



AUDIT

OF

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

IN

UNDP REPUBLIC OF NORTH MACEDONIA

Report No. 2529
Issue Date: 28 July 2022

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

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 17 May to 7 June 2022, conducted an audit of ‘Municipal Councils Support II’ (Project No. 90463, Output No. 96214) (the Project), which is directly implemented and managed by the UNDP Country Office in the Republic of North Macedonia (the Office). The last audit of the Project was conducted by OAI, through KPMG SA in 2020 and covered project expenses from 1 January to 31 December 2020.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project’s Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021 as well as Statement of Assets and Statement of Cash as of 31 December 2021. It also reviewed the relevant systems, procedures and practices in place as relate to the Project, in the areas of governance, programme and operations.

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

Overall audit rating

Based on the audit report submitted by the audit firm, OAI assessed the management of the Project as **fully satisfactory**, which means, “the assessed governance arrangements, risk management practices and controls, as applicable to the Project’s financial statements, were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objective of the audited entity/ area.” The details of the audit results are presented in the table below:

Project Expenses*		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion	Amount (in \$'000)	Opinion
874	Unmodified	8	Unmodified	94**	Unmodified

**Included in the audit scope were transactions that relate to expenses incurred at the “responsible party” level amounting to \$356,839 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.*

***The amount consists of US \$90,911.03, CHF 444.21, and MKD 152,200 converted at the UN Operational Rates of Exchange as at 31 December 2021.*

The audit did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.



Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2344, issued on 8 July 2021) did not result in any recommendations.

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 2021



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KPMG SA
Esplanade de Pont-Rouge 6
PO Box 1571
CH-1211 Geneva 26

+41 58 249 25 15
kpmg.ch

Executive Summary

KPMG Geneva conducted the combined financial audit and audit of internal controls and systems of UNDP project ID 00090463 “Municipal Councils, 2” – Output ID 00096214 “Municipal Councils Support II”, directly implemented by UNDP Macedonia for the period from 01 January to 31 December 2021. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	Unmodified

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

The Project ID 00090463 “Municipal Councils, 2” – Output ID 00096214 “Municipal Councils Support II” was audited in the prior year (audit ID 2344 – issued on 8 July 2021) and resulted in no recommendations for follow up.

In addition, the following internal controls were also assessed with regards to the audited project in the following areas:

Terms of reference	Conclusion
Organization and Staffing	Fully Satisfactory
Programme and project management	Fully Satisfactory
Human Resources	Fully Satisfactory
Finance	Fully Satisfactory
Procurement	Fully Satisfactory
Asset Management	Fully Satisfactory
Cash Management	Fully Satisfactory
Information Systems	Fully Satisfactory
General Administration	Fully Satisfactory
Follow-up on previous audits	Not applicable

KPMG SA


Pierre-Henri Pingeon
Partner


Henri Mwaniki
Senior Manager

Geneva, 22 July 2022



Audit Objectives and Scope

A. Financial Audit

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 2021 as well as the Fund Utilization statement, as at 31 December 2021 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 2021. This Statement must include all assets available as at 31 December 2021 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 2021. 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 2021. 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.



B. Audit of internal controls and systems of the project

In addition, we conducted the necessary audit steps to cover the project's internal controls and systems in order to assess:

- Reliability and integrity of project financial and operational information;
- Effectiveness and efficiency of project operations;
- Safeguarding of project assets;
- Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

Specifically, we assessed the internal controls with regard to the audited project in the following areas:

- (i) **Organization and Staffing:** Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) **Programme and project management:** Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.
- (iii) **Human Resources:** Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- (iv) **Finance:** Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) **Procurement:** Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.
- (vi) **Asset Management:** Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) **Cash Management:** Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.
- (viii) **Information Systems:** Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) **General Administration:** These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) **Follow-up on previous audits:** As may be applicable, assess the status of implementation of the previous year's audit recommendations.



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 00090463 "Municipal Councils, 2" – Output ID 00096214 "Municipal Councils Support II" for the period from 01 January to 31 December 2021 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 874,057.12 (CHF 807,329.27) including USD 517,218.35 (CHF 477,461.35) directly incurred by the UNDP Country Office in Republic of North Macedonia and USD 356,838.77 (CHF 329,867.91) directly incurred by Responsible Parties and charged to the project for the period from 01 January to 31 December 2021 in accordance with UNDP accounting policies, and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for unmodified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management responsibilities

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

Auditor's responsibilities

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

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

- Identify and assess the risks of material misstatement of the CDR and Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.



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 2021*

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 Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 22 July 2022



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 2021.

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 8,013.30 (CHF 8,430.38) as at 31 December 2021 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities for the audit

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

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

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.



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KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 22 July 2022



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 2021.

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 94,214.00 (comprised of USD 90,911.03, CHF 444.21, and MKD 152,200.00) as at 31 December 2021 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of cash section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities

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

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

- Identify and assess the risks of material misstatement of the statement of cash, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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- Skopje, Republic of North Macedonia
For the period from 01 January to 31 December 2021*

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KPMG SA

A handwritten signature in blue ink, appearing to be 'P. Pigeon'.

Pierre-Henri Pigeon
Partner

A handwritten signature in blue ink, appearing to be 'H. Mwaniki'.

Henri Mwaniki
Senior Manager

Geneva, 22 July 2022



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 2021*

Annex:

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



Selection Criteria :

Business Unit : MKD10
Period : Jan-Dec (2021)
Selected Project Id : 00090463,00136361
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)		
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 : ()

Fund : 30000 (Programme Cost Sharing)

75105 - Facilities & Admin - Implement	0.00	92.64	0.00	92.64
76120 - Unrealized Loss	0.00	7,465.83	0.00	7,465.83
76130 - Unrealized Gain	0.00	-6,433.42	0.00	-6,433.42
77660 - Dep Exp Owned -Vehicle	0.00	1,158.55	0.00	1,158.55

Total for Fund 30000 0.00 2,283.60 0.00 2,283.60

Total for Activity 0.00 2,283.60 0.00 2,283.60

Activity : ACTIVITY 2.1 (Nenad and Ivan)

Fund : 30000 (Programme Cost Sharing)

64397 - Services to projects -CO staff	0.00	5,435.06	0.00	5,435.06
71205 - Intl Consultants-Sht Term-Tech	0.00	4,250.00	0.00	4,250.00
71211 - Intl Consult Security Charge	0.00	170.00	0.00	170.00
75105 - Facilities & Admin - Implement	0.00	788.41	0.00	788.41

Total for Fund 30000 0.00 10,643.47 0.00 10,643.47

Total for Activity ACTIVITY 2.1 0.00 10,643.47 0.00 10,643.47

Activity : ACTIVITY 2.1.1 (Biljana and Marija)

Fund : 30000 (Programme Cost Sharing)

64397 - Services to projects -CO staff	0.00	23,975.02	0.00	23,975.02
75105 - Facilities & Admin - Implement	0.00	1,918.01	0.00	1,918.01

Total for Fund 30000 0.00 25,893.03 0.00 25,893.03

Total for Activity ACTIVITY 2.1.1 0.00 25,893.03 0.00 25,893.03

Activity : ACTIVITY 2.1.2 (Program Quality Assurance - N)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	3,250.70	0.00	3,250.70
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Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period : Jan-Dec (2021)
Output # : 00096214 Municipal Councils Support II	Impl. Partner : 99999 UNDP
	Location : Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	260.05	0.00	260.05
Total for Fund 30000	0.00	3,510.75	0.00	3,510.75
Total for Activity ACTIVITY 2.1.2	0.00	3,510.75	0.00	3,510.75
Activity : ACTIVITY 3.1 (National Project Manager)				
Fund : 30000 (Programme Cost Sharing)				
61105 - Salaries - NP Staff	0.00	1,648.31	0.00	1,648.31
62105 - Dependency Allowance-NP Staff	0.00	28.93	0.00	28.93
62110 - Contrib Joint Staff Pension-NP	0.00	328.66	0.00	328.66
62115 - Contrib to Med,SocIns-NP Staff	0.00	119.50	0.00	119.50
62140 - Annual Leave Expense - NO	0.00	189.45	0.00	189.45
63530 - Contribution to EOS Benefits	0.00	57.70	0.00	57.70
63535 - Contribution to Security	0.00	65.94	0.00	65.94
63540 - Contribution to Training	0.00	5.77	0.00	5.77
63545 - Contribution to ICT	0.00	24.72	0.00	24.72
63550 - Contributions to MAIP	0.00	0.83	0.00	0.83
63555 - Contribution to UN JFA	0.00	46.16	0.00	46.16
63560 - Contributions to Appendix D	0.00	4.12	0.00	4.12
64110 - Separations - NP Staff	0.00	20.61	0.00	20.61
64397 - Services to projects -CO staff	0.00	7,249.81	0.00	7,249.81
65115 - Contributions to ASHI Reserve	0.00	164.01	0.00	164.01
65135 - Payroll Mgt Cost Recovery ATLA	0.00	11.21	0.00	11.21
71405 - Service Contracts-Individuals	0.00	22,437.56	0.00	22,437.56
71410 - MAIP Premium SC	0.00	9.40	0.00	9.40
71415 - Contribution to Security SC	0.00	752.90	0.00	752.90
75105 - Facilities & Admin - Implement	0.00	2,653.25	0.00	2,653.25
Total for Fund 30000	0.00	35,818.84	0.00	35,818.84
Total for Activity ACTIVITY 3.1	0.00	35,818.84	0.00	35,818.84
Activity : ACTIVITY 3.1.1 (National MandE Officer)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	13,317.86	0.00	13,317.86
71410 - MAIP Premium SC	0.00	5.59	0.00	5.59
71415 - Contribution to Security SC	0.00	556.46	0.00	556.46
71470 - Natl Personnel Srvc Agreement	0.00	6,495.13	0.00	6,495.13
75105 - Facilities & Admin - Implement	0.00	1,630.01	0.00	1,630.01
Total for Fund 30000	0.00	22,005.05	0.00	22,005.05
Total for Activity ACTIVITY 3.1.1	0.00	22,005.05	0.00	22,005.05



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY 3.1.2 (Research assistant)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	11,119.27	0.00	11,119.27
71410 - MAIP Premium SC	0.00	4.58	0.00	4.58
71415 - Contribution to Security SC	0.00	455.54	0.00	455.54
71470 - Natl Personnel Svcs Agreement	0.00	5,420.97	0.00	5,420.97
75105 - Facilities & Admin - Implement	0.00	1,360.02	0.00	1,360.02
Total for Fund 30000	0.00	18,360.38	0.00	18,360.38
Total for Activity ACTIVITY 3.1.2	0.00	18,360.38	0.00	18,360.38
Activity : ACTIVITY 3.1.3 (Capacity development spe.)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	16,443.91	0.00	16,443.91
71410 - MAIP Premium SC	0.00	7.03	0.00	7.03
71415 - Contribution to Security SC	0.00	699.91	0.00	699.91
71470 - Natl Personnel Svcs Agreement	0.00	8,023.66	0.00	8,023.66
75105 - Facilities & Admin - Implement	0.00	2,013.94	0.00	2,013.94
Total for Fund 30000	0.00	27,188.45	0.00	27,188.45
Total for Activity ACTIVITY 3.1.3	0.00	27,188.45	0.00	27,188.45
Activity : ACTIVITY 3.1.4 (Gender specialist)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	7,162.32	0.00	7,162.32
71410 - MAIP Premium SC	0.00	3.02	0.00	3.02
71415 - Contribution to Security SC	0.00	301.34	0.00	301.34
71470 - Natl Personnel Svcs Agreement	0.00	3,106.25	0.00	3,106.25
75105 - Facilities & Admin - Implement	0.00	845.84	0.00	845.84
Total for Fund 30000	0.00	11,418.77	0.00	11,418.77
Total for Activity ACTIVITY 3.1.4	0.00	11,418.77	0.00	11,418.77
Activity : ACTIVITY 3.4.3 (Nat. Mun.Fin. expert)				
Fund : 30000 (Programme Cost Sharing)				
71305 - Local Consult.-Sht Term-Tech	0.00	7,552.76	0.00	7,552.76



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71360 - Local Consult-Security	0.00	71.62	0.00	71.62
75105 - Facilities & Admin - Implement	0.00	609.95	0.00	609.95
76135 - Realized Gain	0.00	- 74.30	0.00	- 74.30
Total for Fund 30000	0.00	8,160.03	0.00	8,160.03
Total for Activity ACTIVITY 3.4.3	0.00	8,160.03	0.00	8,160.03
Activity : ACTIVITY 3.6 (Pro.associate and Driver)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	12,544.41	0.00	12,544.41
71410 - MAIP Premium SC	0.00	5.26	0.00	5.26
71415 - Contribution to Security SC	0.00	520.96	0.00	520.96
71470 - Natl Personnel Srvc Agreement	0.00	6,117.25	0.00	6,117.25
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	19,187.88	0.00	19,187.88
Total for Activity ACTIVITY 3.6	0.00	19,187.88	0.00	19,187.88
Activity : ACTIVITY 3.7 (Tanda_Staff 1)				
Fund : 30000 (Programme Cost Sharing)				
71615 - Daily Subsistence Allow-Intl	0.00	762.74	0.00	762.74
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	762.74	0.00	762.74
Total for Activity ACTIVITY 3.7	0.00	762.74	0.00	762.74
Activity : ACTIVITY 3.8 (Equilment for PIU)				
Fund : 30000 (Programme Cost Sharing)				
72805 - Acquis of Computer Hardware	0.00	588.30	0.00	588.30
72810 - Acquis of Computer Software	0.00	100.11	0.00	100.11
72815 - Inform Technology Supplies	0.00	74.19	0.00	74.19
75105 - Facilities & Admin - Implement	0.00	- 92.64	0.00	- 92.64
76135 - Realized Gain	0.00	- 0.99	0.00	- 0.99
Total for Fund 30000	0.00	668.97	0.00	668.97
Total for Activity ACTIVITY 3.8	0.00	668.97	0.00	668.97



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ACTIVITY 3.9 (Operating costs PIU)

Fund : 04000 (Core Programme, UNU Centre)

73105 - Rent	0.00	6,028.04	0.00	6,028.04
76125 - Realized Loss	0.00	3.96	0.00	3.96
76135 - Realized Gain	0.00	- 32.54	0.00	- 32.54

Total for Fund 04000 0.00 5,999.46 0.00 5,999.46

Fund : 30000 (Programme Cost Sharing)

72120 - Svc Co-Trade and Business Serv	0.00	37.07	0.00	37.07
72311 - Fuel, petroleum and other oils	0.00	969.05	0.00	969.05
72415 - Courier Charges	0.00	33.03	0.00	33.03
72420 - Land Telephone Charges	0.00	120.71	0.00	120.71
72425 - Mobile Telephone Charges	0.00	1,149.18	0.00	1,149.18
72440 - Connectivity Charges	0.00	1,591.47	0.00	1,591.47
72505 - Stationery & other Office Supp	0.00	766.65	0.00	766.65
73104 - Leased Building	0.00	2,063.56	0.00	2,063.56
73105 - Rent	0.00	5,337.16	0.00	5,337.16
73110 - Custodial & Cleaning Services	0.00	486.24	0.00	486.24
73120 - Utilities	0.00	1,752.76	0.00	1,752.76
73125 - Common Services-Premises	0.00	79.84	0.00	79.84
73410 - Maint, Oper of Transport Equip	0.00	758.16	0.00	758.16
74325 - Contrib.To CO Common Security	0.00	152.88	0.00	152.88
74525 - Sundry	0.00	18.35	0.00	18.35
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	14.71	0.00	14.71
76135 - Realized Gain	0.00	- 85.37	0.00	- 85.37

Total for Fund 30000 0.00 15,245.45 0.00 15,245.45

Fund : 30084 (Prog Resources from 11888)

72415 - Courier Charges	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00

Total for Fund 30084 0.00 0.00 0.00 0.00

Total for Activity ACTIVITY 3.9 0.00 21,244.91 0.00 21,244.91

Activity : ACTIVITY 3.9.1 (Media PR/Visibility)

Fund : 30000 (Programme Cost Sharing)

74215 - Promotional Materials and Dist	0.00	253.73	0.00	253.73
74510 - Bank Charges	0.00	10,373.75	0.00	10,373.75
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000 0.00 10,627.48 0.00 10,627.48



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Total for Activity ACTIVITY 3.9.1	0.00	10,627.48	0.00	10,627.48
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Activity : ACTIVITY 4.1.1 (AFO)

Fund : 30000 (Programme Cost Sharing)

71635 - Travel - Other	0.00	95.37	0.00	95.37
72145 - Svc Co-Training and Educ Serv	0.00	29,895.00	0.00	29,895.00
72425 - Mobile Telephone Charges	0.00	493.76	0.00	493.76
72505 - Stationery & other Office Supp	0.00	336.38	0.00	336.38
73120 - Utilities	0.00	816.64	0.00	816.64
73125 - Common Services-Premises	0.00	171.40	0.00	171.40
73410 - Maint, Oper of Transport Equip	0.00	63.96	0.00	63.96
74220 - Translation Costs	0.00	1,103.76	0.00	1,103.76
74525 - Sundry	0.00	136.47	0.00	136.47
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	33,112.74	0.00	33,112.74
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Fund : 30084 (Prog Resources from 11888)

72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00

Total for Fund 30084	0.00	0.00	0.00	0.00
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Total for Activity ACTIVITY 4.1.1	0.00	33,112.74	0.00	33,112.74
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Activity : ACTIVITY 4.1.2 (E-knowledge platform)

Fund : 30000 (Programme Cost Sharing)

73310 - Maint & Licencing of Software	0.00	5,067.43	0.00	5,067.43
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 12.08	0.00	- 12.08

Total for Fund 30000	0.00	5,055.35	0.00	5,055.35
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Total for Activity ACTIVITY 4.1.2	0.00	5,055.35	0.00	5,055.35
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Activity : ACTIVITY 4.1.3 (Events logistics_Com.1)



Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)
Output # : 00096214 Municipal Councils Support II	Impl. Partner :	99999 UNDP
	Location :	Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (Programme Cost Sharing)				
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	287.54	0.00	287.54
76135 - Realized Gain	0.00	- 4.54	0.00	- 4.54
Total for Fund 30000	0.00	283.00	0.00	283.00
Total for Activity ACTIVITY 4.1.3	0.00	283.00	0.00	283.00
Activity : ACTIVITY 4.1.4 (Transportation costs)				
Fund : 30000 (Programme Cost Sharing)				
71630 - Shipment	0.00	186.50	0.00	186.50
71635 - Travel - Other	0.00	45.93	0.00	45.93
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	232.43	0.00	232.43
Total for Activity ACTIVITY 4.1.4	0.00	232.43	0.00	232.43
Activity : ACTIVITY 4.1.5 (Design of innovative ICT tools)				
Fund : 30000 (Programme Cost Sharing)				
72140 - Svc Co-Information Technology	0.00	1,493.29	0.00	1,493.29
72220 - Furniture	0.00	986.87	0.00	986.87
72405 - Acquisition of Communic Equip	0.00	1,940.80	0.00	1,940.80
72410 - Acquisition of Audio Visual Eq	0.00	3,631.90	0.00	3,631.90
72805 - Acquis of Computer Hardware	0.00	8,729.98	0.00	8,729.98
74230 - Audio & Visual Equipment	0.00	4,811.09	0.00	4,811.09
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 173.28	0.00	- 173.28
Total for Fund 30000	0.00	21,420.65	0.00	21,420.65
Total for Activity ACTIVITY 4.1.5	0.00	21,420.65	0.00	21,420.65
Activity : ACTIVITY 4.2.1 (Grants_municipalities)				
Fund : 30000 (Programme Cost Sharing)				
72105 - Svc Co-Construction & Engineer	276,962.33	0.00	0.00	276,962.33
72210 - Machinery and Equipment	3,179.68	0.00	0.00	3,179.68
72215 - Transporation Equipment	25,221.59	0.00	0.00	25,221.59
72805 - Acquis of Computer Hardware	51,475.17	0.00	0.00	51,475.17
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2		Period :		Jan-Dec (2021)	
Output # : 00096214 Municipal Councils Support II		Impl. Partner :		99999 UNDP	
		Location :		Macedonia, former Yugoslav Rep	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
76125 - Realized Loss	0,00	246.01	0.00	246.01	
76135 - Realized Gain	0,00	- 529.85	0.00	- 529.85	
Total for Fund 30000	356,838.77	- 283.84	0.00	356,554.93	
Total for Activity ACTIVITY 4.2.1	356,838.77	- 283.84	0.00	356,554.93	
Activity : ACTIVITY 4.2.2 (Firefighting equipment)					
Fund : 04000 (Core Programme, UNU Centre)					
72215 - Transporation Equipment	0,00	0.00	0.00	0.00	
72399 - Other Materials and Goods	0,00	6,570.85	0.00	6,570.85	
75705 - Learning costs	0,00	2,059.73	0.00	2,059.73	
Total for Fund 04000	0.00	8,630.58	0.00	8,630.58	
Fund : 30000 (Programme Cost Sharing)					
72215 - Transporation Equipment	0,00	135,675.05	0.00	135,675.05	
72399 - Other Materials and Goods	0,00	40,634.47	0.00	40,634.47	
75105 - Facilities & Admin - Implement	0,00	0.00	0.00	0.00	
75705 - Learning costs	0,00	0.00	0.00	0.00	
76135 - Realized Gain	0,00	- 194.33	0.00	- 194.33	
Total for Fund 30000	0.00	176,115.19	0.00	176,115.19	
Total for Activity ACTIVITY 4.2.2	0.00	184,745.77	0.00	184,745.77	
Activity : ACTIVITY 4.3.1 (ZELS)					
Fund : 30000 (Programme Cost Sharing)					
72155 - Svc Co-Public Admin, Politics	0,00	13,198.97	0.00	13,198.97	
75105 - Facilities & Admin - Implement	0,00	0.00	0.00	0.00	
Total for Fund 30000	0.00	13,198.97	0.00	13,198.97	
Total for Activity ACTIVITY 4.3.1	0.00	13,198.97	0.00	13,198.97	
Activity : ACTIVITY 4.3.3 (Events logistics_Com.3)					
Fund : 30000 (Programme Cost Sharing)					
71635 - Travel - Other	0,00	287.00	0.00	287.00	
75105 - Facilities & Admin - Implement	0,00	0.00	0.00	0.00	
75705 - Learning costs	0,00	4,487.01	0.00	4,487.01	
76135 - Realized Gain	0,00	- 46.28	0.00	- 46.28	



Combined Delivery Report by Activity

Project Id : 00090463 Municipal Councils, 2	Period :	Jan-Dec (2021)
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	4,727.73	0.00	4,727.73
Total for Activity ACTIVITY 4.3.3	0.00	4,727.73	0.00	4,727.73
Activity : ACTIVITY 4.4.1 (Design of graphic products)				
Fund : 30000 (Programme Cost Sharing)				
74210 - Printing and Publications	0.00	3,618.28	0.00	3,618.28
74215 - Promotional Materials and Dist	0.00	1,965.10	0.00	1,965.10
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	5,583.38	0.00	5,583.38
Total for Activity ACTIVITY 4.4.1	0.00	5,583.38	0.00	5,583.38
Activity : ACTIVITY 4.4.3 (Translation)				
Fund : 04000 (Core Programme, UNU Centre)				
74220 - Translation Costs	0.00	1,365.28	0.00	1,365.28
Total for Fund 04000	0.00	1,365.28	0.00	1,365.28
Fund : 30000 (Programme Cost Sharing)				
74220 - Translation Costs	0.00	6,457.43	0.00	6,457.43
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.90	0.00	0.90
76135 - Realized Gain	0.00	- 12.03	0.00	- 12.03
Total for Fund 30000	0.00	6,446.30	0.00	6,446.30
Total for Activity ACTIVITY 4.4.3	0.00	7,811.58	0.00	7,811.58
Activity : ACTIVITY 5.0.0 (Audit services)				
Fund : 30084 (Prog Resources from 11888)				
74110 - Audit Fees	0.00	21,816.17	0.00	21,816.17
75105 - Facilities & Admin - Implement	0.00	1,745.29	0.00	1,745.29
76135 - Realized Gain	0.00	- 5.22	0.00	- 5.22
Total for Fund 30084	0.00	23,556.24	0.00	23,556.24
Total for Activity ACTIVITY 5.0.0	0.00	23,556.24	0.00	23,556.24



Project Id : 00090463 Municipal Councils, 2	Period : Jan-Dec 2021)			
Output# : 00096214 Municipal Councils Support II	Impl. Partner : 99999 UNDP			
	Location : Macedonia, former Yugoslav Rep			
	Govt Ex p	UNDP Exp	UN Agencies Exp	Total Ex p
Total for Output : 00096214	356,838.77	517,218.35	0.00	874,057.12
Project Total :	356,838.77	517,218.35	0.00	874,057.12

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
22 July 2022

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
22 July 2022



INITIALED FOR IDENTIFICATION
PURPOSES ONLY

Signed By : Armen Grigoryan, UNDP RR

Date : 09.03.2022

Signed By : [Signature]

Date : 09.03.2022





Selection Criteria :

Business Unit: MKD10
Period: Jan-Dec (2021)
Selected Project Id : 00090463,00136361
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project Id : ALL	Period :	Jan-Dec (2021)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
56204 - FYR Macedonia -Dem. Governance		356,838.77	517,218.35	0.00	874,057.12



Funds Utilization

Selection Criteria :

Business Unit: MKD10
Period : Jan-Dec (2021)
Selected Project Id : 00090463,00136361
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096214

Project/Award: 00090463 Municipal Councils, 2

Period : As Of Dec31,2021

Output #	00096214	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.02
Undepreciated Fixed Assets			8,013.30
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00



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 2021*

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

Combined Delivery Report

Business Unit: MKD10
 Period: Jan-Dec (2021)
 Selected Project Id: 90463
 Selected Fund Code: ALL
 Selected Dept IDs: ALL
 Selected Outputs: ALL
 Project Id: 90463 Municipal Councils, 2 Period: Jan-Dec (2021)
 Output #: 96214 Municipal Councils Support II Impl. Partner: 99999 UNDP
 Location: Macedonia, former Yugoslav Rep

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : {}				
Fund : 30000 (Programme Cost Sharing)				
75105	CHF 0.00	CHF 84.86	CHF 0.00	CHF 84.86
Facilities & Admin - Implement				
76120	CHF 0.00	CHF 6,964.24	CHF 0.00	CHF 6,964.24
Unrealized Loss				
76130	CHF 0.00	-CHF 5,917.55	CHF 0.00	-CHF 5,917.55
Unrealized Gain				
77660	CHF 0.00	CHF 1,061.23	CHF 0.00	CHF 1,061.23
Dep Exp Owned -Vehicle				
Total for Fund 30000	CHF 0.00	CHF 2,192.79	CHF 0.00	CHF 2,192.79
Total for Activity {}	CHF 0.00	CHF 2,192.79	CHF 0.00	CHF 2,192.79
Activity : ACTIVITY 2.1 (Nenad and Ivan)				
Fund : 30000 (Programme Cost Sharing)				
64397	CHF 0.00	CHF 5,009.72	CHF 0.00	CHF 5,009.72
Services to projects -CO staff				
71205	CHF 0.00	CHF 3,896.75	CHF 0.00	CHF 3,896.75
Intl Consultants-Sht Term-Tech				
71211	CHF 0.00	CHF 154.19	CHF 0.00	CHF 154.19
Intl Consult Security Charge				
75105	CHF 0.00	CHF 724.86	CHF 0.00	CHF 724.86
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 9,785.52	CHF 0.00	CHF 9,785.52
Total for Activity ACTIVITY 2.1	CHF 0.00	CHF 9,785.52	CHF 0.00	CHF 9,785.52
Activity : ACTIVITY 2.1.1 (Bijana and Marja)				
Fund : 30000 (Programme Cost Sharing)				
64397	CHF 0.00	CHF 22,056.09	CHF 0.00	CHF 22,056.09
Services to projects -CO staff				
75105	CHF 0.00	CHF 1,766.31	CHF 0.00	CHF 1,766.31
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 23,822.40	CHF 0.00	CHF 23,822.40
Total for Activity ACTIVITY 2.1.1	CHF 0.00	CHF 23,822.40	CHF 0.00	CHF 23,822.40
Activity : ACTIVITY 2.1.2 (Program Quality Assurance)				
Fund : 30000 (Programme Cost Sharing)				
71305	CHF 0.00	CHF 2,950.77	CHF 0.00	CHF 2,950.77
Local Consult.-Sht Term-Tech				
75105	CHF 0.00	CHF 238.53	CHF 0.00	CHF 238.53
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 3,189.30	CHF 0.00	CHF 3,189.30
Total for Activity ACTIVITY 2.1.2	CHF 0.00	CHF 3,189.30	CHF 0.00	CHF 3,189.30
Activity : ACTIVITY 3.1 (National Project Manager)				
Fund : 30000 (Programme Cost Sharing)				
61105	CHF 0.00	CHF 1,513.58	CHF 0.00	CHF 1,513.58
Salaries - NP Staff				
62105	CHF 0.00	CHF 26.57	CHF 0.00	CHF 26.57
Dependency Allowance-NP Staff				
62110	CHF 0.00	CHF 301.80	CHF 0.00	CHF 301.80
Contrib Joint Staff Pension-NP				
62115	CHF 0.00	CHF 109.73	CHF 0.00	CHF 109.73
Contrib to Med,SocIns-NP Staff				
62140	CHF 0.00	CHF 173.97	CHF 0.00	CHF 173.97
Annual Leave Expense - NO				
63530	CHF 0.00	CHF 52.98	CHF 0.00	CHF 52.98
Contribution to EOS Benefits				
63535	CHF 0.00	CHF 60.55	CHF 0.00	CHF 60.55
Contribution to Security				
63540	CHF 0.00	CHF 5.30	CHF 0.00	CHF 5.30
Contribution to Training				
63545	CHF 0.00	CHF 22.70	CHF 0.00	CHF 22.70
Contribution to ICT				
63550	CHF 0.00	CHF 0.76	CHF 0.00	CHF 0.76
Contributions to MAIP				
63555	CHF 0.00	CHF 42.39	CHF 0.00	CHF 42.39
Contribution to UN JFA				
63560	CHF 0.00	CHF 3.78	CHF 0.00	CHF 3.78
Contributions to Appendix D				

64110	CHF 0.00	CHF 18.93	CHF 0.00	CHF 18.93
Separations - NP Staff				
64397	CHF 0.00	CHF 6,694.89	CHF 0.00	CHF 6,694.89
Services to projects -CO staff				
65115	CHF 0.00	CHF 150.60	CHF 0.00	CHF 150.60
Contributions to ASHI Reserve				
65135	CHF 0.00	CHF 10.29	CHF 0.00	CHF 10.29
Payroll Mgt Cost Recovery ATLA				
71405	CHF 0.00	CHF 20,619.62	CHF 0.00	CHF 20,619.62
Service Contracts-Individuals				
71410	CHF 0.00	CHF 8.64	CHF 0.00	CHF 8.64
MAIP Premium SC				
71415	CHF 0.00	CHF 691.89	CHF 0.00	CHF 691.89
Contribution to Security SC				
75105	CHF 0.00	CHF 2,441.41	CHF 0.00	CHF 2,441.41
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 32,950.39	CHF 0.00	CHF 32,950.39
Total for Activity ACTIVITY 3.1	CHF 0.00	CHF 32,950.39	CHF 0.00	CHF 32,950.39
Activity : ACTIVITY 3.1.1 (National MandE Officer)				
Fund : 30000 (Programme Cost Sharing)				
71405	CHF 0.00	CHF 12,238.88	CHF 0.00	CHF 12,238.88
Service Contracts-Individuals				
71410	CHF 0.00	CHF 5.14	CHF 0.00	CHF 5.14
MAIP Premium SC				
71415	CHF 0.00	CHF 512.13	CHF 0.00	CHF 512.13
Contribution to Security SC				
71470	CHF 0.00	CHF 5,990.44	CHF 0.00	CHF 5,990.44
Natl Personnel Svcs Agreement				
75105	CHF 0.00	CHF 1,499.73	CHF 0.00	CHF 1,499.73
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 20,246.32	CHF 0.00	CHF 20,246.32
Total for Activity ACTIVITY 3.1.1	CHF 0.00	CHF 20,246.32	CHF 0.00	CHF 20,246.32
Activity : ACTIVITY 3.1.2 (Research assistant)				
Fund : 30000 (Programme Cost Sharing)				
71405	CHF 0.00	CHF 10,218.44	CHF 0.00	CHF 10,218.44
Service Contracts-Individuals				
71410	CHF 0.00	CHF 4.21	CHF 0.00	CHF 4.21
MAIP Premium SC				
71415	CHF 0.00	CHF 419.25	CHF 0.00	CHF 419.25
Contribution to Security SC				
71470	CHF 0.00	CHF 4,999.74	CHF 0.00	CHF 4,999.74
Natl Personnel Svcs Agreement				
75105	CHF 0.00	CHF 1,251.32	CHF 0.00	CHF 1,251.32
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 16,892.97	CHF 0.00	CHF 16,892.97
Total for Activity ACTIVITY 3.1.2	CHF 0.00	CHF 16,892.97	CHF 0.00	CHF 16,892.97
Activity : ACTIVITY 3.1.3 (Capacity development spe.)				
Fund : 30000 (Programme Cost Sharing)				
71405	CHF 0.00	CHF 15,111.62	CHF 0.00	CHF 15,111.62
Service Contracts-Individuals				
71410	CHF 0.00	CHF 6.46	CHF 0.00	CHF 6.46
MAIP Premium SC				
71415	CHF 0.00	CHF 644.84	CHF 0.00	CHF 644.84
Contribution to Security SC				
71470	CHF 0.00	CHF 7,420.62	CHF 0.00	CHF 7,420.62
Natl Personnel Svcs Agreement				
75105	CHF 0.00	CHF 1,854.66	CHF 0.00	CHF 1,854.66
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 25,038.21	CHF 0.00	CHF 25,038.21
Total for Activity ACTIVITY 3.1.3	CHF 0.00	CHF 25,038.21	CHF 0.00	CHF 25,038.21
Activity : ACTIVITY 3.1.4 (Gender specialist)				
Fund : 30000 (Programme Cost Sharing)				
71405	CHF 0.00	CHF 6,582.04	CHF 0.00	CHF 6,582.04
Service Contracts-Individuals				
71410	CHF 0.00	CHF 2.78	CHF 0.00	CHF 2.78
MAIP Premium SC				
71415	CHF 0.00	CHF 277.63	CHF 0.00	CHF 277.63
Contribution to Security SC				
71470	CHF 0.00	CHF 2,876.60	CHF 0.00	CHF 2,876.60
Natl Personnel Svcs Agreement				
75105	CHF 0.00	CHF 779.13	CHF 0.00	CHF 779.13
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 10,518.17	CHF 0.00	CHF 10,518.17
Total for Activity ACTIVITY 3.1.4	CHF 0.00	CHF 10,518.17	CHF 0.00	CHF 10,518.17
Activity : ACTIVITY 3.4.3 (Nat. Mun.Fin. expert)				
Fund : 30000 (Programme Cost Sharing)				
71305	CHF 0.00	CHF 6,972.89	CHF 0.00	CHF 6,972.89
Local Consult.-Sht Term-Tech				
71360	CHF 0.00	CHF 65.68	CHF 0.00	CHF 65.68
Local Consult-Security				
75105	CHF 0.00	CHF 563.11	CHF 0.00	CHF 563.11
Facilities & Admin - Implement				

76135	CHF 0.00	-CHF 68.73	CHF 0.00	-CHF 68.73
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 7,532.94	CHF 0.00	CHF 7,532.94
Total for Activity ACTIVITY 3.4.3	CHF 0.00	CHF 7,532.94	CHF 0.00	CHF 7,532.94
Activity : ACTIVITY 3.6 (Pro.associate and Driver)				
Fund : 30000 (Programme Cost Sharing)				
71405	CHF 0.00	CHF 11,521.92	CHF 0.00	CHF 11,521.92
Service Contracts-Individuals				
71410	CHF 0.00	CHF 4.83	CHF 0.00	CHF 4.83
MAIP Premium SC				
71415	CHF 0.00	CHF 479.76	CHF 0.00	CHF 479.76
Contribution to Security SC				
71470	CHF 0.00	CHF 5,657.48	CHF 0.00	CHF 5,657.48
Natl Personnel Svcs Agreement				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 17,663.99	CHF 0.00	CHF 17,663.99
Total for Activity ACTIVITY 3.6	CHF 0.00	CHF 17,663.99	CHF 0.00	CHF 17,663.99
Activity : ACTIVITY 3.7 (TandA_Staff 1)				
Fund : 30000 (Programme Cost Sharing)				
71615	CHF 0.00	CHF 693.53	CHF 0.00	CHF 693.53
Daily Subsistence Allow-Intl				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 693.53	CHF 0.00	CHF 693.53
Total for Activity ACTIVITY 3.7	CHF 0.00	CHF 693.53	CHF 0.00	CHF 693.53
Activity : ACTIVITY 3.8 (Equipment for PIU)				
Fund : 30000 (Programme Cost Sharing)				
72805	CHF 0.00	CHF 542.45	CHF 0.00	CHF 542.45
Acquis of Computer Hardware				
72810	CHF 0.00	CHF 92.20	CHF 0.00	CHF 92.20
Acquis of Computer Software				
72815	CHF 0.00	CHF 68.18	CHF 0.00	CHF 68.18
Inform Technology Supplies				
75105	CHF 0.00	-CHF 84.86	CHF 0.00	-CHF 84.86
Facilities & Admin - Implement				
76135	CHF 0.00	-CHF 0.92	CHF 0.00	-CHF 0.92
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 617.05	CHF 0.00	CHF 617.05
Total for Activity ACTIVITY 3.8	CHF 0.00	CHF 617.05	CHF 0.00	CHF 617.05
Activity : ACTIVITY 3.9 (Operating costs PIU)				
Fund : 4000 (Core Programme, UNU Centre)				
73105	CHF 0.00	CHF 5,582.69	CHF 0.00	CHF 5,582.69
Rent				
76125	CHF 0.00	CHF 3.56	CHF 0.00	CHF 3.56
Realized Loss				
76135	CHF 0.00	-CHF 30.11	CHF 0.00	-CHF 30.11
Realized Gain				
Total for Fund 04000	CHF 0.00	CHF 5,556.13	CHF 0.00	CHF 5,556.13
Fund : 30000 (Programme Cost Sharing)				
72120	CHF 0.00	CHF 32.92	CHF 0.00	CHF 32.92
Svc Co-Trade and Business Serv				
72311	CHF 0.00	CHF 878.93	CHF 0.00	CHF 878.93
Fuel, petroleum and other oils				
72415	CHF 0.00	CHF 30.55	CHF 0.00	CHF 30.55
Courier Charges				
72420	CHF 0.00	CHF 110.19	CHF 0.00	CHF 110.19
Land Telephone Charges				
72425	CHF 0.00	CHF 1,055.12	CHF 0.00	CHF 1,055.12
Mobile Telephone Charges				
72440	CHF 0.00	CHF 1,432.88	CHF 0.00	CHF 1,432.88
Connectivity Charges				
72505	CHF 0.00	CHF 702.18	CHF 0.00	CHF 702.18
Stationery & other Office Supp				
73104	CHF 0.00	CHF 1,892.97	CHF 0.00	CHF 1,892.97
Leased Building				
73105	CHF 0.00	CHF 4,918.63	CHF 0.00	CHF 4,918.63
Rent				
73110	CHF 0.00	CHF 445.57	CHF 0.00	CHF 445.57
Custodial & Cleaning Services				
73120	CHF 0.00	CHF 1,621.57	CHF 0.00	CHF 1,621.57
Utilities				
73125	CHF 0.00	CHF 73.85	CHF 0.00	CHF 73.85
Common Services-Premises				
73410	CHF 0.00	CHF 688.61	CHF 0.00	CHF 688.61
Maint, Oper of Transport Equip				
74325	CHF 0.00	CHF 138.66	CHF 0.00	CHF 138.66
Contrib.To CO Common Security				
74525	CHF 0.00	CHF 16.97	CHF 0.00	CHF 16.97
Sundry				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				

76125	CHF 0.00	CHF 13.33	CHF 0.00	CHF 13.33
Realized Loss				
76135	CHF 0.00	-CHF 78.99	CHF 0.00	-CHF 78.99
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 13,973.95	CHF 0.00	CHF 13,973.95
Fund : 30084 (Prog Resources from 11888)				
72415	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Courier Charges				
73120	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Utilities				
Total for Fund 30084	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Total for Activity ACTIVITY 3.9	CHF 0.00	CHF 19,530.08	CHF 0.00	CHF 19,530.08
Activity : ACTIVITY 3.9.1 (Media PR/Visibility)				
Fund : 30000 (Programme Cost Sharing)				
74215	CHF 0.00	CHF 234.95	CHF 0.00	CHF 234.95
Promotional Materials and Dist				
74510	CHF 0.00	CHF 9,564.96	CHF 0.00	CHF 9,564.96
Bank Charges				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 9,799.92	CHF 0.00	CHF 9,799.92
Total for Activity ACTIVITY 3.9.1	CHF 0.00	CHF 9,799.92	CHF 0.00	CHF 9,799.92
Activity : ACTIVITY 4.1.1 (AFO)				
Fund : 30000 (Programme Cost Sharing)				
71635	CHF 0.00	CHF 87.26	CHF 0.00	CHF 87.26
Travel - Other				
72145	CHF 0.00	CHF 27,740.50	CHF 0.00	CHF 27,740.50
Svc Co-Training and Educ Serv				
72425	CHF 0.00	CHF 457.64	CHF 0.00	CHF 457.64
Mobile Telephone Charges				
72505	CHF 0.00	CHF 311.18	CHF 0.00	CHF 311.18
Stationery & other Office Supp				
73120	CHF 0.00	CHF 758.87	CHF 0.00	CHF 758.87
Utilities				
73125	CHF 0.00	CHF 158.89	CHF 0.00	CHF 158.89
Common Services-Premises				
73410	CHF 0.00	CHF 58.78	CHF 0.00	CHF 58.78
Maint, Oper of Transport Equip				
74220	CHF 0.00	CHF 1,021.32	CHF 0.00	CHF 1,021.32
Translation Costs				
74525	CHF 0.00	CHF 126.60	CHF 0.00	CHF 126.60
Sundry				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
Total for Fund 30000	CHF 0.00	CHF 30,721.04	CHF 0.00	CHF 30,721.04
Fund : 30084 (Prog Resources from 11888)				
72145	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Svc Co-Training and Educ Serv				
72425	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Mobile Telephone Charges				
72505	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Stationery & other Office Supp				
73120	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Utilities				
73125	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Common Services-Premises				
74220	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Translation Costs				
74525	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Sundry				
Total for Fund 30084	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Total for Activity ACTIVITY 4.1.1	CHF 0.00	CHF 30,721.04	CHF 0.00	CHF 30,721.04
Activity : ACTIVITY 4.1.2 (E-knowledge platform)				
Fund : 30000 (Programme Cost Sharing)				
73310	CHF 0.00	CHF 4,731.19	CHF 0.00	CHF 4,731.19
Maint & Licencing of Software				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
76135	CHF 0.00	-CHF 11.08	CHF 0.00	-CHF 11.08
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 4,720.11	CHF 0.00	CHF 4,720.11
Total for Activity ACTIVITY 4.1.2	CHF 0.00	CHF 4,720.11	CHF 0.00	CHF 4,720.11
Activity : ACTIVITY 4.1.3 (Events logistics_Com.1)				
Fund : 30000 (Programme Cost Sharing)				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 264.82	CHF 0.00	CHF 264.82
Learning costs				
76135	CHF 0.00	-CHF 4.23	CHF 0.00	-CHF 4.23
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 260.60	CHF 0.00	CHF 260.60
Total for Activity ACTIVITY 4.1.3	CHF 0.00	CHF 260.60	CHF 0.00	CHF 260.60

Activity : ACTIVITY 4.1.4 (Transportation costs)					
Fund : 30000 (Programme Cost Sharing)					
71630	CHF 0.00	CHF 172.70	CHF 0.00	CHF 172.70	
Shipment					
71635	CHF 0.00	CHF 41.66	CHF 0.00	CHF 41.66	
Travel - Other					
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00	
Facilities & Admin - Implement					
Total for Fund 30000	CHF 0.00	CHF 214.36	CHF 0.00	CHF 214.36	
Total for Activity ACTIVITY 4.1.4					
CHF 0.00 CHF 214.36 CHF 0.00 CHF 214.36					
Activity : ACTIVITY 4.1.5 (Design of innovative ICT tools)					
Fund : 30000 (Programme Cost Sharing)					
72140	CHF 0.00	CHF 1,373.95	CHF 0.00	CHF 1,373.95	
Svc Co-Information Technology					
72220	CHF 0.00	CHF 899.04	CHF 0.00	CHF 899.04	
Furniture					
72405	CHF 0.00	CHF 1,763.40	CHF 0.00	CHF 1,763.40	
Acquisition of Communic Equip					
72410	CHF 0.00	CHF 3,346.57	CHF 0.00	CHF 3,346.57	
Acquisition of Audio Visual Eq					
72805	CHF 0.00	CHF 8,021.56	CHF 0.00	CHF 8,021.56	
Acquis of Computer Hardware					
74230	CHF 0.00	CHF 4,435.42	CHF 0.00	CHF 4,435.42	
Audio & Visual Equipment					
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00	
Facilities & Admin - Implement					
76135	CHF 0.00	-CHF 160.12	CHF 0.00	-CHF 160.12	
Realized Gain					
Total for Fund 30000	CHF 0.00	CHF 19,679.82	CHF 0.00	CHF 19,679.82	
Total for Activity ACTIVITY 4.1.5					
CHF 0.00 CHF 19,679.82 CHF 0.00 CHF 19,679.82					
Activity : ACTIVITY 4.2.1 (Grants municipalities)					
Fund : 30000 (Programme Cost Sharing)					
72105	CHF 255,845.36	CHF 0.00	CHF 0.00	CHF 255,845.36	
Svc Co-Construction & Engineer					
72210	CHF 2,998.44	CHF 0.00	CHF 0.00	CHF 2,998.44	
Machinery and Equipment					
72215	CHF 23,783.96	CHF 0.00	CHF 0.00	CHF 23,783.96	
Transporation Equipment					
72805	CHF 47,507.53	CHF 0.00	CHF 0.00	CHF 47,507.53	
Acquis of Computer Hardware					
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00	
Facilities & Admin - Implement					
76125	CHF 221.16	CHF 0.00	CHF 0.00	CHF 221.16	
Realized Loss					
76135	-CHF 488.53	CHF 0.00	CHF 0.00	-CHF 488.53	
Realized Gain					
Total for Fund 30000	CHF 329,867.91	CHF 0.00	CHF 0.00	CHF 329,867.91	
Total for Activity ACTIVITY 4.2.1					
CHF 329,867.91 CHF 0.00 CHF 0.00 CHF 329,867.91					
Activity : ACTIVITY 4.2.2 (Firefighting equipment)					
Fund : 4000 (Core Programme, UNU Centre)					
72215	CHF 0.00	CHF 100.00	CHF 0.00	CHF 100.00	
Transporation Equipment					
72399	CHF 0.00	CHF 6,012.33	CHF 0.00	CHF 6,012.33	
Other Materials and Goods					
75705	CHF 0.00	CHF 1,884.65	CHF 0.00	CHF 1,884.65	
Learning costs					
Total for Fund 04000	CHF 0.00	CHF 7,996.98	CHF 0.00	CHF 7,996.98	
Fund : 30000 (Programme Cost Sharing)					
72215	CHF 0.00	CHF 125,399.42	CHF 0.00	CHF 125,399.42	
Transporation Equipment					
72399	CHF 0.00	CHF 37,652.59	CHF 0.00	CHF 37,652.59	
Other Materials and Goods					
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00	
Facilities & Admin - Implement					
75705	CHF 0.00	CHF 14.42	CHF 0.00	CHF 14.42	
Learning costs					
76135	CHF 0.00	-CHF 179.76	CHF 0.00	-CHF 179.76	
Realized Gain					
Total for Fund 30000	CHF 0.00	CHF 162,886.68	CHF 0.00	CHF 162,886.68	
Total for Activity ACTIVITY 4.2.2					
CHF 0.00 CHF 170,883.66 CHF 0.00 CHF 170,883.66					
Activity : ACTIVITY 4.3.1 (ZELS)					
Fund : 30000 (Programme Cost Sharing)					
72155	CHF 0.00	CHF 12,216.25	CHF 0.00	CHF 12,216.25	
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 12,216.25	CHF 0.00	CHF 12,216.25	
Total for Activity ACTIVITY 4.3.1					
CHF 0.00 CHF 12,216.25 CHF 0.00 CHF 12,216.25					
Activity : ACTIVITY 4.3.3 (Events logistics Com.3)					
Fund : 30000 (Programme Cost Sharing)					
71635	CHF 0.00	CHF 259.82	CHF 0.00	CHF 259.82	
Travel - Other					

75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
75705	CHF 0.00	CHF 4,120.05	CHF 0.00	CHF 4,120.05
Learning costs				
76135	CHF 0.00	-CHF 42.53	CHF 0.00	-CHF 42.53
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 4,337.34	CHF 0.00	CHF 4,337.34
Total for Activity ACTIVITY 4.3.3	CHF 0.00	CHF 4,337.34	CHF 0.00	CHF 4,337.34
Activity : ACTIVITY 4.4.1 (Design of graphic products)				
Fund : 30000 (Programme Cost Sharing)				
74210	CHF 0.00	CHF 3,344.50	CHF 0.00	CHF 3,344.50
Printing and Publications				
74215	CHF 0.00	CHF 1,817.72	CHF 0.00	CHF 1,817.72
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 5,162.22	CHF 0.00	CHF 5,162.22
Total for Activity ACTIVITY 4.4.1	CHF 0.00	CHF 5,162.22	CHF 0.00	CHF 5,162.22
Activity : ACTIVITY 4.4.3 (Translation)				
Fund : 4000 (Core Programme, UNU Centre)				
74220	CHF 0.00	CHF 1,249.23	CHF 0.00	CHF 1,249.23
Translation Costs				
Total for Fund 04000	CHF 0.00	CHF 1,249.23	CHF 0.00	CHF 1,249.23
Fund : 30000 (Programme Cost Sharing)				
74220	CHF 0.00	CHF 5,925.40	CHF 0.00	CHF 5,925.40
Translation Costs				
75105	CHF 0.00	CHF 0.00	CHF 0.00	CHF 0.00
Facilities & Admin - Implement				
76125	CHF 0.00	CHF 0.82	CHF 0.00	CHF 0.82
Realized Loss				
76135	CHF 0.00	-CHF 11.06	CHF 0.00	-CHF 11.06
Realized Gain				
Total for Fund 30000	CHF 0.00	CHF 5,915.16	CHF 0.00	CHF 5,915.16
Total for Activity ACTIVITY 4.4.3	CHF 0.00	CHF 7,164.39	CHF 0.00	CHF 7,164.39
Activity : ACTIVITY 5.0.0 (Audit services)				
Fund : 30084 (Prog Resources from 11888)				
74110	CHF 0.00	CHF 20,022.60	CHF 0.00	CHF 20,022.60
Audit Fees				
75105	CHF 0.00	CHF 1,610.13	CHF 0.00	CHF 1,610.13
Facilities & Admin - Implement				
76135	CHF 0.00	-CHF 4.73	CHF 0.00	-CHF 4.73
Realized Gain				
Total for Fund 30084	CHF 0.00	CHF 21,628.00	CHF 0.00	CHF 21,628.00
Total for Activity ACTIVITY 5.0.0	CHF 0.00	CHF 21,628.00	CHF 0.00	CHF 21,628.00
Project Total :	CHF 329,867.91	CHF 77,461.35	CHF 0.00	CHF 807,329.27

Signed By : Armen Grigoryan UNDP RR



Outstanding NEX advances CHF 0.02
 Undepreciated Fixed Assets CHF 8,430.38
 Amortized Intangible Assets CHF 0.00
 Inventory CHF 0.00
 Prepayments CHF 0.00

Commitments CHF 0.00

Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 22 July 2022

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 22 July 2022



INITIALED FOR IDENTIFICATION PURPOSES ONLY



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 2021*

Annex 3: Statement of Fixed Assets

AM In Service Report

UN Development Programme

Report ID: UNAM600
Business Unit: MKD10
Operating Unit: MKD
As of Date: 12/31/2021

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	OPEL ASTRA ENJOY 4DR B16DTL	101-CD-07	W0LPD5E63GG157311		MKDGARAGE	12/8/2016	12/8/2016	13902.6	8013.3	1	56204	1981	232	96214	30000

Signed By:
Armen Grigoryan UNDP RR



Date: 09.03.2022



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
22 July 2022



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
22 July 2022



INITIALED FOR IDENTIFICATION
PURPOSES ONLY



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 2021*

Annex 4: Statement of Cash

Statement of Cash
as at 31 December 2021

Country Office: Republic of North Macedonia
Project Title: Municipal Councils Support II
Award ID: 00090463
Period Covered: 01.01.2021 – 31.12.2021

	Amount	Amount	Amount
	MKD	USD	CHF
Closing Balance represented by:			
Cash in hand	0.00	0.00	0.00
Bank	152,200.00	90,911.03	444.21
TOTAL	152,200.00	90,911.03	444.21

Signed by: Armen Grigoryan




Date: 18.05.2022

Title: UNDP Resident Representative

Certified by Auditor: _____

(name and stamp)

Date:

Name of Audit Firm: _____

Date:



Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
22 July 2022



Henri Mwaniki, Senior Manager
KPMG SA, Geneva
22 July 2022



INITIALED FOR IDENTIFICATION
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Annex 5: Definition of Standard Audit Ratings to audit report covering the assessment of internal controls and systems (long form management letter)

- **Fully Satisfactory** The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.

- **Satisfactory / Some Improvement Needed** The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.

- **Partially Satisfactory / Major Improvement Needed** The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.

- **Unsatisfactory** The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.