

# Project's Financial Statements and Independent Auditor's Report

Ministry of Labour and Social Policy of the Republic of  
North Macedonia

"Social Services Improvement Project" – International Bank  
for Reconstruction and Development Loan number 8902-  
MK

31 December 2022

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## Management Responsibility

The accompanying financial statements comprising the Statement of Cash Receipts and Payments, Balance sheet, Statement of Uses of Funds by Project Activity, Statement of Grants, Statement of Withdrawals, Designated Accounts' Statements and related disclosure Notes (further referred as to "Project's Financial Statements"), of the Ministry of Labour and Social Policy of the Republic of North Macedonia ("the Ministry"), "Social Services Improvement Project" (further referred to as "the Project"), financed under International Bank for Reconstruction and Development Loan ("IBRD") numbered 8902-MK as at and for the period from 01 January 2022 to 31 December 2022 included on pages 4 to 52, are the responsibility of, and have been approved by the Project's management.

The accompanying Project's financial statements have been compiled by the Project's management, for the purposes of reporting to the Ministry and the International Bank for Reconstruction and Development, in conformity with the related requirements of the World Bank's financial reporting guidelines and in compliance with the relevant provisions set out in the Loan Agreement numbered 8902-MK dated 2 October 2018.

Project's management, in furtherance of the integrity and objectivity of the Project's financial statements, has developed and maintained an internal control structure, including the appropriate control environment, accounting systems and control procedures. Project's management believes that internal controls provide assurance that financial records are reliable and form a proper basis for the preparation of financial statements, and that assets are properly accounted for and safeguarded. There are, however, inherent limitations that should be recognized in considering the assurances provided by the internal control structure. The internal control process also includes management's communication to employees of policies, which govern ethical business conduct.

Grant Thornton DOO Skopje, Independent Auditors, have been engaged to audit these Project's financial statements in accordance with the International Standards on Auditing. Their report is included on pages 2 and 3.

29 June 2023



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Elizabeta Kunovska

Project Manager



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Olivera Krsteska

Project Financial Manager

# Independent Auditor's Report

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To the Management of the Project

We have audited the accompanying financial statements of the Ministry of Labour and Social Policy of the Republic of North Macedonia ("the Ministry"), "Social Services Improvement Project" (further referred to as "the Project"), financed under International Bank for Reconstruction and Development ("IBRD"), Loan numbered 8902-MK, comprising the Statement of Cash Receipts and Payments, Balance sheet, Statement of Uses of Funds by Project Activity, Statement of Grants, Statement of Withdrawals, Designated Accounts' Statements and related disclosure Notes (further referred to as "the Project's Financial Statements") as at and for the year ended 31 December 2022 included on pages 4 to 52.

## *Management's responsibility for Project's financial statements*

These Project's financial statements are compiled for the purposes of reporting to the Ministry and the International Bank of Reconstruction and Development management, and are the responsibility of the management of the Project. The Project's management is responsible for developing and maintaining such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Project's Management policy is to prepare the accompanying Project's financial statements on the cash receipts and disbursement basis in conformity with the related requirements of the World Bank's financial reporting guidelines and in compliance with the relevant provisions set out in the Loan Agreement numbered 8902-MK dated 2 October 2018. On this basis, cash receipts are recognized when received rather than when earned and cash expenditures are recognized when paid rather than when incurred.

## *Auditor's responsibility*

Our responsibility is to express an opinion on these Project's financial statements based on our audit. We conducted our audit in accordance with auditing standards accepted in the Republic of North Macedonia<sup>1</sup>. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Project's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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<sup>1</sup> International Standards on Auditing ("ISA") issued by the International Auditing and Assurance Standards Board ("IAASB"), effective from 15 December 2009, translated and published in the "Official Gazette" of the Republic of Macedonia no. 79 from 2010.



### Opinion

In our opinion, the accompanying Project's financial statements of "Social Services Improvement Project", financed under International Bank for Reconstruction and Development, Loan numbered 8902-MK, present fairly, in all material respects, the Project's financial position as at 31 December 2022, and the movement on the Cash Receipts and Payments, Statement of Uses of Funds by Project Activity, Statement of Breakdown of Grants, Statement of Withdrawals and Designated Accounts' Statements as at and for the year ended 31 December 2022, in conformity with the accounting policies described in Note 3, the related requirements of the World Bank's financial reporting guidelines and in compliance with the relevant provisions set out in the Loan Agreement numbered 8902-MK dated 2 October 2018.

  
Suzana Stavrikj  
Director  
Grant Thornton DOO, Skopje



Skopje, 30 June 2023

Biljana Mitrevska  
Certified auditor

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## Statement of Cash Receipts and Payments

	For the period from 01 January 2022 through 31 December 2022			For the period from 01 January 2021 through 31 December 2021			Cumulative to date			Variance For the period
	Actual For the period	Budget For the period	Variance For the period	Actual For the period	Budget For the period	Variance For the period	Actual For the period	Budget For the period		
Sources of Funds										
Loan funds	5,675,957,61	-	5,675,957,61	5,436,254,36	-	5,436,254,36	17,892,107,69	-	17,892,107,69	-
Front-end Fee	-	-	-	-	-	-	71,750,00	-	71,750,00	-
Total sources	5,675,957,61	-	5,675,957,61	5,436,254,36	-	5,436,254,36	17,963,857,69	-	17,963,857,69	-
Less: User of Funds										
Comp.1 Promoting social inclusion through improved access to social benefits and services	1,509,986,77	1,755,657,00	(245,670,23)	542,784,33	806,824,00	(264,039,67)	3,090,221,88	4,134,365,17	(1,044,143,29)	
Comp.2 Expanding the access to and improving the quality of preschool services	3,354,637,34	2,937,224,92	417,412,42	4,775,736,85	6,120,089,00	(1,344,352,15)	11,678,204,77	12,846,419,94	(1,168,215,17)	
Comp.3 Project management, monitoring and evaluation	531,627,52	524,467,00	7,160,52	448,740,35	518,957,00	(70,216,65)	1,791,665,20	2,101,858,88	(310,193,68)	
Front-end Fee	-	-	-	-	-	-	71,750,00	-	71,750,00	-
Bank commission charged by the correspondent bank related to withdrawal of funds	100,00	-	100,00	-	-	-	100,00	-	100,00	-
Total uses of funds	5,396,351,63	5,217,348,92	179,002,71	5,767,261,53	7,445,870,00	(1,678,608,47)	16,631,941,85	19,082,643,99	(2,450,702,14)	
Net increase/(Decrease) in cash flow	279,605,98	-	-	(331,007,17)	-	-	1,331,915,84	-	-	-
Bank Balances beginning of period	1,052,309,86	-	-	1,383,317,03	-	-	-	-	-	-
Bank Balances end of period	1,331,915,84	-	-	1,052,309,86	-	-	1,331,915,84	-	-	-

The Project's Financial Statements have been approved by the Ministry on 29 June 2023 and signed on its behalf by:

  
 Elizabeta Kunovska  
 Project Manager

  
 Olivera Krsteska  
 Project Financial Manager

## Balance sheet

In EUR	31 December 2022	31 December 2021
<b>Assets</b>		
Bank balances	1.331.915,84	1,052.309,86
<b>Total assets</b>	<b>1.331.915,84</b>	<b>1,052.309,86</b>
<b>Funds and liabilities</b>		
Unspent funds	1.331.915,84	1,052.309,86
<b>Total Funds and liabilities</b>	<b>1.331.915,84</b>	<b>1,052.309,86</b>

## Statement of Uses of Funds by Project Activity

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
<b>Component 1- Promoting social inclusion through improved access to social benefits and services</b>	1.509.986,77	1.755.657,00	(245.670,23)	542.784,33	806.824,00	(264.039,67)	3.090.221,88	4.134.365,17	(1.044.143,29)
<b>Sub component 1.1 Implementation of the GMI</b>	-	-	-	-	1.490,00	(1.490,00)	7.290,00	14.490,00	(7.200,00)
1.1.1 Technical assistance for legislative changes regarding the implementation of GMI -CANCELED	-	-	-	-	-	-	-	-	-
1.1.2 Technical assistance for activation of GMI beneficiaries - CANCELED	-	-	-	-	-	-	-	-	-
1.1.3 Social Safety Net Specialist	-	-	-	-	1.490,00	(1.490,00)	7.290,00	14.490,00	(7.200,00)
1.1.4 Counselling and Motivation for activation of GMA beneficiaries - CANCELED	-	-	-	-	-	-	-	-	-
<b>Sub component 1.2 Implementation of social services reform</b>	1.317.874,47	1.322.972,00	(5.097,53)	410.847,66	655.284,00	(244.436,34)	1.938.246,44	2.487.279,00	(549.032,56)



Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.2.1 Technical assistance for legislative changes regarding the implementation of social services reform – CANCELED	-	-	-	-	-	-	-	-	-
1.2.2 Technical assistance for legislative changes regarding the implementation of reformed licensing system- CANCELED	-	-	-	-	-	-	-	69.450,00	(69.450,00)
1.2.3 Social service needs assessment - COMPLETED	-	-	-	-	-	-	54.442,59	34.897,00	19.545,59
1.2.4 Developing system for financing of social services including determination of cost of services, - CANCELED	-	-	-	-	-	-	-	-	-
1.2.5 Development of quality standards including licensing and accreditation and system for monitoring for their achievement- CANCELED	-	-	-	-	-	-	-	-	-

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.2.6 Piloting a grant mechanism that will promote development of (non-institutional) social services at local level	1.298.941,88	1.300.813,00	(1.871,12)	399.759,79	650.406,00	(250.646,21)	1.778.648,82	2.206.829,00	(428.180,18)
1.2.7 Transformation of the large institutional capacities into small group homes, living with support, deinstitutionalization through foster families and other appropriate forms of protection - CANCELED	-	-	-	-	-	-	-	-	-
1.2.8 Outreach activities includeing Citizen Anegement activities - CANCELED	-	-	-	-	-	-	-	-	-
1.2.9 Development of norms and standards for establishing of social services and for ensuring quality in the service delivery- COMPLETED	-	-	-	-	-	-	4.200,00	60.486,00	(56.286,00)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.2.10 Support for Development of norms and standards for establishing of social services and for ensuring quality in the service delivery – COMPLETED	-	-	-	-	-	-	6.595,94	68.700,00	(62.104,06)
1.2.11 Developing a system for evaluation of quality in the social services delivery system	-	-	-	-	-	-	-	19.880,00	(19.880,00)
1.2.12 Preparation of Cost Methodology for Establishing of Social Services including pricing list -COMPLETED	-	-	-	-	-	-	16.278,94	-	16.278,94
1.2.13 Social service needs assessment - CANCELED	-	-	-	-	-	-	-	-	-
1.2.14 Preparation of project proposals	-	-	-	-	4.878,00	(4.878,00)	48.059,69	4.878,00	43.181,69
1.2.15 SSIP Methodology for pricing Social Services - COMPLETED	-	-	-	11.087,87	-	11.087,87	11.087,87	-	11.087,87
1.2.16 SSIP Methodology for Pricing Social Services	8.881,19	5.545,00	3.336,19	-	-	-	8.881,19	5.545,00	3.336,19

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.2.17 SSIP Expert in financial allowances for social protection national program development	3.357,36	5.538,00	(2.180,64)	-	-	-	3.357,36	5.538,00	(2.180,64)
1.2.18 SSIP Expert in social services for social protection national program development	3.347,02	5.538,00	(2.190,98)	-	-	-	3.347,02	5.538,00	(2.190,98)
1.2.19 SSIP Expert in social protection system for national program development	3.347,02	5.538,00	(2.190,98)	-	-	-	3.347,02	5.538,00	(2.190,98)
1.2.2.SSIP Technical assistance for legislative changes regarding the implementation of reformed licensing system- CANCELED	-	-	-	-	-	-	-	-	-
1.2.9 SSIP Development of norms and standards for establishing of social services and for ensuring quality in the service delivery - CANCELED	-	-	-	-	-	-	-	-	-
<b>Sub component 1.3 Capacity building</b>	192.112,30	432.685,00	(240.572,70)	131.936,67	150.050,00	(18.113,33)	1.144.685,44	1.632.596,17	(487.910,73)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.3.1 Development of an integrated social welfare IS covering both social assistance benefits and services	-	261.307,00	(261.307,00)	-	18.282,00	(18.282,00)	-	336.489,00	(336.489,00)
1.3.2 Hardware equipment for the MLSP and the social institutions-COMPLETED	-	-	-	-	-	-	200.382,42	254.212,00	(53.829,58)
1.3.3 Capacity building of MLSP, SWCs, Municipalities, NEA and other institutions included in the SP system	14.399,02	6.504,00	7.895,02	-	-	-	40.189,99	16.504,00	23.685,99
1.3.4 Renovation of MLSP, SWCs, Municipalities, NEA and other institutions included in the SP system-CANCELED	-	-	-	-	-	-	-	100.000,00	(100.000,000)
1.3.5 Actuary in the Unit for Analysis, Evaluation and Monitoring-COMPLETED	-	-	-	27,16	813,00	(785,84)	56.722,76	59.211,00	(2.488,24)
1.3.6 IT in the Unit for Analysis, Evaluation and Monitoring-COMPLETED	-	-	-	160,18	813,00	(652,82)	53.099,50	58.623,29	(5.523,79)



Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.3.7 Researcher in the Unit for Analysis, Evaluation and Monitoring	343,90	-	343,90	688,32	4.878,00	(4.189,68)	38.718,47	44.221,29	(5.502,82)
1.3.8 Social Consultant in the Unit for Analysis, Evaluation and Monitoring	19.085,76	19.512,00	(426,24)	13.369,18	13.820,00	(450,82)	61.989,56	65.831,29	(3.841,73)
1.3.9 Legal Advisor in the Unit for Analysis, Evaluation and Monitoring - COMPLETED	-	-	-	-	-	-	17.708,08	36.206,29	(18.498,21)
1.3.10 Maintenance and Upgrade of CBMIS	62.672,54	65.040,00	(2.367,46)	69.381,74	69.170,00	211,74	295.555,84	284.680,00	10.875,84
1.3.11 Hardwer equipment for the local offices and the MLSP- CANCELED	-	-	-	-	-	-	-	-	-
1.3.12 Furniture for the local offices	-	-	-	-	-	-	-	10.000,00	(10.000,00)
1.3.13 Renovation of local offices	-	-	-	-	-	-	-	32.520,00	(32.520,00)
1.3.14 Furniter for the Center for Cerebral palsy- COMPLETED	-	-	-	-	-	-	20.818,15	21.000,00	(181,85)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.3.15 SSIP Renovation of part of the Special Institution Demir Kapija and part of the Public Institution for rehabilitation of children and youth - COMPLETED	-	-	-	9.499,81	-	9.499,81	190.389,61	181.000,00	9.389,61
1.3.16 Upgrade of CBMIS-SSIP Financial module- COMPLETED	-	-	-	-	-	-	9.347,52	9.500,00	(152,48)
1.3.17 Economist in the Unit for Analysis, Evaluation and Monitoring	19.818,36	19.512,00	306,36	19.810,40	21.136,00	(1.325,60)	64.970,94	40.650,01	24.320,93
1.3.18 SSIP Researcher/Analys t in the Unit for Analysis, Evaluation and Monitoring	-	-	-	-	-	- -	-	-	-
1.3.19 Legal Advisor in the Unit for Analysis, Evaluation and Monitoring	13.990,39	17.560,00	(3.569,61)	10.848,62	21.138,00	(10.289,38)	24.839,01	38.698,00	(13.858,99)
1.3.20 SSIP Disability and Inclusion Consultant in the Unit for Analysis, Evaluation and Monitoring	3.625,90	4.878,00	(1.252,10)	8.151,26	-	8.151,26	11.777,16	4.878,00	6.899,16

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
1.3.21 SSIP Disability and Inclusion Consultant in the Unit for Analysis, Evaluation and Monitoring	12.158,40	15.608,00	(3.449,60)	-	-	-	12.158,40	15.608,00	(3.449,60)
1.3.22 SSIP Social Protection Specialist in the Unit for Analysis, Evaluation and Monitoring	19.371,95	22.764,00	(3.392,05)	-	-	-	19.371,95	22.764,00	(3.392,05)
1.3.23 SSIP Renovation of part of CSR Strumica and PMU offices	-	-	-	-	-	-	-	-	-
1.3.24 SSIP Financial Expert in the Unit for Analysis, Evaluation and Monitoring	3.263,16	-	3.263,16	-	-	-	3.263,16	-	3.263,16
1.3.25 SSIP Renovation of the PMU offices	23.382,92	-	23.382,92	-	-	-	23.382,92	-	23.382,92
1.3.26 SSIP Furniture for CSR Strumica	-	-	-	-	-	-	-	-	-
<b>Component 2- Enhancing access to and quality of ECEC</b>	<b>3.354.637,34</b>	<b>2.937.224,92</b>	<b>417.412,42</b>	<b>4.775.736,85</b>	<b>6.120.089,00</b>	<b>(1.344.352,15)</b>	<b>11.678.204,77</b>	<b>12.846.419,94</b>	<b>(1.168.215,17)</b>
<b>Sub component 2.1 Enhancing access to ECEC</b>	<b>3.307.542,76</b>	<b>2.891.618,32</b>	<b>415.924,44</b>	<b>4.615.265,06</b>	<b>5.925.585,00</b>	<b>(1.310.319,94)</b>	<b>11.407.960,23</b>	<b>12.319.509,32</b>	<b>(911.549,09)</b>

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
Grant program for infrastructure projects	-	-	-	-	-	-	-	-	-
2.1.1 Civil works-Kindergarden in Kavadarci	36.477,02	96.607,32	(60.130,30)	535.769,27	417.884,00	117.885,27	818.755,00	764.493,32	54.261,68
2.1.1.1.1 SSIP Furnishing and equipment for the kindergarden in the municipality of Kavadarci , including outside playground equipment	96.823,64	96.607,00	216,64	41.937,18	-	41.937,18	138.760,82	111.347,00	27.413,82
2.1.1.2 Civil works-Kindergarden in Negotino	23.615,34	23.495,00	120,34	502.298,16	227.644,00	274.654,16	1.111.634,60	930.162,00	181.472,60
2.1.1.2.1 SSIP Equipment for kindergarden in Negotino	-	-	-	169.958,17	164.760,00	5.198,17	169.958,17	164.760,00	5.198,17
2.1.1.2.1.2 SSIP Furnishing and equipment for the kindergarden in the municipality of Negotino-Procurement, delivery and installation of Didactic equipment and Procurement of movable partition panels	-	-	-	-	4.529,00	(4.529,00)	-	4.529,00	(4.529,00)
2.1.1.3 Civil works-Kindergarden in Kocani	16.685,43	16.655,00	30,43	507.500,76	474.796,00	32.704,76	751.164,33	721.452,00	29.712,33

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.1.3.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kocani , including outside playground equipment	-	-	0,00	105.439,43	316.311,00	-(210.871,57)	105.439,43	316.311,00	(210.871,57)
2.1.1.3.1.1 SSIP Civil works- Kindergarten in Kocani- installation of facade bricks	-	-	-	-	-	-	-	-	-
2.1.1.3.1.2 SSIP Equipment- Kindergarten in Kocani- aluminum sliding doors	-	-	-	-	-	-	-	-	-
2.1.1.4 Civil works- Kindergarten in Kisela Voda	27.635,80	110,00	27.525,80	363.829,44	321.664,00	42.165,44	641.047,57	565.557,30	75.490,27
2.1.1.4.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kisela Voda , including outside playground equipment	6.564,36	6.565,00	(0,64)	65.094,38	71.522,00	(6.427,62)	71.658,74	78.087,00	(6.428,26)
2.1.1.5 Civil works- Kindergarten in Kriva Palanka	223.220,58	244.745,00	(21.524,42)	164.028,97	243.902,00	(79.873,03)	387.249,55	505.188,00	(117.938,45)



Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.1.5.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kriva Palanka , including outside playground equipment	77.933,98	15.115,00	62.818,98	-	-	-	77.933,98	15.115,00	62.818,98
2.1.1.6 Civil works- Kindergarden in Gjorce Petrov	184.207,71	183.867,00	340,71	620.333,84	637.184,00	(16.850,16)	1.400.301,00	1.417.051,01	(16.750,01)
2.1.1.6.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Gjorce Petrov , including outside playground equipment	-	-	-	102.509,63	1.047.859,00	(945.349,37)	102.509,63	1.047.859,00	(945.349,37)
2.1.1.7 Civil works- Kindergarden in Bogovinje- COMPLETED	8.520,21	85.045,00	(76.524,79)	4.888,47	6.504,00	(1.615,53)	170.402,75	248.549,00	(78.146,25)
2.1.1.8 Civil works- Kindergarden in Resen - COMPLETED	7.644,38	-	7.644,38	7.644,43	9.756,00	(2.111,57)	360.811,74	350.877,99	9.933,75
2.1.1.9 Civil works- Kindergarden in Strumica	345.855,20	294.232,00	51.623,20	862.426,95	848.780,00	13.646,95	1.828.075,05	1.769.231,71	58.843,34
2.1.1.9.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Strumica , including outside playground equipment	248.501,60	247.971,00	530,60	-	-	-	248.501,60	247.971,00	530,60

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.1.10 Civil works-Kindergarden in Aracinovo	592.864,21	388.546,00	204.318,21	79.340,52	165.854,00	(86.513,48)	672.204,73	554.400,00	117.804,73
2.1.1.10.1 SSIP Furnishing and equipment for the kindergarden in the municipality of Aracinovo , including outside playground equipment	-	-	-	-	-	-	-	-	-
2.1.1.11 Civil works-Kindergarden in Valandovo	115.198,65	114.984,00	214,65	237.600,18	233.334,00	4.266,18	352.798,83	348.318,00	4.480,83
2.1.1.11.1 SSIP Furnishing and equipment for the kindergarden in the municipality of Valandovo , including outside playground equipment	89.263,27	89.095,00	168,27	-	-	-	89.263,27	89.095,00	168,27
2.1.1.12 Civil works-Kindergarden in Karpos 2	164.177,48	163.748,00	429,48	-	-	-	164.177,48	163.748,00	429,48
2.1.1.12.1 SSIP Furnishing and equipment for the kindergarden in the municipality of Karpos , including outside playground equipment	16.100,31	-	16.100,31	-	-	-	16.100,31	-	16.100,31

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.1.13 Civil works-Kindergarden in Probistip	265.231,60	168.680,00	96.551,60	44.462,70	91.056,00	(46.593,30)	309.694,30	259.737,00	49.957,30
2.1.1.13.1 SSIP Furnishing and equipment for the kindergarden in the municipality of Probistip , including outside playground equipment	83.121,83	-	83.121,83	-	-	-	83.121,83	-	83.121,83
2.1.1.14 Furnishing and equipment for the kindergarden in the municipality of Bogovinje (village of Kamenjane), including outside playground equipment- COMPLETED	-	-	-	-	-	-	87.584,07	91.991,00	(4.406,93)
2.1.1.15 Furnishing and equipment for the kindergarden in the municipality of Resen , including outside playground equipment- COMPLETED	-	-	-	-	-	-	111.213,06	132.569,00	(21.355,94)
2.1.1.16 Civil works-Kindergarden in Bitola	83.301,28	97.561,00	(14.259,72)	121.990,86	130.081,00	(8.090,14)	205.292,14	227.642,00	(22.349,86)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.1.16.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Bitola , including outside playground equipment	-	-	-	-	-	-	-	-	-
2.1.1.17 Civil works- Kindergarden in Lipkovo	242.058,25	158.116,00	83.942,25		139.700,00	(139.700,00)	242.058,25	297.816,00	(55.757,75)
2.1.1.17.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Lipkovo , including outside playground equipment	-	-	-	-	-	-	-	-	-
2.1.1.18 Civil works- Kindergarden in Gostivar	291.451,49	316.573,00	(25.121,51)		97.561,00	(97.561,00)	291.451,49	414.134,00	(122.682,51)
2.1.1.18.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Gostivar , including outside playground equipment	-	-	-	-	-	-	-	-	-
2.1.1.19 Civil works- Kindergarden in Karpos 1	-	-	-	-	-	-	-	-	-
2.1.2 Project designs for kindergartens- CANCELED	-	-	-	-	-	-	46.337,70	47.000,00	(662,30)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.2.1 Project designs for new kindergardens in Arachinovo, Bitola, Lipkovo and Valandovo- COMPLETED	-	-	-	-	19.512,00	(19.512,00)	55.310,51	75.012,00	(19.701,49)
2.1.2.2 Project designs for eupgrades of kindergardens in Probishtip, Gostivar, Karposh 1 and Karposh 2- COMPLETED	-	-	-	-	55.320,00	(55.320,00)	51.609,09	107.320,00	(55.710,91)
2.1.2.3 Revision of basic Project designs for kindergardens in Arachinovo, Bitola, Lipkovo, Valandovo ,Problstip- COMPLETED	-	-	-	-	-	-	11.206,24	12.000,00	(793,76)
2.1.3 Supervision of works for construction of kindergardens in Negotino and Kavadarci	25,75	-	25,75	14.962,20	13.532,00	1.430,20	24.344,99	23.531,99	813,00
2.1.4 Supervision of works for construction of kindergardens in Kocani and Kisela Voda	124,33	-	124,33	11.763,88	13.000,00	(1.236,12)	16.561,51	18.000,01	(1.438,50)



Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.1.5 Project for interior design for Kindergardens in Kocani, Negotino, Kisela Voda, Kavadarci and Bogovinje	-	-	-	-	17.886,00	(17.886,00)	35.874,67	17.886,00	17.988,67
2.1.6 Project for interior design for Kindergardens in Gjorce Petrov, Resen, Kriva Palanka and Strumica	-	-	-	14.587,78	85.333,00	(70.745,22)	38.390,51	5.820,99	32.569,52
2.1.7 Supervision of works for construction of kindergardens in Kriva Palanka, Gjorce, Strumica, Resen I Bogovinje	8.654,02	-	8.654,02	26.835,14	21.325,00	5.510,14	56.813,53	42.650,01	14.163,52
2.1.8 Supervision of works for construction of kindergardens in Lipkovo, Probistip	10.685,91	33.301,00	(22.615,09)	4.977,03	-	4.977,03	15.662,94	33.301,00	(17.638,06)
2.1.9 Supervision of works for construction of kindergardens in Gostivar, Aracinovo, Karpos	13.898,14	50.000,00	(36.101,86)	-	48.996,00	(48.996,00)	13.898,14	98.996,00	(85.097,86)
2.1.10 Project for interior design for Kindergardens in Lipkovo, Probistip	15.304,51	-	15.304,51	5.085,69	-	5.085,69	20.390,20	-	20.390,20
2.1.11 Project for interior design for Kindergardens in Bitola, Gostivar	12.396,48	-	12.396,48	-	-	-	12.396,48	-	12.396,48

Statement of Uses of Funds by Project Activity (continued)

Sub component	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
<b>2.2 Enhancing quality of ECEC</b>	47.094,58	45.606,60	1.487,98	160.471,79	194.504,00	(34.032,21)	270.244,54	526.910,62	(256.666,08)
2.2.1 Developing of age appropriate teaching-learning materials- CANCELED	-	-	-	-	-	-	-	60.000,00	(60.000,00)
2.2.2 Developing a new capitation formula/CANCELED	-	-	-	-	-	-	-	20.000,00	(20.000,00)
2.2.3 Training for pre-primary school program- CANCELED	-	-	-	-	-	-	-	-	-
2.2.4 In service teacher training/CANCELED	-	-	-	-	-	-	-	50.000,00	(50.000,00)
2.2.5 Developing a system for evaluation of quality in the preschool education system- CANCELED	-	-	-	-	-	-	-	50.000,00	(50.000,00)
2.2.6 Training of ECED administrators and other decision makers to improve capacity and development of monitoring programs and tools-CANCELED	-	-	-	-	-	-	-	-	-

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.2.7 Outreach activities including Citizen Angegement activities/CANCEL ED	-	-	-	-	-	-	-	-	-
2.2.8 Capacity building of local architects and engineers for such innovative and highly energy-efficient infrastructure	-	-	-	-	1.626,00	(1.626,00)	7.350,00	49.626,00	(42.276,00)
2.2.9 Developing a new capitacion formula for ECEC-TERMINATED	-	-	-	-	-	-	-	-	-
2.2.10 Principal Investigator	13.729,90	8.130,00	5.599,90	8.029,59	16.260,00	(8.230,41)	32.248,93	36.590,00	(4.341,07)
2.2.11 Local Support to the Principal Investigator	1.197,40	2.438,00	(1.240,60)	17.855,36	20.000,00	(2.144,64)	30.652,70	34.638,01	(3.985,31)
2.2.12 National Coordinator for Measuring Early Learning Environment (MELE)	1.197,40	2.438,00	(1.240,60)	17.230,42	20.000,00	(2.769,58)	30.627,77	34.638,01	(4.010,24)
2.2.13 National Coordinator for Measurement of Development and Early Learning (MODEL)	1.197,40	2.438,00	(1.240,60)	18.455,27	20.000,00	(1.544,73)	31.852,62	34.638,00	(2.785,38)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.2.14 Local Consultant for strengthening the preschool system for pre-service and in-service teacher train	14.389,88	14.634,15	(244,27)	13.399,98	25.000,00	(11.600,02)	31.389,86	43.634,15	(12.244,29)
2.2.15 International Teacher Training and Programme Design Expert Consultant	12.049,28	12.195,12	(145,84)	18.209,17	29.268,00	(11.058,83)	30.258,45	41.463,12	(11.204,67)
2.2.16 Consultants' firm delivering services for supporting the process of improving the quality of preschool	-	-	-	31.554,45	10.000,00	21.554,45	31.554,45	10.000,00	21.554,45
2.2.17 Developing a new capitation formula for ECEC	-	-	-	-	11.382,00	(11.382,00)	-	11.382,00	(11.382,00)
2.2.18 Printing of age appropriate teaching learning materials	-	-	-	35.737,55	35.738,00	(0,45)	35.737,55	35.738,00	(0,45)
2.2.19 Distribution of age appropriate teaching learning materials-	-	-	-	-	5.230,00	(5.230,00)	5.238,89	11.230,00	(5.991,11)
COMPLETED									
2.2.20 Local consultant for developing a new capitation formula for ECEC	3.333,32	3.333,33	(0,01)	-	-	-	3.333,32	3.333,33	(0,01)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
2.2.21 Sorting, packaging and distribution of age appropriate teaching-learning materials	-	-	-	-	-	-	-	-	-
2.2.21/22 International Consultancy' Company for Designing , Implementing and Organizing Teacher's Training Program	-	-	-	-	-	-	-	-	-
2.2.2.23 SSIP Consultant's Company for Development of Early Childhood Education and Care Funding Formula	-	-	-	-	-	-	-	-	-
2.2.24 SSIP International STATA and Data Analysis Consultant	-	-	-	-	-	-	-	-	-
2.2.3 Developing a system for Legislation, Registration & Framework - DELETED	-	-	-	-	-	-	-	-	-
<b>Component 3- Project management, analytical, M&amp;E activities</b>	<b>531.627,52</b>	<b>524.467,00</b>	<b>7.160,52</b>	<b>448.740,35</b>	<b>518.957,00</b>	<b>(70.216,65)</b>	<b>1.791.665,20</b>	<b>2.101.858,88</b>	<b>(310.193,68)</b>



Statement of Uses of Funds by Project Activity (continued)

Sub component	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
<b>3.1 Project management</b>	417.359,72	415.546,00	1.813,72	366.904,08	434.405,00	(67.500,92)	1.500.599,39	1.729.385,89	228.786,50
3.1.1 Project Manager	28.172,26	29.268,00	(1.095,74)	24.356,71	26.016,00	(1.659,29)	111.561,17	112.814,29	(1.253,12)
3.1.2 Procurement manager	24.664,62	25.364,00	(699,38)	22.327,24	22.764,00	(436,76)	93.553,44	97.105,30	(3.551,86)
3.1.3 Coordinator for ECDE-TERMINATED	-	-	-	1.978,00	4.065,00	(2.087,00)	33.176,49	78.065,00	(44.888,51)
3.1.4 Coordinator for Social services development-TERMINATED	-	-	-	2.008,44	4.065,00	(2.056,56)	38.926,69	44.912,17	(5.985,48)
3.1.5 IT manager	-	-	-	11.646,69	21.138,00	(9.491,31)	56.014,15	75.455,29	(19.441,14)
3.1.6 Financial manager	23.909,64	24.388,00	(478,36)	21.033,40	21.952,00	(918,60)	86.570,43	91.793,30	(5.222,87)
3.1.7 Civil engineer/architect -TERMINATED	-	-	-	-	-	-	36.122,97	38.454,29	(2.331,32)
3.1.8 Civil engineer/architect -TERMINATED	-	-	-	159,29	-	159,29	35.637,59	41.454,29	(5.816,70)
3.1.9 Civil engineer/architect -TERMINATED	-	-	-	-	-	-	36.416,83	41.454,29	(5.037,46)
3.1.10 Civil engineer/architect	17.724,77	17.560,00	164,77	17.835,83	19.512,00	(1.676,17)	74.885,31	78.526,29	(3.640,98)
3.1.11 Environmental/social safeguards specialist	2.785,26	4.878,00	(2.092,74)	4.696,30	19.512,00	(14.815,70)	33.692,69	55.781,00	(22.088,31)
3.1.12 Grant Administrative Coordinator	22.871,87	23.415,00	(543,13)	21.001,39	21.952,00	(950,61)	88.006,33	92.017,30	(4.010,97)
3.1.13 Financial and administrative officer-TERMINATED	-	-	0,00	4.825,75	11.382,00	(6.556,25)	26.883,48	35.182,29	(8.298,81)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
3.1.14 Grant application officer	-	-	-	-	-	-	-	-	-
3.1.15 M&E Officer-TERMINATED	-	-	-	-	-	-	1.112,91	11.400,00	(10.287,09)
3.1.16 IT officer	11.561,04	-	11.561,04	-	-	-	11.561,04	1.500,00	10.061,04
3.1.17 Project Audit	4.731,54	5.854,00	(1.122,46)	4.716,39	5.854,00	(1.137,61)	15.343,18	21.708,00	(6.364,82)
3.1.18 Equipment (4 years )	-	-	-	-	-	-	0,00	15.000,00	(15.000,00)
3.1.19 IOC Training (Seminars)	14.604,17 432,84	24.388,00 -	(9.783,83) 432,84	13.454,48 -	20.326,00 -	(6.871,52) -	47.082,01 13.270,05	88.351,02 46.528,00	(41.269,01) (33.257,95)
3.1.20 Environmental/social safeguards assistance	15.427,05	15.610,00	(182,95)	15.425,38	14.634,00	791,38	37.745,96	30.246,01	7.499,95
3.1.21 Camera and Recording device (qty 2)-COMPLETED	-	-	-	-	-	-	14.072,15	-	14.072,15
3.1.22 Interior Designer	23.098,16	23.416,00	(317,84)	24.245,52	24.390,00	(144,48)	77.246,07	82.365,20	(5.119,13)
3.1.23 Business Analyst	19.835,84	19.512,00	323,84	19.823,01	21.138,00	(1.314,99)	72.739,82	79.709,21	(6.969,39)
3.1.24/25 Business Analyst Assistant	13.258,02	13.822,00	(563,98)	13.362,87	13.821,00	(458,13)	48.193,61	50.916,19	(2.722,58)
3.1.26 Civil engineer/architect	17.714,05	17.048,00	666,05	17.728,86	19.512,00	(1.783,14)	52.956,38	54.160,00	(1.203,62)
3.1.27 Civil engineer	17.293,85	17.560,00	(266,15)	14.236,49	16.260,00	(2.023,51)	31.530,34	33.820,00	(2.289,66)
3.1.28 Electrical Engineer	-	-	-	-	-	-	-	-	-
3.1.29 Mechanical engineer	-	-	-	-	-	-	-	28.492,00	(28.492,00)
3.1.30 Procurement officer/assistant	18.820,79	18.536,00	284,79	18.550,77	19.512,00	(961,23)	54.826,17	55.648,00	(821,83)
3.1.31 System administrator - TERMINATED	-	-	-	5.041,66	6.601,00	(1.559,34)	14.929,80	6.601,00	8.328,80

Ministry of Labour and Social Policy of the Republic of North Macedonia  
 "Social services Improvement Project"  
 IBRD Loan number 8902- MK  
 Project's Financial Statements  
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Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
3.1.32 Antivirus licences - COMPLETED	-	-	-	-	-	-	23.294,75	-	23.294,75
3.1.33 Asstant Civil engineer	12.763,39	13.658,00	(894,61)	8.957,13	9.756,00	(798,87)	26.064,54	28.413,99	(2.349,45)
3.1.34 Interior dsigner 2	-	-	-	-	-	-	-	-	-
3.1.35 Architect	17.293,03	17.560,00	(266,97)	14.645,19	16.260,00	(1.614,81)	31.938,22	33.820,01	(1.881,79)
3.1.36 Assistant Coordinator for ECDE	3.661,66	4.228,00	(566,34)	11.512,62	13.008,00	(1.495,38)	15.174,28	17.236,00	(2.061,72)
3.1.37 Assistant Coordinator for Social services development	15.903,57	15.608,00	295,57	14.969,66	16.260,00	(1.290,34)	30.873,23	31.868,00	(994,77)
3.1.38 Civil engineer/architect	17.120,64	17.560,00	(439,36)	13.635,09	16.260,00	(2.624,91)	30.755,73	33.820,00	(3.064,27)
3.1.39 Junior assistant Coordinator for Social services development	13.375,45	13.820,00	(444,55)	12.938,40	13.821,00	(882,60)	26.313,85	27.641,01	(1.327,16)
3.1.40 IT officer 2	15.250,06	16.436,00	(1.185,94)	11.791,52	14.634,00	(2.842,48)	27.041,58	31.070,15	(4.028,57)
3.1.41 SSIP IT Equipment	-	-	-	-	-	-	-	-	-
3.1.42 SSIP PMU Legal Advisor	18.912,83	11.634,00	7.278,83	-	-	-	18.912,83	11.634,00	7.278,83
3.1.43 SSIP Coordinator for Early Childhood Education and care	12.131,91	10.814,00	1.317,91	-	-	-	12.131,91	10.814,00	1.317,91
3.1.44 SSIP 2022 Hardware equipment for MLSP/PMU	13.678,84	13.609,00	69,84	-	-	-	13.678,84	13.609,00	69,84
3.1.45 SSIP Monitoring and Evaluation Specialist	362,57	-	362,57	-	-	-	362,57	-	362,57

Statement of Uses of Funds by Project Activity (continued)

Sub component	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
<b>3.2 Analytical, M&amp;E activities</b>	114.267,80	108.921,00	5.346,80	81.836,27	84.552,00	(2.715,73)	291.065,81	372.472,99	(81.407,18)
3.2.1 Operational and Performance Audit of the implementation of the ECDE Grant program for infrastructure projects	11.150,00	11.382,00	(232,00)	11.149,98	-	11.149,98	40.419,98	11.382,00	29.037,98
3.2.2 Operational and Performance Audit for the implementation of the grant mechanism that will promote development of (non-institutional) social services at local level	11.178,00	11.382,00	(204,00)	11.177,99	-	11.177,99	40.518,99	11.382,00	29.136,99
3.2.3 Baseline and Follow up Institutional Assessment of the preschool quality process	45.663,39	45.505,00	158,39	7.783,18	8.130,00	(346,82)	53.446,57	53.635,00	(188,43)
3.2.4 Public campaign including Citizen Engagement activities-CANCELED	-	-	-	-	-	-	30.194,15	100.000,00	(69.805,85)
3.2.5 Public campaign including Citizen Engagement activities	46.276,41	40.652,00	5.624,41	51.725,12	76.422,00	(24.696,88)	98.001,53	167.073,99	(69.072,46)
3.2.6 Vehicles (2) /CANCELED	-	-	-	-	-	-	-	-	-

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2022 through 2022			For the period from 01 January 2021 through 2021			Cumulative to date		
	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period	Actual Current period	Budget Current period	Variance Current period
3.2.8 Vehicles (2)- CANCELED	-	-	-	-	-	-	-	-	-
3.2.9 Procurement of Hardware equipment	-	-	-	-	-	-	28.484,59	29.000,00	(515,41)
3.2.10 Procurement of firewall licenses	-	-	-	-	-	-	-	-	-
<b>Front-end Fee</b>	-	-	-	-	-	-	71.750,00	-	71.750,00
Bank provision related to the correspondent bank related with withdrawal of funds	100	-	100	-	-	-	100	-	100
<b>Total Project Expenditures</b>	<b>5.396.351,63</b>	<b>5.217.348,92</b>	<b>179.002,71</b>	<b>5.767.261,53</b>	<b>7.445.870,00</b>	<b>(1.678.608,47)</b>	<b>16.631.941,85</b>	<b>19.082.643,99</b>	<b>(2.450.702,14)</b>

## Statement of Grants

(Amounts in EUR)  
 For the period till 31 December 2022

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
<b>Component 1-Promoting social inclusion through improved access to social benefits and services</b>							
<b>1.2 6 Piloting a grant mechanism that will promote development of (non-institutional) Social service</b>							
<b>Grant MK/SSIP 1.2.6.1/2020</b>	26.10.2020						
<b>Municipaluty of Berovo</b>		178.476,00	-	-	-	-	-
<b>OJUSZSL D-r IVAN VLASKI</b>		-	178.476,00	165.410,32	13.065,68	-	165.410,32
<b>Grant MK/SSIP 1.2.6.13/20</b>	18.11.2020						
<b>Municipaluty of Demir Hisar</b>		82.152,36	-	-	-	0,36	-
<b>CRVEN KRST- DEMIR HISAR</b>		-	82.152,00	77.828,66	4.323,34	-	77.828,66
<b>Grant MK/SSIP/1.2.6.2/2020</b>	26.10.2020						
<b>Municipaluty of Chair</b>		55.226,00	-	-	-	-	-
<b>CRVEN KRST NA GRAD SKOPJE - OO CAIR</b>		-	55.226,00	20.254,15	34.971,85	-	20.254,15
<b>Grant MK/SSIP 1.2.6.3/2020</b>	26.10.2020						
<b>Municipaluty of Demir Kapija</b>		82.943,00	-	-	-	-	-
<b>ZDRUZENIE ZA PODDRSKA I RAZVOJ - HUMANOST</b>		-	82.943,00	46.806,14	36.136,86	-	46.806,14

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
Grant MK/SSIP 1.2.6.8/2020	18.11.2020						
Municipality of Butel and Municipality of Cucer Sandevo		207.415,00	-	-	-	-	-
ADRA SKOPJE -ZDRUZENIE NA GRAGANI		-	207.415,00	103.435,07	103.979,93	-	103.435,07
Grant MK/SSIP 1.2.6.16/2020	18.11.2020						
Municipality of Centar Zupa		190.862,00	-	-	-	-	-
CRVEN KRST RSM- OO DEBAR		-	190.862,00	143.540,95	47.321,05	-	143.540,95
Grant MK/SSIP 1.2.6.10/2020	18.11.2020						
Municipality of Jegunovce and Municipality of Tearce and Municipality of Zelino		287.691,00	-	-	-	-	-
NGO MILENIUM -ZDRUZENIE NA GRAGANI		-	287.691,00	106.427,52	181.263,48	-	106.427,52
Grant MK/SSIP 1.2.6.4/2020	26.10.2020						
Municipality of Karpos		170.560,00	-	-	-	-	-
CRVEN KRST NA GRAD SKOPJE -OO KARPOS		-	170.560,00	125.544,73	45.015,27	-	125.544,73
Grant MK/SSIP 1.2.6.14/2020	18.11.2020						
Municipality of Kicevo		184.634,00	-	-	-	-	-
CRVEN KRST KICEVO		-	184.634,00	124.515,76	60.118,24	-	124.515,76
Grant MK/SSIP 1.2.6.5/2020	26.10.2020						
Municipality of K.Voda		14.528,00	-	-	-	-	-
HERA-ASOCIJACIJA ZA ZDRAVSTVENA EDUKACIJA I ISTRAZUVANJE		-	14.528,00	11.347,56	3.180,44	-	11.347,56
Grant MK/SSIP 1.2.6.9/2020	18.11.2020						
Municipality of Kriva Palanka		179.415,00	-	-	-	-	-
CRVEN KRST- OO KRIVA PALANKA		-	179.415,00	140.900,62	38.514,38	-	140.900,62
Grant MK/SSIP 1.2.6.6/2020	26.10.2020						
Municipality of Lipkovo		104.447,00	-	-	-	-	0,00
IMAGO PLUS- ZDRUZENIE NA GRAGANI ZA PODIGANJE NA PSIHO-SOCIJALNA SVEST		-	104.447,00	61.489,00	42.958,00	-	61.489,00
Grant MK/SSIP 1.2.6.7/2020	26.10.2020						

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
Municipaluty of Novo selo and Municipaluty of Vasilevo		176.696,00	-	-	-	-	-
CRVEN KRST- OO STRUMICA ZA OPSTINA NOVO SELO I VASILEVOОсилево		-	176.696,00	95.749,47	80.946,53	-	95.749,47
Grant MK/SSIP 1.2.6.18/2020	18.11.2020						
Municipaluty of Makedonski Brod		98.317,00	-	-	-	-	-
CRVEN KRST RSM- OO KICEVO		-	98.317,00	88.225,41	10.091,59	-	88.225,41
Grant MK/SSIP 1.2.6.11/2020	18.11.2020						
Municipaluty of Kavadarci		186.553,00	-	-	-	-	-
CRVEN KRST - KAVADARCI		-	186.553,00	114.412,45	72.140,55	-	114.412,45
Grant MK/SSIP 1.2.6.15/2020	18.11.2020						
Municipaluty of Struga		166.964,00	-	-	-	-	-
CRVEN KRST NA RSM- OO STRUGA		-	166.964,00	134.999,12	31.964,88	-	134.999,12
Grant MK/SSIP 1.2.6.17/2020	31.01.2021						
Municipaluty of Strumica		174.975,00	-	-	-	-	-
PUSZ OPEN HARD - STRUMICA		-	174.975,00	75.657,73	99.317,27	-	75.657,73
Grant MK/SSIP 1.2.6.19/2021	23.02.2021						
Municipaluty of Delcevo		38.146,00	-	-	-	-	-
HUMANITARNO ZDRUZENIE -BRAVURA KOOPERATIVA		-	38.146,00	14.861,35	23.284,65	-	14.861,35
Grant MK/SSIP 1.2.6.12/2021	23.02.2021						
Municipaluty ofKocani		154.732,00	-	-	-	-	-
CRVEN KRST-KOCANI		-	154.732,00	104.844,45	49.887,55	-	104.844,45
Grant MK/SSIP 1.2.6.20/2021	30.07.2021						
Municipaluty of Gazi baba		16.720,00	-	-	-	-	-
PU SOS "DETSKO SELO" SKOPJE		-	16.720,00	-	16.720,00	-	-
Grant MK/SSIP 1.2.6.21/2021	30.07.2021						
Municipaluty of Tetovo		83.687,00	-	-	-	-	-
NVO "IMAGO PLUS"-Zdruzenie na gragani za podiganje na psiho socijalnata svets		-	83.687,00	4.440,67	79.246,33	-	4.440,67



Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
Grant MK/SSIP 1.2.6.22/2021	30.07.2021						
Municipaluty of Karpos		97.705,00	-	-	-	-	-
MAKEDONSKO MONTESORI ZDRUZENIE		-	97.705,00	17.957,69	79.747,31	-	17.957,69
Grant MK/SSIP 1.2.6.23/2022	24.11.2022						
Municipaluty of K.voda		108.269,00	-	-	-	-	-
CRVEN KRST NA GRAD SKOPJE		-	108.269,00	-	108.269,00	-	-
Grant MK/SSIP 1.2.6.2.1/2022	19.12.2022						
Municipaluty of Bosilevo		45.640,00	-	-	-	-	-
CRVEN KRST RS MAKEDONIJA -OO STRUMICA ZA OPSTINA BOSILOVO		-	45.640,00	-	45.640,00	-	-
Grant MK/SSIP 1.2.6.2.2/2022	19.12.2022						
Municipaluty of Gevgelija and Municipaluty of Bogdanci		115.957,00	-	-	-	-	-
CRVEN KRST NA RS MAKEDONIJA 00 GEVGELIJA & BOGDANCI		-	115.957,00	-	115.957,00	-	-
Grant MK/SSIP 1.2.6.2.3/2022	19.12.2022						
Municipaluty of Gostivar and Municipaluty of of Vrapciste		209.010,00	-	-	-	-	-
ZDRUZENIE - ORGANIZIRANA ASOCIJACIJA NA MLADITE (GOSTIVAR)		-	209.010,00	-	209.010,00	-	-
Grant MK/SSIP 1.2.6.2.4/2022	19.12.2022						
Municipaluty of Kriva Palanka		86.730,00	-	-	-	-	-
CRVEN KRST NA RS MAKEDONIJA OO KR. PALANKA		-	86.730,00	-	86.730,00	-	-
Grant MK/SSIP 1.2.6.2.5/2022	19.12.2022						
Municipaluty of Krusevo		201.479,00	-	-	-	-	-
CRVEN KRST NA RS MAKEDONIJA OO KRUSEVO		-	201.479,00	-	201.479,00	-	-
Grant MK/SSIP 1.2.6.2.6/2022	19.12.2022						

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
Municipality of Plasnica		147.551,00					
ZRTVA -ZDRUZENIE ZA PODDRSKA NA IDENTIFIKUVANI I POTENCIJALNI RANLIVI GRUPI- OHRID		-	147.551,00	-	147.551,00	-	-
Grant MK/SSIP 1.2.6.2.7/2022	19.12.2022						
Municipality of Prilep & Municipality of Krivogastani & Municipality of Dolneni		388.332,00	-	-	-	-	-
ZDRUZENIE-CENTAR ZA RAZVOJ I EDUKACIJA - PRILEP		-	388.332,00	-	388.332,00	-	-
Grant MK/SSIP 1.2.6.2.8/2022	19.12.2022						
Municipality of Probistip and Municipality of Kratovo		144.704,00	-	-	-	-	-
CRVEN KRST NA RS MAKEDONIJA - OO PROBISTIP		-	144.704,00	-	144.704,00	-	-
Grant MK/SSIP 1.2.6.2.9/2022	19.12.2022						
Municipality of Centar Zupa		60.401,00	-	-	-	-	-
CRVEN KRST NA RS MAKEDONIJA - OO DEBAR		-	60.401,00	-	60.401,00	-	-
Grant MK/SSIP 1.2.6.2.10/2022	19.12.2022						
Municipality of Strumica		156.504,00	-	-	-	-	-
EDU PRAKTIKA- STRUMICA (Zdruzenie za poddrska vo razvojt i specijalna edukacija i rehabilitacija na decata		-	156.504,00	-	156.504,00	-	-
Grant MK/SSIP 1.2.6.2.11/2022	19.12.2022						
Municipality of Aracinovo		138.399,00	-	-	-	-	-
DUA ULBERIN - ZDRUZENIE ZA POMOS NA DECA SO POSEBNI POTREBI		-	138.399,00	-	138.399,00	-	-
Grant MK/SSIP 1.2.6.2.12/2022	19.12.2022						
Municipality of Ohrid		156.067,00	-	-	-	-	-

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
VOPS OHRID -Zdruzenie za vospitno obrazovna psiho socijalna poddrska		-	156.067,00	-	156.067,00	-	-
- Remaining funds							
<b>Sub-total</b>		<b>4.891.887,36</b>	<b>4.891.887,00</b>	<b>1.778.648,82</b>	<b>3.113.238,18</b>	<b>0,36</b>	<b>1.778.648,82</b>
<b>2 Component 2-Enhancing access to and quality of ECEC</b>							
<b>2.1.1 Grant program for infrastructure projects</b>							
<b>Grant MK/SSIP 2.1.1.1</b>	<b>16.08.2019</b>						
Municipaluty of kavadarci		959.349,59	-	-	-	53.406,82	-
Zaednicko vlozuvanje DRVO PROM Dooels. Morodvis Zrnovci & VIA INZINERING Doo Vevcani		-	767.475,00	818.755,01	(51.280,01)	-	818.755,01
GEO ING DOO SKOPJE( LOT 5)		-	9.382,44	9.399,89	(17,45)	-	9.399,89
JUGO OPREMA TREJD DOOEL ( LOT 2)		-	22.518,00	22.559,37	(41,37)	-	22.559,37
AZARO-GSEN DOOEL ( LOT 3)		-	4.816,00	4.824,45	(8,45)	-	4.824,45
DIVAJN DOOEL (LOT 1)		-	96.607,33	96.823,64	(216,31)	-	96.823,64
DAVKA DOOEL (LOT 4)		-	5.144,00	5.153,47	(9,47)	-	5.153,47
<b>Grant MK/SSIP 2.1.1.2</b>	<b>16.08.2019</b>						
Municipaluty of Negotino		1.284.552,85	-	-	-	6.357,85	-
Zaednicko vlozuvanje VIA DOO Vevcani& ICS GRUP DOO Skopje& EMO VODNO DOOEL Skopje		-	1.108.973,00	1.111.634,60	(2.661,60)	-	1.111.634,60
Divajn DOO Skopje (LOT 6)		-	11.564,00	11.627,87	(63,87)	-	11.627,87
Divajn DOO Skopje (LOT 1)		-	87.508,00	87.827,70	(319,70)	-	87.827,70
EUREFI Inzineriing (LOT 2)		-	23.403,00	23.532,59	(129,59)	-	23.532,59
EUREFI Inzineriing (LOT 4)		-	6.295,00	6.330,02	(35,02)	-	6.330,02
SOLAS Doo Skopje(LOT 7)		-	30.739,00	30.908,98	(169,98)	-	30.908,98
Davka DOOEL (LOT 3)		-	4.529,00	4.537,04	(8,04)	-	4.537,04

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
TORAKS DOO (LOT 5)		-	5.184,00	5.193,98	(9,98)	-	5.193,98
Grant MK/SSIP 2.1.1.3	16.08.2019						
Municipality of Kocani		1.024.390,24	-	-	-	70.462,32	-
Zaednicko vlozuvanje VIA INZINERING DOO Vevcani& DRVO PROM Dooel s. Morodvis Zrnovci & PROMONTING Dooel Skopje		-	848.683,57	751.164,32	97.519,25	-	751.164,32
AZARO-GSEN DOOEL ( LOT 3)		-	4.059,96	4.067,47	(7,51)	-	4.067,47
Divajn DOO Skopje (LOT 4)		-	9.643,38	9.661,21	(17,83)	-	9.661,21
KARAT M DOOEL (LOT 1)		-	50.716,98	50.811,33	(94,35)	-	50.811,33
EUREFI INZINERING-SKOPJE( LOT 2)		-	15.906,02	15.935,43	(29,41)	-	15.935,43
Davka DOOEL (LOT 5)		-	5.143,90	5.153,47	(9,57)	-	5.153,47
SOLAS Doo Skopje(LOT 6)		-	19.774,11	19.810,51	(36,40)	-	19.810,51
Grant MK/SSIP 2.1.1.4	16.08.2019						
Municipality of K.voda		731.707,32	-	-	-	28.572,78	-
DGT ZIKOL Dooel Strumica		-	631.613,00	647.266,27	(15.653,27)	-	647.266,27
JUGO OPREMA TREJD DOOEL ( LOT 3)		-	3.334,70	3.345,85	(11,15)	-	3.345,85
KARAT M DOOEL (LOT 1)		-	49.445,84	49.537,26	(91,42)	-	49.537,26
GEMAKS INTERNACIONAL DOOEL SKOPJE (LOT 2)		-	12.189,00	12.211,27	(22,27)	-	12.211,27
DAVKA DOOEL (LOT 5)		-	4.391,00	4.399,39	(8,39)	-	4.399,39
DAVKA DOOEL (LOT 6)		-	2.161,00	2.164,97	(3,97)	-	2.164,97
Grant MK/SSIP 2.1.1.5	16.08.2019						
Municipality of Strumica		1.609.756,10	-	-	-	(404.242,39)	-
DGT ZIKOL Dooel Strumica		-	1.766.027,00	1.821.856,34	(55.829,34)	-	1.821.856,34
EUREFI Inzineriing (LOT 3)		-	8.750,00	8.765,84	(15,84)	-	8.765,84
DAVKA DOOEL (LOT 4)		-	5.311,00	5.320,76	(9,76)	-	5.320,76
JUGO OPREMA TREJD DOOEL ( LOT 2)		-	52.021,00	52.116,92	(95,92)	-	52.116,92
GEO ING DOO Skopje LOT (5)		-	22.521,18	22.636,06	(114,88)	-	22.636,06
MAKAUS Blagoja DOOEL Skopje ( LOT 1)		-	44.273,12	44.354,04	(80,92)	-	44.354,04
KARAT M DOOEL (LOT 1)		-	115.095,19	115.307,99	(212,80)	-	115.307,99

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
<b>Grant MK/SSIP 2.1.1.6</b>	16.08.2019						
Municipaluty of G. Petrov		1.513.821,14	-	-	-	1.110,07	-
Zaednicko vlozuvanje VARDAR GRADBA DOOEL & LUKTAMENT Skopje		-	1.410.399,00	1.400.300,99	10.098,01	-	1.400.300,99
AZARO-GSEN DOOEL ( LOT 3)		-	5.157,07	5.175,92	(18,85)	-	5.175,92
KARAT M DOOEL (LOT 1)		-	50.710,00	50.802,87	(92,87)	-	50.802,87
JUGO OPREMA TREJD DOOEL ( LOT 2)		-	22.825,00	22.867,65	(42,65)	-	22.867,65
GEO ING DOO SKOPJE( LOT 5)		-	15.629,00	15.657,79	(28,79)	-	15.657,79
JV KIDO-LEND TREJD DOOEL SKOPJE&KIDS HAT DOO SKOPJE (LOT 4)		-	7.991,00	8.005,39	(14,39)	-	8.005,39
<b>Grant MK/SSIP 2.1.1.7</b>	08.10.2019						
Municipaluty of Resen		479.674,80	-	-	-	3.670,12	-
Zaednicko vlozuvanje VIA DOO Vevcani& ICS GRUP DOO Skopje& EMO VODNO DOOEL Skopje			364.383,00	360.811,75	3.571,26		360.811,75
DAVKA DOOEL- (Equipment for kindergarden in Resen 2.1.1.15/1)			41.981,00	41.443,93	537,07		41.443,93
JUGO OPREMA TREJD DOOEL- SKOPJE(Equipment for kindergarden in Resen 2.1.1.15/2)			27.057,00	27.106,76	(49,76)		27.106,76
EUREFI INZINERING-SKOPJE(Equipment for kindergarden in Resen 2.1.1.15/3)			3.695,61	3.702,44	(6,83)		3.702,44
DAVKA DOOEL ( MK/SSIP#2.1.1.15/4)			6.730,34	6.742,91	(12,57)		6.742,91
GEO ING DOO (Equipment for kindergarden in Resen 2.1.1.15/6)			12.657,00	12.680,24	(23,24)		12.680,24
SOLAS EKS-MK (MK/SSIP#2.1.1.15/5)			19.500,73	19.536,79	(36,06)		19.536,79
<b>Grant MK/SSIP 2.1.1.8</b>	08.10.2019						
Municipaluty of Bogovinje		265.615,00	-	-	-	7.791,90	-

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
Zaednicko vložuvanje BETONIDA Dooel Tetovo & TURBO INZINERING Dooel Skopje			170.402,00	170.402,75	(0,75)		170.402,75
DAVKA DOOEL - (Equipment for kindergarden in Bogovinje 2.1.1.14/1)			35.762,00	35.828,74	(66,74)		35.828,74
AZARO G-SEN DOOEL ( Equipment for kindergarden in Bogovinje 2.1.1.14/3))			2.689,00	2.693,83	(4,83)		2.693,83
GEO-ING (Equipment for kindergarden in Bogovinje 2.1.1.14/4)			4.295,00	4.303,16	(8,16)		4.303,16
DAVKA DOOEL (Equipment for kindergarden in Bogovinje 2.1.1.14/6)			6.066,00	6.077,59	(11,59)		6.077,59
DAVKA DOOEL -(Equipment for kindergarden in Bogovinje 2.1.1.14/5)			3.979,10	3.986,48	(7,38)		3.986,48
GEMAKS INTERNACIONAL DOOEL SKOPJE (Equipment for kindergarden in Bogovinje 2.1.1.14/2)			34.630,00	34.694,27	(64,27)		34.694,27
Grant MK/SSIP 2.1.1.9	08.10.2019						
Municipaluty of Kriva Palanka		487.805,00	-	-	-	54.822,06	-
Zaednicko vložuvanje Konstruktor DOO Skopje&Tehnoinsepekt DOO Skopje			355.448,00	387.249,55	(31.801,55)		387.249,55
Divajn DOO Skopje (LOT 1)			69.363,43	69.717,69	(354,26)		69.717,69
EUREFI Inzenering (LOT 2)			3.357,72	3.374,85	(17,13)		3.374,85
KIDO-LEND (LOT 3)			4.813,79	4.841,45	(27,66)		4.841,45
Grant MK/SSIP 2.1.1.10	31.12.2019						
Municipaluty of Aracinovo		813.008,13	-	-	-	(100.260,18)	-
JV Via DOO Vevcani & Elektronabava DOOEL Skopje & Infozet DOO Skopje			735.856,00	672.204,73	63.651,27	-	672.204,73
Divajn DOO Skopje (LOT 1)							0,00
EUREFI Inzinering (LOT 2)							0,00
EUREFI Inzinering (LOT 3)							0,00

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
<b>Grant MK/SSIP 2.1.1.11</b>	31.12.2019						
Municipality of Valandovo		466.666,67	-	-	-	17.090,57	-
JV Via DOO Vevcani&Elektronabava DOOEL Skopje&EMO Bojta DOOEL Skopje			360.477,50	352.798,83	7.678,67		352.798,83
JUGO OPREMA TREJD DOOEL ( LOT 2)			9.367,69	9.385,03	(17,34)		9.385,03
-KIDO-LEND (LOT 4)			3.331,00	3.337,09	(6,09)		3.337,09
AZARO-GSEN DOOEL ( LOT 3)			2.049,17	2.052,96	(3,79)		2.052,96
Divajn DOO Skopje (LOT 1)			59.680,14	59.790,48	(110,34)		59.790,48
GEO ING DOO SKOPJE( LOT 5)			14.670,60	14.697,73	(27,13)		14.697,73
<b>Grant MK/SSIP 2.1.1.12</b>	31.12.2019						
Municipality of Karpos		455.284,55	-	-	-	(23.604,24)	-
Piramid Bilding Solusns DOOEL Skopje			375.278,00	164.177,48	211.100,52		164.177,48
KARAT M DOOEL (LOT 1)			87.591,00	-	87.591,00		0,00
KIDO-LEND (LOT 4)			6.780,68	6.814,53	(33,85)		6.814,53
KIDO-LEND (LOT 3)			5.689,61	5.718,01	(28,40)		5.718,01
AZARO-GSEN DOOEL ( LOT 2)			3.549,50	3.567,76	(18,26)		3.567,76
<b>Grant MK/SSIP 2.1.1.13</b>	31.12.2019						
Municipality of Probistip		442.276,42	-	-	-	(29.301,02)	-
JV Konstruktor DOO skopje& Tehnoinspekt DOO Skopje			379.842,00	309.694,30	70.147,70		309.694,30
AZARO-GSEN DOOEL ( LOT 2)			2.627,00	2.639,03	(12,03)		2.639,03
Divajn DOO Skopje (LOT 1)			75.911,00	76.290,03	(379,03)		76.290,03
Kido Lend Trejd DOOEL ( LOT 3)			4.171,44	4.192,78	(21,34)		4.192,78
Kido Lend Trejd DOOEL ( LOT 4)			9.026,00	-	9.026,00		0,00
<b>Grant MK/SSIP 2.1.1.16</b>	29.12.2020						
Municipality of Bitola		921.138,00	-	-	-	23.185,00	-
BAUER BG Doo Skopje		-	897.953,00	205.292,15	692.660,85	-	205.292,15
<b>Grant MK/SSIP 2.1.1.18</b>	03.11.2020						
Municipality of Gostivar		487.805,00	-	-	-	53.258,00	-

Statement of Grants (continued)

Description	Grant No. / sign date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
JV Kvalitet Betonida DOOEL Tetovo & Moding DOOEL Tetovo		-	434.547,00	291.451,49	143.095,51	-	291.451,49
Grant MK/SSIP 2.1.1.17	14.04.2021						
Municipaluty of Lipkovo		813.008,00	-	-	-	50.195,00	-
JV Via DOO Vevcani & Elektronabava DOOEL Skopje & Infoset DOO Skopje		-	762.813,00	242.058,25	520.754,75	-	242.058,25
- Remaining funds							
Sub-total 2		12.755.858,81	12.765.931,84	11.009.163,76	1.756.768,09	(187.485,34)	11.009.163,76
TOTAL		17.647.746,17	17.657.818,84	12.787.812,58	4.870.006,27	(187.484,98)	12.787.812,58



## Statement of Withdrawals – Designated Account

(Amounts in EUR)  
 For the period from 01 January 2022 to 31 December 2022

Withdrawal application No.	Disbursement categories				Total claimed	Total received	Difference	Date of application
	Front and fee	Authorized Allocation	Goods, works, non-consulting services, Training, consulting services, Operating costs under the Project( except Grants)	(2) Grants				
<b>2022</b>								
<b>12</b>	-	-	199.210,31	1.319.656,05	1.518.866,36	1.518.866,36	-	29.03.2022
<b>12B</b>	-	-	199.210,31	1.319.656,05	1.518.866,36	1.518.866,36	-	05.04.2022
<b>refunds application RN0000003395 94</b>	-	-	(199.210,31)	(1.319.656,05)	(1.518.866,36)	(1.518.766,36)	(100,00) <sup>1</sup>	17.04.2022
<b>13</b>	-	-	207.921,66	1.148.607,33	1.356.528,99	1.356.428,99	100,00	15.07.2022
<b>14</b>	-	-	129.840,93	907.659,04	1.037.499,97	1.037.499,97	-	05.10.2022
<b>15</b>	-	-	336.165,11	1.426.897,18	1.763.062,29	1.763.062,29	-	23.12.2022
<b>Total</b>	-	-	<b>873.138,01</b>	<b>4.802.819,60</b>	<b>5.675.957,61</b>	<b>5.675.957,61</b>	-	

<sup>1</sup> The differences between "Total claimed" and "Total received" funds is result of the bank provision of the intermediary Bank for refunds application RN000000339594

## Statement of Withdrawals – Designated Account ( continued)

(Amounts in EUR)

For the period from 01 January 2021 to 31 December 2021

Withdrawal application No.	Disbursement categories			Total claimed	Total received	Date of application
	Authorized Allocation	Goods, works, non-consulting services, Training, consulting services, Operating costs under the Project( except Grants)	(2) Grants			
<b>2021</b>						
<b>9</b>	-	358.796,63	1.460.804,26	1.819.600,89	1.819.600,89	23.04.2021
<b>10</b>	-	392.572,67	1.540.193,50	1.932.766,17	1.932.766,17	07.09.2021
<b>11</b>	-	153.030,18	1.530.857,12	1.683.887,30	1.683.887,30	08.12.2021
<b>Total</b>		<b>904.399,48</b>	<b>4.531.854,88</b>	<b>5.436.254,36</b>	<b>5.436.254,36</b>	

## Statement of Designated Account – EUR

Account number 70100000-978-1720.0

Depository Bank : National Bank of the Republic of North Macedonia

Address: Complex of Banks, 1000 Skopje, Republic of North Macedonia

Loan Number: 8902- MK

Currency EUR

(Amounts in EUR)  
 For the period from 1 January 2022 to  
 31 December 2022

<b>At 1 January 2022</b>	<b>1.051.910,31</b>
Add: Inflows	
Replenishment during the period	5.675.857,61
Transfers from Patty cash - Foreign currency	1.334,40
Foreign exchange gain	
<b>Total Inflows:</b>	<b>6.729.102,32</b>
Deduct: Outflows	
Transfer to treasury account (Mirror designated account) – MKD	(5.398.278,42)
Amount of eligible expenses paid during the period	(129,38)
<b>Total Outflows:</b>	<b>(5.398.407,80)</b>
<b>Ending balance at 31 December</b>	<b>1.330.794,52</b>

(Amounts in EUR)  
 For the period from 1 January 2021 to  
 31 December 2021

<b>At 1 January 2021</b>	<b>1.218.174,75</b>
Add: Inflows	
Replenishment during the period	5.436.254,36
<b>Total Inflows:</b>	<b>6.654.429,11</b>
Deduct: Outflows	
Transfer to treasury account (Mirror designated account) – MKD	(5.602.489,48)
Amount of eligible expenses paid during the period	(29,32)
<b>Total Outflows:</b>	<b>(5.602.518,80)</b>
<b>At 31 December 2021</b>	<b>1.051.910,31</b>

## Statement of Treasury Account (Mirror Designated Account) – MKD

Account number 150010029978650

Depository Bank: Ministry of Finance of the Republic of North Macedonia

Loan Number 8902- MK

For the period from 1 January 2022 to  
 31 December 2022  
 (Amounts in EUR)

<b>At 1 January 2021</b>	<b>399,55</b>
Add: Inflows	
Transfer from designated account – EUR	5.398.278,42
Reimbursement of funds from "Zdruzenie na gragani HERA"	
	3.210,34
Reimbursement of funds from "OO na Crven krst Strumica"	659,10
<b>Total Inflows:</b>	<b>5.402.547,41</b>
Deduct: Outflows	
Amount of eligible expenses paid during the period*	(5.393.444,52)
Reimbursement of funds from "Zdruzenie na gragani HERA"	(3.210,34)
Reimbursement of funds from "OO na Crven krst Strumica"	(659,10)
Reimbursement of unspent funds from Petty Cash-foreign currency	(1.334,40)
Transfer to Petty Cash in EUR	(2.272,47)
Transfer to Petty Cash in MKD	(505,26)
<b>Total Outflows:</b>	<b>(5.401.426,09)</b>
<b>At 31 December 2022</b>	<b>1.121, 32</b>

## Statement of Treasury Account (Mirror Designated Account) – MKD (continued)

(Amounts in EUR)  
 For the period from 1 January 2021 to  
 31 December 2021

<b>At 1 January 2021</b>	<b>165,142.23</b>
Add: Inflows	
Transfer from designated account – EUR	5.602.489.48
Reimbursement of funds from Goran Petreski based on the exceeded mobile phone limit for 1 quarter 2021	11.57
Reimbursement of funds from "Humasnost" based on the error occur transaction	7.455,11
Reimbursement of funds from Elena Mirchevska based on the error occur transaction	2.280,57
<b>Total Inflows:</b>	<b>5.777.378,96</b>
Deduct: Outflows	
Amount of eligible expenses paid during the period*	(5.766.693,84)
-Goran Petreski based on the exceeded mobile phone limit for 1 quarter 2021	(11,57)
- "Humasnost" based on the error occur transaction	(7.455,06)
Elena Mirchevska based on the error occur transaction	(2.280,57)
Transfer to Petty Cash in MKD	(538,37)
<b>Total Outflows:</b>	<b>(5.776.979,41)</b>
<b>At 31 December 2021</b>	<b>399,55</b>

## Statement of Petty Cash in EUR

**Loan Number: 8902-MK**  
**Currency: EUR**

	(Amounts in EUR)
	For the period from 1 January 2022 to 31 December 2022
<b>At 1 January 2022</b>	-
Add: Inflows	
Transfer from Mirror Designated Account	2.272,47
Reimbursement of unspent funds	1.334,40
<b>Total Inflows:</b>	<b>3.606,87</b>
Deduct: Outflows	(2.272,47)
Amount of eligible expenses paid during the period	
Transfer to DA	(1.334,40)
<b>Total Outflows:</b>	<b>(3.606,87)</b>
<b>At 31 December 2022</b>	-
	(Amounts in EUR)
	For the period from 1 January 2021 to 31 December 2021
<b>At 1 January 2021</b>	-
<b>Add: Inflows</b>	
Transfer from Mirror Designated Account	-
	-
<b>Deduct: Outflows</b>	
Amount of eligible expenses paid during the period	-
Transfer to designated account – EUR	-
	-
<b>At 31 December 2021</b>	-

## Statement of Petty Cash in MKD

Loan Number: 8902 – MK  
 Currency: Macedonian denars ("MKD")

(Amounts in EUR)  
 For the period from 1 January 2022 to  
 31 December 2022

<b>At 1 January 2022</b>	-
Add: Inflows	
Transfer from Mirror Designated Account – MKD	505.26
<b>Total Inflows:</b>	<b>505.26</b>
Deduct: Outflows	
Amount of eligible expenses paid during the period	(505.26)
<b>Total Outflows:</b>	<b>(505.26)</b>
<b>At 31 December 2022</b>	-

(Amounts in EUR)  
 For the period from 1 January 2021 to  
 31 December 2021

<b>At 1 January 2021</b>	-
Add: Inflows	
Transfer from Mirror Designated Account – MKD	538.37
<b>Total Inflows:</b>	<b>538.37</b>
Deduct: Outflows	
Amount of eligible expenses paid during the period	(538.37)
<b>Total Outflows:</b>	<b>(538.37)</b>
<b>At 31 December 2021</b>	-

## Notes to Project's financial statements

### 1 General

On 2 October 2018 Loan Agreement for implementation of the Social Service Improvement Project ("SSIP" or "the Project") was signed by the International Bank for Reconstruction and Development ("IBRD") and the Borrower, the Republic of Macedonia/Ministry of Labour and Social Policy of RM ("MLSP") which became effective on 17 October 2018. Closing date of the project according to the Loan Agreement is 30 June 2024. IBRD agreed to lend the Ministry of Labour and Social Policy of the Republic of Macedonia amount equal to 28.700.000 EUR to assist in financing the Project.

The following table underlines the categories of Eligible Expenditures that may be financed out of the proceeds of the Grant ("Category"), the allocation of the amounts of the Grant to each Category, and the percentage of expenditures to be financed for the Eligible Expenditures in each Category:

Category	Amount of the Loan Allocated (expressed in EUR)	Percentage of the Expenditures to be Financed (inclusive of Taxes)
(1) Goods, works, non-consulting services, Training, consulting services, Operating costs under the Project (except Grants)	9,213,250.00	100 %
(2) Grants	19,415,000.00	100%
(3) Front end fee	71,750.00	Amount payable pursuant to Section 2.03 of Loan Agreement in Accordance with Section 2.07 (b) of the General Conditions
<b>TOTAL AMOUNT</b>	<b>28,700,000.00</b>	



## 2 Project Objectives, Activities and Institutional Arrangements

### Project Objectives

The Project Objectives to expand access to and improve the quality of social services, including preschool services, for vulnerable groups.

### Project Beneficiaries

**Direct beneficiaries (vulnerable groups) of the project will include<sup>1</sup>**(a) social welfare beneficiaries (cash transfer recipients) and other vulnerable adults including Roma and children entitled to social services, as well as the MLSP, Social Work Centers, municipality staff, and other entities involved in service provision (Project Component 1);(b) children aged 3 to 6 years, particularly from disadvantaged backgrounds (including the poor and Roma population; both genders are expected to benefit equally from project interventions)<sup>2</sup>,all children aged 0 to 6 years across the Republic of North Macedonia are expected to benefit from improved parenting and care at home as result of the national media campaigns, and the Ministry of Education and Science ("MOES"), preschools teachers, primary school pedagogical staff, and parents of children aged 0 to 6 years<sup>3</sup> (Project Component 2); and (c) MLSP and SWC staff (Project Component 3). Staff in social services and preschool institutions will also benefit from simplified and more efficient administrative procedures and new or newly refurbished work spaces (Project Components 1 and 2).

### Project Components

The project includes three main components, as described in the following paragraphs.

#### **Component 1: Promoting social inclusion through improved access to social benefits and services**

The objective of this component will be to strengthen the overall social protection delivery system for improved services by existing social assistance recipients and by vulnerable groups. On the supply side, the project support creation and expansion of preventive and non-residential social services. The increased outreach activities by the system (SWCs and other institutions at the local level) will result in the rise of the poor and vulnerable applying for social benefits and services. Better access to a menu of social benefits and services will also be ensured with the merger of the two existing information systems (databases), which would enable improved identification of actual individual/family needs, more poor or vulnerable individuals and families receiving support, and better case management (that is, referrals, tracking, and monitoring) using the integrated social welfare information system. A new human-centered approach<sup>4</sup> and integrated information system will enhance targeting and prioritization of beneficiaries for services (including the ECEC). This will also include developing referrals between social services, preschools, and other relevant institutions. The focus will be on the beneficiaries (including the preschool children), their needs, and facilitation of their inclusion in the system of benefits and services.

This component will focus on strengthening the overall social protection delivery system for improved access to services by existing social assistance recipients and by vulnerable groups.

#### **Component 2: Expanding the access to and improving of the quality of preschool services**

This component is focused on improving access to quality early childhood education and care ("ECEC") services, in particular for children from socially disadvantaged backgrounds (that is, poor children, children with disabilities, and Roma children). Activities for children aged 3 to 6 years will focus on increasing access to quality and energy efficient preschools (that is, child-centered and with age-appropriate learning opportunities) while also supporting their transition to the early grades of primary education. Activities for younger children—from birth onwards—will focus on empowering parents and families to support children's holistic development through increased knowledge about the importance of the early years (including adequate health and nutrition, early stimulation and learning opportunities, and nurturing and protection from stress) and about the relevant services available in the community. The activities related to the infrastructure will be sequenced while the process quality activities will be happening in parallel.

This component will support increasing the number of classrooms in preschools and improving the quality of preschool service delivery.

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<sup>1</sup> These are also the climate vulnerable groups since they are more exposed to different types of natural hazards.

<sup>2</sup> Preschool enrolment rates by gender are 51 percent for boys and 49 percent for girls.

<sup>3</sup> Preschool teachers and primary school pedagogical staff will benefit through training and capacity-building activities. Parents and families of all children receiving the abovementioned services will also benefit, including through (a) guidance and support to engage in early stimulation at home, (b) increased opportunities to access preschool services as well as other social services for their children, and (c) increased opportunities to participate more actively in the labour force (especially for parents of children enrolled in full-time preschools).

<sup>4</sup> North Macedonia has been listed among the potential countries for support and learning on innovative Human Centered Design approaches from the World Bank's Social Protection and Jobs Delivery Systems Global Solution Group.

Notes to the Project's financial statements (continued)  
Project Objectives, Activities and Institutional Arrangements (continued)

**Component 3: Project management, monitoring and evaluation**

This component will support the day-to-day management of project implementation and the monitoring and evaluation (M&E) of its objectives and outcomes. This component will finance the activities that would ensure effective administration and implementation of the project by supporting (a) the establishment and operation of the Project Management Unit (PMU), including the provision of operating costs, (b) development and implementation of a M&E system for the project, and (c) development and carrying out of a public awareness campaign to inform vulnerable groups of available social assistance services, including the application process requirements.

**Institutional Arrangements**

Throughout the duration of the Project, the Recipient shall maintain the PIU with a composition, adequate staff and resources, functions and responsibilities (including the responsibility to manage, coordinate, monitor and evaluate the implementation of the Project) satisfactory to the World Bank.

The Recipient shall carry out the Project in accordance with the Project Operational Manual and Grant Operational Manual and shall not amend, suspend, abrogate, repeal or waive any provision of said Manual without the prior approval of the Bank.

**3 Accounting policies**

Following are the principle accounting policies adopted in preparation of these financial statements. These accounting policies are consistently applied to all financial periods presented.

**Basis of preparation**

The Project's financial statements have been prepared for the purposes of reporting to IBRD, on the activities of the Project related to the loan received for the completion of the Project's objectives, in accordance with the respective provisions set out in the Loan Agreement Loan number 8902-MK signed between the IBRD and the Republic of North Macedonia. These financial statements are prepared on the cash receipts and disbursement basis and include all Project - related expenditures incurred, which are financed under the provisions set out in Loan Agreement Loan number 8902-MK dated 2 October 2018.

These instructions closely follow the World Bank's Disbursement Guidelines for Projects.

The financial statements have been prepared for the period from 01 January 2022 through 31 December 2022.

**Reporting Currency**

The Project's Financial Statements are prepared in EURO ("EUR") as this is the reporting currency of the Project.

Transactions denominated in currencies other than EURO are translated using the buying foreign exchange rate the National Bank of the Republic of North Macedonia at the date of transaction. Cash balances at the yearend are translated into EURO ("EUR") using the buying foreign exchange rates ruling at the balance sheet date. Approved grant amounts and Contracted grant amounts presented in the Statement of Grants are calculated by using 61,5 MKD/EUR.

