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**ANNUAL REPORT
ON THE FUNCTIONING OF THE 2022 PUBLIC INTERNAL FINANCIAL CONTROL SYSTEM**

Skopje, July 2023

CONTENTS

	Page
SUMMARY.....	4
1.INTRODUCTION	
1.1. 1.1. Legal basis for the preparation of the Annual Report	6
1.2. Purpose of the Annual Report.....	6
1.3. Basis for Preparation and Scope of the Annual Report	
1.4. Submitted 2022 Annual Financial Reports.....	7
2. STATE OF PLAY OF THE INTERNAL FINANCIAL CONTROL SYSTEM	
in 2022.....	9
2.1. ANALYSIS OF THE QUESTIONNAIRE FOR SELF-ASSESSMENT OF FINANCIAL	
MANAGEMENT AND CONTROL.....	9
A. CONTROL ENVIRONMENT.....	9
B. RISK MANAGEMENT.....	16
B. CONTROLS.....	18
D. INFORMATION AND	
COMMUNICATIONS.....	20
E. MONITORING AND ASSESSMENT OF THE SYSTEM.....	21
3. REPORT ON PERFORMED AUDITS AND	
INTERNAL AUDIT ACTIVITIES IN 2022	
3.1. Status of Internal Audit in accordance with the records of the Central	
Harmonization Unit.....	233.1.1
Organization and Staffing of the Internal Audit at Public Sector Entities at	
Central and Local Level.....	23
3.1.2 Organization and Staffing of the Internal Audit at Budget Users at	
Central and Local Level.....	23
3.1.2 Organization and Staffing of the Internal Audit in the Ministries.....	25
3.2 Status of Internal Audit as per Submitted 2022 Annual Reports.....	26
3.2.1 Status of Internal Audit at Central Level as per Submitted	
2022 Annual Reports	27
3.2.2 Status of Internal Audit at Local Level as per Submitted	
2022 Reports.....	28
4. CENTRAL HARMONIZATION UNIT.....	
	32
4.1. Activities Realized by the Central Harmonization Unit	
in 2022.....	32
4.1.1. Activities of the Central Harmonization Unit related to	
Chapter 32 - Financial control.....	34
4. 2 Reporting upon conclusions under the 2022 Annual Report on the Functioning of	
the Public Internal Financial Control System.....	34
CONCLUSIONS.....	
	43
ANNEXES	

1. *Review of Budget Users at Central and Local Level not having submitted Annual Financial Report*
2. *Review of Budget Users at Central and Local Level not having Adopted Risk Management Strategy*
3. *Review of Budget Users at Central and Local level not having prepared Risk Registry*
4. *Review of Budget Users at Central and Local Level not having submitted Reports On Performed Audits and Internal Audit Activities*
5. *Summary of planned and spent funds and execution percentage by budget users at central level*
6. *Summary of reports on realized program/project/contract at budget users at central level*
7. *Summary of planned and spent funds and execution percentage a local government units*
8. *Summary of reports on realized program/project/contract at local government units*

SUMMARY

Annual Report on the functioning of the public internal financial control system showed the level of development of financial management and control and the internal audit for the purpose of informing the Government of the Republic of North Macedonia and other stakeholders about the activities carried out in the reporting period.

Report was prepared on the basis of the 2022 annual financial reports submitted by the budget users at central and local level and the records of the Central Harmonization Unit.

Obligation for submitting the 2022 Annual Financial Report was met by 88% of the budget users at central level and 75% of the budget users at local level, being a decrease by 1 percentage point at central level and 7 p.p. decrease at local level compared to the previous year.

Analysis of the data from the submitted self-assessments indicated that the employees in 93% of the budget users at central and local level were familiar with the Code of Ethics for Civil Servants or the special code of the budget user, however, there were difficulties in reporting and preventing potential conflict of interests.

Management and management style of the budget users was at a high professional level, high-level meetings were held on regular basis (these regular collegiums were held in 91% of the institutions), whereby they regularly covered topics related to financial management and control (achievement of strategic goals, implementation of programs and projects, degree of achieved results, key operational risks and realization of the financial plan/budget execution).

Analysis of the data from the submitted self-assessments showed that, although 67% of the budget users at central level and 62% of the municipalities and the City of Skopje allocated the respective budgets by organizational units, only 43% of the heads of the organizational units in the budget users at central level and 38% of the municipalities and the City of Skopje had general authorizations for assuming liabilities, pointing out to insufficiently determined clear lines of responsibility and accountability of the heads thereof.

At central level, around 70%¹ of budget users adopted Risk Management Strategy, 76% of the budget users recorded the risks in the operations in the risk registries, while approximately 68% recorded the respective risks in their planning documents.

At local level, approximately 46%² of budget users adopted Risk Management Strategy, 39% of the budget users recorded the risks throughout the operations in the risk registries, while around recorded the respective risks in their planning documents.

It was necessary to improve the documentation of risks in the risk registry, as well as the system for reporting the identified risks and implementation of measures to reduce them

¹From the CHU records

²From the CHU records

in a way that the responsible person of the institution would receive timely information on the most significant risks of the institution and the institutions under its competence.

When identifying the risks, the various forms of fraud were still not considered, such as forgery of documents, providing false information about the financial status and the success in meeting the set goals, fictitious contracts and invoices, bribery and similar.

Out of total 177 budget users at central and local level, 95 budget users submitted report on performed audits and internal audit activities (53.6%, being by 5.2 percentage points less compared to the previous year), i.e. 53 budget users at central (55.2%) and 42 budget users (51.8%) at local level.

Given the aforementioned, it can be concluded that, in 2022 compared to the previous year, total number of internal auditors at central and local level increased by 18 (8.8%), while number of heads reduced by 4 (6.4%).

This downward trend of the number of internal auditors and heads is also expected to continue in the next years, mostly due to their age structure, as well as due to the fluctuations in the private sector or due to higher income in other public sector entities.

In 2022, average number of auditors at central level was 1 auditor per internal audit unit, at central and local level.

In 2022, percentage of implemented internal auditor's recommendations at central and local level increased by approximately 4 percentage points, compared to the previous year, accounting for 63.95%, i.e. 66.5% recommendations were implemented at central level with 61.6% being implemented at local level.

For the purpose of overcoming the identified weaknesses in this report, conclusions were given, for further acting thereupon, with the implementation being monitored by the Ministry of Finance - Department for Central Harmonization of the Internal Financial Control System in the Public Sector.

1. INTRODUCTION

Public internal Financial Control Department within the Ministry of Finance, as Central Harmonization Unit (CHU), is an organizational unit responsible for harmonization of the activities aimed at development of the internal financial controls system in the public sector. Pursuant to the Law on Public Internal Financial Control³, CHU is in charge of preparing Annual Report on the Functioning of Public Internal Financial Control System.

The Annual Report was aimed at showing the status of the internal financial control system at budget users at central and local level.

Internal financial control system was established in the public sector for the purpose of providing sound financial management, implying achievement of the set goals in an ethical manner, by using the funds in a legal, proper, cost-effective, efficient and effective manner.

Due its complexity, internal financial controls require continuous monitoring and assessment of their appropriateness and functionality carried out through self-assessment of the system by the management of the respective institutions, as well as the internal audit activities.

On the basis of the aforementioned, the degree of development of internal financial controls at budget users in the public sector in 2022, is presented below, by also proposing measures for its further development.

1.1. Legal basis for the Preparation of the Annual Report

Pursuant to indent 10 in Article 48 of the Law, the Annual Report was prepared on the basis of analysis of the Questionnaire for the Self-Assessment of the Financial Management and Control System and the Report on the Performed Audits and the Internal Audit Activities submitted with the Annual Financial Report by the budget users to the Ministry of Finance, as well as the activities of the Central Harmonization Unit related to the development of internal financial control system.

1.2. Purpose of the Annual Report

Annual Report was prepared in order to fully observe the level of development of internal financial control system, as well as inform the Government of the Republic of North Macedonia and the other stakeholders about the activities implemented in 2022, as well as determine activities for further development of the financial management and control and the internal audit.

³“Official Gazette of the Republic of Macedonia“, nos. 90/2009, 188/2013 and 192/15

1.3. Basis for Preparation and Scope of the Annual Report

2022 Annual Report was prepared on the basis of the analysis and summarized data of the following:

- completed Questionnaire for Self-Assessment of Financial Management and Control System, as part of the submitted reports on activities for establishing and developing financial management and control,
- submitted Report on Audits And Internal Audit Activities and
- submitted Statement on Quality and Status of Internal Controls,

by the ministries and other state administration bodies, first-line budget users, municipalities and the City of Skopje.

Data from the annual financial reports (Report on Planned and Spent Funds by Items, Report on Realized Programs, projects and contracts, Annual Accounts or consolidated Annual Account and Report on Carried Out Self-Assessments)⁴ by the Central Harmonization Unit, were analyzed and used for review with the data/documents, being submitted to the Central Harmonization Unit, on ongoing basis.

For the purpose of comprehensively informing the Government of the Republic of North Macedonia and other stakeholders on the internal financial control system, and the activities carried out in 2022, the activities of the Central Harmonization Unit, as well as the data from the documentation at its disposal, were also included in the preparation of the annual report.

1.4 Submitted 2022 Annual Financial Reports

Total number of the budget users obliged to submit annual financial report in 2022 was 177, 96 out of which were at central and 81 were at local level (municipalities and the City of Skopje).

In 2022, 84 budget users at central level submitted annual financial report, being a decrease by 1 percentage points compared to the previous year, while 61 local government units submitted annual financial report, decreasing by 7 percentage point compared to the previous year.

⁴Annex 5 - Summary of the planned and spent funds and execution percentage by budget users at central level

Annex 6 - Summary of reports on realized program/project/contract at budget users at central level

Annex 7 - Summary of planned and spent funds and execution percentage a local government units

Annex 8 - Summary of reports on realized program/project/contract at local government units

Table 1. Review of the number budget users being obliged to submit 2022 annual financial report and budget users having submitted annual financial report

Budget users	Number of budget users, which should submit annual financial report	Number of budget users, having submitted annual financial report	Number of budget users, failing to submit annual financial report	% of budget users, failing to submit annual financial report		Increase/decrease (percentage points)
				2021	2022	2021-2022
Central level	96	84	12	11%	12%	-1
Local level	81	61	20	18%	25%	-7
Total	177	145	32	15%	18%	-3

(Attachment 1. Review of Budget Users at Central and Local Level failing to submit Annual Financial Report).

2. STATE OF PLAY OF THE INTERNAL FINANCIAL CONTROL SYSTEM IN 2021

2.1. ANALYSIS OF THE QUESTIONNAIRE FOR SELF-ASSESSMENT OF FINANCIAL MANAGEMENT AND CONTROL SYSTEM

Due to their complexity, the internal control systems require monitoring and assessment of the appropriateness and the functionality through:

- self-assessment of the systems carried out by the management and
- internal and external audit activities.

Self-assessment of the system is carried out by filling in the Questionnaire for Self-Assessment of the Financial Management and Control System, by responding to questions grouped in the following components:

- control environment,
- risk management,
- controls,
- information and communications and
- monitoring.

A. CONTROL ENVIRONMENT

The control environment covers the following areas:

- ethics and integrity - personal and professional integrity, i.e. ethical values of the employees and their competences,
- manner of governance and style of management,
- existence of planning approach to operating (defining the mission, the vision, determining strategic goals and their connection with the operational, i.e. annual objectives),
- determined organizational structure with clearly set authorizations and responsibilities for carrying out the goals and managing the budget funds and
- establishment of reporting lines for the achieved goals and spent budget funds.

a) Ethics and Integrity

Analysis of the data from the submitted self-assessments indicated that employed persons in around 93% of the budget users at central and local level, were familiar with Code of Ethics for Civil Servants. However, there was still a small number of public sector entities, having their own special Code of Ethics, which was published on the website of the respective institution, whereby the employees were familiar with the Code of Ethics and the ethical values of the institution.

There is still a simplistic view in public sector entities that decisions are regulated either by law or by free will. This leads to wrongful assumption that if something is legal it must be ethical, thereby not recognizing the field of Ethics. As a result, disagreements and ethical dilemmas often arise, and good and bad cannot be clearly identified and determined.

The code of ethics in practice should help employees to start thinking about ethical issues before facing them, as well as allow them to refuse to perform unethical activities, i.e. to define the boundaries between acceptable and unacceptable conduct. In addition, the code of ethics and the instructions for its application should help in introducing and teaching the employees about ethical conduct, whereby the heads should clearly define what they consider as unethical conduct as a prevention of the risk from damaging the reputation of the respective institution.

There was small number of public sector entities (around 40%) having determined clear rules (internal acts) defining the conditions as regards a potential conflict of interests and the manner of acting thereupon, as well as measures for preventing the potential conflicts of interest, whereby no Ethics Commissioner was appointed (only 13.1% of the entities appointed an Ethics Commissioner), i.e. no ethical structures in the public sector institutions were established, as follows: Ethics committees as a group of employees, obliged to supervise the ethical conduct of the institution and manage the disputable cases.

Table 2: Results achieved in the field of “Ethics and Integrity”

Ethics and Integrity	2022							
	Central level		Local level		Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Familiarity of the employees with the Code of Ethics for Civil Servants or the separate code of ethics of the respective budget user	82	97.62	53	86.89	135	93.1	92	1.1
Appointed person for ethics (Ethics Commissioner)	16	19.05	3	4.92	19	13.1	12.6	0.5
Existence of additional internal guidelines and or/instructions for conduct of the employees	57	67.86	27	44.26	84	57.9	50.9	7
Existence of clear rules (internal acts) defining the status of potential conflict of interests and the manner of acting	40	47.62	18	29.51	58	40	35.8	4.2

b) Governance and style of management

Analysis of the obtained data indicated the fact that the governance and the style of management at budget users was at a high professional level, with high-level meetings (collegiums) being held on a regular basis (these regular collegiums were held in 91% of the institutions) and regularly covering topics related to financial management and control (achievement of strategic goals, implementation of programs and projects, degree of achieved results, key operational risks and realization of the financial plan/budget execution).

Communication was established between heads and employees, so that employees were familiar with the work goals, results and impact/effects, which were expected, as well as with the manner in which their projects and activities contribute to achieving the work goals of the institution.

Regular communication was established between the highest levels of management and the other heads. Heads of the institutions in charge were not regularly informed about the work goals and the expected results and effects, as evident from the fact that participation of the heads of affiliated bodies at the high-level meetings, primarily in the ministries, was being reduced (by 1.4 percentage points). The similar case applied to the involvement of the second line budget users, as well as public enterprises and state-owned joint stock companies under their competence.

In 2022, discussions held at high-level meetings, pertained to the following: strategic goals at 88.9% of the institutions, implementation of programs/projects and achieved results at 89.7% of the institutions, key operational risks at 81.4% of the institutions and realization of the financial plan/budget execution at 89.7% of the institutions.

Table 3: Results in the field of "Governance and Style of Management"

Governance and style of management	2022							
	Central level		Local level		Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
High-level meetings (collegiums) were held on regular basis	81	96.43	51	83.61	132	91	91.4	-0.4
Topics discussed at the high-level meetings were the following:								
a) strategic goals	80	95.24	49	80.33	129	88.96	88.1	0.86
b) implementation of programs/projects and achieved results	81	96.43	49	80.33	130	89.7	90.1	-0.4
c) key operational risks	74	88.10	44	72.13	118	81.4	82.1	-0.7
d) realization of the financial plan/budget execution	82	97.62	48	78.69	130	89.7	90.7	-1

Heads of the affiliated bodies of the budget users also took part in the high-level meetings	27	32.14	42	68.85	69	47.6	49	-1.4
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c) Planning approach to operating

Mission and vision of the institutions were identified and published on the website of the institutions, however, they were not being updated and improved, while the work goals of the institution were not defined as strategic, program and operational goals, according to which:

- the strategic goals were contained in the strategic planning documents, according to which definition, they were specific, measurable and time-bound, with established indicators of results and impact/effects.
- the objectives of the programs were contained in the explanation of the programs determined by the budget, i.e. the financial plan, including indicators of results and impact/effects.
- the operational objectives were contained in the operational plans (annual work plan, public procurement plan, employment plan, investment plan, current and investment maintenance plan, project implementation plan, and similar), in which funds were determined for their realization.

19.3% of the institutions still faced difficulties during the mutual harmonization of the strategic, program and operational goals, and the institutions under their competence (affiliated bodies, second line budget users and public enterprises and state-owned joint stock companies), being rarely familiar with the strategic and program goals of the competent institution, not being involved in their implementation, and they did not always ensure compliance with the strategic and program goals of the competent institution within their operational plans.

Greater inclusion of second line budget users was needed in the preparation of the strategic documents.

Table 4: Results in the field of “Planning Approach to Operating“

Planning approach to operating	2022							
	Central level				Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
1. Determined vision and mission of the institution	82	97.62	41	67.21	123	84.8	80.8	4
Determined strategic goals	83	98.81	48	78.69	131	90.3	88.1	2.2
Determined programs	76	90.48	51	83.61	127	87.6	84.8	2.8
Determined goals of the programs	76	90.48	50	81.97	126	86.9	84.8	2.1

Goals of the programs being related to the strategic goals	76	90.48	46	75.41	122	84.1	80.8	3.3
Adopted annual operational plan/program	74	88.10	42	68.85	116	80.00	77.5	2.5
Goals, which every organizational unit should realize throughout the year were defined in the annual operational plan/ program.	70	83.33	41	67.21	111	76.5	73.5	3
Goals of the annual operational plans/ programs being related and harmonized with the strategic goals	75	89.29	42	68.85	117	80.7	77.5	3.2
Planning documents including data on the goals, comprised data on the estimated financial resources necessary for realizing the set goals	73	86.90	39	63.93	112	77.2	73.5	3.7
There were determined performance indicators, through which the implementation of the set goals was monitored	68	80.95	22	36.07	90	62.1	58.3	3.8
Second line budget users were also included in the preparation of the strategic documents.	7	8.33	36	59.02	43	29.7	29.8	-0.1

d) Organizational structure, authorizations, responsibilities and reporting system

Internal organizational structure was in line with the regulatory framework, providing in most cases a clear segregation of the authorizations and the responsibilities for implementing the competencies and the professional objectives of the public sector entities. Difficulties existed in the segregation of the authorizations and the responsibilities for carrying out supervision of the competent institutions.

Internal organizational structure is governed by regulations, Statute or Rulebook for Internal Organization, whereby the act for systematization and general decisions regulates the authorizations and the responsibilities of the heads of the organizational units for implementing the goals and managing the financial resources allocated thereto in order to fulfill the goals, the authorizations and the responsibility for the purpose of realizing projects, including several organizational units and/or institutions under their competence.

Segregation of authorizations and responsibilities in spending the approved budget funds was carried out by adopting decision on internal allocation of the total approved budget and decisions on giving general authorizations for assuming liabilities and general authorization for paying the head of the financial affairs unit.

Decisions on internal allocation of the total approved budget were adopted by 67% of the budget users at central level and 62% of the municipalities and the City Of Skopje. Decisions on general authorizations were adopted by 43% of the budget users at central level, while 38% of the municipalities and the City of Skopje adopted such decisions.

Additional efforts were needed to establish clear lines of reporting, thus enabling the heads to monitor the implementation of the work goals, the allocated funds, the results and the impact, and in particular to monitor the operations of the institutions under competence.

Table 5: Results achieved in the field of “Organizational Structure, Authorizations, Responsibilities and Reporting System”

ORGANIZATIONAL STRUCTURE, AUTHORIZATIONS, RESPONSIBILITIES AND REPORTING SYSTEM	2022							
	Central level		Local level		Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Clearly defined competences and responsibilities of the organizational units in the strategic planning process	74	88.10	38	62.3	112	77.2	74.2	3
Clearly defined authorizations and responsibilities for realizing the goals agreed under the program/project/activity	70	83.33	42	68.85	112	77.2	75.5	1.7
Activities for coordination of the financial management and control development are under the competence of the financial affairs unit	68	80.95	42	68.85	110	75.9	72.8	3.1
Finance-related working posts were determined in the other organization units/affiliated bodies	12	14.29	12	19.67	24	16.5	19.2	-2.7
Heads of the organizational units were authorized to manage the approved budget funds aimed at realizing the activities under their competence	50	59.52	34	55.74	84	57.9	57.6	0.3
Top management introduced reporting lines for realization of the goals and accordingly the realization of the financial plan/budget execution (realized goals, spent budget funds, generated income, incurred liabilities, and similar)	68	80.95	45	73.77	113	77.9	78.1	-0.2
Organizational units prepared reports on realization of the goals, programs, projects	64	76.19	44	72.13	108	74.5	73.5	1
Organizational units prepared report on realization of the approved budget (spent budget funds for realization of programs, projects, activities, revenues, contractual obligations, and similar)	43	51.19	44	72.13	87	60	61.6	-1.6

e) Human resource management

Results from the analysis show that approximately 90% of the budget users at central level and at local level prepare training plans for the employees related to the scope of the work they perform, whereby records/registry is being kept for the implemented trainings per each employee separately at around 75%.

As for 35.9% of the budget users at central level and local level, practice was established for assigning tasks/activities per each employee separately under the annual operational plans of the organizational units.

In 2022 compared to 2021, the number of budget users at central and local level, which sent their employees to trainings related to financial management and control, decreased by 3.6 percentage points.

By establishing the Public Finance Academy, conditions are to be provided in the Ministry of Finance in the upcoming period, which will provide for comprehending and acting pursuant to the laws, the other regulations, internal acts, as well as procedures used by institutions to reduce errors, irregularities throughout the operations, thereby also ensuring cost-effective, efficient and effective use of funds.

Table 6: Results achieved in the field of "Development of Human Resources"

Development of human resources (planning of the operations and monitoring the achieved results)	2022							
	Central level		Local level		Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
There were training plans for the employees related to the scope of work they perform	78	92.6	52	85,25	130	89.7	86.7	3
Records/registry for training per each employee separately was being kept	74	88.10	35	57,38	109	75.2	78.8	-3.6
Employees were sent to trainings related to financial management and control (including training in the field of strategic planning, preparation and drafting of budget request, risk management, procurement and conclusion of contracts, accounting systems, irregularities and frauds, and similar)	67	79.6	46	75,41	113	77.9	81.5	-3.6
Under the annual operational plans of the organizational units, tasks/activities were assigned per each employee separately	33	39.29	19	31.15	52	35.	35.8	0.1

B. RISK MANAGEMENT

At central level, around 70%⁵ of budget users adopted Risk Management Strategy, 76% of the budget users recorded the risks in the operations in the risk registries, while approximately 68% recorded the respective risks in their planning documents.

At local level, approximately 46%⁶ of budget users adopted Risk Management Strategy, 39% of the budget users recorded the risks throughout the operations in the risk registries, while around 41% recorded the respective risks in their planning documents.

Despite that majority of the budget users adopted risk management strategies, they were not updated on regular basis at most of them.

In 2022, at central level, 61% of the budget users appointed a person responsible for coordinating the risk management process at the level of the whole institution, while 37% of them appointed risk coordinators per organizational units. At local level, around 21% of the municipalities appointed a person responsible for coordinating the risk management process at the level of the whole institution, while around 15% of them appointed risk coordinators per organizational units.

The practice of budget users at central and local level was not sufficiently developed for strategic, program and operational purposes to determine the risks taking into account the most important internal and external factors, i.e. changes in the internal and external environment of the institution and the institutions under their competence. They were primarily focused on the risk assessment related to harmonization of the operations with the regulations, and to a lesser extent on the risks affecting the results achieved from their operations. In addition, there is incompliance between the risks determined in the planning documents of the institutions and the risk registries,

due to which, it is necessary to strengthen the coordination between the organizational units for strategic planning with the coordinators for risk management in the institutions.

By applying the best European practices to the end of strengthening the risk management process, in addition to the methodological tools prepared by the Central Harmonization Unit, a need arose for regulating the risk management process by an internal act/procedure in each institution, thus clearly stipulating the whole procedure and the role all participants play in the process as per the specifics of the operations of the institutions.

As for the records of the Central Harmonization Unit, public sector institutions determining risks related to corruption and frauds throughout the operations is still small.

It was necessary to improve the documentation of risks in the risk registry, as well as the system for reporting the identified risks and implementation of measures to reduce them

⁵From CHU records

⁶From CHU records

in a way that the responsible person of the institution would receive timely information on the most significant risks of the institution and the institutions under its competence.⁷

(Attachment 2: Review of Budget Users at Central and Local Level not having Adopted Risk Management Strategy)

(Attachment 3. Review of Budget Users at Central and Local level not having prepared Risk Registry)

Table 7: Results from under “Risk Management” Component

Risk Management	2022							
	Central level		Local level		Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Determination of risks that may affect the realization of the following:								
a) strategic goals	67	79.76	34	55.74	101	69.7	66.9	2.8
b) goals of the program/project/activity	61	72.62	35	57.38	96	66.2	63.6	2.6
c) goals included in the annual operational program	59	70.24	31	50.82	90	62.1	56.9	5.2
Risks were included, in writing, in the following:								
a) planning documents (strategic documents/ plan of development programs/annual operational plans)	57	67.6	25	40.98	82	56.6	53	3.6
c) in the Risk Registry, determined in line with the instructions for implementing the risk management process at budget users	64	76.19	24	39.34	88	60.7	54.3	6.4
As regards the determined risks, their probability and effects were estimated	65	77.38	32	52.46	97	66.9	62.2	4.7
System on reporting the most significant risks was established	52	61.90	17	27.87	69	47.6	42.4	5.2
Person responsible for coordinating the establishment of risk management process, was appointed	51	60.71	13	21.33	64	44.1	41.1	3
Risk coordinators were appointed in the organizational units	31	36.90	9	14.75	40	27.6	25.2	2.4
Budget users within the respective entity submitted reports on the main risks	10	11.90	19	31.15	29	20	20.5	-0.5

⁷Only around 12% of the budget users at central level obtained information about the most significant risks from their affiliated bodies and the second line budget users. This percentage was somewhat bigger at local level, accounting for 31%.

C. CONTROLS

Budget users at central and local level adopted, as for most of the important work processes⁸, written rules, i.e. internal acts (guidelines and instructions) regulating, based on laws and other regulations, in more details, the rules of conduct, defining the participants, their authorizations and responsibilities, control activities, including previous and additional controls, and prescribing templates.

The procedures were available to heads and employees, being updated depending on amendments to the laws and other regulations on which they were based, the changes in the operations of the institution and the institutions under its competence, as well as the results from the external evaluation of the internal control system and the self-assessment of the internal control system.

Decrease in relation to 2021 was observed as regards written internal procedures for the process of:

- preparing and realizing the strategic plan by 0.3 percentage points,
- preparing and recording the business events and transactions by 0.6 percentage points;
- own revenue collection by 1.2 percentage point and
- process of refunding the unjustifiably spent or erroneously paid budget funds by 0.3 percentage points.

There was still a small percentage of written internal procedures, containing instructions on the manner of cooperation and the activities for second-line budget users and little was known about the extent to which second line budget users regulated the control activities in the processes of preparation and realization of financial plans/budget execution, procurement and contracting, property management, etc.

Principle of "segregation of obligations" was generally applied in most of the institutions (72%), thus, no individual was simultaneously responsible for initiating, approving and recording transactions, payment, harmonization and review of the reports.

In cases where it is not possible to apply the principle of "segregation of obligations" due to the limited number of employees, the respective heads determine other measures so as to reduce the risk of a person being in a position to make and hide mistakes, irregularities and fraud when performing his/her obligations.

⁸Processes related to budget planning, programing and budget execution, i.e. financial plan, procurement and conclusion of contracts, recording business events and transactions, property management (tangible and intangible), project management, own revenue collection, refund of unjustifiably spent or erroneously paid funds.

Table 8: Results under the "Controls" Component

CONTROLS	2022							2021	
	Central level		Local level		Total			2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users			%	percentage points
	Number	%	Number	%	Number	%			
There were written internal procedures (rulebooks, guidelines, instructions), which, as an extension of the regulations, more thorough regulated the following processes:									
a) process of preparing and realizing the strategic plan	42	50.00	22	36.07	64	44.1	44.4	-0.3	
b) process of preparing and realizing the budget request/draft budget	62	73.81	44	72.13	106	73.1	72.2	0.9	
c) process of recording the business events and transactions	64	76.19	33	54.1	97	66.9	67.5	-0.6	
d) process of procuring and contracting	70	83.33	42	68.85	112	77.2	73.5	3.7	
e) process of managing the property - tangible and intangible assets	51	60.71	27	44.26	78	53.8	52.4	1.4	
f) process of collecting own revenues	21	25.00	34	55.74	55	37.9	39.1	-1.2	
g) process of refunding the unjustifiably spent or erroneously paid budget funds	36	42.86	28	45.9	64	44.1	44.4	-0.3	
Internal procedures were updated	70	83.33	39	63.93	109	75.2	72.2	3	
It was ensured for the principle of segregation of obligations to be applied pursuant to the law and the standards, i.e. for the same person not to be responsible for approval, execution, accounting and control	67	79.76	37	60.66	104	71.7	70.9	0.8	
Ex post controls over the earmarked spending of the paid budget funds were carried out. (For instance, on-site controls for the paid subsidies, grants, assistance, various fees, transferred budget funds to the final beneficiaries, and similar)	50	59.52	33	54.10	83	57.2	55.6	1.6	
Procedure of carrying out ex post controls was regulated under written procedures	39	46.43	9	14.75	48	33.1	33.1	0	
Procedure for carrying out ex post controls over the earmarked spending of the paid budget funds was:									
a) part of the regular operations of the organization units in the institution in charge therefor	55	65.48	31	50.82	86	59.3	58.3	1	
b) ad hoc task in cases imposing a need for ex post controls (for instance in case of anonymous reporting for potential irregularities when using the budget funds)	46	54.76	30	49.18	76	52.4	52.3	0.1	
Written internal procedures referring to preparation and realization of the strategic plans, preparation and realization of the financial plans/budget execution, procurement and contracting, ex post control and similar, included guidelines on the manner of cooperation and the activities for the second line budget users	9	10.71	22	36.07	31	21.4	20.5	0.9	
There was information about the extent to which the second line budget users regulated the control activities in the processes of preparation and realization of the financial plans/budget execution, procurement and contracting, property management and similar.	3	3.57	17	27.87	20	13.8	14.6	-0.8	

INFORMATION AND COMMUNICATIONS

Analysis of the data obtained from the Annual Financial Report with respect to the determined information and communications, indicated that among the budget users at central and local level, an internal reporting system was generally established, providing timely, accurate and complete data and information and their exchange between the internal organizational units for the needs of budget planning and execution, i.e. the financial plan, implementation of programs, projects and activities, monitoring of the realization of the work goals and the spent funds.

Budget users generally have not yet established an automated internal reporting system, which provides timely, accurate and complete data and information and their exchange between internal organizational units for the needs of budget planning and execution, implementation of programs, projects and activities, as well as monitoring the realization of the work goals and the spent financial resources.

Process for document management and filing was defined in line with the legal framework and the internal acts, however, the systems, providing for exchange of information between the institutions and the institutions under their competence, were not developed.

Table 9: Results under the “Information and Communications” Component

INFORMATION AND COMMUNICATIONS	2022						2021	+/- 2022-2021
	Central level		Local level		Total			
	84 budget users		61 budget users		145 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Defined appropriate reporting lines referring to the realization of the strategic goals included in the strategic documents	57	67.86	22	36.07	79	54.5	51	3.5
Established reporting system referring to the realization of the programs/projects	63	75.00	40	65.57	103	71	68.2	2.8
Established regular system for monitoring and analyzing the realization of the financial plan/budget execution	79	94.05	52	85.25	131	90.3	88.7	1.6
Organizational units participated in preparation of the financial plan/budget execution	71	84.52	52	85.25	123	84.8	82.8	2
Organizational units obtained information about the approved budget funds for implementing the programs/projects/activities under their competence	69	82.14	51	83.61	120	82.8	81.5	1.3
For the purpose of monitoring the realization of the financial plan/budget execution, there was more thoroughly elaborated economic classification than the one stipulated in the Rulebook on the Accounting Plan for Budgets and Budget Users, i.e. there was analytics of the accounting plan.	59	70.24	39	63.93	98	67.6	68.9	-1.3
Accounting systems enabled monitoring of expenditures/revenues by:								
a) programs	71	84.52	54	88.52	125	86.2	86.8	-0.6
b) projects	48	57.14	45	73.77	93	64.1	62.9	1.2
c) activities	46	54.76	40	65.57	86	59.3	57.6	1.7

d) organizational units	45	53.57	35	57.38	80	55.2	53	2.2
Are there centralized records of all signed contracts and contractual obligations and are they supported by the IT system?	63	75	36	59.02	99	68.3	64.2	4.1
In addition to the stipulated financial reports (balance sheet, income statement and consolidated balance sheet), there were additional internal reports on the financial management needs (for instance reports on unpaid liabilities by programs/projects/organizational units, reports on contracted, but still not invoiced liabilities, reports on the achieved results of the programs/projects, and similar)	65	77.38	44	72.13	109	75.2	74.2	1
Working systems (finances, procurement and contracting, operational records, personnel, and similar) were sufficiently supported under the IT technology (IT system)	71	84.52	47	77.05	118	81.4	80.8	0.6
IT systems supporting certain processes were integrated with each other	48	57.14	29	47.54	77	53.1	49	4.1
Key operational processes, being implemented within the organizational units are documented, i.e. are the procedures, the tasks of the separate participants, the authorizations and the responsibilities clearly defined? (for instance, are there internal guidelines, instructions, rulebooks?, have maps/books of the operational processes and similar, been prepared?)	66	78.57	35	57.38	101	69.7	68.9	0.8
Second line budget users also prepared other reports apart from the stipulated financial reports, which they submitted to the first line budget users*	9	10.71	20	32.79	29	20	20.5	-0.5
IT connection with the second line budget users was achieved (for instance, through the Treasury Department system and similar)	12	14.29	39	63.93	51	35.2	36.4	-1.2

E. MONITORING AND ASSESSMENT OF THE SYSTEM

Analysis of the data obtained in the Annual Financial Report with respect to the determined monitoring and assessment of the system, indicated that what was mostly implemented at the budget users at central and local level was the following: continuous monitoring, self-assessment and internal and external audit, as well as determined procedures, providing for the internal acts to be implemented in practice, as well as to be updated.

As for the upcoming period, the following areas should be improved:

- Internal auditor's recommendations were implemented in line with the actions plans
- implementation of recommendations of the external auditors and
- It is necessary to develop appropriate systems for monitoring the functioning of the financial management and control system at second-line budget users (by implementing the new Draft Law on Public Internal Financial Control System, these conditions are expected to be significantly overcome).

Table 10: Results under the “Monitoring and Assessment of the System” Component

Monitoring and assessment of the system	2022							
	Central level		Local level		Total		2021	+/- 2022-2021
	84 budget users		61 budget users		145 budget users		%	percent age points
	Number	%	Number	%	Number	%		
Top management established reporting system, thus obtaining reports on the functioning of the financial management and control system, for which they are responsible	54	64.29	32	52.46	86	59.3	56.9	2.4
Established procedures providing for the internal acts (rulebooks, guidelines, instructions and similar) to be implemented in practice, as well as to be updated	63	75.00	35	57.38	98	67.6	65.6	2
Recommendations of external auditors were implemented	68	80.95	50	81.97	118	81.4	81.5	-0.1
Internal auditor's recommendations were implemented in line with the actions plans for implementation of the recommendations	52	61.90	42	68.85	94	64.8	64.9	-0.1
There were appropriate reporting systems established by the first line budget users, providing for monitoring the functioning of the financial management and control system at second line budget users.	8	9.52	26	42.62	34	23.4	23.2	0.2

3. REPORT ON PERFORMED AUDITS AND INTERNAL AUDIT ACTIVITIES IN 2022

3.1. STATUS OF INTERNAL AUDIT IN ACCORDANCE WITH THE RECORDS OF THE CENTRAL HARMONIZATION UNIT

3.1.1 Organization and Staffing of the Internal Audit at Public Sector Entities at Central and Local Level

According to the records of the Central Harmonization Unit, as of 31st December 2022 inclusive, 91 internal audit units⁹ were established at public sector entities at central level, having employed 117 internal auditors, 36 out of whom (around 31%) were heads. In 2022, compared to the previous year, number of internal auditors at central level decreased by 15, while number of heads dropped by 6.

As for budget users at local level, as of 31st December 2022 inclusive, 73 internal audit units were established¹⁰, employing 69 internal auditors, 19 out of whom (around 10.5%) were heads. In 2022, compared to the previous year, number of internal auditors at local level decreased by 3, while number of heads increased by 2.

Given the aforementioned, it can be concluded that, in 2022 compared to the previous year, total number of internal auditors at central and local level increased by 18 (8.8%), while number of heads reduced by 4 (6.4%).

This downward trend of the number of internal auditors and heads is also expected to continue in the next years, mostly due to their age structure, as well as due to the fluctuations in the private sector or due to higher income in other public sector entities.

3.1.2 Organization and Staffing of the Internal Audit at Budget Users at Central and Local Level

Out of 74 budget users at central level, having established internal audit function, 62 (around 83.8%) established their own internal audit units, 11 (around 14.9%) concluded contracts, while 1 (around 1.3%) established its own internal audit unit and concluded contract for performing internal audit at the same time.

Out of the 65 established internal audit units, 27 (41.5%) were not staffed, 20 (30.8%) were staffed with one internal auditor each, while 18 (27.7%) were staffed with two and more auditors. The remaining 19 budget users at central level not having established internal audit function are entities with a budget below Denar 50 million and have no legal obligation to establish internal audit unit (4 commissions, 4 agencies, 9 inspectorates and 3 other bodies).

⁹<https://finance.gov.mk/%D1%81%D0%BE%D1%81%D1%82%D0%BE%D1%98%D0%B1%D0%B0-%D0%BD%D0%B0-%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D0%BE%D1%82-%D0%B7%D0%B0-%D0%B2%D0%BD%D0%B0%D1%82%D1%80%D0%B5%D1%88%D0%BD%D0%B0-%D1%80%D0%B5%D0%B2/>

¹⁰<https://finance.gov.mk/%D1%81%D0%BE%D1%81%D1%82%D0%BE%D1%98%D0%B1%D0%B0-%D0%BD%D0%B0-%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D0%BE%D1%82-%D0%B7%D0%B0-%D0%B2%D0%BD%D0%B0%D1%82%D1%80%D0%B5%D1%88%D0%BD%D0%B0-%D1%80%D0%B5%D0%B2/>

Out of 77 budget users at local level, having established internal audit function, 58 (around 75.3%) established their own internal audit units, 19 established their internal audit units and concluded contract for performing internal audit at the same time (around 11.6%), while 10 of them only concluded contract for performing internal audit (1.3%). Out of the 67 established internal audit units, 28 (41.8%) were not staffed, 28 (41.8%) were staffed with one internal auditor each, while 11 (16.4%) were staffed with two and more auditors. The remaining 4 municipalities (Staro Nagorichane, Studenichani, Arachinovo and Dolneni) did not establish internal audit function.

As regards the above-mentioned data, it can be seen that there is a high percentage of established internal audit units (around 72.3% at central level, and 83.6% at local level), not being staffed, i.e. staffed with one internal auditor each. In order to meet the minimum criteria of two auditors in each internal audit unit, what is necessary in the following period is to undertake activities for staffing the internal audit units.

Table 11: Review of First Line Budget Users, Funds and Municipalities having Established Internal Audit Function

First line budget users, funds and municipalities	Total number of budget users (first line budget users, funds and municipalities)	Number of first line budget users, funds and municipalities, having established internal audit function by 31 st December 2022				% of budget users, having established internal audit function by 31 st December 2022
		Internal Audit Unit	Contract	Internal Audit Unit and signed contract	Total	
Central level	96	62	11	1	74	77%
Local level	81	58	10	9	77	95%
Total	177	120	21	10	151	85.38 %

Internal audit function was also established in 36¹¹ budget users established by law, holders of public authorizations and spending units (30 out of which at central and 6 at local level).

¹¹for which CHU has records

Table 12: Review of Budget Users Established by Law, being given Public Authorization, and Spending Units having Established Internal Audit Function

Budget users established by law, being given public authorization, and spending units	Total number of budget users established by law, being given public authorization, and spending units for which CHU has records	Number of budget users established by law, being given public authorization, and spending units having established internal audit function by 31 st December 2022				% of budget users, having established internal audit function by 31 st December 2022
		Internal Audit Unit	Contract	No internal audit unit established, only internal auditor	Total	
Central level	30	26	0	4	29	100
Local level	6	6	0		6	100
Total	36	32	0	4	36	100

3.1.2 Organization and Staffing of the Internal Audit in the Ministries

Out of 16 ministries in total, internal audit units in 1 ministry were not staffed, internal audit units in 7 ministries employed one person each, while 8 ministries had no appointed head of internal audit units.

This points out to the fact that the ministries have not met the working requirement as regards the internal audit units.

With respect to 13 ministries, internal audit units are organized as units within a department.

By taking into account that, pursuant to the new Law on Public Internal Financial Control, ministries will be given the role of parent budget users, which are to perform internal audit in their affiliated bodies, second line budget users and public enterprises and state-owned joint stock companies under their competence, it is necessary to take urgent measures to reorganize the internal audit units and their staffing.

Table 13: Organization and Staffing of the Internal Audit Units in the Ministries¹²

No.	Institution	Number of employees in IAU	Head appointed (yes/no)	Organizational form of IAU
1.	Ministry of Finance	6	Yes	Department
2.	Ministry of Agriculture, Forestry and Water Economy	4	Yes (with authorization)	Department
3.	Ministry of Labor and Social Policy	3	Yes	Department
4.	Ministry of Defense	8	Yes	Unit
5.	Ministry of Internal Affairs	2	Yes	Unit
6.	Ministry of Foreign Affairs	1	No	Unit
7.	Ministry of Health	1	Yes	Unit
8.	Ministry of Culture	0	No	Unit
9.	Ministry of Justice	1	No	Unit
10.	Ministry of Environment and Physical Planning	2	Yes	Unit
11.	Ministry of Transport and Communications	2	No	Unit
12.	Ministry of Education and Science	1	No	Unit
13.	Ministry of Local Government	1 (leave of absence)	Yes	Unit
14.	Ministry of Economy	1	No	Unit
15.	Ministry of Information Society and Administration	0	No	Unit
16.	Ministry of Political System and Inter-Community Relations	1	No	Unit

3.2. STATUS OF INTERNAL AUDIT AS PER SUBMITTED 2022 ANNUAL REPORTS

177 budget users were obliged to submit reports on performed audits and internal audit activities, 96 out of which at central and 81 at local level.

Out of total of 177 budget users, reports were submitted by 53.6% of them, i.e. 95¹³ whereas, 44%, i.e. 78¹⁴ entities failed to submit the respective reports.

Except for the budget users, 4 public sector entities¹⁵ at central level submitted reports, although being no obliged to submit such reports. In total, 57 entities at central level submitted reports.

(Attachment 4: Review of Budget Users at Central and Local Level not having submitted Reports on Performed Audits and Internal Audit Activities).

¹² As of June 2023 inclusive

¹³ 53 at central and 42 at local level

¹⁴ 39 at central and 39 at local level

¹⁵ Deposit Insurance Fund, Financial Intelligence Office, AD ESM and Public Procurement Bureau

3.2.1 Status of Internal Audit at Central Level as per Submitted 2022 Annual Reports

At central level, total of 56 budget users submitted report, 51 out of which were first-line budget users, 3 of them were second-line budget users¹⁶ and one of them joint-stock company¹⁷. Out of 56 budget users at central level having submitted reports, 40 established internal audit units, with 179 working positions according to the Systematization Act, 70 being filled, i.e. accounting for only approximately 39%.

According to the 2022 Annual Plans, 163 audits were planned to be performed at central level (179 audits in 2021), 152 initially planned and 11 ad hoc additional audits upon request by the respective heads thereof.

Out of the total 163 planned audits, 135 audits¹⁸ were performed, i.e. 82.8%¹⁹ being an increase by around 1.8 p.p. as regards the performance of the planned audits.

In 2022, 18 audits related to EU programs²⁰, were initially planned, 15²¹ out of which were performed, i.e. around 83%²², being decrease by 6.5 p.p. as regards the performance of the initially planned audits and another ad hoc audit.

Planned and performed audits by year are shown below:

Out of the 135 performed audits:

- 31.9% (43) were systemic audits,
- 46.6% (63) were regularity audits,
- around 11.7% (16) were follow-up audits,
- around 8.8% (12) were combined audits
- 0.7% (1) IT audits.

In 2022, out of 1996 recommendations (from the previous and the current year, with implementation deadline in 2022), 1,328, i.e. 66.5%, of the recommendations were implemented (60.3% in 2021)²³, being an increase in the implementation of the given recommendations by 6.2 p.p..

¹⁶ Deposit Insurance Fund, Financial Intelligence Office and Public Procurement Bureau

¹⁷ AD ESM - Skopje

¹⁸ 145 audits in 2021

¹⁹ 81% in 2021

²⁰ 19 in 2021

²¹ 17 in 2021

²² 89.5% in 2021

²³ Calculated by applying "passport" indicator - "Percentage of implemented internal auditor's recommendations"

In 2022, 633 recommendations were given for the audits performed at central level, 443 out of which with implementation deadline in 2022, with 255 of them being implemented.

Out of 1,553 recommendations under the reports from the previous years, 1,073 recommendations²⁴ were implemented in 2022.

Internal Audit Units at central level performed 135 audits in 2022 (145 audits in 2021), 10,248 audit days being spent therefore (11 673 audits in 2021), i.e. 76 audit days on average, being a decrease of the average audit days by 4 days.

3.2.2 Status of Internal Audit at Local Level as per Submitted 2022 Annual Reports

Out of 81 entities at local level, being obliged to submit report on performed audits and internal audit activities, 42 municipalities (47 in 2021) submitted the respective reports.

Out of 42 entities at local level, which submitted reports, 29 had established internal audit units with 98 working positions according to the Systematization Act, 58 of which being filled, accounting for around 59%.

In line with the 2022 Annual Plans, 181 audits were planned to be performed at local level, 157 out of which were initially planned and 24 were ad hoc audits requested by the heads²⁵ 132 audits²⁶ out of which, i.e. around 73%²⁷ were performed.

In 2022, although 13 municipalities²⁸ reported the usage of resources under the EU Funds, 2 initially planned audits related to EU Programs were performed, and 7 ad hoc, total of 9 audits related to EU Programs.

Planned and performed audits by year are shown below:

Out of the 132 performed audits:

- around 25.7% (34) were systemic audits,
- around 44.7% (59) were regularity audits,
- around 1.5% (2) were performance audits,
- around 12.30% (16) were financial audits,
- around 1.5% (2) were follow-up audits,
- around 14.3% (19) were combined audits

²⁴As for 190 recommendations from previous years and 196 recommendations from 2021, the deadline for their implementation has not still expired.

²⁵177 in 2021

²⁶128 in 2021

²⁷72% in 2020

²⁸16 in 2020

In 2022, out of 2096 recommendations (from the previous and the current year, with implementation deadline in 2021), 1,278, i.e. 61.4%, of the recommendations were implemented (59.2%)²⁹.

In 2021, 746 recommendations were given for the audits performed at local level, 547 out of which with implementation deadline in 2022, with 350 of them being implemented.

Out of 1549 recommendations under the reports from the previous years, 937 recommendations³⁰ were implemented in 2022.

Internal Audit Units at local level performed 132 audits in 2022, 6824 audit days (6585 in 2021) being spent therefore, i.e. 51.6 audit days on average (51.5 in 2021).

Number of audit days spent for a single audit by year is presented in the chart below:

²⁹Calculated by applying “passport” indicator - "Percentage of implemented internal auditors' recommendations"

³⁰As for 114 recommendations from previous years and 182 recommendations from 2022, the deadline for their implementation has not still expired.

Progress Achieved in Internal Audit in 2022 compared to the previous year	
<p>CENTRAL LEVEL</p> <ul style="list-style-type: none"> •increased percentage of implemented recommendations from 60.3% to 66.5%; •increased percentage of audits performed compared to planned audits from 81% to 82.8% •increased number of performed regularity audits (from 53 to 63) from 36.6% to 46.3%; •increased number of performed follow-up audits with respect to the recommendations from 6.9% to 11.7%; 	<p>LOCAL LEVEL</p> <ul style="list-style-type: none"> •increased number of appointed heads by 10.5% (from 17 to 19) •increased number of planned audits by 177 (from 181 to 2.2%); •increased number of performed audits from 72% to 73% (from 128 to 132) •increased number of performed audits as regards EU Programs from 2 to 9 audits; •increased number of performed system-based audits from 20 to 42, i.e. by 10.1 percentage points; •increased number of performed system-based audits from 48 to 59, i.e. by 7.2 percentage points; •increased number of performed system-based audits from 6 to 16, i.e. by 7.7 percentage points; •increased number of recommendations given by 709 to 746, i.e. by 4.9%; •increase in number of implemented recommendations with implementation period in the reporting from 1278 to 1287, i.e. by 2.2 percentage points;
Weaknesses Detected in Internal Audit in 2022 compared to the previous year	
<p>CENTRAL LEVEL</p> <ul style="list-style-type: none"> •total number of internal auditors dropped by 11.3% (from 132 to 117); •number of heads reduced by 14.2% (from 42 to 36); •number of initially planned audits reduced by 9.5% (from 168 to 152); •reduced number of performed audits by 6.8% (from 145 to 135) •number of given recommendations reduced by 8.7% (from 694 to 633); •no performance audit and financial audit were performed in 2022; •number of performed combined audits reduced by 14.2% (from 14 to 12); •number of systemic audits was reduced from 67 to 43 or being a decrease by 35.8%; •internal auditors in 4 public sector entities at central level³¹ did not perform solely internal audit activities. 	<p>LOCAL LEVEL</p> <ul style="list-style-type: none"> •reduced number of internal auditors by 4.1% (from 72 to 69); •reduction of number of entities, submitting report from 47 to 42, i.e. 10.6 percentage points; •reduced number of performance audits from 3 to 2, i.e. by 0.8 percentage points; •reduced number of performance audits from 9 to 2, i.e. by 5.5 percentage points; •reduced number of performance audits from 42 to 19, i.e. by 18.5 percentage points. •no IT audit was performed; •increased number of performed ad hoc audits by from 16 to 24, i.e. by 33.3%; •increased number of performed ad hoc audits as regards EU Programs from 1 to 7 audits; •internal auditors in 3 public sector entities at local level³² did not perform solely internal audit activities.

³¹ State Archives of Republic of North Macedonia, Ministry of Health, Agency for Financial Support in Agriculture and Rural Development and Ministry of Labor and Social Policy

³² Shtip and Berovo

4. CENTRAL HARMONIZATION UNIT

4.1 Activities Implemented by the Central Harmonization Unit in 2022

In 2022, Central Harmonization Unit continued to implement the public internal financial control reforms through the following activities:

- continuous coordination of the development, establishment, implementation and maintenance of public internal financial control system via direct communications and support for Financial Affairs Units and Internal Audit Units from the public sector institutions;
- analysis of the overall documentation prepared by the Financial Affair Units and the Internal Audit Units as per the Law on Public Internal Financial Control;
- implementation of the measures and the activities indicated in the 2022-2025 Public Financial Management Program" - Pillar 6 - public internal financial control, priorities: Financial management and control and internal audit;
- On 6th September 2022, Government of the Republic of North Macedonia adopted the 2021 Annual Report on the Functioning of the Public Internal Financial Control System.
- preparation of opinions, upon request by the General Secretariat of the Government of the Republic of North Macedonia, related to the final reports of the State Audit Office, the action plans prepared on the basis of these reports and reports on implementation of the action plans;
- supervision of the operations of the Internal Audit Unit in Gazi Baba Municipality;
- As for Ministry of Finance, activities are carried out via the Central Harmonization Unit, pertaining to coordination and cooperation with the State Commission for Prevention of Corruption, implementation and monitoring of activities related to the 2021-2025 National Strategy for Prevention of Corruption and Conflict of Interest:
- Central Harmonization Unit is regularly involved and participates at meetings and events, organized for the purpose of preventing corruption and frauds throughout the operations in the public sector;
- Central Harmonization Unit takes part in preparing the required documentation in the field of public administration reform. In addition, Central Harmonization Unit also participated at the explanatory meeting and the bilateral screening meeting with the European Commission organized in the field of public administration reform. This involvement provided for horizontal and coordinated approach in implementing the reforms in the separate areas.

In 2022, Central Harmonization Unit, in cooperation with the experts under the Twinning Project "Strengthening Budget Planning, Execution and Internal Control Functions", carried out the following activities:

- preparing draft Internal Audit Manual;
- preparing draft Rulebook the on the Contents of the Framework for Establishment and Development of the Internal Control System and Internal Control Components;
- organizing and performing five pilot audits in five public sector institutions;
- preparing report with draft technical specification for IT application, for the purpose of improving the process of annual reporting on the public internal financial control system;
- organizing and carrying out a workshop/work meetings with five pilot institutions to strengthen control activities in support of fraud and corruption prevention during the implementation of the public procurement procedures, coupled by the given recommendations for improvement;
- organizing and carrying out a workshop on enhancing the coordinative role of the Central Harmonization Unit;
- organizing and carrying out a workshop/presentation of new draft internal audit manual of the public sector institutions
- organizing and carrying out workshop with practical examples of the implementation of Conclusions adopted upon the Annual Report on the Functioning of the Public Internal Financial Control System;
- organizing and carrying out IT audit workshop.

Under the new Acts on Organization of the Operations and Systematization of the Working Positions in the Ministry of Finance, starting December 2022, under the Department for Central Harmonization of the Public Financial Control System in the Public Sector, Unit for Quality Check on Financial Management and Control and Internal Audit was established. During 2023, this Unit should be also staffed by and by carrying out its function, the monitoring role of the Central Harmonization Unit will be significantly increased as regards the implementation of the public internal financial control system.

4.1.1. Activities of the Central Harmonization Unit related to Chapter 32 - Financial Control

On the basis of the "Decision on Establishment Structure for Accession Negotiations of the Republic of North Macedonia in the European Union" (Official Gazette of the Republic of North Macedonia, nos. 200/2022 and no.224/2022), "Decision Determining the Institutions, which Representatives are part of the Working Groups for Preparation of the Negotiating Positions

for Accession of the Republic of North Macedonia in the European Union , no. 224/2022), as well as the conclusions from the 78th session of the Government, held on 5th September 2022, the Ministry of Finance, as an institution - holder of Chapter 32, Financial Control, submitted nomination for Working Group related to Chapter 32 - Financial Control (Cluster 1-Fundamentals) to the Secretariat for European Affairs. In line therewith, Assistant Head of the Central Harmonization Unit was nominated as a Head of the Working Group.

Ministry of Finance, via the Central Harmonization Unit, in line with the aforementioned provisions of the decisions indicated above, plays key role in the overall coordination and preparation of all materials for the explanatory meeting on the Chapter, the bilateral screening and the preparation of progress reports and all other obligations arising from the Chapter, as well as upon request by the European Commission.

Ministry of Finance notifies, via the Secretariat for European Affairs and on regular basis, the Government of the Republic of North Macedonia, of the status and the implementation of the measures and the activities under the Chapter.

Progress in this Chapter is presented at the meeting of the Subcommittee on Economic and Financial Issues and Statistics, held virtually on 6th October 2022.

On 19th September 2022, an additional explanatory meeting on Chapter 32 – Financial Control was organized by the European Commission in Brussels, Belgium.

On 6th December 2022, meeting about the bilateral screening for Chapter 32 - Financial Control, in Brussels, Belgium within the premises of the European Commission.

4.2. Reporting on Government Conclusions pertaining to the 2021 Annual Report on the Functioning of the Public Internal Financial Control System

At its 79th session held on 6th September 2022, Government of the Republic of North Macedonia adopted the 2021 Annual Report on the Functioning of the Public Internal Financial Control System, including the conclusions.

Under the Conclusion 6, as per the 2022 Annual Report on the Functioning of the Public Internal Financial Control System, Ministry of Finance - PIFC Department is entrusted to inform the Government about the implementation of the conclusions under the 2021 Annual Report on the Functioning of the Public Internal Financial Control System. “

As regards the obligations under Conclusion number 1:

“By 10th May 2023, all ministries are entrusted with:

- adopting their own special Code of Ethics which, among other things, will define the manner of handling the reported cases of unethical conduct, as well as appointing ethics commissioner and establishing Ethics Committees;

- revising, updating and improving the mission and the vision of the institution, and publishing them on their website;
- strengthening the risk management process by: updating the risk management strategies, adequately documenting the operating risks in the Risk Registry Document and their respective plan documents, as well as improving the reporting of identified risks in a way that the responsible person at the institution will receive timely information on the most important risks of the ministry and the institutions under its competence. In addition, when identifying the risks, they will review the various forms of fraud (forgery of documents, providing false information about the financial status and the accomplished goals, the fictitious contracts and invoices, bribery and similar).
- preparing/updating the plan for internal control system development for the key processes of financial management and control, together with a plan for elimination of weaknesses and irregularities, as well as monitoring its implementation in the ministry and the institutions under its competence, prepared on the basis of the carried out self-assessment and the statement for the quality and the conditions of internal controls.
- ensuring implementation of external and internal auditor's recommendations in the ministry and the institutions under its competence. “

whereby, under Conclusion number 5:

“All ministries are entrusted to inform the Ministry of Finance - PIFC Department by 10th May 2023 about the activities undertaken upon the conclusions.“

Department for Central Harmonization of the Public Financial Control System in the Public Sector on the basis of the submitted notifications by the ministries, data indicated in the 2022 Annual Financial Reports, as well as on the basis of the records available to the Department, analysis was carried out, pertaining to actions upon the obligations (*Table no. 14: data on the ministries upon actions upon the conclusions by the Government of the Republic of North Macedonia upon the 2021 Annual Report on the Functioning of the Public Internal Financial Control System, given the submitted notifications, Annual Financial Reports and CHU records*)

Ministry of Health (only Annexes 5 and 6 as regards internal audit were submitted) and Ministry of Education and Science submitted neither the 2022 Annual Financial Report nor notifications of actions upon conclusions. Ministry of Defence reports on the actions upon the conclusions by letter, having no submitted Annual Financial Report. As for other ministries, data on actions upon the conclusions are taken from the Annual Financial Report.

As regards the obligations under Conclusion 2:

“All ministries are entrusted to submit a Plan for Organizational Setup and Staffing the Internal Audit Units (organizational setup of the respective Unit and draft plan on their staffing for the next 3 years (2022, 2024 and 2025)) to the Ministry of Finance by 31st December 2022, having in mind the number of employees and the budget of the ministry itself, the affiliated bodies, the second line budget users and the public enterprises and the state-owned joint stock companies under their competence, wherein they will have to perform internal audit, if they do not have their own internal audit unit or in case the unit is non-functional, and the obligations under Conclusion 3:

“On the basis of individual plans for organizational setup and staffing of internal audit units received by all ministries, Ministry of Finance – PIFC Department is entrusted to analyze them and to prepare and submit an Information to the Government of the Republic of North Macedonia by 31st March 2023.

Ministry of Finance also prepared, and on 31st March 2023 under no. 16-2462/1 submitted to the Government of the Republic of North Macedonia “Information on Actions by the Ministries upon Conclusion 2, upon the adopted "2021 Annual Report on the Functioning of the Public Internal Financial Control System" by the Government of the Republic of North Macedonia, at the seventy ninth session, held on 6th September 2022". The Information is ongoing government procedure, i.e. there is ongoing procedure for providing opinions upon the wording of the information by the ministries.

As regards the obligations under Conclusion 4:

”Ministry of Culture, Ministry of Information Society and Administration and are entrusted with staffing the internal audit units with at least two internal auditors by 31st March 2023.

Ministry of Political System and Inter-Community Relations, under letter no. 04-373/1 dated 3rd May 2023, informed the Ministry of Finance that one internal auditor was employed in the Internal Audit Unit.

Ministry of Finance, through CHU, on the basis of continuously monitoring the ongoing status of the PIFC system and prepared analysis thereof, as well as the analysis of the realization of the conclusions upon the "2021 Annual Report on the Functioning of the Public Internal Financial Control System" the revised the conclusions in last year's Report and proposed new, updated and modified conclusions for advancement of the PIFC system.

Table 14: Data on the Ministries on the Actions upon the Conclusions by the Government of the Republic of North Macedonia upon the 2021 Annual Report on the Functioning of the Public Internal Financial Control System, given the Submitted Notifications, Annual Financial Reports and CHU Records)

		Obligations upon Conclusion 1					
No.	Ministry	adopting their own special Code of Ethics which, among other things, will define the manner of handling the reported cases of unethical conduct, as well as appointing ethics commissioner and establishing Ethics Committees	revising, updating and improving the mission and the vision of the institution, and publishing them on their website	strengthening the risk management process by: updating the risk management strategies, adequately documenting the operating risks in the Risk Registry Document and their respective plan documents, as well as improving the reporting of identified risks in a way that the responsible person at the institution will receive timely information on the most important risks of the ministry and the institutions under its competence. In addition, when identifying the risks, they will review the various forms of fraud (forgery of documents, providing false information about the financial status and the accomplished goals, the fictitious contracts and invoices, bribery and similar)	preparing/updating the plan for internal control system development for the key processes of financial management and control, together with a plan for elimination of weaknesses and irregularities, as well as monitoring its implementation in the ministry and the institutions under its competence, prepared on the basis of the carried out self-assessment and the statement for the quality and the conditions of internal controls	ensuring implementation of external and internal auditor's recommendations in the ministry and the institutions under its competence	Note
1	Ministry of Defense	There is Code of Ethics published on the website. There is ongoing procedure for its updating.					Data are from the submitted notification upon the conclusion. Annual Financial Report was not submitted.
2	Ministry of Internal	There is Code of Ethics published on	Mission and vision are determined under the	Risk management processes was put in place.	Plan for Establishment of FMC and 2023 Methodology for	Recommendations were implemented.	Data are from the submitted

	Affairs	the website. Ethics Commissioner was appointed, i.e. person for counselling, integrity, receipt of gifts and conflict of interest was authorized.	2022-2024 Strategic Plan. They are published on the website.	Risk management process is governed under the "Risk Management Procedure". Within the strategic planning process of the Ministry, the manner of defining and managing strategic risks at the level of the Strategic Plan and Strategic Program is determined in the Guidelines on the Manner of Actions by the organization units in the Ministry of Interior, no. 13.1-27249/1 dated 29 th March 2018, no. 13.1.1-18386/1 dated 28 th February 2022 and no. 13.1.1-113685/1 dated 15 th November 2022.	Implementation Plan were submitted.		notification, 2022 Annual Financial Report and 2023 Plan for Establishment of FMC
3	Ministry of Foreign Affairs	Ministry of Foreign Affairs adopted Code of Ethics for the staff in the Ministry, being published on the website thereof. Person for ethics (ethics commissioner) was appointed.	Vision and mission were determined pursuant to the Law on Foreign Affairs, being published on the respective website.	Risk Management Strategy and Risk Registry adopted in 2016, not being updated.	No Plan for Establishment of FMC was submitted.	Recommendations were implemented.	Data are from the submitted 2022 Annual Financial Report and CHU records.
4	Ministry of Finance	There is Code of Ethics published on the website.	Updated mission and vision published on MoF website. They are published on the website.	Risk Management Strategy was adopted in 2019, not being updated. Risk Registry is updated on annual basis. Plan for Assessment of the Risks from Corruption, was adopted.	No Plan for Establishment of FMC was submitted.	Recommendations were implemented.	Data are from the submitted 2022 Annual Financial Report and CHU records.
5	Ministry of Health						Annual Financial Report was not submitted. No notification was submitted

6	Ministry of Justice	Code of Civil Servants is applied. No Ethics Commissioner was appointed.	Determined in the Strategic Plan, published on the website.	Updated 2022-2024 Risk Management Strategy. No updated Risk Management Registry was submitted.	No Plan for Establishment of FMC was submitted.	As per the recommendations by the foreign auditors specific actions were undertaken for all recommendations and remarks, being submitted to the State Audit Office. Actions are taken upon the internal auditors' recommendations,	Data are from the submitted 2022 Annual Financial Report and CHU records.
7	Ministry of Transport and Communications	Code of Civil Servants is applied, published on the website. No Ethics Commissioner was appointed.	Mission and vision are determined in the Strategic Plan, published on the website.	Risk Management Strategy and Risk Registry adopted in 2014, not being updated.	2023 Plan for Establishment of FMC l, was adopted.	Implementation of recommendations by external auditors is confirmed by the Head under Report on Undertaken Measures Internal auditors' recommendations were implemented in line with the actions plans for implementation of the recommendations.	Data are from the submitted 2022 Annual Financial Report and CHU records.
8	Ministry of Economy	Code of Civil Servants is applied. No Ethics Commissioner was appointed.	Determined in the 2022-2024 Strategic Plan, published on the website.	Risk Management Strategy and Risk Registry adopted in 2015, not being updated.	No Plan for Establishment of FMC was submitted.	External auditors via IZPM form. Recommendations by internal auditors were also implemented.	Data are from the submitted 2022 Annual Financial Report and CHU records.
9	Ministry of Agriculture, Forestry and Water Economy	Code of Civil Servants is applied. No Ethics Commissioner was appointed.	Determined in the 2021-2023 Strategic Plan of the Ministry and the 2021-2027 National Strategy on Agriculture and Rural Development.	Risk Management Strategy and Risk Registry adopted in 2015. There is ongoing update procedure	2023 Plan for Establishment of FMC was adopted.	Measures for implementing the recommendations were undertaken.	Data are from the submitted 2022 Annual Financial Report, Plan for Establishment of FMC and CHU records.

10	Ministry of Information Society and Administration	Code of Civil Servants is applied. No Ethics Commissioner was appointed.	Determined in Strategic Plan	Risk Management Strategy and Risk Registry for 2021 published on the website.	No Plan for Establishment of FMC was submitted.	Measures for implementing the recommendations were undertaken.	Data are from the submitted 2022 Annual Financial Report and CHU records.
11	Minister of Labor and Social Policy	Code of Civil Servants s applied. No Ethics Commissioner was appointed.	Determined in the 2022-2024 Strategic Plan, published on the website.	Risk Management Strategy and Risk Registry adopted in 2019, not being updated.	No Plan on Development of Financial Management and Control was submitted.	Measures for implementing the recommendations were undertaken.	Data are from the submitted 2022 Annual Financial Report and CHU records.
12	Ministry of Education and Science						Annual Financial Report was not submitted. No notification was submitted
13	Ministry of Local Government	General Code of Conduct of Civil Servants is applied. Published on website.	Determined and published on the website.	Risk Management Strategy and Risk Registry adopted in 2019, not being updated.	Plan for Establishment of FMC for Implementing the 2023 Plan, was submitted.	Each organizational unit upon the obliged to follow the recommendations and apply them.	Data are taken from the Annual Financial Report and the Plan on Development of Financial Management and Control.
14	Ministry of Culture	No Code of Ethics.	Determined in the 2018-2022 National Strategy for Cultural Development	2014 Risk Management Strategy and Risk Registry adopted in 2015, are not updated.	No Plan for Establishment of FMC was submitted.	Recommendations were implemented.	Data from the submitted 2022 Annual Financial Report and CHU records.
15	Ministry of Environment and Physical Planning	No Code of Ethics.	Determined mission and vision	No Risk Management Strategy and Risk Registry were submitted	Plan for Establishment of FMC Implementing the 2023 Plan, was submitted.	Recommendations were implemented.	Data are taken from the Annual Financial Report and the Plan on Development of Financial Management and Control.
16	Ministry of Political System and Inter-Community Relations	Confirmed reply, no additional information	Determined in the Strategic Plan, published on the website.	No Risk Management Strategy and Risk Registry were submitted	No Plan for Establishment of FMC was submitted.	Recommendations were implemented.	Data from the submitted 2022 Annual Financial Report and CHU records.

As per the above-mentioned, Ministry of Finance proposes for the Government of the Republic of North Macedonia to review the 2022 Annual Report on Functioning of Public Internal Financial Control System and adopt the following:

CONCLUSIONS

1. Government of the Republic of North Macedonia reviewed and adopted the 2022 Annual Report on Functioning of Public Internal Financial Control System.
2. Ministry of Health, Ministry of Justice, Ministry of Transport and Communications, Ministry of Economy, Ministry of Agriculture, Forestry and Water Economy, Ministry of Information Society and Administration, Ministry of Labor and Social Policy, Ministry of Education and Science, Ministry of Local Government, Ministry of Culture, Ministry of Environment and Physical Planning, Ministry of Political System and Inter-Community Relations, are entrusted and the Local Government Units are recommended, by 31st December 2023, to adopt their own Code of Ethics which will, among the other, determine the manner of acting upon the reported cases of unethical conduct, by also appointing Ethics Commissioner and establishing Ethics Committee.
3. Ministries are entrusted and Local Government Units are recommended, by 30th April 2024, to preform internal audit on the risk management process.

At the same time, Ministry of Finance - Department for Central Harmonization of the Public Financial Control System in the Public Sector is obliged, by 31st December 2023, to give instructions about performing internal audit on the risk management process to the Ministries and the Local Government Units.

4. Ministries are entrusted and are Local Government Units recommended to prepare/update the Plan for Establishment of FMC for the key processes of financial management and control with a plan for removal of weaknesses and irregularities, as well as monitor its implementation in the institution.

5. Ministries are entrusted and Local Government Units are recommended, by 10th May 2024, to notify the Ministry of Finance - Department for Central Harmonization of the Public Financial Control System in the Public Sector, of the undertaken activities upon the conclusions.
6. Ministry of Finance - Department for Central Harmonization of the Public Financial Control System in the Public Sector is entrusted to notify the Government of the “2023 Annual Report on the Functioning of the Public Internal Financial Control System“ on implementation of conclusions under “2022 Annual Report on the Functioning of the Public Internal Financial Control System“.

ANNEXES

Annex 1

Review of Budget Users at Central and Local Level not having submitted Annual Financial Report (Annexes 1, 2, 3, 4 and 6)

No.	Name of Institution
1.	Commission for Prevention and Protection Against Discrimination
2.	Ministry of Defense
3.	Bureau for Representation of Republic of North Macedonia before the European Court of Human Rights
4.	Inspectorate for the Use of Languages
5.	State Foreign Exchange Inspectorate
6.	State Bureau for Protection of Industrial Property
7.	State Transport Inspectorate
8.	State Labor Inspectorate
9.	Ministry of Education and Science

10.	State Education Inspectorate
11.	Ministry of Health
12.	Ombudsman

Dojran
filled in
Annual
Report,
of
Novaci

No.	Local Government Unit	No.	Local Government Unit	No.	Local Government Unit
1.	Aracinovo	8.	Kisela Voda	15.	Rosoman
2.	Vrapchiste	9.	Kichevo	16.	Saraj
3.	Gevgelija	10.	Lozovo	17.	Sopishte
4.	Gostivar	11.	Mavrovo and Rostushe	18.	Studenichani
5.	Demir Kapija	12.	Negotino	19.	Chair
6.	Dojran	13.	Petrovec	20.	Shuto Orizari
7.	Zhelino	14.	Rankovce		

Municipality
submitted non-
and signed
Financial
Municipalities
Shtip,
Krivogashtani,
and Tearce
submitted

incompleted filled in Report, whereby Bogdanci Municipality submitted report per old template.

Annex 2

Review of Budget Users at Central and Local Level not having Adopted Risk Management Strategy

No.	Name of Institution
1.	State Election Commission
2.	Commission for Protection of Competition
3.	Regulatory Housing Commission
4.	Commission for Protection against Discrimination

5.	Operational - Technical Agency
6.	Constitutional Court of the Republic of North Macedonia
7.	Common Services Agency
8.	Ministry of Political System and Inter-Community Relations
9.	Agency for Management of Confiscated Property
10.	Agency for the Use of Languages
11.	Ministry of Defense
12.	National Security Agency
13.	Vital Records Office
14.	Inspectorate for the Use of Languages
15.	State Foreign Exchange Inspectorate
16.	Directorate for Technological Industrial Development Zones
17.	State Market Inspectorate
18.	Ministry of Environment and Physical Planning and Waters
19.	State Environmental Inspectorate
20.	State Utilities Inspectorate
21.	Agency for Financial Support of Agriculture and Rural Development
22.	State, Sanitary and Health Inspectorate
23.	State Local Government Inspectorate
24.	Emigration Agency
25.	State Archives of Republic of North Macedonia
26.	Regional Development Bureau
27.	Judicial Council of Republic of North Macedonia
28.	Public Prosecutor's Office of Republic of North Macedonia
29.	Council of Public Prosecutors

No.	Local Government Unit	No.	Local Government Unit	No.	Local Government Unit
1.	Aracinovo	16.	Zhelino	31.	Municipality
2.	Bogovinje	17.	Zelenikovo	32.	Plasnica
3.	Bosilovo	18.	Zrnovci	33.	radovish
4.	Brvenica	19.	Kavadarci	34.	Rankovce
5.	Vasilevo	20.	Kisela Voda	35.	Rosoman
6.	Vrapchishte	21.	Kichevo	36.	Saraj
7.	Gevgelija	22.	Konche	37.	Sveti Nikole
8.	Gradsko	23.	Lipkovo	38.	Sopishte
9.	Debar	24.	Lozovo	39.	Staro Nagorichane
10.	Debarca	25.	Mavrovo and Rostushe	40.	Studenichani
11.	Delechevo	26.	Makedonska Kamenica	41.	Tearce
12.	Demir Kapija	27.	Mogila	42.	Tetovo
13.	Demir Hisar	28.	Negotino	43.	Chair
14.	Dojran	29.	Novaci	44.	Chashka
15.	Dolneni	30.	Novo Selo		/

Annex 3

Review
of Budget Users at Central and Local Level not having prepared
Risk Registry Document

No.	Name of Institution
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1.	Cabinet of the President of Republic of North Macedonia
2.	State Audit Office
3.	State Election Commission
4.	Commission for Protection of Competition
5.	Regulatory Housing Commission
6.	Commission for Protection against Discrimination
7.	State Commission on Second Instance Decision Making in the field of Inspection Supervision and Misdemeanor Procedure
8.	Operational - Technical Agency
9.	Constitutional Court of the Republic of North Macedonia
10.	General Secretariat of the Government of Republic of North Macedonia
11.	Common Services Agency
12.	Ministry of Political System and Inter-Community Relations
13.	Agency for Management of Confiscated Property
14.	Agency for the Use of Languages
15.	Ministry of Defense
16.	Ministry of Internal Affairs
17.	National Security Agency
18.	Vital Records Office
19.	Inspectorate for the Use of Languages
20.	State Foreign Exchange Inspectorate
21.	Agency for Foreign Investments and Export Promotion of Republic of North Macedonia
22.	Directorate for Technological Industrial Development Zones
23.	State Market Inspectorate
24.	State Inspectorate for Technical Inspection
25.	State Bureau for Protection of Industrial Property
26.	Ministry of Environment and Physical Planning and Waters
27.	State Environmental Inspectorate
28.	State Transport Inspectorate
29.	State Utilities Inspectorate
30.	State Labor Inspectorate

31.	State, Sanitary and Health Inspectorate
32.	State Local Government Inspectorate
33.	Emigration Agency
34.	State Archives of Republic of North Macedonia
35.	Regional Development Bureau
36.	Judicial Council of Republic of North Macedonia
37.	Public Prosecutor's Office of Republic of North Macedonia
38.	Council of Public Prosecutors
39.	Employment Agency of Republic of North Macedonia

No.	Local Government Unit	No.	Local Government Unit	No.	Local Government Unit
1.	Arachinovo	18.	Dolneni	35.	Pehchevo
2.	Bitola	19.	Zhelino	36.	Plasnica
3.	Bogdanci	20.	Zelenikovo	37.	Radovich
4.	Bogovinje	21.	Zrnovci	38.	Rankovce
5.	Bosilovo	22.	Kavadarci	39.	Rosoman
6.	Brvenica	23.	Kisela Voda	40.	Saraj
7.	Vasilevo	24.	Kichevo	41.	Sveti Nikole
8.	Vinica	25.	Konche	42.	Sopishte
9.	Vrapchishte	26.	Lipkovo	43.	Staro Nagorichane
10.	Gevgelija	27.	Lozovo	44.	Struga
11.	Gradsko	28.	Mavrovo and Rostushe	45.	Studenichani
12.	Debar	29.	Makedonska Kamenica	46.	Tearce
13.	Debarca	30.	Mogila	47.	Tetovo
14.	Delechevo	31.	Negotino	48.	Chashka
15.	Demir Kapija	32.	Novaci	49.	Shtip

16.	Demir Hisar	33.	Novo Selo	50.	/
17.	Dojran	34.	Petrovec		/

Annex 4

Review

of Budget Users at Central and Local Level not having submitted Reports on Performed Audits and Internal Audit Activities

	Institution
1.	Cabinet of the President of Republic of North Macedonia
2.	State Election Commission
3.	Directorate for Protection of Personal Data
4.	Regulatory Housing Commission
5.	Commission for Prevention and Protection Against Discrimination
6.	State Commission for Decision-Making in Administrative Procedure and Employment Procedure in Second Instance
7.	State Commission on Second Instance Decision Making in the field of Inspection Supervision and Misdemeanor Procedure
8.	Operational -Technical Agency
9.	Legislative Secretariat
10.	Attorney General's Office of the Republic of North Macedonia
11.	Ministry of Political System and Inter-Community Relations
12.	Agency for the Use of Languages
13.	Ministry of Defense
14.	Crisis Management Center

15.	National Security Agency
16.	Ministry of Justice
17.	Sanctions Enforcement Office
18.	Bureau for Representation of Republic of North Macedonia before the European Court of Human Rights
19.	Inspectorate for Use of Languages
20.	State Foreign Exchange Inspectorate
21.	Ministry of Economy
22.	Agency for Tourism Promotion and Support
23.	Directorate for Technological Industrial Development Zones
24.	State Inspectorate for Technical Inspection
25.	State Environmental Inspectorate
26.	State Transport Inspectorate
27.	State Inspectorate for Construction and Urbanism
28.	State Utility Inspectorate
29.	Ministry of Education and Science
30.	State Labor Inspectorate
31.	Bureau for Education Development
32.	State Education Inspectorate
33.	Ministry of Information Society and Administration
34.	State Administrative Inspectorate
35.	Ministry of Culture
36.	State, Sanitary and Health Inspectorate
37.	Ministry of Local Government

38.	State Local Government Inspectorate
39.	Emigration Agency
40.	Bureau of Court Expertise
41.	Public Prosecutor's Office of Republic of North Macedonia
42.	Council of Public Prosecutors
43.	Ombudsman

No.	Institution
1.	Arachinovo Municipality
2.	Bogdanci Municipality
3.	Bosilovo Municipality
4.	Vasilevo Municipality
5.	Vrapchishte Municipality
6.	Gazi Baba Municipality
7.	Gevgelija Municipality
8.	Gorce Petrov Municipality
9.	Gostivar Municipality
10.	Lipkovo Municipality
11.	Konche Municipality
12.	Demir Kapija Municipality
13.	Dojran Municipality
14.	Dolneni Municipality
15.	Zhelino Municipality
16.	Karposh Municipality
17.	Kisela Voda Municipality
18.	Kichevo Municipality

19.	Mavrovo and Rostushe Municipality
20.	Petrovec Municipality
21.	Negotino Municipality
22.	Chair Municipality
23.	Shuto Orizari Municipality
24.	Plasnica Municipality
25.	Radovish Municipality
26.	Rankovce Municipality
27.	Resen Municipality
28.	Saraj Municipality
29.	Sopishte Municipality
30.	Staro Nagorichani Municipality
31.	Studenichani Municipality
32.	Tearce Municipality
33.	Ilinden Municipality
34.	Jegunovce Municipality
35.	Zelenikovo Municipality
36.	Karbinci Municipality
37.	Vevchani Municipality
38.	Debarca Municipality
39.	Kratovo Municipality

Summary of planned and spent funds and execution percentage
by budget users at central level

No.	Name of Institution	Planned funds	Spent funds	Execution percentage
1.	Cabinet of the President of Republic of North Macedonia	99,016,000	98,712,646	99.69
2.	Intelligence Agency	318,490,000	318,261,573	99.93
3.	Parliament of the Republic of North Macedonia	572,800,000	506,217,156	88.38
4.	State Anti-Corruption Commission	46,824,000	44,650,298	95.36
5.	State Election Commission	162,230,574	159,346,027	98.22
6.	Commission for Protection of Competition	23,004,000	22,556,864	98.06
7.	Directorate for Protection of Personal Data	21,371,000	17,642,529	82.55
8.	State Appeal Commission for Public Procurement	16,311,000	15,309,444	93.86
9.	Regulatory Housing Commission	10,082,000	8,493,006	84.24
10.	Audit Promotion and Supervision Council	13,770,000	9,736,328	70.71
11.	Commission for Prevention and Protection Against Discrimination	9,528,000	8,918,032	93.60
12.	State Commission on Second Instance Decision Making related to Administrative Procedure arising from Labour Relations	49,819,000	49,158,290	98.67
13.	Audit Authority for Audit of the Instrument for Pre-Accession Assistance	40,895,000	40,218,034	98.34
14.	State Commission on Second Instance Decision Making in the field of Inspection Supervision and Misdemeanor Procedure	22,474,000	21,714,429	96.62
15.	Operational-Technical Agency	348,234,000	306,364,481	87.98
16.	Constitutional Court of the Republic of North Macedonia	50,748,333	47,104,875	92.82
17.	Common Service Agency within the Government of the Republic of North Macedonia	1,242,348,000	1,040,570,552	83.76
18.	Legislative Secretariat	21,692,000	19,791,234	91.24
19.	Attorney General's Office of the Republic of North Macedonia	139,463,713	135,728,507	97.32
20.	Administration Agency	43,611,000	42,735,619	94.36%
21.	Secretariat for European Affairs	101,612,000	96,437,234	94.91
22.	Ministry of Political System and Inter-Community Relations	249,989,000	239,117,079	95.65
23.	Agency for Exercising the Communities' Rights	15,925,000	13,404,134	84.17
24.	Agency for Management of Confiscated Property	30,426,000	29,981,089	98.54

25.	Inspection Council	27,285,000	26,125,657	95.75
26.	Agency for the Use of Languages	/	/	/
27.	Directorate for Security of Classified Information	35,299,000	34,985,320	99.11
28.	Protection and Rescue Directorate	309,419,100	277,075,960	89.55
29.	Crisis Management Center	220,194,000	206,584,840	93.82
30.	Ministry of Internal Affairs	11,772,615,000	11,614,047,986	98.65
31.	National Security Agency	402,572,000	401,110,000	99.64
32.	Ministry of Justice	574,738,000	554,122,634	96.41
33.	Sanctions Enforcement Office	1,301,057,000	1,045,824,441	80.38
34.	Vital Records Office	324,635,000	322,165,543	99.24
35.	Bureau for Representation of Republic of North Macedonia before the European Court of Human Rights	/	/	/
36.	Inspectorate for Use of Languages	14,555,000	12,154,190	83.51
37.	Ministry of Foreign Affairs	1,503,749,000	1,451,803,334	96.55
38.	Ministry of Finance	1,424,931,000	1,113,844,743	78.17
39.	Customs Administration of the Republic of North Macedonia	1,210,403,000	1,119,143,689	92.46
40.	Commodity Reserves Agency	986,496,000	774,965,819	78.56
41.	Public Revenue Office	3,324,400,000	2,994,585,646	90.08
42.	Financial Police Office	74,353,862	73,794,147	99.25
43.	Compulsory Oil Reserves Agency - Macora	1,481,770,000	1,134,700,327	76.58
44.	Ministry of Economy	1,302,778,000	1,115,633,615	85.63
45.	Agency for Foreign Investments and Export Promotion of Republic of North Macedonia	46,556,000	44,943,222	96.54
46.	Agency for Tourism Promotion and Support	81,043,000	73,699,128	90.94
47.	Directorate for Technological Industrial Development Zones	2,822,641,000	2,134,179,569	75.61
48.	State Market Inspectorate	186,419,000	182,080,046	97.67
49.	State Inspectorate for Technical Inspection	28,559,000	21,755,044	76.18
50.	State Bureau for Protection of Industrial Property	/	/	/
51.	Ministry of Environment and Physical Planning	1,304,419,000	1,167,975,191	89.54
52.	State Environmental Inspectorate	36,279,000	34,659,931	95.54
53.	Ministry of Transport and Communications	5,756,277,000	4,734,523,387	82.25
54.	State Transport Inspectorate	32,976,267	31,775,485	96.36
55.	State Inspectorate for Construction and Urbanism	17,786,000	17,016,432	95.67
56.	State Utility Inspectorate	10,048,737	8,908,539	88.65

57.	Miniseter of Agriculture, Forestry and Water Economy	2,112,301,000	1,969,491,180	93.24
58.	Agency for Agriculture Development Promotion Bitola	76,386,000	68,228,084	89.32
59.	National Hydrometeorological Service	174,389,000	173,652,054	99.58
60.	Agency for Financial Support of Agriculture and Rural Development	8,805,316,000	8,424,996,898	95.68
61.	Food and Veterinary Agency of the Republic Of North Macedonia	682,730,000	652,355,665	95.55
62.	State Agricultural Inspectorate	147,466,000	131,726,902	89.33
63.	State Inspectorate on Forestry and Hunting	22,772,000	22,194,483	97.46
64.	Minister of Labour and Social Policy	53,663,724,737	53,303,627,485	99.33
65.	State Labor Inspectorate	140,720,000	135,325,925	96.17
66.	Bureau for Education Development	179,433,733	162,056,051	90.32
67.	National Agency for European Educational Programs and Mobility	679,569,188	532,894,693	78.42
68.	State Education Inspectorate	/	/	/
69.	Youth And Sports Agency	642,907,000	636,879,535	99.06
70.	Ministry of Information Society and Administration	1,606,138,092	1,569,038,680	97.69
71.	State Administrative Inspectorate	34,025,000	33,560,625	98.64
72.	Ministry of Culture	209,480,000	201,523,432	96.20
73.	State, Sanitary and Health Inspectorate	69,280,000	59,473,585	85.85
74.	Ministry of Local Government	457,858,000	299,896,295	65.50
75.	State Local Government Inspectorate	8,493,888	7,198,450	84.75
76.	Emigration Agency	22,910,000	21,858,466	95.41
77.	Agency for Protection of the Right to Free Access to Public Information	22,334,000	18,972,794	84.95
78.	Commission for Relation with Religious Communities and Religious Groups	14,003,907	13,900,575	99.26
79.	Agency for Real Estate Cadastre	661,115,000	648,552,690	98.10
80.	State Statistical Office	236,120,000	211,774,798	89.69
81.	State Archives of Republic of North Macedonia	159,894,100	158,197,196	98.94
82.	Bureau of Court Expertise	44,662,000	36,805,695	82.41
83.	Macedonian Academy of Science and Arts	160,760,000	153,600,588	95.55
84.	Regional Development Bureau	603,473,000	602,626,518	99.86
85.	Judicial Council of Republic of North Macedonia	51,570,586	50,934,967	98.77
86.	Public Prosecutor's Office of Republic of North Macedonia	607,132,000	580,131,276	95.55
87.	Council of Public Prosecutors	23,490,000	21,772,765	92.69
88.	Health Insurance Fund of the Republic of North Macedonia	38,785,000,000	38,718,749,396	99.83
89.	Employment Agency of Republic of North Macedonia	3,703,000,000	3,302,685,811	89.19
90.	Pension and Disability Insurance Fund of North Macedonia	87,818,200,000	87,607,369,972	99.76

Summart of reports on realized program/project/acgreement
by budget users at central level

No.	Institution	Realized Programs	Planned funds	Spent funds	% of Spent funds
1.	Parliament of the Republic of North Macedonia	Parliament of the Republic of North Macedonia	517,692,000	489,673,108	94.59
		Contacts witj citizens	7,400,000	5,977,859	80.78
		Parliamentary Channel	2,100,000	534,755	25.46
		Parliamentary Institute	4,108,000	1,949,977	47.47
		Support Programs	41,500,000	8,081,457	19.47
	Total		572,800,000	506,217,156	88.38
2.	State Anti-Corruption Commission	Preventing Corruption and Conflict of Interest in 2022	46,824,000	44,650,298	95.36
	Total		46,824,000	44,650,298	95.36
3.	State Election Commission	Optional activities	162,230,574	159,346,027	98.22
	Total		162,230,574	159,346,027	98.22
4.	Directorate for Protection of Personal Data	No funds are projected for implementation of projects, however, the EU funded Twining Project "Support to the Implementation of Modernized Data Protection Legal Framework" was implemented, with a Budget of EUR 700,000 in the period 1 st June 2021 - 31 st August 2022.			
5.	Council for Advancement and Oversight of the Audit Council	Council for Advancement and Oversight of the Audit	13,770,000	9,736,328	70.71
	Total		13,770,000	9,736,328	70.71
6.	Audit Authority for Audit of the Instrument for Pre-	Audit Authority for Audit of the Instrument for Pre-Accession Assistance	40,895,000	40,218,034	98.34

	Accession Assistance				
	Total		40,895,000	40,218,034	98.34
7.	State Commission on Second Instance Decision Making in the field of Inspection Supervision and Misdemeanor Procedure	Program 10 - Administration	22,474,000	21,714,429	96.62
	Total		22,474,000	21,714,429	96.62
8.	Operational -Technical Agency	Unallocated portion of the Budget of the Department of the Treasury's Office of Technical Assistance (OTA)	1,400,000	366,165	26.15
		Budget intended for common expenditures	56,676,000	46,881,795	82.72
		Common Services Agency	3,352,000	2,894,926	86.36
		IT Support Department	50,537,000	38,906,830	76.99
		Project for Construction Faciliti/Reconstruction	1,450,500	1,932,302	133.22
		Digitilization Project	48,233,500	29,904,163	62.00
		Project for Integrated System for Monitoing Communications	186,585,000	186,018,300	99.70
	Total		348,234,000	306,904,481	88.13
9.	Constitutional Court of the Republic of North Macedonia	Administration	50,748,333	47,104,875	92.82
	Total		50,748,333	47,104,875	92.82
10.	General Secretariat of the Government of Republic of North Macedonia	Π1 - measures for coping with COVID-19 crisis and other anti-crisis measures	51,000,000	31,786,385	62.33
		13 - Innovation and Technolgi Developmemnt Fund for 2022	7,700,000	570,804	7.41
	Total		58,700,000	32,357,189	55.12
11.	Common Service Agency within the Government of the Republic of North Macedonia	Program 1A - Reconstruction of Buildings of Government Bodies	4,356,000	1,516,118	34.81
		Programe 1B - Construction and Reconstruction of Administrative Buildings of Government Bodies	237,637,000	223,742,117	94.15
	Total		241,993,000	225,258,235	93
12.	Legislative Secretariat	Administration	479,800	398,143	82.98
	Total		479,800	398,143	82.98
13.	Attorney General's Office of the Republic of North Macedonia	State Attorney's Office	139,463,713	135,728,507	97.32

	Total		139,463,713	135,728,507	97.32
14.	Administration Agency	Contract for Procurement of Information and Video Equipmemnt, Office and Other Equipment, Procurement of Licenses and Software Upgrading for 2022	3,899,983	3,430,820	87.97
	Total		3,899,983	3,430,820	87.97
15.	Secretariat for European Affairs	SEA	69,331,000	67,530,269	97.40
		Diplomatic and consular representative offices	7,526,000	6,722,523	89.32
		Strengthening and Development of the European Integration Process	22,534,000	21,454,533	95.21
		Training Center	1,900,000	729,909	38.42
		Donation - EU Strategy for the Adirati and Ionian Region (EUSAIR) in Republic of North Macedonia	8,275,308	2,156,068	26.05
	Total		109,566,308	98,593,302	89.99
16.	Agency for Exercising the Communities' Rights	Agency for Exercising the Communities' Rights	15,925,000	15,204,134	95.47
	Total		15,925,000	15,204,134	95.47
17.	Agency for Management of Confiscated Property	Administration	30,426,000	29,981,089	98.54
	Total		30,426,000	29,981,089	98.54
18.	Inspection Council	Administration	27,285,000	26,125,675	95.75
	Total		27,285,000	26,125,675	95.75
19.	Directorate for Security of Classified Information	Fuel for motor vehicles	300,000	133,385	44.46
		Procurement "Organized off-line transportation of passengers on the route Skopje-Veles-Skopje"	20,000	20,000	100.00
		Procurement of "Alarm System"	79,981	79,981	100.00
		Procurement of IT equipment	34,152	34,152	100.00
		Procurement of "Comparative Analysis"	60,000	60,000	100.00
		Procurment of Office Supplies	155,868	155,868	100.00
		Procurement Of Office Supplies	68,240	68,240	100.00
		Procuement of "Scientific Expert Analysis"	60,000	60,000	100.00
		Procuremnet of firewall	52,064	52,064	100.00
		Maintenance of hygiene in the official premises of the Directorate for Secruity of Classified Information	406,392	406,392	100.00
		Insurance Against Death From Illness	19,065	19,065	100.00
		Real estate insurance of the Directorate for Secruity of Classified Informatio	44,675	44,675	100.00
		Collective Insurance Of Employees	49,692	49,692	100.00
		Travel Insurance for Business Trips of Employees	13,750	13,750	100.00
		Maintenance of Applicaive Program Solution for the Overall Financial and	35,400	35,400	100.00

		Material Operations of the Directorate for Security of Classified Information			
		Motor vehicle insurance	49,280	49,280	100.00
		Roof and Gutter Cleaning	20,000	20,000	100.00
		Procurement fo Anti-Virus Software	63,000	63,000	100.00
		Security Door Procurement	365,753	365,753	100.00
		Maintenance and Upgrading Of Software for Issuing Security Certificates of the Already Existing Software	155,760	155,760	100.00
		Directorate for Security of Classified InformationAccounting	71,980	71,980	100.00
		Regular Technical Maintenance of the Video Surveillance System	59,500	59,500	100.00
		Translation from English to Macedonian	60,000	60,000	100.00
		Collection, Transport, Processing, Recycling And Destruction Of Waste	0	0	#DIV/0!
	Total		2,244,552	2,077,937	92.58
20.	Protection and Rescue Directorate	Protection and rescue - purchase of vechicles with fire extinguishing pumps	42,700,000	42,521,619	99.58
	Total		42,700,000	42,521,619	99.58
21.	Crisis Management Center	Unallocated Portion of the Budget of the Crisis Management Center	826,901	726,245	87.83
		Budget Intended forCovering the Costs of the Staff in the Crisis Management Center	169,867,000	169,731,458	99.92
		Budget Intended for Covering the Costs for Utility Services and Other Common Needs	22,381,365	21,338,541	95.34
		Budget Intended for Covering the Costs of the Crisis Management Center Related to Using the Telecommunication Services, Procurement And Maintenance of it and Telecommunication Equipment	5,767,134	5,424,798	94.06
		Budget Intended for Covering the Costs of the Crisis Management Center related to International Cooperation	980,100	857,957	87.54
		Budget Intended for Covering the Costs of the Crisis Management Center related to Establishment of Crisis Management Training Center	4,638,500	4,638,272	100.00
		Budget Intended for Covering the Costs of the Crisis Management Center related to Reconstruction of the Crisis Management Center Facilities	1,149,000	1,148,754	99.98
		Budget intended for covering costs of the Crisis Management Center related to establishing communication and information center with the Emergency Number (112)	440,000	440,000	100.00
		Unallocated portion of the Budget on f the Crisis Management Center revenue account	0	0	#DIV/0!
		EU Project is FIDAR IPA Cross-Border Cooperation Programme Greece - Donor Account 78576	9,835,000	331,439	3.37

		EU Project HELP/ IPA Cross-Border Cooperation Programme Greece - Donor Account 78542	1,240,000	620,995	50.08
		EU Project - CRISIS grant ((Comperhensive Risk Assesment of Basic Services and Transport Infrastructure) Donor Account 78561	1,845,000	1,326,381	71.89
		EU donation from the Republic of Romania (Development of Operational Capacities of the Crisis Management Center by Providing the Required Funds) Donr Account 78580	1,224,000	0	0.00
	Total		220,194,000	206,584,840	93.82
22.	Ministry of Internal Affairs	Administration	95,839,000	95,716,259	99.87
		Hosipitality Industry	62,433,000	49,548,591	79.36
		Public Security	9,632,620,000	9,488,248,015	98.50
		Departments of Internal Affairs	208,100,000	207,689,661	99.80
		Regional Centres For Border Operations	1,151,555,000	1,151,234,617	99.97
		Integrated Border Management	12,650,000	12,631,106	99.85
		Training Center	62,631,000	62,420,727	99.66
		Police Reforms	359,937,000	359,786,353	99.96
		Reconstruction and Equipping	185,000,000	184,992,761	100.00
		Fight against Trade with People and Illegal Migration	1,850,000	1,779,886	96.21
	Total		11,772,615,000	11,614,047,976	98.65
23.	Ministry of Justice	Administration	574,738,000	554,200,674	96.43
		Fight against Corruption and Organized Crime	0	0	0
		Vocational and Professional Training	0	0	0
	Total		574,738,000	554,200,674	96.43
24.	Sanctions Enforcement Office	sanctions	52,953,931	33,195,672	62.69
		sanctions	2,750,000	710,010	25.82
		Correctional Facilities	1,009,657,054	999,622,016	99.01
		Correctional Facilities Reforms	120,123,086	7,807,114	6.50
		Construction, Reconstruction and Equipping of the Correctional Facilities	26,173,000	23,634,877	90.30
	Total		1,211,657,071	1,064,969,689	87.89
25	Ministry of Foreign Affairs	Administration	349,355,086	333,439,512	95.44
		Diplomatic and Consular Representative Office	1,057,986,414	1,038,607,751	98.17
		Emigration	2,200,000	2,199,888	99.99
		Public diplomacy	6,668,000	6,255,114	93.81
		NATO integration of the Republic of North Macedonia	5,010,000	2,297,719	45.86
		Chairpersonhip of the Republic of North Macedonia in OBSE	82,529,500	69,003,350	83.61
	Total		1,503,749,000	1,451,803,334	96.55

26	Ministry of Finance	Mintenance of Software Application for Buy a House, Buy a Flat and Young Individuals and Couples Housing Project	70,800	70,800	100.00
		Upgrading of Software for Material Operations	354,000	0	0.00
		Maintenance of Application Fixed Asset Program	118,000	84,960	72.00
		Maintenance of E-Budget, E-Circular and Citizens' Budget' Applications	1,179,995	884,997	75.00
		Maintenance of the Electronic System for Reporting and Recording Liabilities	495,600	489,936	98.86
		Upgrading and maintenance of public debt managment software	1,179,292	862,344	73.12
		Buy a House, Buy a Flat and Young Individuals and Couples Housing Projects	108,254,799	107,885,321	99.66
		maintenance of management information system application	3,540,000	2,145,240	60.60
		renting of Integrated Data Infrastructure (Platform)	20,046,312	19,788,400	98.71
		Maintenance and Technical Support of the Treasury Information System (TRIS)	5,133,000	4,321,500	84.19
		Upgrading of management information system of the Legal and Property Affairs Office	1,250,800	0	0.00
	Total		141,622,598	136,533,498	96.41
27.	Customs Administration of the Republic of North Macedonia	Shared costs	941,210,000	937,520,000	99.61
		Human Resources Management Department	9,630,000	8,140,000	84.53
		Customs System Department	6,180,000	2,740,000	44.34
		Excise Department	31,930,000	21,960,000	68.78
		ICT Department for Maintenance and Upgrading of IT Systems in the Customs Administration	36,870,000	28,240,000	76.59
		Administrative and Technical Affair Department	81,210,000	70,870,000	87.27
		Control and Investigatoon Department	5,050,000	2,640,000	52.28
		Legal Affair Department	10,320,000	5,310,000	51.45
		Department for Professional Responsibility	120,000	0	0.00
		Finnacial Affairs Department	3,090,000	2,060,000	66.67
		Unit - Cabinet of the Director	5,020,000	3,290,000	65.54
		Unit for International Cooperation, Projects and European Integration	141,450,000	11,630,000	8.22
		Renting working premises for the needs of Gevgelija Customs Office	70,000	70,000	100.00
		Customs Administration 2020 for 2022	4,980,000	2,160,000	43.37
		Enhancement Project of SPCDED	15,700,000	12,520,000	79.75
		Project for Maintenance and Development of ????	4,980,000	3,370,000	67.67
		Project for Maintenance anf Development of Budget Revenue Collection System	600,000	500,000	83.33
		Project for Development of Integrated Taiff Environment	6,200,000	6,090,000	98.23
		Development of Border Stations' Infrastructure between Greece and the Republic of North Macedonia	32,800,000	0	0.00
	Total		1,337,410,000	1,119,110,000	83.68

28.	Commodity Reserves Agency	Commodity reserves management	986,496,000	774,965,819	78.56
	Total		986,496,000	774,965,819	78.56
29.	Public Revenue Office		3,324,400,000	2,994,585,646	90.08
	Total		3,324,400,000	2,994,585,646	90.08
30.	Compulsory Oil Reserves Agency	Compulsory Reserves of Oil and Oil Derivative	1,481,770,000	1,134,860,327	76.59
	Total		1,481,770,000	1,134,860,327	76.59
31.	Ministry of Economy	Program for Support of Competitiveness of Manufacturing and Social Responsibility	7,000,000	6,318,710	90.27
		Tourism Development Project	5,330,000	4,046,057	75.91
		Consumer Protection Program	2,000,000	2,000,000	100.00
		Social Responsibility Program	800,000	775,148	96.89
		Program 17 for Improvement of Business Activities	16,860,000	16,826,457	99.80
		Contract for Maintainnce of E-Concession System	119,935	109,945	91.67
		Contract for maintenance of GIS software tools	149,999	137,500	91.67
		Contract for Peparation of a Strategy for Geological Research, Sustainable Use and Exploitation of Mineral Resources	3,500,000	3,500,000	100.00
		Program on Basic and Detailed Geological Research	6,700,000	6,699,993	100.00
		Energy Agency of the Republic of North Macedonia	9,330,272	7,905,178	84.73
		Program for Financial Support for Electricity Generation from Preferential Manufacturers using the Premium for 2022	8,000,000	7,557,000	94.46
		Program for Protection of Vulnerable Consumers of Energy for 2022	34,000,000	32,069,800	94.32
		Program for Support of Entepreneuship, Competitiveness and Innovation of SMEs	29,667,949	29,119,944	98.15
		Work Programe of the Standardization Institute of the Republic of North Macedonia	34,834,408	27,991,400	80.36
		Accreditation Institute of the Republic of North Macedonia	37,706,990	20,797,874	55.16
		Program for Development of Entrepreneurship and Competitiveness of Small- and Medium-Sized Enterprises	7,500,000	7,497,706	99.97
	Total		203,499,553	173,352,712	85.19
32.	Agency for Tourism Promotion and Support	Promotion of Tourism, Analysis, Research and International Cooperation	12,720,000	11,615,805	91.32
		Support of Tourism and Administrative and Legal Affairs	1,584,962	774,918	48.89
		Subsidizing Foreign Touristiacally Organized Sales	42,500,000	38,271,910	90.05
		Shared Expenditures	22,246,038	21,584,943	97.03
		Own Account	1,992,000	1,451,552	72.87
	Total		81,043,000	73,699,128	90.94

33.	Directorate for Technological Industrial Development Zones	Directorate for Technological Industrial Development Zones	911,327,000	694,320,604	76.19
		Economic Growth	1,911,314,000	1,439,858,965	75.33
	Total		2,822,641,000	2,134,179,569	75.61
34.	Ministry of Environment and Physical Planning	Waste water treatment	255,101,000	240,110,918	94.12
		Preparation of spatial plans	50,000,000	39,800,000	79.60
		Dojran Lake	159,368,000	149,523,228	93.82
		Water Program	50,940,000	44,260,678	86.89
		Investments in environment	98,000,000	70,738,863	72.18
		Fossil Fuels (Financing of Lgus Projects)	25,950,000	25,599,780	98.65
	Total		639,359,000	570,033,467	89.16
35.	Ministry of Transport and Communications	Contract for Performance of a Public Passenger Service as a Service of Public Interest in the Railway Transportation of Passengers and Compensating Part of the Losses During the Provision of the Service in the period 2020-2022	487,000,000	486,999,486	100.00
		2022 Annual Program for Financing the Railway Infrastructure	320,000,000	319,966,570	99.99
		Railways Corridor VIII Project - Phase I - Section Kumanovo-Beljakovce	755,976,000	616,792,128	81.59
		Project for Construction of New and Reconstruction of the Existing Part of Beljakovce - Kriva Palanka Section, Eastern Part of Rail Corridor VIII, Phase 2	526,022,000	475,784,222.00	90.45
		Rail Corridor X Project, financed with EBRD funds	122,717,000	99,958,763.00	81.45
		Local Road Connectivity Project	500,000,000	401,593,325	80.32
		Western Balkans Trade and Transport Facilitation Project	208,000,000	22,977,340	11.05
		Gasification of Republic of North Macedonia - Phase 1 - Section Shtip - Negotino - Bitola and Section Skopje- Tetovo - Gostivar.	575,125,500	325,553,894	56.61
		Water and Sewerage Program Macedonia, Phase I	362,500,000	273,488,791	75.45
		Support of the implementation of the National Action Plan for the Roma Decade and the Strategy for Roma	20,000,000	19,537,954	97.69
		Ministry of Transport and Communications' Program for Implementation of Utility Infrastructure Projects for 2022 (Item 482)	208,446,559	172,040,772	82.53
		Traffic and communications (item 488)	432,000,000	426,500,000	98.73
		Urbanism and construction, ite, 488 -capital grants to LGUs	2,000,000	0	0.00
		Water Supply and Wastewater Collection Project	246,518,000	178,831,617	72.54
		Construction of social flats - Denar (488-2B million)	200,000,000	200,000,000	100.00
		Preparation of urban plans and state urban planning documentation in the Republic of North Macedonia	14,000,000	13,421,045	95.86
	Total		4,980,305,059	4,033,445,907	80.99
36.	State Transport Inspectorate	Contract for Procurement and Installation of Passenger Motor Vehicle Tires	236,000	127,592	54.06
		Contract for Procurment of Office Supplies	354,000	245,524	69.36

		Contract for Supply of Accounting Services	151,335	10,687	7.06
		Contract for Procurement of Goods for Supply of Extra Light Household Oil	236,000	145,741	61.75
		Contract/Contract for Purchase of Fuel for Official Vehicles with Non-Cash Payment, successively during a year	689,120	491,228	71.28
		Contract for Procurement of Mobile Telephony and Mobile Internet	1,180,000	698,921	59.23
		Contract for Procurement of Printing and Issuance of Promoting and other Material	472,000	155,613	32.97
		Contract for Procurement of Internet Connection and Fixed Telephony	944,000	414,189	43.88
		Agreement for Procurement of Consumables and Additional Equipment for Official Motor Vehicles and Services for Servicing and Current Maintenance of Passenger Motor Vehicles	1,557,600	556,297	35.72
		Contract for purchase of software licenses for tachographs	359,900	359,900	100.00
		Contract for Procurement of Service for Servicing and Maintenance Of Information Equipment	236,000	236,000	100.00
		Contract for Procurement of Insurance for the needs f the State Labor Inspectorate	191,595	120,370	62.83
		Contract for Procurement of Life Insurance for the needs f the State Labor Inspectorate	54,000	21,250	39.35
	Total		6,661,550	3,583,312	53.79
37.	State Inspectorate for Construction and Urbanism	Inspectorates (Budget Program)	17,786,000	17,016,432	95.67
	Total		17,786,000	17,016,432	95.67
38.	Miniseter of Agriculture, Forestry and Water Economy	Agriculture Modernization Program	42,900,000	2,258,727	5.27
		2022 Program on Extended Forest Reproduction	16,000,000	15,377,750	96.11
		2022 Program for the Development and Promotion of Hunting and Breeding and Protection of Game Under the Protection of Repro Centers	9,000,000	8,409,781	93.44
		Program for Capital Subsidies for Development of Planning Regions in the field of Agriculture and Rural Development	20,476,226	14,548,327	71.05
		2022 Program for Financing of Micro Agricultural Producers of Wine within MOAFW	34,118,026	34,117,384	100.00
		2023 Phytosanitary Policy Program	19,685,840	6,328,575	32.15
		2022 Program for Implementation of Monitoring in the field of Production, Processing, Storage, Distribution, Use And Compliance Of Manures, Biostimulators and Improvers of Soil Properties, as well as Quality Control of Manures, Biostimulators and Improvers of Soil Properties	398,160	197,749	49.67
		2022 Seed and Seedlings Program	1,500,000	1,107,431	73.83

		Water Economy Program	874,609,314	811,750,425	92.81
		6A Hydro-System Zletovica	63,598,737	62,346,682	98.03
		6B Hydro-System Lisice	24,200,000	24,170,592	99.88
		6G Irrigation Programme Southern Vardar Valley II	355,074,471	316,819,500	89.23
	Total		1,461,560,774	1,297,432,923	88.77
39.	Agency for Agriculture Development Promotion Bitola	Administration	68,253,000	65,344,476	95.74
		Advisory Services	7,153,000	2,032,930	28.42
		Farm Monitoring System - FMS	980,000	850,408	86.78
	Total		76,386,000	68,227,814	89.32
40.	National Hydrometeorological Service	Administration	93,444,500	93,109,685	99.64
		Hydrometeorological Affairs	80,944,500	80,542,369	99.50
	Total		174,389,000	173,652,054	99.58
41.	Agency for Financial Support of Agriculture and Rural Development	Agriculture Financial Support Program	6,650,264,000	6,583,133,799	98.99
		Programme on Financial Support of Rural Development	789,936,000	545,773,093	69.09
		Program for Financial Support of Fishing and AquaCulture	50,200,000	13,636,874	27.17
		Program for Implementation of Emergecy Fund for the Agriculture	720,000,000	708,850,866	98.45
		Program for Finnacial Support of Organic Agricultural Production	120,000,000	118,821,435	99.02
		Program for Encouraging Consumptionof Fresh Fruits	20,000,000	19,946,250	99.73
		IPARD Program	276,128,774	274,716,464	99.49
	Total		8,626,528,774	8,264,878,781	95.81
42.	Food and Veterinary Agency of the Republic Of North Macedonia	Program for Using Funds for Animal Health Protection	257,897,000	241,467,658	93.63
		Program for Using Funds for Monitoring the Food Safety	2,200,000	1,074,668	48.85
		Program for Using Funds for Veterinary Public Health	22,400,000	16,864,936	75.29
	Total		282,497,000	259,407,262	91.83
43.	Ministry of Labor and Social Policy	Program 10 - Administration	3,181,463,690	3,168,357,267	99.59
		Program 30 - Child Care Institutions	5,667,404	5,083,241	89.69
		Program 3A - Construction, Equipping and Maintenance of Child Care Institutions	61,748,111	44,465,029	72.01
		Program 40 - Social Work Centers and Social Activity Institute	585,100,640	569,910,667	97.40
		Program 41 - Day Care Centers and Shelters dor Non-Institutional Social Protection	88,362,926	86,092,069	97.43
		Programme 42 - Institutional Social Protection Institutions	293,072,429	255,448,577	87.16
		Program 43 - Support of Implementation of the Roma Strategy	9,330,000	4,746,684	50.88
		Program 46 - Deinstitutionalization of Social Services	335,402,316	322,744,917	96.23

		Program 47 - Improving the Social Services and the Pension System	383,182,055	353,223,477	92.18
		Program 4A - Construction, Equipping and Maintenance of Social Protection Facilities and Elderly Homes	7,177,141	4,949,455	68.96
		Program 50 - Social Protection Allowances	8,203,220,000	8,141,832,103	99.25
		Program 51 - Wartime Civilian Disability Benefits	56,400,000	52,751,138	93.53
		Program 52 - Child Care Allowances	3,936,920,000	3,845,090,632	97.67
		Program 53 - Allowances for soldiers and war invalids	405,822,924	403,322,877	99.38
		Program 54 - Allowance for Protection of Refugees and Asylum Seekers	11,600,000	8,067,266	69.55
		Program 60 - Support of Social Funds - Transfers to the Pension and Disability Insurance Fund	17,514,500,000	17,514,500,000	100.00
		Program 61 - Transitional Costs on the basis of Pension Reform	10,559,000,000	10,559,000,000	100.00
		Program 80 - Gender Equality and Non-Discrimination	15,123,022	6,398,698	42.31
		Program A2 - Transfer of Competences to LGUs	2,465,628,000	2,404,529,207	97.52
		Wage Increase Subsidy Program - B5	3,729,200,000	3,653,145,294	97.96
		Program BA - Encouraging Employment	400,000,000	400,000,000	100.00
		Program K2 - Vocational and professional training	200,000	0	0.00
		Program ME - Pre-Accession Assistance Measures - IPA 2	5,103,245	61,206	1.20
		Program P1 Measures for Coping with Covid-19 Crisis	1,410,500,834	799,335,517	56.67
	Total		53,663,724,737	52,603,055,321	98.02
44.	State Labor Inspectorate	Contract for Supply of Accounting Services	269,750	164,619	61.03
		Contract for Procurement of Toilet Paper and Hygiene Products	92,233	7,738	8.39
		Contract for Procurement of Insurance Services Non-Life Insurance of Staff	220,000	74,124	33.69
		Agreement for Procurement of Insurance Services Non-Life Insurance of Staff	80,000	60,466	75.58
		Agreement for Procurement of Gasoline	4,130,000	1,393,205	33.73
		Contract for Procurement of Printing Materials	413,000	29,264	7.09
		Contract for Procurement of Telecommunication Services in Fixed Telephony, Internet Web Host and Mobile Internet	1,180,000	312,644	26.50
		Contract for Procurement of Mobile Communication Services	1,770,000	1,499,799	84.73
		Contract for Supply of Service for Servicing Official Motor Vehicles	1,180,000	708,372	60.03
		Contract for Procurement of Insurance of Motor Vehicles, Owned by the State Labor Inspectorate (Automobile Liability)	153,306	153,306	100.00
		Contract for Procurement of Goods - Office Supplies and Toners	746,791	467,742	62.63
		Contract for Procurement of Services for Technical Checkup and Registration of Passenger Motor Vehicles	52,800	52,800	100.00
		2022 Contract for Procurement of Postal Services	730,000	444,335	60.87
		2022 Contract for Public Procurement of Services for Systematic Health	250,000	177,200	70.88

		Examinations of the State Labour Inspectorate Staff			
		2022 Contract for Public Procurement of Goods and Services for Roof Sanitation	261,127	261,127	100.00
		2022 Contract for Public Procurement of Goods And Services for Sub-Laying and Craft Works	318,348	246,084	77.30
		2022 Contract for Public Procurement of Goods and Services for Publishing Announcements in Daily Newspapers	295,000	295,000	100.00
	Total		12,142,355	6,347,825	52.28
45.	Bureau for Education Development	Administration - shared costs	95,472,393	91,109,551	95.43
		Pedagoical records and documentation	8,425,000	7,917,261	93.97
		Development and Preparation of Primary Education Curricula	10,200,000	6,713,745	65.82
		Development and Preparation of Curricula for High School Education and Education of Pupils with Special Needs	700,000	676,352	96.62
		Research and Development of Education	800,000	236,338	29.54
		Preparation of Tests for External Testing of Pupils	3,800,000	2,581,242	67.93
		Preparation and Implementation of Graduation Exam	37,008,794	33,413,555	90.29
		National Testing	300,000	88,888	29.63
		International Testing	1,300,000	1,048,033	80.62
		Development and Preparation of Curricula for High School Vocational Education and Post-High School Education	19,127,546	18,160,464	94.94
	Total		177,133,733	161,945,429	91.43
46.	National Agency for European Educational Programs and Mobility	Contract for EAS -2022 -0054 dop 2022 ERASMUS +	600,430,000	475,598,986	79.21
	Total		600,430,000	475,598,986	79.21
47.	Youth and Sports Agency	Program for Construction and Reconstruction of Sports Facilities	243,472,000	242,364,787	99.55
		Sports and Youth Development Program	25,000,000	25,000,000	100.00
		2022 Program for Distribution of Funds from Games Of Chance and Entertainment Games for financing of National Sports Federations and Projects of the Youth and Sports Agency for the promotion of sports in the Republic of North Macedonia for 2022 - item 463	35,000,000	35,000,000	100.00
		2022 Program for Distribution of Funds from Games Of Chance and Entertainment Games for financing of National Sports Federations and Projects of the Youth and Sports Agency for the promotion of sports in the Republic of North Macedonia for 2022 - item 464	9,700,000	9,700,000	100.00
		Program for Financial Support of Projects in the field of Youth, Youth Organizations, Organization for Youth and Youth Umbrella Organizations for 2022 (Official Gazette no. 97/22)	5,900,000	5,900,000	100.00

		European Week of Sport	10,000,000	8,349,361	83.49
		Program for Distribution of Funds from Games of Chance and Slot Machines for 2022 for financing of national sports federations and International Olympic Committee	200,000,000	199,997,178	100.00
	Total		529,072,000	526,311,326	99.48
48.	Ministry of Information Society and Administration	ICT	125,200,000	112,012,385	89.47
		Public Administration Reform	70,020,000	65,283,086	93.23
		MARnet (Macedonian Academic Research Network)	39,056,092	25,605,344	65.56
	Total		234,276,092	202,900,815	86.61
49.	State Administrative Inspectorate	Inspectorates	34,025,000	33,560,625	98.64
	Total		34,025,000	33,560,625	98.64
50.	Ministry of Culture	Construction of Cultural and Education Center in Tetovo with new theater and library	246,000,000	246,000,000	100.00
		Construction of "Old Theater" in Strumica	16,096,791	15,472,461	96.12
	Total		262,096,791	261,472,461	99.76
51.	Ministry of Local Government	Administration	44,870,500	41,408,415	92.28
		Decentralization-Related Activities	13,750,000	13,750,000	100.00
		EU Integration	95,233,000	67,086,395	70.44
		Regional Development	304,004,500	177,651,485	58.44
	Total		457,858,000	299,896,295	65.50
52.	Emigration Agency	Emigration	22,910,000	21,858,466	95.41
	Total		22,910,000	21,858,466	95.41
53.	Commission for Relation with Religious Communities and Religious Groups	New chapter in the development of our Multi-Purpose Society	14,003,907	13,900,575	99.26
	Total		14,003,907	13,900,575	99.26
54.	Agency for Real Estate Cadastre	Administration	217,678,000	217,263,861	99.81
		Real Estate Cadastre Program	291,684,000	284,569,515	97.56
		Basic Geodetic Affairs and Cartography	8,150,000	7,452,705	91.44
		Geodetic Cadastral Information System Program	1,350,000	1,349,124	99.94
		Cadastre and Real Estate Registration Reform	23,742,000	23,723,355	99.92
		Vocational and professional training	1,351,000	1,349,810	99.91
		Geodetic Cadastre Information System	117,160,000	112,844,320	96.32
	Total		661,115,000	648,552,690	98.10

55.	State Statistical Office	Administration	4,821,200	4,356,141	90.35
		Statistical Research	178,193,800	173,619,124	97.43
		EU Integration	53,105,100	33,803,533	63.65
	Total		236,120,100	211,778,798	89.69
56.	State Archives of Republic of North Macedonia	Administration	44,048,107	43,196,711	98.07
		Inspection Supervision and Protection of Archival Material	114,510,893	113,690,911	99.28
		Project for Protection and Digitization of the Manaki Brothers Fund - Time Still Stands for 2022	1,335,100	1,309,574	98.09
	Total		159,894,100	158,197,196	98.94
57.	Bureau of Court Expertise	Programme 20 - Court Expertise	44,662,000	36,805,695	82.41
	Total		44,662,000	36,805,695	82.41
58.	Macedonian Academy of Science and Arts	Administration, Scientific and Research Activity, Scientific and Research Projects, Publishing, Organization of Scientific Gatherings and Artistic Exhibitions and Inter-Academic Cooperation	167,885,000	171,421,386	102.11
	Total		167,885,000	171,421,386	102.11
59.	Regional Development Bureau	Program for Balanced Rural Development	603,743,000	602,703,801	99.83
	Total		603,743,000	602,703,801	99.83
60.	Public Prosecutor's Office of Republic of North Macedonia	Public Prosecutor's Office of Republic of North Macedonia	607,132,000	580,131,276	95.55
	Total		607,132,000	580,131,276	95.55
61.	Council of Public Prosecutors	Council of Public Prosecutors of Republic of North Macedonia	23,490,000	21,772,765	92.69
			23,490,000	21,772,765	92.69
62.	Health Insurance Fund of the Republic of North Macedonia	Contractual Health Services	33,968,000,000	33,903,518,000	99.81
		Sectors	144,103,000	120,188,387	83.40
	Total		34,112,103,000	34,023,706,387	99.74
63.	Employment Service Agency of Republic of North Macedonia	Programme 20 - Insurance of Unemployed Persons	1,542,000,000	1,407,852,987	91.30
		Program BA - Encouraging Employment	1,787,000,000	1,553,325,360	86.92
	Total		3,329,000,000	2,961,178,347	88.95
64.	Pension and Disability Insurance Fund of North Macedonia	Pension Payment	67,206,000,000	67,097,141,209	99.84
		Payment of Health Insurance of Pension Beneficiaries	8,646,000,000	8,607,555,207	99.56
		Payments to Private Pension Funds	10,925,500,000	10,825,137,141	99.08
		Payment of Disability Insurance Allowances	52,400,000	2,814,988	5.37

		Payment of Funds for Boarding Accommodation of Children with Psychophysical Disabilities	300,000	37,737	12.58
		Payment of Solidarity Fund	450,000,000	558,525,900	124.12
		Payment of Wages and Allowances	258,800,000	258,343,878	99.82
		Payment of Other Expenditures	279,200,000	257,813,912	92.34
	Total		87,818,200,000	87,607,369,972	99.76

Summary of planned and spent funds and execution percentage
at local government units

No.	Name of Institution	Planned funds	Spent funds	% of execution
1.	Aerodrom Municipality	1,300,908,000	1,119,348,591	86.04
2.	Berovo Municipality	335,000,000	288,200,108	86.03
3.	Bitola Municipality	2,279,490,335	1,858,319,097	81.52
4.	Bogdanci Municipality	196,129,167	166,282,535	84.78
5.	Bogovinje Municipality	342,889,692	272,793,719	79.56
6.	Bosilovo Municipality	176,512,852	139,643,248	79.11
7.	Brvenica Municipality	265,002,526	233,476,357	88.10
8.	Butel Municipality	579,416,939	493,633,814	85.19
9.	Valandovo Municipality	260,342,420	219,820,195	84.44
10.	Vasilevo Municipality	163,850,949	144,580,328	88.24
11.	Vevchani Municipality	56,846,000	47,496,532	83.55
12.	Veles Municipality	327,423,824	284,158,899	86.79
13.	Vinica Municipality	331,257,000	287,021,184	86.65
14.	Gazi Baba Municipality	1,361,278,518	1,086,459,245	79.81
15.	Gorce Petrov Municipality	903,100,119	509,932,326	56.46
16.	City Of Skopje	7,233,291,000	5,783,131,666	79.95
17.	Gradsko Municipality	80,967,455	78,812,020	97.34

18.	Debar Municipality	395,324,000	325,888,080	82.44
19.	Debarca Municipality	114,000,000	100,014,047	87.73
20.	Delchevo Municipality	305,909,623	277,832,988	90.82
21.	Demir Hisar Municipality	187,042,946	151,912,344	81.22
22.	Dolneni Municipality	317,882,438	243,378,766	76.56
23.	Zelenikovo Municipality	83,191,242	67,705,314	81.39
24.	Zrnovci Municipality	49,516,700	45,454,799	91.80
25.	Ilinden Municipality	362,829,000	328,284,998	90.48
26.	Jegunovce Municipality	164,537,168	148,827,589	90.45
27.	Kavadarci Municipality	545,233,000	515,734,902	94.59
28.	Karbinci Municipality	153,760,517	135,183,448	87.92
29.	Karposh Municipality	1,185,878,000	1,089,144,702	91.84
30.	Konche Municipality	123,373,922	97,969,793	79.41
31.	Kochani Municipality	661,442,000	604,062,501	91.33
32.	Kratovo Municipality	220,150,589	173,180,249	78.66
33.	Kriva Palanka Municipality	478,778,660	400,267,291	83.60
34.	Krushevo Municipality	199,071,000	162,024,402	81.39
35.	Kumanovo Municipality	2,242,809,872	1,859,090,286	82.89
36.	Lipkovo Municipality	400,834,457	377,674,945	94.22
37.	Makedonska Kamenica Municipality	307,786,465	240,530,897	78.15
38.	Makedonski Brod Municipality	217,266,700	170,742,813	78.59

39.	Mogila Municipality	142,871,017	105,114,715	73.57
40.	Novaci Municipality	173,604,493	119,904,612	69.07
41.	Novo Selo Municipality	84,436,000	70,856,070	83.92
42.	Ohrid Municipality	652,300,000	631,925,409	96.88
43.	Pehchevo Municipality	108,444,000	91,132,719	84.04
44.	Prilep Municipality	551,609,000	430,126,054	77.98
45.	Probishtip Municipality	158,400,000	139,142,520	88
46.	Radovish Municipality	615,796,457	476,356,697	77.36
47.	Resen Municipality	349,393,115	296,405,104	84.83
48.	Sveti Nikole Municipality	454,407,538	391,382,826	86.13
49.	Struga Municipality	434,471,906	389,109,525	89.56
50.	Strumica Municipality	1,472,610,996	1,217,311,189	82.66
51.	Tearce Municipality	84,210,551	80,786,282	95.93
52.	Tetovo Municipality	1,737,998,391	1,977,319,564	113.77
53.	Centar Municipality	1,042,423,884	928,661,155	89.09
54.	Chashka Municipality	168,156,093	151,516,454	90.10
55.	Cheshinovo-Obleshevo Municipality	108,942,298	98,850,733	90.74
56.	Chucher Sandevo Municipality	198,980,073	142,817,414	71.77
57.	Shtip Municipality	413,606,000	372,897,511	90.16

Summary of reports on realized program/project/agreement at local government units

No.	Institution	Realized Programs	Planned funds	Spent funds	% of spent funds
1	Bosilovo Municipality	Construction, Reconstruction, Maintenance and Protetcion of Local Roads and Streets in Bosilovo Municipality	6,600,000	891,580	13.51
		Construction of Well with Pump Station for Supply of Drinking Water for the Population in Drvosh village	3,557,211	495,275	13.92
		Construction, Reconstruction, Maintenance and Protetcion of Local Roads and Streets in Bosilovo Municipality	4,214,934	962,547	22.84
		Construction, Reconstruction, Maintenance and Protetcion of Local Roads and Streets in Bosilovo Municipality	5,340,217	4,021,387	75.30
		Construction, Reconstruction, Maintenance and Protetcion of Local Roads and Streets in Bosilovo Municipality	6,600,000	5,033,181	76.26
		Construction of Multi-Purpose Playground in Inhabited Area Robovo	1,705,121	1,405,597	82.43
		Construction of Multi-Purpose Playground in Inhabited Area Monospitovo	1,632,980	1,689,170	103.44
		Construction of a Concrete Drainage Storm Water System in the Inhabited Area Monospitovo	5,414,067	4,700,000	86.81
		Construction of Local Street in Staro Baldovci Vilage	708,836	708,386	99.94
		Construction of Local Street in Monospitovo Village	2,993,421	0	0.00
	TOTAL		38,766,787	19,907,123	51.35
2.	Brvenica Municipality	Better-Quality Life of Citizens in the Municipality by Creating Improved Living Conditions for the Citizens in Brvenica Municipality	261,952,526	230,434,139	87.97
3.	Butel Municipality	Urban planning	1,000,000	78,351	7.84
		Landscaping of Construction Land	400,000	0	0.00
		Maintenance of Urban Equipment	200,000	0	0.00
		Public Lighting	39,200,000	24,171,709	61.66
		Public Cleanliness	11,250,000	9,768,477	86.83

		Maintenance and Protection of Local Roads, Streets and Regulation of Traffic Regime	8,600,000	8,417,804	97.88
		Public Lighting Construction	8,500,000	6,140,232	72.24
		Construction and Reconstruction of Local Roads and Streets	32,800,000	11,683,221	35.62
		Construction of Waste Water Drainage and Treatment Systems	3,250,000	0	0.00
		Urban equipment	8,200,000	4,795,298	58.48
		Cultural Events and Works	7,130,000	6,122,942	85.88
		Primary Education	273,666,877	270,334,447	98.78
		Kindergartens	81,488,862	72,337,805	88.77
		Support to Local Economic Development	700,000	0	0.00
		Energy Efficiency Projects	0	0	0
		Environmental and Nature Protection	4,870,000	1,552,063	31.87
	TOTAL		481,255,739	415,402,349	86.32
4.	Gazi Baba Municipality				
	Program for Urban Planning and Utility Infrastructure				
		Preparation of Urban Plans	8,000,000	7,601,343	95.02
		Project Preparation	15,670,000	20,699,065	132.09
		Street and Road Construction	24,600,000	46,578,210	189.34
		Street and Road Reconstruction	94,600,000	43,624,205	46.11
		Local Road and Street Maintenance	5,800,000	2,478,582	42.73
		Construction of Water Treatment Stations and Collectors	56,500,000	37,839,283	66.97
		Reconstruction of Water Treatment Stations and Collectors	1,500,000	2,489,213	165.95
		Reconstruction of Water-Supply Capacities	4,000,000	3,796,805	94.92
		Reconstruction of Water-Supply Capacities	13,300,000	2,999,430	22.55
		Construction of Other Facilities (Parks, Playgrounds, Parking Lots, Pavements, etc.)	48,700,000	38,164,972	78.37
		Reconstruction of Other Facilities (Parks, Playgrounds, Parking Lots, Pavements, etc.)	9,000,000	20,431,952	227.02
		Reconstruction of Primary Schools	0	0	#DIV/0!
		Construction of Kindergartens	15,000,000	13,064,994	87.10
		Reconstruction of Kindergartens	0	0	#DIV/0!
		Construction and Maintenance of Urban Equipment	300,000	274,149	91.38

		Land Purchase	1,000,000	486,249	48.62
		Public Lighting Construction	10,000,000	26,727,880	267.28
		Reconstruction and Maintenance of Public Lighting	42,334,000	20,999,988	49.61
		Construction, Reconstruction and Maintenance of Local Roads	5,800,000	0	0.00
		Maintenance of Other Facilities	17,000,000	10,157,689	59.75
		Construction of Waste Water Systems	53,000,000	52,997,114	99.99
		Construction of Sports Center Creshevo - Stajkovci	11,000,000	0	0.00
	Total		437,104,000	351,411,123	80.40
	1. Component	Program F - Urban Planning and Utility Infrastructure	342,448,000	226,343,694	66.10
	Activity	Subprogram F1 - Urban Planning	9,600,000	7,983,954	83.17
		Subprogram F2 - Landscaping of Construction Land	750,000	280,356	37.38
		Subprogram FA - Landscaping of Construction Land (Capital Costs)	332,098,000	217,079,384	65.37
		Subprogram FD - Space Landscaping in Rural Areas (Capital Costs)	0	0	0
	TOTAL		342,448,000	225,343,694	65.80
	Component	Program J - Utility Activities	236,644,000	158,610,510	67.02
	Activity	Subprogram J3- Public Lighting	43,460,000	32,979,915	75.89
		Subprogram J4- Public Cleanliness	43,240,000	37,422,380	86.55
		Subprogram J6 - Maintenance and Protection of Local Roads and Streets	5,800,000	2,478,582	42.73
		Subprogram J7 - Maintenance and Usage of Parks and Green Areas	700,000	0	0.00
		Subprogram J8 - Other Utility Activities	32,150,000	27,639,881	85.97
		Subprogram JA - Construction of Public Lighting	52,334,000	47,727,868	91.20
		Subprogram JD - Construction and Reconstruction of Local Roads and Streets	5,800,000	0	0.00
		Subprogram JI - Construction of Waste Water System Equipment (capital costs)	38,000,000	10,361,884	27.27
		Subprogram JN - Urban Equipment (Capital Costs)	0	0	0
	TOTAL		221,484,000	158,610,510	71.61
	Component - Activity	Subprogram LA- Sports and Recreation (Capital Costs)	4,000,000	0	0.00
	Component - Activity	Program N - Primary Education	662,000	0	0.00
	Component - Activity	Program V - Kindergartens	12,650,000	6,522,361	51.56
	Component - Activity - MSIP 2	Subprogram JI - Construction of Waste Water System Equipment (Capital Costs)	53,000,000	52,997,114	99.99
	TOTAL		1,071,348,000	794,884,802	74.19

5.	Valandovo Municipality	Construction and Reconstruction of Local Roads and Streets	15,953,303	14,432,799	90.47
		Own participation for Realization of a Project through the Southeast Planning Region for Urban Landscaping of a Pedestrian Path from the City Of Valandovo to Plavush Mountain	530,000	233,070	43.98
		Implementation of 2022 Project Valandovo - City of Culture	7,040,000	6,172,123	87.67
		Utility Servces - Procurement of Accompanying Equipment for Addressing the Water Supply infrastructure	1,300,000	1,260,800	96.98
		Space Landscaping for Construction of Inclusive Childrens' Playground in the City of Valandovo	700,000	494,729	70.68
		Preparation of Urban Plan for Populated Areas Rabrovo and Kalkovo	1,000,000	492,301	49.23
		Replacement of Existing Lamps for Street Lighting with new LED Lamps	4,122,000	3,149,572	76.41
		Installation of Horizontal and Vertical Traffic Signalization	450,000	133,860	29.75
	TOTAL		31,095,303	26,369,254	84.80
6	Vasilevo Municipality	Construction, Reconstruction, Maintenance of Local Roads and Streets in Vasilevo Municipality	20,758,000	5,470,462	26.35
		Local Road Reconstruction	20,758,000	9,311,873	44.86
		Construction of Waste Water Drainage and Treatment System	300,000	300,000	100.00
	Total		41,816,000	15,082,335	36.07
7	Gazi Baba Municipality	Urban Planning and Utlity Infrastructure	328,438,000	228,812,627	69.67
		Utility Activities	198,180,000	142,367,705	71.84
	TOTAL		526,618,000	371,180,332	70.48
8	Gjorce Petrov Municipality	Construction and Reconstruction of Streets with Included Project Preparation and Supervision over Construction	115,123,863	20,765,759	18.04
		Maintenance of Local Roads and Streets(Pothole Repairs During Winter)	18,307,760	5,565,953	30.40
		Parking Area Construction	3,365,720	1,242,244	36.91
		Public Ligthing Maintenance	10,140,928	1,647,171	16.24
		Installation and Maintenance of Urban Equipment	7,973,640	1,886,037	23.65
		Construction of Faecal Sewerage by Preparing Project Documentation in Rural and Urban Part of the Municipality	21,151,534	1,909,604	9.03
		Construction of Water-Supply Capacities	15,250,712	473,865	3.11
		Repair and Ongoing Maintrenance of Sports Facilities	5,490,724	825,334	15.03
		Preparation of Projects related to Business Facilities for Social Potetcuon and Child Care	3,200,000	349,513	10.92

		Green Area and Park Maintenance	4,657,264	2,172,993	46.66
		Maintenance of Municipal Facilities	9,798,430	1,337,329	13.65
	TOTAL		214,460,575	38,175,802	17.80
9.	City Of Skopje	Council of the City of Skopje	46,230,000	32,252,054	69.76
		Council of the City of Skopje	21,000,000	20,697,400	98.56
		Mayor	1,800,000	1,309,686	72.76
		City Administration	765,670,000	659,551,316	86.14
		Urban Planning	35,000,000	29,360,459	83.89
		Landscaping of Construction Land	22,000,000	5,134,291	23.34
		Landscaping of Construction Land (capital expenditures)	16,200,000	14,120,286	87.16
		Support to Local Economic Development	15,950,000	10,788,282	67.64
		Tourism Development Promotion	13,800,000	7,916,820	57.37
		Maintenance of Urban Equipment	4,500,000	2,197,913	48.84
		Public Lighting	283,000,000	268,803,096	94.98
		Public Cleanliness	30,000,000	27,203,020	90.68
		Urban Public Transportation	683,000,000	683,000,000	100.00
		Maintenance and Protection of Local Roads	368,590,000	275,512,946	74.75
		Green Area and Park Maintenance	71,900,000	64,616,872.00	89.87
		Parking Area Maintenance	5,000,000	5,000,000	100.00
		Library Activity	72,519,000	66,819,856	92.14
		Music and Theater	179,941,000	117,130,898	65.09
		Museum and Film Library Activity	142,199,000	109,194,147	76.79
		Cultural Events and Works	54,107,000	42,754,016	79.02
		Sport and Recreation	21,900,000	19,198,772	87.67
		Secondary Education	2,065,027,000	1,806,844,271	87.50
		Secondary Education - Capital Expenditures	48,300,000	6,707,463	13.89
		Environmental and Nature Protection	75,270,000	40,353,843	53.61
		Environmental Protection (capital expenditures)	13,400,000	5,984,950	44.66
		Health Protection Promotion	3,000,000	2,391,477	79.72
		Firefighting Protection	226,750,000	177,244,932	78.17
		Firefighting Protection (capital expenditures)	24,600,000	0	0.00

		Capital Expenditures of the Municipality	63,830,000	30,131,098	47.21
		Construction of Commercial Buildings	32,000,000	4,596,100	14.36
		Public Lighting Construction	106,490,000	96,509,807	90.63
		Construction of National and Collector Streets	980,400,000	739,777,975	75.46
		Construction of Traffic Signalization	5,200,000	1,477,475	28.41
		Other Utility Services	166,450,000	140,942,450	84.68
		Parks and Green Areas (capital expenditures)	137,200,000	125,216,082	91.27
		Urban Equipment (capital expenditures)	16,800,000	4,424,835	26.34
		Cultural Events and Works (capital expenditures)	140,158,000	19,661,256	14.03
		Sport and Recreation (capital expenditures)	74,200,000	34,661,414	46.71
		Construction of Water Supply Systems	6,400,000	0	0.00
		Construction of Waste Water Drainage and Treatment Systems	16,600,000	0	0.00
		Public cleanliness (capital expenditures)	5,000,000	0	0.00
		Social Protection (capital expenditures)	14,800,000	0	0.00
		Social Protection	112,100,000	83,644,108	74.62
		Other Utility Services	181,250,000	148,576,927	81.97
	Total		7,369,531,000	5,931,708,593	80.49
10	Gradsko Municipality	A00 - Municipal Council	2,198,000	2,137,850	97.26
		D00- Mayor	1,434,880	1,382,608	96.36
		E00 - Municipal Administration	15,771,771	15,327,984	97.19
		EA0- Capital Expenditures of the Municipality	86,000	73,999	86.05
		F10 - Urban Planning	360,000	360,000	100.00
		J30 - Public Lighting	1,551,000	1,503,906	96.96
		J50 - Public Local Transport of Passengers	280,000	276,350	98.70
		J60 - Maintenance and Protection of Local Roads, Streets	750,000	636,302	84.84
		J70 - Maintenance and Usage of Parks and Green Areas	250,000	248,270	99.31
		J80 - Other Utility Services	200,000	122,554	61.28
		JA0 -Public Lighting Construction	692,000	691,292	99.90
		JD0- Construction and Reconstruction of Local Roads and Streets	18,601,007	18,601,007	100.00
		JG0 - Construction of Water Supply Systems	228,920	228,920	100.00
		Program JL0 - Other Utility Services (capital expenditures)	480,000	479,434	99.88

		L00- Sport and recreation	100,000	100,000	100.00
		L00- Sport and recreation (Capital Costs)	1,160,000	1,159,940	99.99
		N10 - Primary Education	35,503,877	34,329,166	96.69
		T10 - Improvement of Health Protection	20,000	10,856	54.28
		V10 = Kindergartens	600,000	456,512	76.09
		VA0 - Capital Expenditures for Kindergartens	680,000	679,070	99.86
		Programa Gj1 - Gender Equality	20,000	6,000	30.00
	Total		80,967,455	78,812,020	97.34
11	Debar Municipality	Landscaping of Construction Land	13,400,000	5,974,000	44.58
		Public Lighting Construction	10,000,000	5,084,000	50.84
		Construction of Local Roads	10,000,000	1,283,000	12.83
		Construction of Water Supply Systems	6,200,000	1,182,000	19.06
		Construction of Landfills	800,000	0	0.00
		Cross-Border Cooperation	1,100,000	437,000	39.73
	Total		41,500,000	13,960,000	33.64
12	Demir Hisar Municipality	Construction and Reconstruction of Local Roads and Streets	18,212,237	6,968,315	38.26
	Total		18,212,237	6,968,315	38.26
13	Zelenikovo Municipality	Procurement of Office Supplies and Procurement of Toners	72,000	71,197	98.88
		Procurement of IT equipment	189,278	166,950	88.20
		Industrial Deicing Salt for Winter Street Maintenance	150,000	48,871	32.58
		Procurement of Other Equipment	200,000	27,442	13.72
		Contract for Procurement of Heating Pellets	350,000	249,900	71.40
		Contract for Regulation and Landscaping of Part of Zelenikovska River Bed	3,057,465	2,564,435	83.87
		Contract for Reconstruction of Street 10 leg 1 in Zelenikovo villages JD - 482	1,065,096	1,065,096	100.00
		Contract for Construction of a Hydrogeological Borehole in the Village of Gradovci for the Needs of Water Supply in the Municipality of Zelenikovo JG-482	500,000	498,668	99.73
		Contract of Purchase of Specialized Vehicle for Solid Waste Disposal and Transport JK-48	2,730,094	2,729,500	99.98

		Contract for Construction of Childrens' Playgrounds in Zelenikovo Municipality	2,100,000	2,045,504	97.40
		Postal Services Contract	100,000	60,960	60.96
		Contract for Procurement of Telecommunication Services - Mobile and Fixed Telephony	180,000	140,305	77.95
		Contract for Procurement of Electromaterials for Street Lighting	500,000	499,995	100.00
		Contract for Procurement of Services for Street Lighting Services	205,450	205,450	100.00
		Contract for Subsidizing JSP for for municipal passenger line transportation J5-461	300,000	272,160	90.72
		Transfer of Funds to Association Gradovci for Protection and Improvement of Environment and Nature	30,000	30,000	100.00
		Contract for Purchase of an Excavator by way of Financial Leasing	1,000,000	878,701	87.87
		Contract for Purchase of Motor Vehicle Fuels	800,000	450,000	56.25
		Legal Services Contract	250,000	209,002	83.60
		Contract for Procurement of Services for Preparing Project Documentations	300,000	68,912	22.97
		Contract for Procurement of Geodetic and Cadastral Services	400,000	233,266	58.32
		Contract for Procurement of Materials for Manufacturing Summer Houses in Gradovci Village	74,500	54,284	72.86
		Contract for Procurement of Services for Carrying Out Professional Supervision over the Construction of Second Category Buildings	400,000	212,341	53.09
	Total		14,953,883	12,782,939	85.48
14	Ilinden Municipality	Construction and Reconstruction of Local Roads and Streets	24,838,000	24,800,000	99.85
15	Jegunovce Municipality	Materials for Reconstruction of Water Supply and Sewerage in the Populated Areas Zhilche and Shemchevo	1,803,238	1,803,238	100.00
		Procurement of Equipment for the Needs of Jegunovce Municipality	2,900,012	2,900,012	100.00
		Projects for Infrastructure Facilities	366,809	366,809	100.00
		Procurement of Transport Vehicles	7,250,414	7,250,414	100.00
		Construction of Pedestrian Path in the Inhabited Area Kopance	2,240,737	2,240,737	100.00
		Reconstruction and Maintenance of Streets and Roads	2,591,252	2,591,252	100.00
	TOTAL		17,152,462	17,152,462	100.00
16	Karbinci Municipality	Construction, Reconstruction and Maintenance of Local Roads and Streets	46,643,492	47,352,151	101.52
		Construction, Reconstruction and Maintenance of Water Supply and Sewage Systems	68,451,055	9,676,673	14.14
		Maintenance of Public Cleanliness	1,140,000	949,174	83.26
		Preparation of Urban Plans	500,000	287,174	57.43
		Program for Activities of Karbinci Municipality in the Field of Sports, Youth and Support	4,383,000	4,303,000	98.17

		of NGOs and Local Communities			
		Construction and Reconstruction of Other infrastructure (Urban Landscaping, Education, Protection and Child Care and Development)	14,551,173	13,296,364	91.38
	TOTAL		135,668,720	75,864,536	55.92
17	Karposh Municipality	Construction and Reconstruction of Local Roads in 2022	70,219,000	68,281,648	97.24
		Construaction of Parking Area in 2022	5,800,000	5,800,000	100.00
		Reconstruction of Primary Schools in 2022	9,209,000	6,453,300	70.08
		Reconstruction of Kindergartens in 2022	11,758,000	9,724,837	82.71
		Construction, Reconstruction and Maintenance of Parks n 2022	29,000,000	28,927,572	99.75
		Construction and Maintenance of Urban Equipment in 2022	16,250,000	7,269,762	44.74
	TOTAL		142,236,000	126,457,119	88.91
18	Kriva Palanka Municipality	AO - Municipal Council	6,655,000	6,528,331	98.10
		DO - Mayor	1,554,000	1,319,289	84.90
		EO- Municipal Administration	54,704,039	51,688,407	94.49
		D1 - Local Government	120,000	29,880	24.90
		EA - Capital Expenditures of the Municipality	1,575,000	1,529,953	97.14
		WO - Firefighting Protection	10,574,920	10,163,863	96.11
		F1 - Urban Planning	900,000	118,000	13.11
		G1 - Support of Local Economic Development	4,236,000	3,680,756	86.89
		JO - Maintenance of Urban Equipment	495,482	495,482	100.00
		J1 - Water Supply	201,200	196,224	97.53
		J2- Waste Water Drainage and Treatment	200,000	200,000	100.00
		J3 - Public Lighting	10,380,000	9,425,560	90.81
		J4 - Public Cleaniness	4,500,000	4,497,801	99.95
		J6 - Maintenance of Roads and Streets	16,700,000	16,268,257	97.41
		J7 - Maintenance and Usage of Parks and Green Areas	5,000,000	4,910,128	98.20
		J8 - Other Utility Services	7,254,221	5,591,061	77.07
		R1- Environmental Protection	1,110,000	1,085,551	97.80
		JA- Public Lighting Construction	10,950,000	10,017,513	91.48
		JG- Construction of Water Supply Systems	1,890,000	15,280	0.81
		Jl- Construction of Waste Water Drainage and Treatment Systems	3,600,000	695,580	19.32

		JD- Construction and Reconstruction of Local Roads and Streets	42,732,390	14,874,234	34.81
		JL - Other Utility Services (capital expenditures)	25,666,564	21,427,393	83.48
		K3 - Museum and Film Library Activity	4,502,118	3,947,179	87.67
		K4 - Cultural Events and Works	6,973,940	6,199,054	88.89
		KA - Cultural Events (capital expenditures)	3,367,635	2,872,072	85.28
		LO - Sport and Recreation	770,000	701,001	91.04
		X1 - Gender Equality	10,000	0	0.00
		V1 - Kindergarrten	36,318,843	28,531,124	78.56
		N1 - Primary Education	149,386,287	136,281,128	91.23
		N2 - Secondary Education	65,629,404	55,777,793	84.99
		NB- Capital Expendituire for Secondary Education	72,000	70,800	98.33
		JN- Urban Equipment	1,205,000	1,090,837	90.53
		NA - Capital Expendituire for Primary Education	364,617	37,760	10.36
	TOTAL		479,598,660	400,267,291	83.46
19	Lipkovo Municipality	Procurement of Oil and Oil Derivatives	1,475,000	430,230	29.17
		Procurement of Electricity	7,600,000	5,521,916	72.66
		Servicing and Maintenance of Official Vehicles with Included Spare Parts	400,000	191,840	47.96
		Procurement, Mounting and Balancing Tires of Motor Vehicles	400,000	214,111	53.53
		Procurement of Food Products and Beverages	200,000	96,108	48.05
		Procurement of Extra Light Fuel Oil	708,000	631,604	89.21
		Preparation of Technical Documentation in the Field of Infrastructure	2,242,000	0	0.00
		Preparation of Technical Documentation in the Field of Infrastructure	649,000	0	0.00
		Services for Supervising the Construction of Facilities on the Territory of Likovo Municipality	2,000,000	514,642	25.73
		Winter Maintenance of Road Network on the Territory of Lipkovo Municipality	1,416,000	0	0.00
		Placement of a memorial landmark on the territory of the Municipality of Lipkovo	12,990,714	12,981,795	99.93
		Purchase of Beaton Tiles, Buffer and Fine Sand	12,000,000	9,186,509	76.55
	TOTAL		42080714.00	29768755.00	70.74
20	Ohrid Municipality	Municipal Council	25,747,278	24,509,857	95.19
		Mayor	3,532,500	2,953,937	83.62
		Municipal Administration	167,893,176	165,602,452	98.64

	Capital Expenditures of the Municipality	3,696,000	3,551,230	96.08
	Urban Planning	1,500,000	1,144,499	76.30
	Landscaping of Construction Land	145,190,000	139,777,147	96.27
	Support to Local Economic Development	4,560,000	3,770,475	82.69
	Tourism Development Promotion	4,299,422	2,895,372	67.34
	Energy Efficiency Projects	1,200,000	1,200,000	100.00
	Public Lighting	71,670,000	71,637,336	99.95
	Public Cleanliness	11,375,582	11,375,582	100.00
	Maintenance and Protection of Local Roads and Highways	2,600,000	2,299,420	88.44
	Green Area and Park Maintenance	10,072,456	9,904,858	98.34
	Other Utility Expenditures	5,700,000	5,295,471	92.90
	Public Lighting Construction	8,000,000	7,995,552	99.94
	Construction and Reconstruction of Local Roads and Streets	17,500,000	17,171,505	98.12
	Construction of Traffic Signalization	8,850,000	8,539,091	96.49
	Construction of Water Supply Systems	15,470,000	15,397,841	99.53
	Construction of Waste Water Drainage and Treatment Systems	17,100,000	16,971,344	99.25
	Capital Expenditures for Parks and Green Areas	700,000	700,000	100.00
	Cultural Events and Works	6,790,000	5,368,461	79.06
	Cultural Events and Works - Capital Expenditures	280,000	33,276	11.88
	Sport and Recreation	34,295,093	33,785,027	98.51
	Primary Education	33,373,020	33,130,043	99.27
	Secondary Education	1,742,000	1,626,569	93.37
	Capital Expenditures for Primary Education	5,979,173	5,228,824	87.45
	Environmental and Nature Protection	3,780,000	3,133,142	82.89
	Health Protection Promotion	5,749,300	5,527,456	96.14
	Firefighting Protection and Nature	26,425,000	24,841,057	94.01
	Capital Expenditures for Firefighting Protection	1,550,000	1,549,222	99.95
	Gender Equality	500,000	280,000	56.00
	Kindergartens	3,928,000	3,810,248	97.00
	Capital Expenditures of Kindergartens	1,252,000	919,115	73.41
	TOTAL	652,300,000	631,925,409	96.88

21	Pehchevo Municipality		Planned funds	Spent funds	Execution percentage
		Reconstruction of Dry Chamber in Crnik Pehchevo Village	1,002,970	1,002,970	100.00
	TOTAL		1,002,970	1,002,970	100.00
23	Radovish Municipality	Municipal Council	10,280,000	9,328,501	90.74
		Election Activities and Referendum	4,700,000	4,700,000	100.00
		Mayor	1,895,100	1,533,188	80.90
		Municipal Administration	62,770,217	56,501,666	90.01
		Capital Expenditures of the Municipality	3,626,000	3,253,867	89.74
		Urban Planning	2,000,000	271,778	13.59
		Support to Local Economic Development	6,451,640	5,151,343	79.85
		Public Lighting	25,820,245	19,110,555	74.01
		Public Cleanliness	5,500,000	5,413,007	98.42
		Maintenance and Protection of Local Roads, Streets	9,000,000	3,551,219	39.46
		Green Area and Park Maintenance	4,000,000	4,000,000	100.00
		Other Utility Services	1,440,000	1,431,553	99.41
		Public Lighting Construction	500,000	499,990	100.00
		Construction and Reconstruction of Local Roads and Streets	56,051,388	51,722,616	92.28
		Construction of Water Supply Systems	600,000	0	0.00
		Construction of Waste Water Drainage and Treatment Systems	2,419,843	1,490,167	61.58
		Library Activity	6,471,490	4,330,120	66.91
		Music and Theater	5,575,676	4,082,407	73.22
		Cultural Events and Works	2,750,000	2,635,000	95.82
		Cultural Events and Works (capital expenditures)	132,000	62,705	47.50
		Sport and Recreation	6,350,000	6,130,000	96.54
		Regional Development	26,572,010	5,491,553	20.67
		Primary Education	227,038,785	188,014,615	82.81
		Secondary Education	74,298,642	48,718,790	65.57
		Capital Expenditures for Primary Education	38,000	0	0.00
		Capital Expenditures for Secondary Education	476,000	0	0.00
		Kindergartens	61,122,121	42,333,764	69.26
		Capital Expenditures of Kinderkargtens	1,424,000	734,320	51.57
		Firefighting Protection	6,393,300	5,863,973	91.72
		Gender Equality	100,000	0	0.00
	TOTAL		615,796,457	476,356,697	77.36

24	Resen Municipality	Sveta Voda	4,052,850	4,052,850	100.00
		Apple Harvest in Prespa	120,000	120,000	100.00
		Donation Apple Harvest in Prespa	559,549	554,670	99.13
		Green Transport	4,856,260	4,856,260	100.00
		Municipal and Useful Work	927,900	927,900	100.00
		Natural Monument	6,310,100	4,470,719	70.85
	TOTAL		16,826,659	14,982,399	89.04
25	Tetovo Municipality	Municipal Administration	0	0	0
	Utility Activities	J2 - Waste Water Drainage and Treatment	6,000,000	1,230,000	20.50
		Public Lighting Construction	12,773,524	1,479,000	11.58
		Construction of Water Supply Systems	6,000,000	5,000,000	83.33
		Construction and Reconstruction of Local Roads	37,507,024	37,212,348	99.21
		Parking Area Construction	3,000,000	2,211,379	73.71
		Construction of Landfills	0	0	0
		Public Cleanliness	0	0	0
		Other Utility Services	3,000,000	1,859,110	61.97
		Parks and Green Areas (capital expenditures)	2,000,000	100,000	5.00
		Urban equipment	2,000,000	0	0.00
		Construction of Traffic Signalization	7,500,000	7,500,000	100.00
	Development Programs	Cross-Border Cooperation	0	0	
		Primary and Secondary Education	0	0	
	Urban planning	Landscaping of Construction Land	28,500,000	16,799,600	58.95
	Local economic development	Support to Local Economic Development	0	0	
	Capital expenditures	Municipal Capital Expenditures	15,800,000	13,172,211	83.37
	Utility activities	Maintenance and Protection of Local Roads	0	0	
	Sport and recreation		0	0	
	Secondary education - capital expenditures		0	0	
	Environmental protection		0	0	
	Urban planning		0	0	
	Secondary education - capital expenditures		0	0	

	TOTAL		124,080,548	86,563,648	69.76
26	Centar Municipality	Municipal Capital Expenditures	9,160,000	8,379,902	91.48
		Modernization of IT Systems	400,000	326,812	81.70
		Landscaping of Construction Land	23,500,000	5,600,025	23.83
		Utility Activities	31,700,000	26,832,405	84.64
		Street Reconstruction	21,000,000	20,622,169	98.20
		Reconstruction of "Aminta Treti" Street	5,000,000	0	0.00
		Reconstruction of Streets in Bunjakovec Area	13,500,000	10,813,477	80.10
		Reconstruction of Streets in Debar Maalo Settlement	21,000,000	18,939,095	90.19
		Reconstruction of "Naroden Front" Street	3,150,000	3,122,027	99.11
		Reconstruction of "Kozara" Street in Kapishtec Settlement	10,000,000	6,925,300	69.25
		Construction (Extension) of a Prefabricated Parking Lot In Kapishtec Settelement Opposite to "Beverly Hills" Shopping Center	1,000,000	0	0.00
		Procurement of Utility Vehciles	9,600,000	8,771,829	91.37
		Sport and Recreation	3,500,000	2,886,873	82.48
		Primary Educaion (capital expenditures)	16,800,000	15,300,920	91.08
		Energy Efficiency Improvement of Primary Schools	300,000	0	0.00
		Repurposing of a Facility in Kindergarten	60,800,000	60,057,608	98.78
		Energy Efficiency Improvement of Kintergartens	3,000,000	2,969,987	99.00
	TOTAL		233,410,000	191,548,429	82.07
27	Centar Zhupa Municipality				
	TOTAL	Construction and Reconstruction of Local Roads and Streets	5,835,000	1775188	30.42
28	Chashka Municipaliity	A00 - Municipal Council	2,240,000	1,806,826	80.66
		A10 - Election Activities and Referendums	1,800,000	1,740,000	96.67
		D00- Mayor	2,095,000	1,554,065	74.18
		E00 - Municipal Administration	39,377,258	35,313,562	89.68
		EA0 - Municipal Capital Investments	3,190,000	1,213,558	38.04
		F10 - Urban Planning	1,070,000	170,000	15.89
		G10 - Support of Local Development	90,000	0	0.00
		J30 - Public Lighting	1,000,000	972,687	97.27
		J40 - Public Cleaniness	1,800,000	1,770,045	98.34
		J60 - Maintenance and Protection of Local Roads, Streets and Regulation of Traffic	700,000	700,000	100.00

		Regime			
		J80 - Other Utility Services	970,000	809,134	83.42
		JD0 - Construction and Reconstruction of Local Roads and Streets	17,499,782	16,052,607	91.73
		JDA - Local Road for Busilvi and Vojnica Villages	3,120,000	0	0.00
		JIO - Construction of Waste Water Drainage and Treatment Systems	275,000	251,778	91.56
		JGO - Construction of Water Supply Systems	1,200,000	821,196	68.43
		GDO - Energy Efficiency Projects	80,000	68,311	85.39
		JO - Green Area and Park Maintenance	700,000	699,304	99.90
		K40 - Cultural Events and Works	60,000	0	0.00
		LOO - Sport and Recreation	250,000	230,000	92.00
		V1 - Kindergartens	5,947,600	5,191,866	87.29
		Program N10 - Primary education.	84,059,703	81,107,003	96.49
		Program NjO - Firefighting Protection	100,000	96,666	96.67
	TOTAL		167,624,343	150,568,608	89.83
29	Chucher Sandevo Municipality	Landscaping of Construction Land	11,600,000	6,027,332	51.96
		Construction and Reconstruction of Local Roads and Streets	28,098,852	20,624,517	73.40
		Construction of Water Supply Systems	1,700,000	1,012,986	59.59
		Construction of Waste Water Drainage and Treatment Systems	20,893,808	9,439,029	45.18
	TOTAL		62,292,660	27,664,835	44.41
30	Shtip Municipality	Municipal Council	9,170,000	7,504,590	81.84
		Mayor	8,010,000	4,664,963	58.24
		Local Government	700,000	513,333	73.33
		Municipal Administration	145,480,000	137,784,084	94.71
		Capital Expenditures of the Municipality	6,400,000	4,377,447	68.40
		Urban Planning	9,000,000	2,573,920	28.60
		Landscaping of Construction Land	62,000,000	59,754,380	96.38
		Support to Local Economic Development	33,621,000	26,449,301	78.67
		Construction of Commercial Buildings	49,100,000	21,765,546	44.33
		Public Lighting	36,350,000	36,134,732	99.41
		Public Cleanliness	7,976,000	6,912,182	86.66
		Maintenance and Protection of Local Roads and Streets	33,000,000	32,871,961	99.61
		Green Area and Park Maintenance	8,500,000	7,103,181	83.57
		Construction of Water Supply Systems	9,500,000	8,512,833	89.61
		Construction and Reconstruction of Local Roads and Streets	8,000,000	2,867,299	35.84
		Construction of Irrigation System	9,000,000	4,814,869	53.50

		Music and Theater	8,000,000	5,780,875	72.26
		Cultural Events and Works	22,200,000	13,952,898	62.85
		Cultural Events and Works (capital expenditures)	716,000	99,504	13.90
		Sport and recreation	15,150,000	14,797,372	97.67
		Primary Education	231,877,000	222,579,418	95.99
		Secondary Education	213,506,000	183,863,141	86.12
		Capital Expenditures for Primary Education	1,361,000	444,025	32.62
		Capital Expenditures for Secondary Education	1,660,000	105,098	6.33
		Kindergartens	155,036,500	124,794,297	80.49
		Capital Expenditures of Kindergartens	7,377,500	127,347	1.73
		Firefighting Protection	24,672,000	11,887,924	48.18
		Firefighting Protection - Capital Expenditures	10,030,000	4,804,998	47.91
		Gender Equality	550,000	328,000	59.64
	TOTAL		1,127,943,000	948,169,518	84.06