

Project's Financial Statements and Independent Auditor's Report

Ministry of Social Policy, Demographics and Youth of the
Republic of North Macedonia

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

31 December 2024

Contents

	Page
Management Responsibility	1
Independent Auditor's Report	2
Statement of Cash Receipts and Payments	4
Balance sheet	6
Statement of Uses of Funds by Project Activity	7
Statement of Grants	36
Statement of Withdrawals – Designated Account	50
Statement of Designated Account – EUR	51
Statement of Treasury Account (Mirror Designated Account) – MKD	52
Statement of Petty Cash in EUR	54
Statement of Petty Cash in MKD	55
Notes to Project's financial statements	56

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 Social Policy, Demographics and Youth 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 2024 to 31 December 2024 included on pages 4 to 58, 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, Independent Auditors, have been engaged to audit these Project's financial statements in accordance with the auditing standards accepted in the Republic of North Macedonia¹. Their report is included on pages 2 and 3.

30 June 2025


Elizabeta Kunovska
Project Manager
Olivera Krsteska
Project FM Specialist

¹International 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 n0.79 from 2010

Independent Auditor's Report

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To the Minister and the Management of the Project

We have audited the accompanying financial statements of the Ministry of Social Policy, Demographics and Youth 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 as to "the Project's Financial Statements") as at and for the year ended 31 December 2024 included on pages 4 to 58.

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, 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 Macedonia¹. 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.

Opinion

In our opinion, the accompanying Project's financial statements of the Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia, "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 2024, 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 2024, 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.

¹ 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

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 3 to the Project's financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Project's management to comply with the financial reporting provisions of the Agreement referred to above. Our report is intended solely for the Project Management, the Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia and the International Bank for Reconstruction and Development and should not be distributed to or used by parties other than the Ministry and the IBRD.



Suzana Stavrikj
Director
Grant Thornton DOO, Skopje



Skopje, 30 June 2025



Suzana Stavrikj
Certified auditor

Statement of Cash Receipts and Payments

In EUR

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	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	Variance For the period
Sources of funds									
Loan funds	3.753.329,93	-	3.753.329,93	2.645.292,10	-	2.645.292,10	24.290.729,72	-	24.290.729,72
Front-end Fee	-	-	-	-	-	-	71.750,00	-	71.750,00
Foreign exchange gains, net	-	-	-	44,21	-	44.21	44,23	-	44,23
Total sources of funds	3.753.329,93	-	3.753.329,93	2.645.336,71	-	2.645.336,71	24.362.523,95	-	24.362.523,95
Less: Uses of funds									
Comp.1 Promoting social inclusion through improved access to social benefits and services	1.672.780,08	1.577.247,00	95.533,08	1.241.333,77	988.239,00	253.094,77	6.004.337,73	6.699.851,17	(695.515,44)
Comp.2 Expanding the access to and improving the quality of preschool services	569.876,60	554.922,00	14.954,60	1.720.112,62	2.407.351,00	(687.238,38)	13.968.193,99	15.785.781,43	(1.817.587,44)

Statement of Cash Receipts and Payments (continued)

Comp.3 Project management, monitoring and evaluation	332.147,77	305.292,00	26.855,77	487.211,36	528.866,00	(41.654,64)	2.611.124,35	2.958.780,88	(347
Front-end Fee	-	-	-	-	-	-	71.750,00	-	7
Total uses of funds	2.574.804,45	2.437.461,00	137.343,46	3.448.657,75	3.924.456,00	(475.798,25)	22.655.404,07	25.444.413,48	(2.789
Net increase/(Decrease) in cash flow	1.178.525,48			(803.321,44)			1.707.119,88		
Bank Balances beginning of period	528.594,40			1.331.915,84					
Bank Balances end of period	1.707.119,88			528.594,40			1.707.119,88		

The Project's Financial Statements have been approved by the Ministry on 30 June 2025 and signed on its behalf by:


 Elizabeta Kunovska
 Project Manager


 Olivera Krsteska
 Project FM Specialist

Balance sheet

In EUR	31 December 2024	31 December 2023
Assets		
Bank balances	1.707.119,88	528.594,40
Total assets	1.707.119,88	528.594,40
Funds and liabilities		
Unspent funds	1.707.119,88	528.594,40
Total Funds and liabilities	1.707.119,88	528.594,40

Statement of Uses of Funds by Project Activity

	(Amounts in EUR)								
	For the period from 01 January 2024 through			For the period from 01 January 2023 through			Cumulative to date		
	31 December 2024			31 December 2023					
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
Component 1-Promoting social inclusion through improved access to social benefits and services									
	1.672.780,08	1.577.247,00	95.533,08	1,241,333.77	988,239.00	253,094.77	6.004.335,73	6.699.851,17	(695.515,44)
Sub component 1.1 Implementation of the GMI									
	-	-	-	-	-	-	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	-	-	-	-	-	-	7.290,00	14.490,00	(7.200,00)
1.1.4 Counselling and Motivation for activation of GMA beneficiaries - CANCELED	-	-	-	-	-	-	-	-	-
Sub component 1.2 Implementation of social services reform									
	1.162.299,05	1.162.301,00	(1.95)	776.386,01	441.640,00	334.746,01	3.876.931,50	4.091.220,00	(214.288,50)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	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	-	-	-	-	19.546,00	(19.546,00)	54.442,59	54.443,00	(0,41)
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	-	-	-	-	-	-	-	-	-
1.2.6 Piloting a grant mechanism that will promote development of (non-institutional) social services at local level	1.138.545,25	1.138.546,00	(0,75)	749.324,63	321.144,00	428.180,63	3.666.518,70	3.666.519,00	(0,30)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
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 including Citizen Engagement 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)
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)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
1.2.12 Preparation of Cost Methodology for Establishing of Social Services including pricing list - COMPLETED	-	-	-	-	16.279,00	(16.279,00)	16.278,94	16.279,00	(0,06)
1.2.13 Social service needs assessment -CANCELED	-	-	-	-	-	-	-	-	-
1.2.14 Preparation of project proposals	-	-	-	24.839,16	68.021,00	(43.181,84)	72.898,85	72.899,00	(0,15)
1.2.15 SSIP Methodology for pricing Social Services - COMPLETED	-	-	-	-	11.090,00	(11.090,00)	11.087,87	11.090,00	(2,13)
1.2.16 SSIP Methodology for Pricing Social Services	-	-	-	2.222,22	5.560,00	(3.337,78)	11.103,41	11.105,00	(1,59)
1.2.17 SSIP Expert in financial allowances for social protection national program development	-	-	-	-	-	-	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)
1.2.19 SSIP Expert in social protection system for national program development	-	-	-	-	-	-	3.347,02	5.538,00	(2.190,98)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
1.2.2 +SSIP Technical assistance for legislative changes regarding the implementation of reformed licensing system - CANCELED	-	-	-	-	-	-	-	-	-
1.2.20 SSIP Consultant company for Development of Funding Formula for block grants for institutional accommodation and care for elderly	21.308,24	21.309.00	(0,76)	-	-	-	21.308,24-	21.309.00	(0,76)
1.2.21 SSIP Methodology for Cost- Sharing of the Social Services "In home care"	-	-	-	-	-	-	-	-	-
1.2.22 SSIP Social Mentoring for Labor Market Activation of GMA beneficiaries	-	-	-	-	-	-	-	-	-
1.2.23 SSIP Consultant for pricing for social services	2.445,56	2.446,00	(0,44)	-	-	-	2.445,56	2.446,00	(0,44)
1.2.9 SSIP Development of norms and standards for establishing of social services and for ensuring quality in the service delivery - CANCELED	-	-	-	-	-	-	-	-	-

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
Sub component 1.3 Capacity building	510.481,03	414.946,00	95.535,03	464.947,76	546.599,00	(81.651,24)	2.120.114,23	2.594.141,17	(471.026,94)
1.3.1 Development of an integrated social welfare IS covering both social assistance benefits and services	73.626,05	-	73.626,06	49.084,01	50.000,00	(915,99)	122.710,06	386.489,00	(263.778,94)
1.3.2/1.3.11 Hardware equipment for the MLSP and the social institutions - COMPLETED	-	-	-	-	-	-	200.382,42	254.212,00	(53.829,58)
1.3.2 Hardware equipment for the MLSP and the social institutions	117.627,62	117.621,00	0,62	138.633,28	138.640,00	(6,72)	256.260,90	256.261,00	(0,10)
1.3.3 Capacity building of MLSP, SWCs, Municipalities, NEA and other institutions included in the SP system	17.959,37	-	17.959,37	36.096,42	59.782,00	(23.685,58)	94.245,78	76.286,00	17.959,78
1.3.4 Renovation of MLSP SWC's, Municipalities, NEA and other institutions included in the SP system - CANCELED	-	-	-	-	-	-	-	100.000,00	(100.000,00)
1.3.5 Actuary in the Unit for Analysis, Evaluation and Monitoring -COMPLETED	-	-	-	-	-	-	56.722,76	59.211,00	(2.488,24)
1.3.6 IT in the Unit for Analysis, Evaluation and Monitoring - COMPLETED	-	-	-	-	-	-	53.099,50	58.623,29	(5.523,79)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
1.3.7 Researcher in the Unit for Analysis, Evaluation and Monitoring	544,76	-	544,76	345,03	350,00	(4,97)	39.608,26	44.571,29	(4.963,03)
1.3.8 Social Consultant in the Unit for Analysis, Evaluation and Monitoring	10.078,34	6.703,00	3.375,34	19.977,75	19.512,00	465,75	92.045,65	92.046,29	(0.64)
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	63.717,75	63.718,00	(0,25)	69.428,07	80.303,00	(10.874,93)	428.701,66	428.701,00	0,66
1.3.11 Hardware equipment for the local offices and the MLSP - CANCELED	-	-	-	-	-	-	-	-	-
1.3.11/1.3.2 IT for the local offices and MLSP - CANCELED	-	-	-	-	-	-	-	-	-
1.3.12 Furniture for the local offices	-	-	-	-	-	-	-	10.000,00	(10.000,00)
1.3.13 Renovation of local offices- CANCELED	-	-	-	-	-	-	-	32.520,00	(32.520,00)
1.3.14 Furniture for the Center for Cerebral palsy -COMPLETED	-	-	-	-	-	-	20.818,15	21.000,00	(181,85)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	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	-	-	-	-	9.390,00	(9.390,00)	190.389,61	190.390,00	(0,39)
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	9.980,04	9.979,00	1,04	19.845,38	44.167,00	(24.321,62)	94.796,36	94.796,01	0,35
1.3.18 SSIP Researcher/Analyst in the Unit for Analysis, Evaluation and Monitoring -CANCELED	-	-	-	-	-	-	-	-	-
1.3.19 Legal Advisor in the Unit for Analysis, Evaluation and Monitoring	8.943,80	8.943,00	0,80	17.626,33	3.768,00	13.858,33	51.409,14	51.409,00	0,14
1.3.20 SSIP Disability and Inclusion Consultant in the Unit for Analysis, Evaluation and Monitoring - COMPLETED	-	-	-	-	6.900,00	(6.900,00)	11.777,16	11.778,00	(0,84)
1.3.21 SSIP Disability and Inclusion Consultant in the Unit for Analysis, Evaluation and Monitoring - COMPLETED	-	-	-	18.238,21	14.792,00	3.446,21	30.396,61	30.400,00	(3,39)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
1.3.22 SSIP Social Protection Specialist in the Unit for Analysis, Evaluation and Monitoring - COMPLETED	1.613,88	1.614,00	(0,12)	24.034,83	20.646,00	3.388,83	45.020,66	45.024,00	(3,34)
1.3.23 SSIP Renovation of part of CSR Strumica and PMU offices - COMPLETED	1.205,67	1.200,00	5,67	27.243,82	27.250,00	(6,18)	28.449,49	28.450,00	(0,51)
1.3.24 SSIP Financial Expert in the Unit for Analysis, Evaluation and Monitoring	9.962,25	9.959,00	3,25	19.883,23	23.148,00	(3.264,77)	33,108,64	33.107,00	1,64
1.3.25 SSIP Renovation of the PMU offices	1.620,30	1.621,00	(0,70)	13.217,84	36.601,00	(23.383,16)	38.221,06	38.222,00	(0,94)
1.3.26 SSIP Furniture for CSR Strumica -COMPLETED	-	-	-	9.659,30	9.700,00	(40,70)	9.659,30	9.700,00	(40,70)
1.3.27 SSIP Expert in draw of Law and regulation	6.532,89	6.517,00	15,89	1.634,26	1.650,00	(15,74)	8.167,15	8.167,00	0,15
1.3.28 SSIP Hardware equipment (computers, printers and other hardware equipment for MLSP, SWC and other social institutions)	78.794,66	78.795,00	(0,34)	-	-	-	78.794,66	78.795,00	(0,34)
1.3.29/1 SSIP Disability and Inclusion Consultant in the Unit for Analysis, Evaluation and Monitoring	7.003,30	7.004,00	(0,70)	-	-	-	7.003,30	7.004,00	(0,70)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
1.3.29/2 SSIP Supervision company for renovation of the institution 25 May	-	-	-	-	-	-	-	-	-
1.3.30 SSIP Renovation of the institution 25 May	-	-	-	-	-	-	-	-	-
1.3.31 SSIP Procurement of equipment for institution 25 May	-	-	-	-	-	-	-	-	-
1.3.32 SSIP Data entry in the SWIS	67.275,16	67.276,00	(0,84)	-	-	-	67.275,16	67.276,00	(0,84)
1.3.33 SSIP Data center	-	-	-	-	-	-	-	-	-
1.3.34 SSIP Software for archive work for SWC (Document management system)	-	-	-	-	-	-	-	-	-
1.3.35 SSIP Web services development (Public revenue office)	5.271,60	5.272,00	(0,40)	-	-	-	5.271,60	5.272,00	(0,40)
1.3.36 SSIP Web services development (Supreme Court)	28.723,59-	28.724,00	(0,41)	-	-	-	28.723,59-	28.724,00	(0,41)
Component 2-Enhancing access to and quality of ECEC	569.876,60	554.922,00	14.954,60	1.720.112,62	2.407.351,00	(687.238,38)	13.968.193,99	15.808.691,94	(1.840.497,95)
Sub component 2.1 Enhancing access to ECEC	352.280,77	340.913,00	11.367,77	1.644.050,60	2.313.903,00	(669.852,40)	13.404.291,60	14.974.324,32	(1.570.032,72)
Grant program for infrastructure projects	-	-	-	-	-	-	-	921.952,00	(921.952,00)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2022			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.1 Civil works -Kindergarten in Kavadarci -COMPLETED	-	-	-	-	54.300,00	(54.300,00)	818.755,00	818.793,31	(38,31)
2.1.1.1.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kavadarci, including outside playground equipment - COMPLETED	-	-	-	-	27.414,00	(27.414,00)	138.760,82	138.761,00	(0,18)
2.1.1.2 Civil works-Kindergarten in Negotino -COMPLETED	-	-	-	-	181.473,00	(181.473,00)	1.111.634,60	1.111.635,00	(0,40)
2.1.1.2.1 SSIP Equipment for kindergarten in Negotino - COMPLETED	-	-	-	-	5.198,00	(5.198,00)	169.958,17	169.958,00	0,17
2.1.1.2.1.2 SSIP Furnishing and equipment for the kindergarten in the municipality of Negotino - Procurement, delivery and installation of Didactic equipment and Procurement of movable partition panels - DELETED	-	-	-	-	-	-	-	4.529,00	(4.529,00)
2.1.1.3 Civil works-Kindergarten in Kocani -COMPLETED	-	-	-	-	29.713,00	(29.713,00)	751.164,33	751.165,00	(0,67)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.1.3.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kocani, including outside playground equipment - COMPLETED	-	-	-	-	20.000,00	(20.000,00)	105.439,43	105.470,00	(30,57)
2.1.1.3.1.1 SSIP Civil works - Kindergarten in Kocani - installation of facade bricks	67.766,04	67.767,00	(0,96)	-	-	-	67.766,04	67.767,00	(0,96)
2.1.1.3.1.2 SSIP Equipment - Kindergarten in Kocani - aluminum sliding doors -COMPLETED	-	-	-	10.450,63	10.451,00	(0,37)	10.450,63	10.451,00	(0,37)
2.1.1.4 Civil works -Kindergarten in Kisela Voda -COMPLETED	-	-	-	-	75.490,00	(75.490,00)	641.047,57	641.047,30	0,27
2.1.1.4.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kisela Voda, including outside playground equipment - COMPLETED	-	-	-	-	-	-	71.658,74	78.087,00	(6.428,26)
2.1.1.5 Civil works -Kindergarten in Kriva Palanka -COMPLETED	8.558,47	-	8.585,47	8.558,75	8.600,00	(41,25)	404.393,77	513.788,00	(109.394,23)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.1.5.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Kriva Palanka, including outside playground equipment -COMPLETED	-	-	-	-	69.759,00	(69.759,00)	77.933,98	84.874,00	(6.940,02)
2.1.1.6 Civil works -Kindergarten in Gjorce Petrov -COMPLETED	-	-	-	-	-	-	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 -COMPLETED	-	-	-	-	200,00	(200,00)	102.509,63	102.511,00	(1,37)
2.1.1.7 Civil works -Kindergarten in Bogovinje -COMPLETED	-	-	-	-	-	-	170.402,75	248.549,00	(78.146,25)
2.1.1.8 Civil works -Kindergarten in Resen - COMPLETED	-	-	-	-	9.934,00	(9.934,00)	360.811,74	360.811,99	(0,25)
2.1.1.9 Civil works -Kindergarten in Strumica -COMPLETED	-	-	-	-	58.850,00	(58.850,00)	1.828.075,05	1.828.081,71	(6,66)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.1.9.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Strumica, including outside playground equipment - COMPLETED	-	-	-	-	530,00	(530,00)	248.501,60	248.501,00	0,60
2.1.1.10 Civil works -Kindergarten in Aracinovo	16.243,86	16.244,00	(0,14)	77.265,92	195.071,00	(117.805,08)	765.714,51	765.715,00	(0,49)
2.1.1.10.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Aracinovo, including outside playground equipment - COMPLETED	-	-	-	196.937,35	197.000,00	(62,65)	196.937,35	197.000,00	(62,65)
2.1.1.11 Civil works -Kindergarten in Valandovo - COMPLETED	-	-	-	15.652,30	20.134,00	(4.481,70)	368.451,13	368.451,00	0,13
2.1.1.11.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Valandovo, including outside playground equipment - COMPLETED	-	-	-	-	170,00	(170,00)	89.263,27	89.265,00	(1,73)
2.1.1.12 Civil works -Kindergarten in Karpos 2 - COMPLETED	-	-	-	196.830,35	197.260,00	(429,65)	361.007,83	361.008,00	(0,17)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.1.12.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Karpos, including outside playground equipment - COMPLETED	-	-	-	87.752,49	103.900,00	(16.147,51)	103.852,80	103.900,00	(47,20)
2.1.1.13 Civil works -Kindergarten in Probistip - COMPLETED	8.928,19	8.943,00	(14.81)	102.135,58	152.099,00	(49.963,42)	420.758,07	420.779,00	(20,93)
2.1.1.13.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Probistip, including outside playground equipment - COMPLETED	-	-	-	9.045,14	92.170,00	(83.124,86)	92.166,97	92.170,00	(3,03)
2.1.1.14 Furnishing and equipment for the kindergarten 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 kindergarten in the municipality of Resen, including outside playground equipment - COMPLETED	-	-	-	-	-	-	111.213,06	132.569,00	(21.355,94)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.1.16 Civil works -Kindergarten in Bitola	60.551,76	60.552,00	(0,24)	122.495,09	100.145,00	22.350,09	388.338,99	388.338,99	-
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 -Kindergarten in Lipkovo	73.455,94	73.456,00	(0,06)	490.484,07	434.726,00	55.758,07	805.998,26	805.998,00	0,26
2.1.1.17.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Lipkovo, including outside playground equipment	99.127,67	99.122,00	5,67	43.693,96	43.700,00	(6,04)	142.821,63	142.822,00	(0,37)
2.1.1.18 Civil works -Kindergarten in Gostivar	10.105,14	10.105,00	0,14	176.542,27	53.860,00	122.682,27	478.098,90	478.099,00	(0,10)
2.1.1.18.1 SSIP Furnishing and equipment for the kindergarten in the municipality of Gostivar, including outside playground equipment - COMPLETED	-	-	-	88.771,43	88.800,00	(28,57)	88.771,43	88.800,00	(28,57)
2.1.1.19 Civil works -Kindergarten in Karpos 1	-	-	-	-	-	-	-	-	-
2.1.2 Project designs for kindergartens - CANCELED	-	-	-	-	-	-	46.337,70	132.301,00	(85.963,30)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.2.1 Project designs for new kindergartens in Arachinovo, Bitola, Lipkovo and Valandovo - COMPLETED	-	-	-	-	-	-	55.310,51	75.012,00	(19.701,49)
2.1.2.2 Project designs for upgrades of kindergartens in Probishtip, Gostivar, Karposh 1 and Karposh 2 - COMPLETED	-	-	-	-	-	-	51.609,09	107.320,00	(55.710,91)
2.1.2.3 Revision of basic Project designs for kindergartens in Arachinovo, Bitola, Lipkovo, Valandovo, Probishtip -COMPLETED	-	-	-	-	-	-	11.206,24	12.000,00	(793,76)
2.1.3 Supervision of works for construction of kindergartens in Negotino and Kavadarci - COMPLETED	-	-	-	-	813,00	(813,00)	24.344,99	24.344,99	-
2.1.4 Supervision of works for construction of kindergartens in Kocani and Kisela Voda	-	-	-	-	-	-	16.561,51	18.000,01	(1.438,50)
2.1.5 Project for interior design for Kindergartens in Kocani, Negotino, Kisela Voda, Kavadarci and Bogovinje -COMPLETED	-	-	-	-	17.988,00	(17.988,00)	35.874,67	35.874,00	0,67

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.6 Project for interior design for Kindergartens in Gjorce Petrov, Resen, Kriva Palanka and Strumica - COMPLETED	-	-	-	-	-	-	38.390,51	174.957,00	(136.566,49)
2.1.7 Supervision of works for construction of kindergartens in Kriva Palanka, Gjorce Petrov, Strumica, Resen i Bogovinje -COMPLETED	-	-	-	-	14.164,00	(14.164,00)	56.813,53	56.814,01	(0,48)
2.1.8 Supervision of works for construction of kindergartens in Lipkovo, Probistip -COMPLETED	2.792,79	-	2.792,79	12.233,73	12.000,00	233,73	30.689,46	45.301,00	(14.611,54)
2.1.9 Supervision of works for construction of kindergartens in Gostivar, Aracinovo, Karpos	-	-	-	5.201,54	5.200,00	1,54	19.099,68	104.196,00	(85.096,32)
2.1.10 Project for interior design for Kindergartens in Lipkovo, Probistip - COMPLETED	-	-	-	-	20.391,00	(20.391,00)	20.390,20	20.391,00	(0,80)
2.1.11/2.1.12 Project for interior design for Kindergartens in Bitola, Gostivar -COMPLETED	-	-	-	-	12.400,00	(12.400,00)	12.396,48	12.400,00	(3,52)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.13 SSIP Preparation of Project Designs and Supervision for Renovation and refurbishment of school/municipal premises for ECEC spaces	-	-	-	-	-	-	-	-	-
2.1.14 SSIP Revision of basic Project designs for Renovation and refurbishment of school/municipal premises for ECEC spaces	-	-	-	-	-	-	-	-	-
2.1.15 SSIP Renovation and refurbishment of school/municipal premises for ECEC spaces	-	-	-	-	-	-	-	-	-
2.1.16 SSIP Procurement of equipment for the renovated and refurbished school/municipal premises for ECEC spaces	-	-	-	-	-	-	-	-	-
2.1.17 SSIP Procurement of equipment for the kindergartens approved for financing through MLSP public call -Aerodrom, Probistip, Ilinden and Centar	4.723,91	4.724,00	(0.09)	-	-	-	4.723,91	4.724,00	(0.09)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.1.18 SSIP Procurement of equipment for the kindergartens approved for financing through MLSP public call -Kavadarci and Caska	-	-	-	-	-	-	-	-	-
Sub component 2.2 Enhancing quality of ECEC	217.595,83	214.009,00	3.586,83	76.062,02	93.448,00	(17.385,98)	563.902,39	834.367,62	(270.464,88)
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)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.2.6 Training of ECED administrators and other decision makers to improve capacity and development of monitoring programs and tools -CANCELED	-	-	-	-	-	-	-	-	-
2.2.7 Outreach activities including Citizen Engagement activities - CANCELED	-	-	-	-	-	-	-	-	-
2.2.8 Capacity building of local architects and engineers for such innovative and highly energy - efficient infrastructure	-	-	-	-	-	-	7.350,00	49.626,00	(42.276,00)
2.2.9 Developing a new capitation formula for ECEC -TERMINATED	-	-	-	-	-	-	-	-	-
2.2.10 Principal Investigator	18.475,65	18.476,00	(0,35)	25.372,05	21.031,00	4.341,05	76.096,63	76.097,00	(0,02)
2.2.11 Local Support to the Principal Investigator	1.602,63	-	1.602,63	2.299,72	2.300,00	(0,28)	34.555,05	36.938,01	(2.382,96)
2.2.12 National Coordinator for Measuring Early Learning Environment (MELE)	801,31	-	801,31	1.399,72	1.400,00	(0,28)	32.828,80	36.038,01	(3.209,21)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.2.13 National Coordinator for Measurement of Development and Early Learning (MODEL)	1.001,64	-	1.001,64	1.399,72	1.400,00	(0,28)	34.253,98	36.038,00	(1.784,02)
2.2.14 Local Consultant for strengthening the preschool system for pre-service and in-service teacher train	-	-	-	4.211,10	4.200,00	11,10	35.600,96	47.834,15	(12.233,19)
2.2.15 International Teacher Training and Programmed Design Expert Consultant	-	-	-	-	-	-	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 preach	-	-	-	-	21.554,00	(21.554,00)	31.554,45	31.554,00	0,45
2.2.17 Developing a new capitation formula for ECEC	-	-	-	-	-	-	-	11.382,00	(11.382,00)
2.2.18 Printing of age-appropriate teaching learning materials - COMPLETED	-	-	-	-	-	-	35.737,55	35.738,00	(0,45)
2.2.19 Distribution of age- appropriate teaching learning materials -COMPLETED	-	-	-	-	-	-	5.238,89	11.230,00	(5.991,11)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.2.20 Local consultant for developing a new capitation formula for ECEC -COMPLTETED	-	-	-	-	-	-	3.333,32	3.333,33	(0,01)
2.2.21 Sorting, packaging and distribution of age-appropriate teaching learning materials - COMPLETED	-	-	-	-	-	-	-	-	-
2.2.21/22 International Consultancy' Company for Designing, Implementing and Organizing Teacher's Training Program - CANCELED	-	-	-	-	-	-	-	-	-
2.2.22 International Consultancy' Company for Designing, Implementing and Organizing Teacher's Training Program	121.557,73	121.468,00	89,73	31.509,86	31.600,00	(90,14)	153.067,59	153.068,00	(0,41)
2.2.2.23 SSIP Consultant's Company for Development of Early Childhood Education and Care Funding Formula	27.215,44	27.124,00	91,44	6.807,65	6.900,00	(92,35)	34.023,09	34.024,00	(0,91)
2.2.24 SSIP International STATA and Data Analysis Consultant	3.058,34	3.058,00	0,34	3.062,20	3.063,00	(0,80)	6.120,54	6.121,00	(0,46)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
2.2.25 SSIP International Consultant-Training Expert for Learning environment and inclusion	27.902,91	27.903,00	(0,09)	-	-	-	27.902,91	27.903,00	(0,09)
2.2.26 SSIP Local Support to the International Consultant-Training Expert for Learning environment and inclusion	-	-	-	-	-	-	-	-	-
2.2.27 SSIP Company for Logistical Support for Training of Preschool Staff	-	-	-	-	-	-	-	-	-
2.2.28 SSIP Logistical Costs for Training of Preschool Staff	15.980,18	15.980,00	0,18	-	-	-	15.980,18	15.980,00	0,18
2.2.3 Developing a system for Legislation, Registration & Framework - DELETED	-	-	-	-	-	-	-	-	-
Component 3- Project management, analytical, M&E activities	332.147,77	305.292,00	26.855,77	487.211,36	528.866,00	(41.654,64)	2.611.124,35	2.936.016,88	(324.892,53)
Sub component 3.1 Project management	239.612,48	232.232,00	7.380,48	415.100,33	448.360,00	(33.259,67)	2.155.412,22	2.409.977,89	(254.565,67)
3.1.1 Project Manager	14.488,06	14.393,00	95,06	28.625,24	27.468,00	1.157,24	154.674,47	154.675,29	(0,82)
3.1.2 Procurement manager	12.781,90	12.781,00	0,90	25.380,33	21.827,00	3.553,33	131.715,67	131.713,30	2,37
3.1.3 Coordinator for ECDE - TERMINATED	-	-	-	-	-	-	33.176,49	78.065,00	(44.888,51)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
3.1.4 Coordinator for Social services development -TERMINATED	-	-	-	-	-	-	38.926,69	44.912,17	(5.985,48)
3.1.5 IT manager	-	-	-	-	-	-	56.014,15	75.455,29	(19.441,14)
3.1.6 Financial manager	12.280,47	25.364,00	(13.083,53)	24.405,70	19.181,00	5.224,70	123.256,60	136.338,30	(13.081,70)
3.1.7 Civil engineer/architect - TERMINATED	-	-	-	-	-	-	36.122,97	38.454,29	(2.331,32)
3.1.8 Civil engineer/architect - TERMINATED	-	-	-	-	-	-	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	9.185,53	9.186,00	(0,47)	17.860,13	14.219,00	3.641,13	101.930,97	101.931,29	(0,32)
3.1.11 Environmental/social safeguards specialist	2.434,76	-	2.434,76	-	-	-	36.127,45	55.781,00	(19.653,55)
3.1.12 Grant Administrative Coordinator	11.751,07	11.751,00	0,07	23.260,68	19.250,00	4.010,68	123.018,08	123.018,30	(0,22)
3.1.13 Financial and administrative officer - TERMINATED	-	-	-	-	-	-	26.883,48	35.182,29	(8.298,81)
3.1.14 Grant application officer	-	-	-	-	-	-	-	-	-
3.1.15 M&E Officer -TERMINATED	-	-	-	-	-	-	1.112,91	11.400,00	(10.287,09)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
3.1.16 IT officer	7.772,58	7.773,00	(0,42)	15.455,28	25.516,00	(10.060,72)	34.788,90	34.789,00	(0,10)
3.1.17 Project Audit	4.731,49	-	4.731,53	4.731,49	4.878,00	(146,51)	24.806,20	26.586,00	(1.779,80)
3.1.18 Equipment (4 years)	-	-	-	-	-	-	-	15.000,00	(15.000,00)
3.1.19 IOC	6.875,34	-	6.875,34	10.485,22	14.960,00	(4.474,78)	64.542,59	103.311,02	(38.768,43)
Training (Seminars)	6.231,78	-	6.231,78	1.321,34	14.591,00	(13.269,66)	20.823,17	61.119,00	(40.295,83)
3.1.20 Environmental/social safeguards assistance	990,39	991,00	(0,61)	13.139,85	20.640,00	(7.500,15)	51.876,20	21.877,01	(0,81)
3.1.21 Camera and Recording device (qty 2) - COMPLETED	-	-	-	-	14.073,00	(14.073,00)	14.072,15	14.073,00	(0,85)
3.1.22 Interior Designer - COMPLETED	-	-	-	14.925,48	9.808,00	5.117,48	92.171,55	92.173,20	(1,65)
3.1.23 Business Analyst	9.861,03	9.862,00	(0,97)	19.879,82	12.908,00	6.971,82	102.480,67	102.479,21	1,46
3.1.24/25 Business Analyst Assistant	7.955,60	7.956,00	(0,40)	15.104,63	12.384,00	2.720,63	71.253,84	71.256,19	(2,35)
3.1.26 Civil engineer/architect	17.691,92	17.692,00	(0,08)	17.728,24	16.012,00	1.716,24	88.376,54	87.864,00	512,54
3.1.27 Civil engineer	17.823,25	17.824,00	(0,75)	17.763,29	15.475,00	2.288,29	67.116,88	67.119,00	(2,12)
3.1.28 Electrical Engineer	-	-	-	-	-	-	-	-	-
3.1.29 Mechanical engineer	-	-	-	-	-	-	-	28.492,00	(28.492,00)
3.1.30 Procurement officer/assistant	9.497,31	9.498,00	(0,69)	18.866,79	18.044,00	822,79	83.190,27	83.190,00	0,27

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
3.1.31 System administrator - TERMINATED	-	-	-	-	8.329,00	(8.329,00)	14.929,80	14.930,00	(0,20)
3.1.32 Antivirus licences - COMPLETED	-	-	-	-	23.295,00	(23.295,00)	23.294,75	23.295,00	(0,25)
3.1.33 Assistant Civil engineer	8.454,39	8.455,00	(0,61)	16.144,37	13.794,00	2.350,37	50.663,30	50.662,99	0,31
3.1.34 Interior designer 2	-	-	-	-	-	-	-	-	-
3.1.35 Architect	17.815,76	17.816,00	(0,24)	17.822,67	15.940,00	1.882,67	67.576,65	67.576,01	0,64
3.1.36 Assistant Coordinator for ECDE	-	-	-	-	-	-	15.174,28	17.236,00	(2.061,72)
3.1.37 Assistant Coordinator for Social services development	8.977,96	8.979,00	(1,04)	17.828,45	16.832,00	996,45	57.679,64	57.679,00	0,64
3.1.38 Civil engineer/architect	8.704,40	8.704	0,40	17.417,73	14.354,00	3.063,73	56.877,86	56.878,00	(0,14)
3.1.39 Junior assistant Coordinator for Social services development	7.833,96	7.834,00	(0,04)	15.675,92	14.348,00	1.327,92	49.823,73	49.823,01	0,72
3.1.40 IT officer 2	8.344,72	8.345,00	(0,28)	16.538,62	14.312,00	2.226,62	51.924,92	53.727,15	(1.802,23)
3.1.41 SSIP IT Equipment	-	-	-	-	-	-	-	-	-
3.1.42 SSIP PMU Legal Advisor	1.134,51	1.130,00	4,51	16.730,58	16.134,00	596,58	36.777,92	28.898,00	7.879,92
3.1.43 SSIP Coordinator for Early Childhood Education and care	-	-	-	15.719,25	17.038,00	(1.318,75)	27.851,16	27.852,00	(0,84)
3.1.44 SSIP 2022 Hardware equipment for MLSP/PMU	-	-	-	-	-	-	13.678,84	13.609,00	69,84

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements
 31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
3.1.45 SSIP Monitoring and Evaluation Specialist	1.088,03	1.028,00	60,03	2.177,20	2.600,00	(422,80)	3.627,80	3.628,00	(0,20)
3.1.46 SSIP Project Management Assistant	6.684,35	6.683,00	1,35	7.118,23	7.120,00	(1,77)	13.802,58	13.803,00	(0,42)
3.1.47 SSIP Air conditioner for MLSP/PMU offices - COMPLETED	-	-	-	1.927,58	1.930,00	(2,42)	1.927,58	1.930,00	(2,42)
3.1.48 SSIP Coordinator for ECEC 3	7.216,76	7.183,00	33,76	1.066,22	1.100,00	(33,78)	8.282,98	8.283,00	(0,02)
3.1.49 SSIP Coordinator for Social services development - 2	11.005,12	11.004,00	1,12	-	-	-	11.005,12	11.004,00	1,12
3.1.50 SSIP Air conditioners for MSPDY/PMU offices	-	-	-	-	-	-	-	-	-
Sub component 3.2 Analytical, M&E activities	92.535,29	73.060,00	19.475,29	72.111,03	80.506,00	(8.394,97)	455.712,13	526.038,99	(70.326,86)
3.2.1 Operational and Performance Audit of the implementation of the ECDE Grant program for infrastructure projects	11.150,00	11.150,00	-	11.150,00	40.188,00	(29.038,00)	62.719,98	62.720,00	(0,02)
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	11.178,00	-	11.178,00	40.318,00	(29.140,00)	62.874,99	62.878,00	(3,01)

Ministry of Social Policy, Demographics and Youth of the Republic of North Macedonia
 "Social services Improvement Project"
 IBRD Loan number 8902- MK

Project's Financial Statements

31 December 2024

(Amounts in EUR, unless otherwise stated)

Statement of Uses of Funds by Project Activity (continued)

	For the period from 01 January 2024 through 31 December 2024			For the period from 01 January 2023 through 31 December 2023			Cumulative to date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period	Current period
3.2.3 Baseline and Follow up Institutional Assessment of the preschool quality process	45.698,30	45.510,00	188,30	-	-	-	99.144,87	99.145,00	(0,13)
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	24.508,99	5.222,00	19.286,99	49.783,03	-	49.783,03	172.293,55	172.295,99	(2,44)
3.2.6 Vehicles (2) - CANCELED	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Front-end Fee	-	-	-	-	-	-	71.750,00	-	71.750,00
Total Project Expenditures	2.574.804,45	2.437.461,00	137.343,45	3.448.657,75	3.924.456,00	(475.798,25)	22.655.404,07	25.444.559,99	(2.789.155,92)

Statement of Grants

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	For the period till 31 December 2024			Payment requests processed
				Paid Grant amount	Outstanding payments	Remaining balance	
Component 1 - Promoting social inclusion through improved access to social benefits and services							
1.2 6 Piloting a grant mechanism that will promote development of (non-institutional) Social service							
Grant MK/SSIP 1.2.6.1/2020	26.10.2020						
OPSTINA BEROVO		178.476,00					
OJUSZSL D-r IVAN VLASKI			178.476,00	165.410,32	13.065,68		165.410,32
Grant MK/SSIP 1.2.6.13/20	18.11.2020						
OPSTINA DEMIR HISAR		82.152,36					
CRVEN KRST - DEMIR HISAR			82.152,36	77.828,66	4.323,70		77.828,66
Grant MK/SSIP/1.2.6.2/2020	26.10.2020						
OPSTINA CHAIR		55.226,00					
CRVEN KRST NA GRAD SKOPJE - OO CAIR			55.226,00	54.499,96	726,04		54.499,96
Grant MK/SSIP 1.2.6.3/2020	26.10.2020						
OPSTINA DEMIR KAPIJA		82.943,00					
ZDRUZENIE ZA PODDRSKA I RAZVOJ - HUMANOST			82.943,00	46.806,14	36.136,86		46.806,14
Grant MK/SSIP 1.2.6.16/2020	18.11.2020						
OPSTINA CENTAR ZUPA		190.862,00					
CRVEN KRST RSM-OO DEBAR			190.862,00	156.205,15	34.656,85	-	156.205,15

Project's Financial Statements
 31 December 2024
 (Amounts in EUR, unless otherwise stated)
 Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA BUTEL I 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 1.2.6.10/2020	18.11.2020						
OPSTINA JEGUNOVCE & TEARCE & ZELINO		287.691,00					
NGO MILENIUM - ZDRUZENIE NA GRAGANI			287.691,00	144.341,33	143.349,67		144.341,33
Grant MK/SSIP 1.2.6.4/2020	26.10.2020						
OPSTINA 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						
OPSTINA KICEVO		184.634,00					
CRVEN KRST KICEVO			184.634,00	146.453,51	38.180,49		146.453,51
Grant MK/SSIP 1.2.6.5/2020	26.10.2020						
OPSTINA KISELA 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						
OPSTINA 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						

Project's Financial Statements
 31 December 2024
 (Amounts in EUR, unless otherwise stated)
 Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA LIPKOVO		104.447,00					
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						
OPSTINA NOVO SELO & VASILEVO		176.696,00					
CRVEN KRST- OO STRUMICA ZA OPSTINA NOVO SELO I VASILEVO			176.696,00	95.749,47	80.946,53		95.749,47
Grant MK/SSIP 1.2.6.18/2020	18.11.2020						
OPSTINA MAKEDONSKI BROD		98.317,00					
CRVEN KRST RSM - OO KICEVO			98.317,00	97.957,47	359,53		97.957,47
Grant MK/SSIP 1.2.6.11/2020	18.11.2020						
OPSTINA 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						
OPSTINA 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						
OPSTINA STRUMICA		174.975,00					
PUSZ OPEN HARD - STRUMICA			174.975,00	116.847,49	58.127,51		116.847,49
Grant MK/SSIP 1.2.6.19/2021	23.02.2021						

Project's Financial Statements
 31 December 2024
 (Amounts in EUR, unless otherwise stated)
 Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA DELCEVO		38.146,00					
HUMANITARNO ZDRUZENIE -BRAVURA KOOPERATIVA			38.146,00	28.186,29	9.959,71		28.186,29
Grant MK/SSIP 1.2.6.12/2021	23.02.2021						
OPSTINA KOCANI & ZRNOVCI & CESINOVO - OBLESEVO		154.732,00					
CRVEN KRST - KOCANI			154.732,00	131.368,46	23.363,54		131.368,46
Grant MK/SSIP 1.2.6.20/2021	30.07.2021						
OPSTINA 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						
OPSTINA TETOVO		83.687,00					
NVO "IMAGO PLUS" - Zdruzenie na gragani za podiganje na psiho socijalnata svest			83.687,00	16.676,71	67.010,29		16.676,71
Grant MK/SSIP 1.2.6.22/2021	30.07.2021						
OPSTINA KARPOS		97.705,00					
MAKEDONSKO MONTESORI ZDRUZENIE			97.705,00	40.658,27	57.046,73		40.658,27
Grant MK/SSIP 1.2.6.23/2022	24.11.2022						
OPSTINA KISELA VODA		108.269,00					
CRVEN KRST NA GRAD SKOPJE			108.269,00	53.708,48	54.560,52		53.708,48
Grant MK/SSIP 1.2.6.2.1/2022	19.12.2022						

Project's Financial Statements
 31 December 2024
 (Amounts in EUR, unless otherwise stated)
 Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA BOSILOVO		45.640,00					
CRVEN KRST RS MAKEDONIJA - OO STRUMICA ZA OPSTINA BOSILOVO			45.640,00	23.528,13	22.111,87		23.528,13
Grant MK/SSIP 1.2.6.2.2/2022	19.12.2022						
OPSTINA GEVGELIJA & OPSTINA BOGDANCI		115.957,00					
CRVEN KRST NA RS MAKEDONIJA OO GEVGELIJA & BOGDANCI			115.957,00	118.027,06	39.263,94		118.027,06
Grant MK/SSIP 1.2.6.2.3/2022	19.12.2022						
OPSTINA GOSTIVAR & OPSTINA VRAPCISTE		209.010,00					
ZDRUZENIE - ORGANIZIRANA ASOCIJACIJA NA MLADITE (GOSTIVAR)			209.010,00	134.800,46	74.209,54		134.800,46
Grant MK/SSIP 1.2.6.2.4/2022	19.12.2022						
OPSTINA KRIVA PALANKA		86.730,00					
CRVEN KRST NA RS MAKEDONIJA OO KR. PALANKA			86.730,00	59.494,58	27.235,42		59.494,58
Grant MK/SSIP 1.2.6.2.5/2022	19.12.2022						
OPSTINA KRUSEVO		201.479,00					
CRVEN KRST NA RS MAKEDONIJA OO KRUSEVO			201.479,00	201.851,30	(372,30)		201.851,30
Grant MK/SSIP 1.2.6.2.6/2022	19.12.2022						
OPSTINA PLASNICA		179.512,00					
ZRTVA - ZDRUZENIE ZA PODDRSKA NA IDENTIFIKUVANI I POTENCIJALNI RANLIVI GRUPI - OHRID			179.512,00	162.235,05	17.276,95		162.235,05
Grant MK/SSIP 1.2.6.2.7/2022	19.12.2022						

Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA PRILEP & OPSTINA KRIVOGASTANI & OPSTINA DOLNENI		486.954,00					
ZDRUZENIE - CENTAR ZA RAZVOJ I EDUKACIJA - PRILEP			486.954,00	447.429,17	39.524,83		447.429,17
Grant MK/SSIP 1.2.6.2.8/2022	19.12.2022						
OPSTINA PROBITIP & OPSTINA KRATOVO		177.578,00					
CRVEN KRST NA RS MAKEDONIJA - OO PROBITIP			177.578,00	177.956,49	(378,49)		177.956,49
Grant MK/SSIP 1.2.6.2.9/2022	19.12.2022						
OPSTINA CENTAR ZUPA		60.401,00					
CRVEN KRST NA RS MAKEDONIJA - OO DEBAR ZA CENTAR ZUPA			60.401,00	42.365,29	18.035,71		42.365,29
Grant MK/SSIP 1.2.6.2.10/2022	19.12.2022						
OPSTINA STRUMICA		180.506,00					
EDU PRAKTIKA- STRUMICA (Zdruzenie za poddrska vo razvojt i specijalna edukacija i rehabilitacija na decata)			180.506,00	174.721,64	5.784,36		174.721,64
Grant MK/SSIP 1.2.6.2.11/2022	19.12.2022						
OPSTINA ARACINOVO		83.300,00					
DUA ULBERIN - ZDRUZENIE ZA POMOS NA DECA SO POSEBNI POTREBI			83.300,00	30.015,60	53.284,40		30.015,60
Grant MK/SSIP 1.2.6.2.12/2022	19.12.2022						
OPSTINA OHRID		156.067,00					
VOPS OHRID - Zdruzenie za vospitno obrazovna psiho socijalna poddrska			156.067,00	29.267,70	156.067,00		29.267,70
- Remaining funds							
Sub-total		5.065.581,36	5.065.581,36	3.666.518,74	1.399.062,63	-	3.666.518,74

Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
2 Component 2-Enhancing access to and quality of ECEC							
2.1.1 Grant program for infrastructure projects							
Grant MK/SSIP 2.1.1.1	16.08.2019						
OPSTINA KAVADARCI		959.349,59				53.406,82	
Zaednicko vlozuvanje DRVO PROM Dooel s. 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
Grant MK/SSIP 2.1.1.2	16.08.2019						
OPSTINA 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

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
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
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						
OPSTINA KOCANI		1.024.390,24				(9.595,39) ¹	
Zaednicko vlozuvanje VIA INZINERING DOO Vevcani & DRVO PROM Dooel s. Morodvis Zrnovci & PROMONTING Dooel Skopje - TERMINATED			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
Ekstra Jovel IM DOOEL (Lot 7)			10.409,71	10.450,63	(40,92)		10.450,63
Stenton Gradba DOOEL (Lot 8)			69.648,00	67.766,04	1.881,96		67.766,04
Grant MK/SSIP 2.1.1.4	16.08.2019						
OPSTINA KISELA 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

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
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						
OPSTINA STRUMICA		2.065.129,41				51.130,92	
DGT ZIKOL Dooel Strumica			1.766.027,00	1.821.856,36	(55.829,36)		1.821.856,36
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
Grant MK/SSIP 2.1.1.6	16.08.2019						
OPSTINA GJORCE PETROV		1.513.821,14				1.110,07	
Zaednicko vlozuvanje VARDAR GRADBA DOOEL & LUKTAMENT Skopje			1.410.399,00	1.400.300,98	10.098,02		1.400.300,98
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

Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
JV KIDO-LEND TREJD DOOEL SKOPJE & KIDS HAT DOO SKOPJE (LOT 4)			7.991,00	8.005,39	(14,39)		8.005,39
Grant MK/SSIP 2.1.1.7	08.10.2019						
OPSTINA RESEN		479.674,80				3.670,12	
Zaednicko vlozuvanje VIA DOO Vevcani & ICS GRUP DOO Skopje & EMO VODNO DOOEL Skopje			364.383,00	360.811,74	3.571,26		360.811,74
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
Grant MK/SSIP 2.1.1.8	08.10.2019						
OPSTINA BOGOVINJE		265.615,00				8.103,90	
Zaednicko vlozuvanje BETONIDA Dooel Tetovo & TURBO INZINERING Dooel Skopje			170.090,00	170.402,75	(312,75)		170.402,75
DAVKA DOOEL - (Equipment for kindergarden in Bogovinjje 2.1.1.14/1)			35.762,00	35.828,74	(66,74)		35.828,74
AZARO G-SEN DOOEL (Equipment for kindergarden in Bogovinjje 2.1.1.14/3)			2.689,00	2.693,83	(4,83)		2.693,83
GEO-ING (Equipment for kindergarden in Bogovinjje 2.1.1.14/4)			4.295,00	4.303,16	(8,16)		4.303,16

Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
DAVKA DOOEL (Equipment for kindergarten in Bogovinje 2.1.1.14/6)			6.066,00	6.077,59	(11,59)		6.077,59
DAVKA DOOEL -(Equipment for kindergarten in Bogovinje 2.1.1.14/5)			3.979,10	3.986,48	(7,38)		3.986,48
GEMAKS INTERNACIONAL DOOEL SKOPJE (Equipment for kindergarten 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						
OPSTINA KRIVA PALANKA		487.805,00				54.822,06	
Zaednicko vlozuvanje Konstruktor DOO Skopje & Tehnoinspekt DOO Skopje			355.448,00	404.393,78	(48.945,78)		404.393,78
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						
OPSTINA ARACINOVO		958.750,67				26.958,32	
JV Via DOO Vevcani & Elektronabava DOOEL Skopje & Infozet DOO Skopje			735.856,00	765.714,51	(29.858,51)		765.714,51
Divajn DOO Skopje (LOT 1)			139.339,51	140.051,38	(711,87)		140.051,38
EUREFI Inzinering (LOT 2)			3.644,23	3.662,85	(18,62)		3.662,85
EUREFI Inzinering (LOT 3)			34.428,57	34.604,46	(175,89)		34.604,46
KIDO-LEND (LOT 1.1)			6.318,24	6.350,51	(32,27)		6.350,51
KIDO-LEND (LOT 2.1)			12.205,80	12.268,14	(62,34)		12.268,14
Grant MK/SSIP 2.1.1.11	31.12.2019						

Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA VALANDOVO		466.666,67				17.090,57	
JV Via DOO Vevcani & Elektronabava DOOEL Skopje & EMO Bojta DOOEL Skopje			360.477,50	368.451,12	(7.973,62)		368.451,12
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
Grant MK/SSIP 2.1.1.12	31.12.2019						
OPSTINA KARPOS		479.753,12				864,33	
Piramid Bilding Solusns DOOEL Skopje			375.278,00	361.007,82	14.270,18		361.007,82
KARAT M DOOEL (LOT 1)			87.591,00	87.752,49	(161,49)		87.752,49
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
Grant MK/SSIP 2.1.1.13	31.12.2019						
OPSTINA PROBISHTIP		510.976,00				39.398,56	
JV Konstruktor DOO Skopje & Tehnoinspekt DOO Skopje			379.842,00	420.758,06	(40.916,06)		420.758,00
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

Statement of Grants (continued)

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
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	9.045,14	(19,14)		9.045,14
Grant MK/SSIP 2.1.1.16	29.12.2020						
OPSTINA BITOLA		921.138,00				(135.998,26) ²	
BAUER BG Doo Skopje - TERMINATED			897.953,00	388.339,00	509.614,00		388.339,00
KARAT M DOOEL (LOT 1)			121.971,14		121.971,14		
AZARO-GSEN DOOEL (LOT 2)			4.487,67		4487,67		
Kido Lend Trejd DOOEL (LOT 3)			6.876,76		6.876,76		
Mak Oprema DOOEL (LOT 4)			14.606,03		14.606,02		
Geo-Ing (LOT 5)			11.241,66		11.241,66		
Grant MK/SSIP 2.1.1.18	03.11.2020						
OPSTINA GOSTIVAR		564.571,46				41.535,28	
JV Kvalitet Betonida DOOEL Tetovo & Moding DOOEL Tetovo			434.547,00	478.098,90	(43.551,90)		478.098,90
AZARO-GSEN DOOEL (LOT 2)			3.108,29	3.124,17	(15,88)		3.124,17
KOMPANIJA IVO-VIK DOOEL PRILEP			67.105,54	67.282,08	(176,54)		67.282,08
KIDO-LEND (LOT 3)			5.991,84	6.019,78	(27,94)		6.019,78
GEO ING DOO SKOPJE (LOT 4)			12.283,51	12.345,40	(61,89)		12.345,40
Grant MK/SSIP 2.1.1.17	14.04.2021						

Description	Grant No. / approval date	Approved Grant amount	Contracted Grant Amount	Paid Grant amount	Outstanding payments	Remaining balance	Payment requests processed
OPSTINA LIPKOVO		962.093,67				56.860,75	
JV Via DOO Vevcani & Elektronabava DOOEL Skopje & Infozet DOO Skopje			762.813,00	805.998,25	(43.185,25)		805.998,25
AZARO-GSEN DOOEL (LOT 2)			3.177,53	3.190,15	(12,62)		3.190,15
KIDO-LEND (LOT 5)			11.195,80	11.252,98	(57,18)		11.252,98
Davka DOOEL Stip (LOT 4)			5.964,71	9.971,76	(7,05)		5.971,76
Davka DOOEL Stip (LOT 1)			92.979,69	93.151,91	(172,22)		93.151,91
MAK-OPREMA DOOEL (LOT 3)			29.102,19	29.250,83	(148,64)		29.250,83
Remaining funds							
Sub-total 2		13.675.994,94	13.431.706,26	12.980.539,10	451.167,15	244.288,68	12.980.539,12
TOTAL		18.741.576,30	18.497.287,62	16.647.057,84	1.850.229,78	244.288,68	16.647.057,86

1. Explanation – the remaining balance represents the difference between the Approved Grant amount and the Contracted grant amount and it does not include the Outstanding payments in the amount of 97.519,25 euro for the terminated contract with "Zaednicko vložuvanje VIA INZINERING DOO Vevcani & DRVO PROM Dooel s. Morodvis Zrnovci & PROMONTING Dooel Skopje" that will not be paid.

2. Explanation – the remaining balance represents the difference between the Approved Grant amount and the Contracted grant amount and it does not include the Outstanding payments in the amount of 509.614,00 euro for the terminated contract with "Bauer BG doo Skopje" that will not be paid .

"Social Insurance Administration Project"
IBRD Loan number 9036- MK

Project's Financial Statements
For the period from 01 January 2024 to 31 December 2024

Statement of Withdrawals – Designated Account

(Amounts in
EUR)

For the period from 01 January 2024 to 31 December 2024

Withdrawal application No.	FRONT END FEE	Authorized Allocation	Disbursement categories		(2) Grants	Total claimed	Total received	Difference	Date of application
			Goods, works, non-consulting services, Training, consulting services, Operating costs under the Project (except Grants)						
2024									
18	-	-	500.779,34		970.540,49	1.471.319,83	1.471.319,83	-	23.01.2024
19	-	-	711.819,98		1.074.405,04	1.786.225,02	1.786.225,02	-	07.08.2024
20	-	-	171.082,30		324.702,78	495.785,08	495.785,08	-	05.12.2024
Total	-	-	1.383.681,62		2.369.648,31	3.753.329,93	3.753.329,93	-	

(Amounts in
EUR)

For the period from 01 January 2023 to 31 December 2023

Withdrawal application No.	FRONT END FEE	Authorized Allocation	Disbursement categories		(2) Grants	Total claimed	Total received	Difference	Date of application
			Goods, works, non-consulting services, Training, consulting services, Operating costs under the Project (except Grants)						
2023									
16	-	-	267.537,19		1.256.108,83	1.523.646,02	1.523.646,02	0,00	17.05.2023
17	-	-	397.212,73		724.433,35	1.121.646,08	1.121.646,08	0,00	16.11.2023
Total	-	-	664.749,92		1.980.542,18	2.645.292,10	2.645.292,10	0,00	

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 2024 to
 31 December 2024

At 1 January 2024	528.088,91
Add: Inflows	
Replenishment during the period	3.753.329,93
Foreign exchange gain	-
Total Inflows:	3.753.329,93
Deduct: Outflows	
Transfer to treasury account (Mirror designated account) – MKD	(2.574.343,09)
Amount of eligible expenses paid during the period	(29,39)
Foreign exchange loss	-
Total Outflows:	(2.574.372,48)
At 31 December 2024	1.707.046,36

(Amounts in EUR)
 For the period from 1 January 2023 to
 31 December 2023

At 1 January 2023	1.330.794,52
Add: Inflows	
Replenishment during the period	2.645.292,10
Reimbursement of funds from Avista Hospitalities, Tashent	1.139,94
Foreign exchange gain	0,02
Total Inflows:	2.646.432,06
Deduct: Outflows	
Transfer to treasury account (Mirror designated account) – MKD	(3.449.127,81)
Amount of eligible expenses paid during the period	(9,81)
Foreign exchange loss	(0,05)
Total Outflows:	(3.449.137,67)
At 31 December 2023	528.088,91

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 2024 to
 31 December 2024
 (Amounts in EUR)

At 1 January 2024	505,49
Add: Inflows	
Transfer from designated account – EUR	2.574.343,09
Inflow of funds from "Zdruzenie Organizirana asocijalcija na mladite Gostivar " based on the error transaction	10.899,29
Foreign exchange gain	-
Total Inflows:	2.585.242,38
Deduct: Outflows	
Amount of eligible expenses paid during the period	(2.573.768,56)
Reimbursement of funds from Zdruzenie Organizirana asocijalcija na mladite based on the error transaction	(10.899,29)
Transfer to Petty Cash in EUR	(1.006,50)
Transfer to Petty Cash in MKD	-
Foreign exchange loss	-
Total Outflows:	(2.585.674,35)
At 31 December 2024	73,52

For the period from 1 January 2023 to
 31 December 2023

(Amounts in EUR)

At 1 January 2023	1.121,32
Add: Inflows	
Transfer from designated account – EUR	3.449.127,81
Inflow of funds from Aneta Gjorgievska based on the error transaction	1.295,19
Reimbursement of funds from "OO na Crven krst Kocani"	522,57
Foreign exchange gain	44,33
Total Inflows:	3.450.989,90
Deduct: Outflows	
Amount of eligible expenses paid during the period*	(3.446.810,92)
Paid expenses for which funds were reimbursed from Avista Hospitalities, Tashent	(1.139,94)
Payment for social services to "OO na Crven krst Kocani"	(522,57)
Reimbursement of funds from Aneta Gjorgievska based on the error transaction	(1.559,50)
	(1.295,19)
Transfer to Petty Cash in EUR	-
Transfer to Petty Cash in MKD	(277,52)
Foreign exchange loss	(0,09)
Total Outflows:	(3.451.605,73)
At 31 December 2023	505,49

Statement of Petty Cash in EUR

Loan Number: 8902-MK

Currency: EUR

(Amounts in EUR)
 For the period from 1 January 2024 to
 31 December 2024

At 1 January 2024	-
Add: Inflows	
Transfer from Mirror Designated Account	1.006,50
Total Inflows:	1.006,50
Deduct: Outflows	
Amount of eligible expenses paid during the period	(1.006,50)
Total Outflows:	(1.006,50)
At 31 December 2024	-

(Amounts in EUR)
 For the period from 1 January 2023 to
 31 December 2023

At 1 January 2023	-
Add: Inflows	
Transfer from Mirror Designated Account	1.559,50
Total Inflows:	1.559,50
Deduct: Outflows	
Amount of eligible expenses paid during the period	(1.559,50)
Total Outflows:	(1.559,50)
At 31 December 2023	-

Statement of Petty Cash in MKD

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

(Amounts in EUR)
 For the period from 1 January 2024 to
 31 December 2024

At 1 January 2024	-
Add: Inflows	
Transfer from Mirror Designated Account – MKD	-
Total Inflows:	-
Deduct: Outflows	
Amount of eligible expenses paid during the period	-
Total Outflows:	-
At 31 December 2024	-

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

(Amounts in EUR)
 For the period from 1 January 2023 to
 31 December 2023

At 1 January 2023	-
Add: Inflows	
Transfer from Mirror Designated Account – MKD	277,52
Total Inflows:	277,52
Deduct: Outflows	
Amount of eligible expenses paid during the period	(277,52)
Total Outflows:	(277,52)
At 31 December 2023	-

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 Social Policy, Demographics and Youth of RNM ("MSPDY") 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 Social Policy, Demographics and Youth of the Republic of North Macedonian 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
TOTAL AMOUNT	28,700,000.00	

Closing date of the project according to the "Notice to the Borrower of Closing date extension" dated 24 January 2024, is 30 June 2025.

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 include¹(a) social welfare beneficiaries (cash transfer recipients) and other vulnerable adults including Roma and children entitled to social services, as well as the MSPDY, 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)²,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 years³ (Project Component 2); and (c) MSPDY 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 approach⁴ 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.

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

² Preschool enrolment rates by gender are 51 percent for boys and 49 percent for girls.

³ 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).

⁴ North Macedonia has been listed among the potential countries for support and learning on innovative Human Centred 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 2024 through 31 December 2024.

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.

