |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 71630   | CHF 0.00              | CHF 20.90             | CHF 0.00        | CHF 20.90             |
| Shipment  |                       |                       |                 |                       |
| 71635   | CHF 0.00              | CHF 4,413.12          | CHF 0.00        | CHF 4,413.12          |
| Travel - Other  |                       |                       |                 |                       |
| 75105   | CHF 0.00              | CHF 0.00              | CHF 0.00        | CHF 0.00              |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| 75705   | CHF 0.00              | CHF 374.88            | CHF 0.00        | CHF 374.88            |
| Learning costs  |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 4,808.90          | CHF 0.00        | CHF 4,808.90          |
| <b>Total for Activity ACTIVITY 4.1.4</b>                          | <b>CHF 0.00</b>       | <b>CHF 4,808.90</b>   | <b>CHF 0.00</b> | <b>CHF 4,808.90</b>   |
| <b>Activity : ACTIVITY 4.1.5 (Design of Innovative ICT tools)</b> |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 72120   | CHF 0.00              | CHF 3,023.27          | CHF 0.00        | CHF 3,023.27          |
| Svc Co-Trade and Business Serv                                    |                       |                       |                 |                       |
| 72405   | CHF 0.00              | CHF 99,180.95         | CHF 0.00        | CHF 99,180.95         |
| Acquisition of Communic Equip                                     |                       |                       |                 |                       |
| 72410   | CHF 0.00              | CHF 1,652.84          | CHF 0.00        | CHF 1,652.84          |
| Acquisition of Audio Visual Eq                                    |                       |                       |                 |                       |
| 72810   | CHF 0.00              |                       | CHF 0.00        |                       |
| Acquis of Computer Software                                       |                       | CHF 8,621.53          |                 | CHF 8,621.53          |
| 75105   | CHF 0.00              |                       | CHF 0.00        |                       |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 112,478.59        | CHF 0.00        | CHF 112,478.59        |
| <b>Total for Activity ACTIVITY 4.1.5</b>                          | <b>CHF 0.00</b>       | <b>CHF 112,478.59</b> | <b>CHF 0.00</b> | <b>CHF 112,478.59</b> |
| <b>Activity : ACTIVITY 4.2.1 (Grants _municipalities)</b>         |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 72105   | CHF 493,782.33        | CHF 0.00              | CHF 0.00        | CHF 493,782.33        |
| Svc Co-Construction & Engineer                                    |                       |                       |                 |                       |
| 72120   | CHF 29,683.40         | CHF 0.00              | CHF 0.00        | CHF 29,683.40         |
| Svc Co-Trade and Business Serv                                    |                       |                       |                 |                       |
| 72145   | CHF 2,436.37          | CHF 0.00              | CHF 0.00        | CHF 2,436.37          |
| Svc Co-Training and Educ Serv                                     |                       |                       |                 |                       |
| 72215   | CHF 26,013.05         | CHF 0.00              | CHF 0.00        | CHF 26,013.05         |
| Transportation Equipment  |                       |                       |                 |                       |
| 72805   | CHF 3,619.71          | CHF 0.00              | CHF 0.00        | CHF 3,619.71          |
| Acquis of Computer Hardware                                       |                       |                       |                 |                       |
| 75105   | CHF 0.00              | CHF 0.00              | CHF 0.00        | CHF 0.00              |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 555,534.86        | CHF 0.00              | CHF 0.00        | CHF 555,534.86        |
| <b>Total for Activity ACTIVITY 4.2.1</b>                          | <b>CHF 555,534.86</b> | <b>CHF 0.00</b>       | <b>CHF 0.00</b> | <b>CHF 555,534.86</b> |
| <b>Activity : ACTIVITY 4.3.1 (ZELS)</b>                           |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 72155   | CHF 0.00              | CHF 13,474.78         | CHF 0.00        | CHF 13,474.78         |
| Svc Co-Public Admin, Politics                                     |                       |                       |                 |                       |
| 75105   | CHF 0.00              | CHF 0.00              | CHF 0.00        | CHF 0.00              |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 13,474.78         | CHF 0.00        | CHF 13,474.78         |
| <b>Total for Activity ACTIVITY 4.3.1</b>                          | <b>CHF 0.00</b>       | <b>CHF 13,474.78</b>  | <b>CHF 0.00</b> | <b>CHF 13,474.78</b>  |
| <b>Activity : ACTIVITY 4.3.3 (Events logistics _Com.3)</b>        |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 75105   | CHF 0.00              | CHF 0.00              | CHF 0.00        | CHF 0.00              |
| Facilities & Admin - Implement                                    |                       |                       |                 |                       |
| 75705   | CHF 0.00              | CHF 11,404.27         | CHF 0.00        | CHF 11,404.27         |
| Learning costs  |                       |                       |                 |                       |
| Total for Fund 30000  | CHF 0.00              | CHF 11,404.27         | CHF 0.00        | CHF 11,404.27         |
| <b>Total for Activity ACTIVITY 4.3.3</b>                          | <b>CHF 0.00</b>       | <b>CHF 11,404.27</b>  | <b>CHF 0.00</b> | <b>CHF 11,404.27</b>  |
| <b>Activity : ACTIVITY 4.4.1 (Design of graphic products)</b>     |                       |                       |                 |                       |
| <b>Fund : 30000 (Programme Cost Sharing)</b>                      |                       |                       |                 |                       |
| 74205   | CHF 0.00              | CHF 8,375.74          | CHF 0.00        | CHF 8,375.74          |

|  |                |                |          |                |
|--|----------------|----------------|----------|----------------|
| Audio Visual Productions                   |                |                |          |                |
| 75105                                      | CHF 0.00       | CHF 0.00       | CHF 0.00 | CHF 0.00       |
| Facilities & Admin - Implement             |                |                |          |                |
| Total for Fund 30000                       | CHF 0.00       | CHF 8,375.74   | CHF 0.00 | CHF 8,375.74   |
| Total for Activity ACTIVITY 4.4.1          | CHF 0.00       | CHF 8,375.74   | CHF 0.00 | CHF 8,375.74   |
| Activity : ACTIVITY 4.4.3 (Translation)    |                |                |          |                |
| Fund : 30000 (Programme Cost Sharing)      |                |                |          |                |
| 74220                                      | CHF 0.00       | CHF 9,157.87   | CHF 0.00 | CHF 9,157.87   |
| Translation Costs                          |                |                |          |                |
| 75105                                      | CHF 0.00       | CHF 0.00       | CHF 0.00 | CHF 0.00       |
| Facilities & Admin - Implement             |                |                |          |                |
| 78135                                      | CHF 0.00       | -CHF 0.02      | CHF 0.00 | -CHF 0.02      |
| Realized Gain                              | CHF 0.00       | CHF 9,157.85   | CHF 0.00 | CHF 9,157.85   |
| Total for Activity ACTIVITY 4.4.3          | CHF 0.00       | CHF 9,157.85   | CHF 0.00 | CHF 9,157.85   |
| Activity : ACTIVITY 5.0.0 (Audit services) |                |                |          |                |
| Fund : 30084 (Prog Resources from 11888)   |                |                |          |                |
| 74110                                      | CHF 0.00       | CHF 11,017.13  | CHF 0.00 | CHF 11,017.13  |
| Audit Fees                                 |                |                |          |                |
| 75105                                      | CHF 0.00       | CHF 881.37     | CHF 0.00 | CHF 881.37     |
| Facilities & Admin - Implement             |                |                |          |                |
| Total for Fund 30084                       | CHF 0.00       | CHF 11,898.50  | CHF 0.00 | CHF 11,898.50  |
| Total for Activity ACTIVITY 5.0.0          | CHF 0.00       | CHF 11,898.50  | CHF 0.00 | CHF 11,898.50  |
| Project Total :                            | CHF 555,534.86 | CHF 441,987.83 | CHF 0.00 | CHF 997,522.69 |


Signed By : Narine Sahakyan  
UNDP Resident Representative

Date : 04.03.2021



|                               |              |
|-------------------------------|--------------|
| Outstanding NEX advances      | CHF 9,685.23 |
| Undepreciated Fixed Assets    | CHF 9,491.61 |
| Unamortized Intangible Assets | CHF 0.00     |
| Inventory                     | CHF 0.00     |
| Prepayments                   | CHF 0.00     |
| Commitments                   | CHF 0.00     |

  
Pierre-Henri Pigeon, Partner  
KPMG SA, Geneva  
30 June 2021

  
Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
30 June 2021

### Annex 3: Statement of Fixed Assets

UN Development Programme  
 Report ID: UNAM600  
 Operating Unit: MKD  
 As of Date: 31.12.2020  
 Run Time: 05.05.2021 15:05

| 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            | 344      | MTRV4      | OP L        | 41 R B16DTL | 344 W01PD5E63GG157311 |       | MKDGARAGE | 12/8/2016        | 12/8/2016       | 13,902.60 | 9,171.85       | 1        | 56204      | 1981        | 232   | 96214   | 30000     |

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

  
  
 U N  
 D P

Date: 05.05.2021



Pierre-Henri Pigeon, Partner  
 KPMG SA, Geneva  
 30 June 2021



Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 30 June 2021

  
 INITIALED FOR IDENTIFICATION  
 PURPOSES ONLY



#### Annex 4: Statement of Cash

**Statement of Cash**  
**as at 31 December 2020**

|  |  |
|--|--|
| Country Office: Republic of North Macedonia  |  |
| Project Title: Municipal Councils Support II |  |
| Award ID: 00090463                           |  |
| Period Covered: 01.01.2020 – 31.12.2020      |  |

|                                 | Amount              | Amount          | Amount            |
|---------------------------------|---------------------|-----------------|-------------------|
|                                 | MKD                 | USD             | CHF               |
| Closing Balance represented by: |                     |                 |                   |
| Cash in hand                    | 0.00                | 0.00            | 0.00              |
| Bank                            | 2,680,698.00        | 4,280.78        | 122,610.05        |
| <b>TOTAL</b>                    | <b>2,680,698.00</b> | <b>4,280.78</b> | <b>122,610.05</b> |

Signed by: Narine Sahakyan

Title: UNDP Resident Representative



Date: 26.05.2021

Certified by Auditor: \_\_\_\_\_

( name and stamp )

Date:

Name of Audit Firm: \_\_\_\_\_

Date:

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
30 June 2021

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
30 June 2021