

# 2024



Republic of North Macedonia

Ministry of Finance

**ANNUAL REPORT**  
**ON THE FUNCTIONING OF THE PUBLIC INTERNAL FINANCIAL CONTROL SYSTEM FOR 2024**

Skopje, July 2025

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## SUMMARY

The Annual report on the functioning of the public internal financial system shows the level of development of financial management and control and internal audit with the view to informing the Government of the Republic of North Macedonia and other stakeholders about the activities carried out during the reporting period.

The report was prepared based on the records of the Central Harmonisation Unit, as well as the annual financial reports for 2024 submitted by budget users at both the central and local levels.

A total of 180 budget users were requested to submit their Annual Financial Reports (AFR) for 2024, of which 99<sup>1</sup> were at the central level and 81 at the local level (municipalities and the City of Skopje). In 2024, 93 budget users at the central level submitted AFRs, which, compared to the previous year is a reduction by 2 percentage points (due to the increase of the number of budget users in 2024), while 73 local self-government units submitted AFRs which is an increase by 15 percentage points compared to the previous year.

Analysis of the submitted self-assessments indicates that employees in approximately 97% of central and local-level budget users are familiar with either the Code of Ethics for Civil Servants or the specific Code applicable to the respective budget user, but difficulties remain in the reporting and prevention of potential conflicts of interest.

Governance and management style of budget users are maintained at a high professional level, meetings at the top managerial level are regularly held (in 92% of the institutions these regular meetings take place) during which topics related to financial management and control are consistently addressed (the realisation of strategic goals, implementation of programmes and projects, assessment of achieved results, identification of key operational risks, and execution of the financial plan/budget). The data analysis of the Decisions for internal budget allocation and general authorisations submitted to the Central Harmonisation Unit indicates that 83% of budget users at central level and 78% of the municipalities and the City of Skopje have allocated the budget per organisational unit, while only 55% of heads of organisational units at the central level and 41% of their counterparts in municipalities and the City of Skopje hold general authorisations to undertake financial obligations which suggests that clear lines of responsibility and accountability are insufficiently introduced. Approximately 73% of central-level budget

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<sup>1</sup> Additionally, the Agency for Medicines and Medical Devices submitted Annual Financial Report without being legally required to do so.

users have adopted a Risk Management Strategy, 59% maintain a risk register, and around 57% incorporate risks into their planning documents.

Approximately 47%<sup>2</sup> of local-level budget users have adopted a Risk Management Strategy, 39% maintain a risk register and around 48% incorporate risks in their planning documents.

The results for the individual components of the risk management process indicate that, in 2024, the risk management process continues to pose a challenge for the institutions. Having into consideration that with the Reform Agenda of the Growth Plan for the Western Balkans, the risk management process is one of the steps (conditions) in the reform for “Strengthening public internal financial control”, it is necessary for the awareness of public entities regarding risk management to be fully raised. Proper documentation of the risk management process is required, ensuring that risk registers also include risks of fraud and corruption and the reporting system should be enhanced to provide information on identified risks and the implementation of mitigation measures, enabling the responsible official of the institution to receive timely information on the institution’s most significant risks.

The majority of institutions (73%) apply the principle of “segregation of duties” ensuring that no individual is simultaneously responsible for initiating, approving, and recording transactions, as well as for payments, reconciliation, and review of reports.

Regarding the Information and Communication component, 53% of budget users at both central and local levels have defined a proper reporting line for the realisation of the strategic goals outlined in their strategic documents which requires further advancement in this area.

Regarding the established monitoring and assessment of the system, the data analysis indicates that budget users at both central and local levels mainly perform: constant monitoring, self-assessment and internal and external audit, and procedures have been established to ensure that internal acts are effectively implemented and regularly updated in practice.

Of a total number of 180 budget users at both central and local levels that are required to submit Report on audits and activities performed by internal audit, 142 budget users have submitted them (79% which is 16 percentage points more compared to the previous year) of which 80 first-line budget users at central level and 62 local self-government units, i.e. 81% and 76.5%, respectively. 4 entities from the public sector at the central level submitted Report on audits and activities performed by internal audit for 2024 despite not being legally required to do so.

The data analysis of the status of internal audit in the public sector entities indicates that in 2024, compared to the previous year, there is an increased number of public sector entities at both central and local levels where the function of the internal audit has been established with an increase by 7 (6%), the number of internal auditors increased by 3 (2%) and the number of appointed heads of internal audit units increased by 5 (3%).

In 2024, 65.4% of the recommendations issued were implemented, representing an increase of 2.5 percentage points compared to 2023.

To address the identified weaknesses, this report provides conclusions for further actions the implementation of which will be monitored by the Ministry of Finance - Central Harmonisation Department for the internal financial control system in the public sector.

## 1. INTRODUCTION

The Central Harmonisation Department of the internal financial control system for the public sector within the Ministry of Finance as a Central Harmonisation Unit (CHU) is an organisational unit responsible for the harmonisation of the activities for the development of the financial control system in the public sector. Pursuant to the Law on the internal financial control system in the public sector<sup>3</sup> and the Law on public internal financial control<sup>4</sup>, the CHU is responsible for the preparation of an Annual report on the functioning of the public internal financial control system.

The objective of the Annual Report is to present the status of the internal financial control system of budget users at central and local levels.

The internal financial control system in the public sector is established with the view to ensuring sound financial management such as realisation of the objectives set in an ethical manner through legal, equitable, cost-efficient, effective and efficient use of funds.

Due to its complexity, the internal financial controls require continuous monitoring and evaluation of their adequacy and functionality that is carried out through self-assessment of the system performed by the management of the institutions and the activities of the internal audit.

Based on what was previously stated, hereinafter in the document, the level of development of the internal financial control system of budget users in the public sector in 2024 is presented and measures for its further development are proposed.

### 1.1. Legal basis for the preparation of the Annual Report

Pursuant to Article 48, indent 10, of the Law on Public Internal Financial Control, Annual Report is prepared on the basis of the analysis of the self-assessment questionnaire of the financial management and control system, and the Report for the audit and activities performed by internal audit attached to the annual financial report of the budget users to the Ministry of Finance, as well as the activities of the Central Harmonisation Unit in relation to the development of the internal financial control system. In December 2024, the Law on the Internal Financial Control System in the Public Sector was adopted, and pursuant to Article 60 thereof,

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<sup>3</sup> “Official Gazette of the Republic of North Macedonia” No. 255/2024

<sup>4</sup> “Official Gazette of the Republic of North Macedonia” No. 90/2009, 188/2013 and 192/15

the provisions of Articles 47 and 48 paragraph (1) indent 10 of the Law on Public Internal Financial Control remain in force.

## **1.2. Objective of the Annual Report**

The objective of the Annual Report is to assess the level of development of the internal financial control system, inform the Government of the Republic of North Macedonia and all other stakeholders about the activities implemented in 2024 and determine the activities for further development of financial management and control, and internal audit.

## **1.3. Basis for the preparation and scope of the Annual Report**

The Annual Report for 2024 was prepared on the basis of the analysis and presentation of summarised data from:

- the completed self-assessment questionnaire for financial management and control, and part of the submitted reports on the activities for the establishment and development of financial management and control,
- the Report on audits and activities performed by internal audit and
- the submitted statement of quality and the status for internal controls

Submitted by first-line budget users from the legislative, executive and judicial branches (except from the State Audit Office), funds, municipalities and the City of Skopje.

The data from the submitted financial reports (Report on planned and spent funds per items, Report on realised programmes, projects and agreements, Annual accounts or consolidated annual account, and Report on conducted self-assessments)<sup>5</sup> are analysed by the Central Harmonisation Unit and used to cross-check the data/documents that are regularly being submitted to the Central Harmonisation Unit.

To ensure comprehensive reporting to the Government of the Republic of North Macedonia and to the other stakeholders on the internal financial control system and the activities carried out in 2024, the preparation of the Annual Report incorporates both the activities of the Central Harmonisation Unit and the data contained in the documentation available to the Unit.

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<sup>5</sup>Annex 5 - Cumulative overview on planned and spent funds and percentage of realisation per central-level budget user  
Annex 6- Cumulative overview on reports on realised programme/project/agreement of central-level budget users  
Annex 7- Cumulative overview on planned and spent funds and percentage of realisation of local self-government units  
Annex 8- Cumulative overview on reports on realized programme/project/agreement of local self-government units



## 1.4 Submitted annual financial reports for 2024

A total of 180 budget users were requested to submit Annual Financial Report (AFR) for 2024 of which 99<sup>6</sup> at the central and 81 at the local level (municipalities and the City of Skopje).

In 2024, 93<sup>7</sup> budget users at the central level submitted AFRs, which, compared to the previous year, is a reduction of 2 percentage points (due to the increase in the number of budget users in 2024), while 73 local self-government units submitted AFRs, which is an increase of 15 percentage points compared to the previous year.

*Table 1: Overview of the number of budget users required to submit AFR for 2024 and of budget users that have submitted AFR*

Budget users	Number of budget users required to submit AFR	Number of budget users that submitted an AFR	Number of budget users that failed to submit an AFR	% of budget users that failed to submit AFR		Increase /decrease (percentage points)
				2023	2024	2023-2024
Central level	99	93	6	4%	6%	-2
Local level	81	73	8	25%	10%	15
Total	180	166	14	13%	8%	+5

*(Annex 1. Overview of budget users at central and local level that failed to submit Annual financial report).*

<sup>6</sup> Additionally, the Agency for Medicines and Medical Devices submitted an Annual Financial Report, despite not being legally required to do so.

<sup>7</sup> Of which 5 institutions at the central level and 4 local self-government units failed to submit a "Report on the activities for the establishment and development of financial management and control."

## **2. STATUS OF THE INTERNAL FINANCIAL CONTROL SYSTEM IN 2024**

### **2.1 ANALYSIS OF THE SELF-ASSESSMENT QUESTIONNAIRE FOR FINANCIAL MANAGEMENT AND CONTROL**

Due to its complexity, the internal control systems require monitoring and evaluation of their suitability and functionality through:

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

The self-assessment of the systems is conducted by completing the Self-assessment questionnaire for financial management and control and by providing answers to the questions grouped in the following components:

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

#### **A. CONTROL ENVIRONMENT**

The control environment encompasses the following areas:

- ethics and integrity - personal and professional integrity, i.e., ethical values of the employees and their competences,
- mode of governance and management style,
- having a planned approach in the work (defining mission, vision, setting strategic goals and connecting them to the operational, i.e., annual objectives),
- arranged organisational structure with clearly set authorisations and duties for the implementation of the objectives and management of the budget funds and
- establishing reporting lines for the objectives achieved and for the budget funds spent.

##### **a) Ethics and integrity**

The data analysis of the submitted self-assessment indicates that the employees in approximately 97% of budget users at both central and local levels are familiar with the Code of Ethics of civil

servants. However, the number of entities from the public sector that have their own Code of Ethics published on the web page of the institution remains low, while the employees are familiar with the Code of Ethics and with the ethical values of their respective institutions.

In practice, the Code of Ethics should enable employees to start thinking about ethical issues before facing them and provide them with the ability to refuse participation in unethical activities, i.e., to define the boundary between acceptable and unacceptable behaviour. Furthermore, the Code of Ethics and its accompanying implementation guidelines should support employees in understanding and learning about ethical behaviour, while the managers should provide a clear definition of what constitutes unethical conduct to prevent the risk of damaging the institution's reputation.

The number of public sector entities that have clearly set rules (internal acts) defining situations of potential conflict of interest and the mode of acting upon and measures to prevent potential conflict of interest remains low (about 50%), while an ethics officer has not been appointed (only 22% of the entities have appointed an ethics officer, i.e., 6.09% more than in 2023), i.e., ethical structures have not been established in public sector institutions such as: Ethics committee, as a group of officers tasked with monitoring ethical conduct in the institution and addressing questionable cases.

*Table no. 2: Results in the area of "Ethics and integrity"*

Ethics and integrity	2024							
	Central level		Local level		Total		2023	+/- 2024- 2023
	88 budget users		69 budget users		157 <sup>8</sup> budget users		%	percentage points
	Number	%	Number	%	Number	%		
Familiarity of the employees with the Code of Ethics for civil servants or with the specific	85	96.59	68	98.55	153	97.45	96.48	0.97

<sup>8</sup> Budget users that failed to complete the required data in the corresponding annexes

Code of the budget user								
Appointed ethics officer	28	31.82	7	10.14	35	22.29	16.20	6.09
Have additional internal instructions and/or guidelines for the conduct of the employees	65	73.86	38	55.07	103	65.60	59.15	6.45
Existence of clearly set rules (internal acts) that define potential conflicts of interest and the mode of addressing them	51	57.95	28	40.58	79	50.32	45.07	5.25

## B) Governance and management style

The analysis of the data received indicates that the governance and management style of budget users is at a high professional level; meetings at the top managerial level are regularly held (in 92% of the institutions these regular meetings take place) where topics related to financial management and control are regularly on the agenda (realisation of strategic goals, implementation of programmes and projects, level of results achieved, key operational risks, and realisation of the financial plan/budget).

Communication is established between the managers and the employees, and the employees are familiar with the operational objectives, results and expected impact/effects and the manner in which their projects and activities contribute to the fulfilment of the operational objectives of the institution.

Regular communication between the top management and other managerial staff has been established. In 2024, at the top management meetings, the following topics were discussed: strategic goals in 88% of the institutions, implementation of programmes/projects and results achieved in 93% of the institutions, key operational risks in 86% institutions, and realisation of the financial plan/budget in 94% of the institutions.

Nevertheless, greater involvement of the managerial staff of the bodies within the budget user is required, particularly at the central level, as only 32% of central-level budget users and 77% of local-level budget users include the heads of their internal bodies in these meetings.

Table no. 3: Results in the area of „Governance and management style

Governance and management style	2024							
	Central level		Local level		Total		2023	+/- 2024- 2023
	88 budget users		69 budget users		157 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Regular top management (collegial) meetings	84	95.45	60	86.96	144	91.72	93.66	-1.94
At top management meetings, the management addresses the following:								
a) strategic goals	83	94.32	55	79.71	138	87.90	90.14	-2.24
b) implementation of programmes / projects and the results achieved	84	95.45	62	89.86	146	92.99	92.25	0.74
c) key operational risks	78	88.64	57	82.61	135	85.99	85,21	0.79
d) realisation of the financial plan / budget	85	96.59	62	89.86	147	93.63	92.96	0.67
Heads of the bodies within the budget user participate in the top management meetings	28	31.82	53	76.81	81	51.59	51.41	0.18

### c) Planned approach to work

The mission and vision of the institutions are established and published on their respective web pages, however it is necessary for them to be regularly updated and improved.

92% of budget users have established strategic goals and have adopted Annual Work Plan to support the achievement of these strategic goals.

64% of budget users have defined key performance indicators to monitor the implementation of their established goals, while 84% of budget users have planning documents encompassing data about the objectives, the estimated financial resources required to achieve these goals.

16% of institutions have non-compliant strategic, programme and operational objectives, while the entities under authority (bodies within the structure of the respective institution, second-line budget users, and public enterprises and state-owned joint stock companies) are not always familiar with the strategic and programme goals of the competent institution and are not included in their realisation, do not always ensure compliance of their operational plans with the strategic and programme goals of the competent institution.

In 2024, a significant percentage (5.39) of institutions experienced a decline in key performance indicators that have been defined, and which are used to monitor the implementation of the institution's goals.

Greater involvement of second-line budget users in the preparation of strategic documents is required.

*Table no. 4: Results in the area of "Planned approach to work"*

Planned approach to work	2024							
	Central level		Local level		Total		2023	+/- 2024- 2023
	88 budget users		69 budget users		157 budget users		%	percentag e points
	Num ber	%	Num ber	%	Num ber	%		
Vision and mission of the institution are defined	84	95.45	53	76.81	137	87.26	90.84	-3.58

Established strategic goals	85	96.59	60	86.96	145	92.36	95.07	-2.71
Established programmes	80	90.91	65	94.20	145	92.36	91.55	0.81
Objectives of the programmes are established	80	90.91	64	92.75	144	91.72	90.84	0.88
The objectives of the programmes are connected to the strategic goals	80	90.91	58	84.06	138	87.90	88.73	-0.83
Annual plan/work programme is adopted	78	88.64	54	78.26	132	84.08	86.62	-2.54
The goals that each organisational unit should realise in the course of the year are defined in the annual plan/work programme	76	86.36	52	75.36	128	81.53	78.87	2.66
The objectives of the annual plans/work programmes are connected to and compliant with the strategic goals	79	89.77	52	75.36	131	83.44	84.51	-1.07
Planning documents that outline the institution's goals also include information on the estimated financial resources required to achieve these objectives	76	86.36	56	81.16	132	84.08	82.39	1.69
Key performance indicators have been established to monitor the implementation of the defined objectives	72	81.82	29	42.03	101	64.33	69.72	-5.39
Second-line budget users are included in the preparation of strategic documents	8	9.09	43	62.32	51	32.48	32.39	0.09

#### **d) Organisational structure, authorisations and duties, and reporting system**

The internal organisational structure is compliant with the regulatory framework, and in the majority of the cases, it provides clear segregation of authorisations and duties for the execution of the competences and operational objectives of public sector entities.

The internal organisational structure is governed by regulations, statutes, or internal organisation rulebooks, while the job systematisation acts and general decisions define the authorisations and duties of the heads of organisational units, enabling them to implement objectives and manage allocated fund within their competence with the view to executing the goals and authorisations and duties for the realisation of projects that include more organisational units and/or institutions within their competence.

The segregation of authorisations and duties in the expenditure of approved budget funds is ensured through the adoption of decisions on the internal allocation of the total approved budget, decisions granting general authorisations to undertake financial obligations and the general authorisation given to the head of financial affairs to execute payments.

83% of budget users at the central level and 78% of the municipalities and the City of Skopje have decisions for internal allocation of the total approved budget. 59% of budget users at the central level and 41% of the municipalities and the City of Skopje have decisions granting general authorisations. This shows an increase in the number of institutions that manage the budget funds in a decentralised manner.

Additional efforts are required to establish clear reporting lines that enable heads to monitor the achievement of operational objectives, the use of allocated funds, the results and impacts, and, in particular, the performance of institutions under their authority.



Table no. 5: Results in the area of “Organisational structure, authorisations and duties, and reporting system”

ORGANISATIONAL STRUCTURE, AUTHORISATIONS AND DUTIES, AND REPORTING SYSTEM	2024							
	Central level		Local level		Total		2023	+/- 2024- 2023
	88 budget users		69 budget users		157 budget users		%	percen tage points
	Numb er	%	Num ber	%	Num ber	%		
Clearly defined competences and duties of organisational units in the strategic planning process	76	86.36	49	71.01	125	79.62	82,39	-2.77
Clearly defined authorisations and duties for the implementation of the agreed objectives of the programme/project/activity	72	81.82	54	78.26	126	80.25	80.98	-0.73
The affairs concerning coordination of financial management and control development are within the competences of the financial affairs unit	69	78.41	51	73.91	120	76.43	77.46	-1.03
Other organisational units/bodies within the institutions have designated finance-related positions	16	18.18	17	24.64	33	21.02	20.40	0.62
Heads of organisational units are authorised to manage the budget funds approved for the implementation of the activities within their competence	55	62.50	42	60.87	97	61.78	64.08	-2.30
The top management has established	73	82.95	61	88.41	134	85.35	82.39	2.96

reporting lines for the implementation of the goals and for the implementation of the financial plan / budget (goals achieved, budget funds spent, revenues, liabilities, etc.)								
Organisational units prepare reports on the implementation of objectives, programmes, projects	71	80.68	58	84.06	129	82.17	80.98	1.19
Organisational units prepare a report on the execution of the approved budget (budget funds spent for the realisation of programmes, projects, activities, revenues, contractual liabilities, etc.)	47	53.41	56	81.16	103	65.61	64.08	1.53

#### e) Human resources management

The results from the analysis indicate that in approximately 88% of budget users at both the central and local levels training plans for employees are prepared in relation to their assigned tasks and in around 74% records/register is kept about trainings conducted for each employee, which is a decline compared to the previous year.

In 38% of budget users at both the central and local levels a practice is introduced in the annual work plans of the organisational units to assign tasks/activities individually, per employee.

The Public Finance Academy was founded within the Ministry of Finance and provides continuous trainings in the area of public finance are organised that enhance understanding and acting in accordance with the laws, other regulations, internal acts, and procedures used by institutions, thereby helping to reduce errors and irregularities in operations and to ensure cost-efficient, efficient and effective use of the funds.

Table no. 6: Results in the area of “Human resources management”

Human resource management (operational planning and monitoring the performance of the results achieved)	2024							
	Central level		Local level		Total		2023	+/- 2024 - 2023
	88 budget users		69 budget users		157 budget users		%	perc enta ge point s
	Number	%	Num ber	%	Nu mb er	%		
Training plans are in place for employees related to the execution of their work responsibilities	78	88.64	60	86.96	138	87.90	92,25	-4.35
Records/register is kept for individual training, per employee	71	80.68	45	65.22	116	73.89	77.46	-3.57
Employees are referred to a training related to financial management and control (including training in the areas of strategic planning, preparation and creation of budget requests, risk management, procurement and contracting, accounting systems, irregularities and frauds, etc.)	69	78.41	61	88.41	130	82.80	82.39	0.41
Tasks/activities are assigned individually per employee in the annual work plans of the organisational units	31	35.23	28	40.58	59	37.58	39.44	-1.86

## B. RISK MANAGEMENT

Approximately 73% of budget users at the central level<sup>9</sup> have adopted a Risk Management Strategy, 59% of budget users record the risks in a risk register and around 57% record the risks in their planning documents.

Approximately 47% of budget users at the local level<sup>10</sup> have adopted a Risk Management Strategy, 39% of budget users record the risks in a risk register and around 48% record the risks in their planning documents.

In 2024, 61% of budget users at the central level had an appointed person responsible for the coordination of the risk management process at the level of the whole institution, while 36% of them appointed risk coordinators per organisational unit. At local level, approximately 25% of municipalities have an appointed person responsible for the coordination of the risk management process at the level of the whole institution, while 13% of them have appointed risk coordinators per organisational unit. The practice of determining the risks for the strategic, programme and operational goals is not yet sufficiently developed with budget users at the central level having into consideration the most significant internal and external factors, i.e., the changes in the internal and external environment of the institution and the institutions within their competence. They usually focus on the risk assessment related to the operational compliance (conformity) and less on the risks influencing the results of their work. Moreover, inconsistencies persist between the risks defined in the institutions' planning documents and those recorded in the risk registers. Therefore, it is necessary to strengthen the coordination between organisational units responsible for strategic planning and the risk management coordinators in the institutions.

In line with the best European practices aimed at strengthening the risk management process, and in addition to the methodological tools prepared by the Central Harmonisation Unit, it is necessary for each institution to regulate the risk management process through an internal act/procedure according to which the whole procedure in the process and the role of all participants in the process will be described in detail taking into consideration the specific operational characteristics of the respective institution.

The records of the Central Harmonisation Unit indicate that the number of public institutions that identify risks related to corruption and fraud remains small as does the number of budget users that report their key risks to the first-line budget user.

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<sup>9</sup> <sup>10</sup> Taken from the records of the Central Harmonisation Unit

Pursuant to the Law on internal financial control system in the public sector, the risk management process is also a responsibility of the heads of the internal organisational units in the public sector.

The results for the individual components of the risk management process indicate that, in 2024, the risk management process continues to pose a challenge for institutions. Having into consideration that with the Reform Agenda of the Growth Plan for the Western Balkans the risk management process is one of the steps (conditions) in the reform to “Strengthen public internal financial control”, it is necessary for the awareness’ of public entities regarding risk management to be fully raised. Proper documentation of the risk management process is required, ensuring that risk registers also include risks of fraud and corruption; the reporting system should be enhanced to provide information on identified risks and the implementation of mitigation measures, enabling the responsible official of the institution to receive timely information on the institution’s most significant risks.

*(Annex 3. Overview of budget users at the central and local level that failed to create Risk Register)*

*Table no. 7: Results from “Risk management”*

Risk management	2024							
	Central level		Local level		Total		2023	+/- 2024 - 2023
	88 budget users		69 budget users		157 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Risks are defined that may influence the following:								

a) strategic goals	69	78.41	42	60.87	111	70.70	72.53	-1.83
b) objectives of the programme / project/ activity	64	72.73	45	65.22	109	69.43	71.13	-1.70
c) the objectives contained in the annual work programme	59	67.05	43	62.32	102	64.97	66.20	-1.23
The risks are stated in writing in:								
a) planning documents (strategic documents / development programme plan/annual work plans)	57	64.77	33	47.83	90	57.32	62.68	-5.36
b) the Risk Register, defined in accordance with the guidelines for implementing the risk management process of budget users	66	75.00	27	39.13	93	59.24	64.08	-4.84
The probability and the impact of the risks defined are being evaluated	67	76.14	39	56.52	106	67.52	70.42	-2.90
A reporting system for the most significant risks is established	50	56.82	22	31.88	72	45.86	50.70	-4.84
There is an appointed person responsible for the coordination of the establishment of the risk management process	54	61.36	17	24.64	71	45.22	47.89	-2.67
There are risk coordinators appointed per organisational unit	32	36.36	9	13.04	41	26.11	28.87	-2.75
Budget users report on the main risks in the budget	8	9.09	24	34.78	32	20.38	22.53	-2.15

## C. CONTROLS

Budget users at both the central and local levels have adopted<sup>11</sup> written acts (guidelines and instructions) for most significant operational processes with which, based on laws and other regulations, the rules of procedure are defined in more precisely, the participants, their authorisations and duties are defined, and control activities including previous and additional controls and templates are stipulated.

The percentage of written internal procedures encompassing guidelines on the mode of cooperation with and activities for second-line budget users remains low, as does the knowledge about the extent to which second-line budget users have regulated the control activities in the processes of preparation and realisation of financial plans/budgets, procurements and contracting, asset management, etc.

The majority of institutions (73%) apply the principle of “segregation of duties” ensuring that no individual is simultaneously responsible for initiating, approving, and recording transactions, as well as for payments, reconciliation, and review of reports.

In cases where it is not possible to fully implement the “segregation of duties” principle due to a limited number of employees, heads of units shall establish alternative measures to reduce the risk that a single individual could create or conceal errors, irregularities, or fraud in the performance of his or her duties.

*Table no. 8: Results in the area of controls*

CONTROLS	2024				
	Central level	Local level	Total	2023	+/- 2024 - 2023
	88 budget users	69 budget users	157 budget users	%	percentage point

<sup>11</sup> Processes related to planning, programming, budget execution, i.e. implementation of the financial plan, procurements and contracting, keeping records of operational events and transactions, asset management (tangible and intangible), project management, collection of own revenues, return of improperly spent or incorrectly disbursed funds

								s
	Number	%	Number	%	Number	%		
There are written internal procedures (rulebooks, manuals, guidelines) that, complementary to the regulations, regulate the following processes in more detail:								
a) process of the preparation and implementation of the strategic plan	46	52.27	30	43.48	76	48.41	50	-1.59
b) process of preparation and implementation of budget request/budget proposal	68	77.27	58	84.06	126	80.25	80.28	-0.03
c) process of recording operational events and transactions	72	81.82	42	60.87	114	72.61	72,53	0.08
d) process of procurements and contracting	77	87.50	53	76.81	130	82.80	82.39	0.41
e) process of asset management - tangible and intangible assets	53	60.23	33	47.83	86	54.78	57.04	-2.26
f) process of collection of own revenues	22	25.00	41	59.42	63	40.13	39.44	0.69
g) process of return of improperly spent or incorrectly disbursed budget funds	37	42.05	36	52.17	73	46.50	46.48	0.02
Internal procedures are updated	71	80.68	46	66.67	117	74.52	78.17	-3.65
Ensured application of the segregation of duties principle in accordance with laws and standards, i.e., the same person is not to be responsible for the approval, execution, accounting, and control	70	79.55	45	65.22	115	73.25	76.06	-2.81



Additional controls on earmarked spending of the disbursed budget funds are conducted. (For example, on-the-spot controls for the paid subsidies, grants, assistance, various contributions, and budget funds transferred to end users, etc.)	55	62.50	42	60.87	97	61.78	61.27	0.51
The procedure for conducting additional control is regulated with written procedures	36	40.91	14	20.29	50	31.85	34.51	-2.66
The procedure for additional controls of earmarked spending of the disbursed budget funds is:								
a) part of the regular work of the organisational units in the institution responsible for that matter	60	68.18	39	56.52	99	63.06	60.56	2.50
b) an ad hoc task in events when a need for additional controls emerges (for example, in the event of anonymous reports for possible irregularities in the use of budget funds)	49	55.68	31	44.93	80	50.95	52.82	-1.87
Written internal procedures referring to the preparation and implementation of strategic plans, the preparation and implementation of the financial plan/budget, procurements and contracting, additional controls, etc. encompass guidelines on the mode of cooperation with and activities for second-line budget users	11	12.50	25	36.23	36	22.93	21.83	1.10

There is information about the extent to which second-line budget users have regulated control activities in the processes of preparation and implementation of financial plans/budgets, procurements and contracting, property management, etc.	4	4.55	21	30.43	25	15.92	14.79	1.13
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#### **D. INFORMATION AND COMMUNICATION**

53% of budget users at both the central and local levels have defined appropriate reporting line for the implementation of strategic goals encompassed in strategic documents; however further progress in this area is required.

The analysis of the data obtained from the AFRs regarding the information and communication established indicates that budget users at the central and local levels have, for the most part, established an internal reporting system with which they ensure timely, accurate and complete data and information and exchange thereof between the internal organisational units for the needs of budget planning and execution, i.e., of the financial plan, implementation of programmes, projects and activities, monitoring the realisation of operational objectives and funds spent; however it is needed for it to be improved, taking into consideration that in 2024 this area continues to be a challenge for the majority of institutions.

The majority of budget users have not yet established an automated internal reporting system that ensures timely, accurate and complete data and information and the exchange thereof between internal organisational units for the needs of budget planning and execution, implementation of the programmes, projects and activities, as well as monitoring the realisation of operational goals and funds spent.

The document management process is defined in accordance with the legal framework and internal acts, but the systems that will enable the exchange of information between the institutions, and institutions within their competence, have not been developed.

*Table no. 9: Results in the area of “Information and communication”*

INFORMATION AND COMMUNICATION	2024							
	Central level		Local level		Total		2023	+/- 2024- 2023
	88 budget users		69 budget users		157 budget users		%	percent age points
	Number	%	Num ber	%	Num ber	%		
Appropriate reporting lines are defined for the implementation of the strategic goals encompassed in the strategic documents	58	65.91	25	36.23	83	52.87	56.34	-3.47
A reporting system for the implementation of programmes / projects is established	63	71.59	50	72.46	113	71.97	76.06	-4.09
A regular monitoring and analysis system for the execution of the financial plan / budget is established	84	95.45	61	88.41	145	92.36	95.07	-2.71
Organisational units take part in the preparation of the financial plan / budget	76	86.36	61	88.41	137	87.26	90.84	-3.58
Organisational units receive information about the approved budget funds for the implementation of the programmes / projects / activities for which they are responsible.	73	82.95	62	89.86	135	85.99	87.32	-1.33

For the purpose of monitoring the implementation of the financial plan / budget, a more detailed economic classification has been created than the one stipulated in the Rulebook on the Accounting Plan for Budgets and Budget Users, i.e., whether analytics of the accounting plan has been introduced	63	71.59	49	71.01	112	71.34	71.13	0.21
Accounting systems enable monitoring of the expenditures / incomes per:								
a) programmes	73	82.95	67	97.10	140	89.17	90.14	-0.97
b) projects	52	59.09	57	82.61	109	69.43	67.61	1.82
c) activities	47	53.41	48	69.57	95	60.51	60.56	-0.05
d) organisational units	46	52.27	43	62.32	89	56.69	57.75	-1.06
Do you maintain centralised records of all signed contracts and contractual obligations and are these records supported by an IT system	69	78.41	44	63.77	113	71.97	71.83	0.14
In addition to the prescribed financial reports (balance sheet, income and expenditures balance and consolidated balance), additional internal reports are prepared for the purposes of financial management (for example reports for liabilities due per programmes / projects / organisational units, reports for contractual but not yet invoiced liabilities, reports on the results	73	82.95	57	82.61	130	82.80	78.17	4.63

achieved in the programmes / projects, etc.)								
Operational systems (finance, procurement and contracting, financial records, staff, etc.) are sufficiently supported by information technology (IT system)	71	80.68	57	82.61	128	81.53	84.51	-2.98
IT systems supporting individual processes are integrated with one another	49	55.68	31	44.93	80	50.95	56.34	-5.39
Key operational processes implemented within the organisational units are documented, i.e., the procedures, tasks of individual participants, authorisations and duties are clearly defined (for example, are there internal manuals, guidelines, rulebooks, roadmaps / books of the operational processes, etc.)	72	81.82	40	57.97	112	71.34	73.94	-2.6
Second-line budget users prepare reports in addition to the prescribed financial reports that they submit to the first-line budget user *	9	10.23	22	31.88	31	19.74	19.72	0.02
An IT connection has been established with second-line budget users (for example, through the Treasury system, etc.)	14	15.91	45	65.22	59	37.58	36.62	0.96

## E. MONITORING AND EVALUATION OF THE SYSTEM

Regarding the established monitoring and assessment of the system, the analysis of the data obtained in the AFRs indicates that budget users at both the central and local levels mainly perform constant monitoring, self-assessment, and internal and external audits, and procedures that enable internal acts to be implemented and updated in practice are established.

In the upcoming period it will be necessary to develop adequate monitoring systems to be developed for overseeing the functioning of the financial management and control system of budget users by parent budget users, through full implementation of the Law on the Internal Financial Control System in the Public Sector.

*Table no. 10: Results of “Monitoring and evaluation of the system”*

Monitoring and evaluation of the system	2024							
	Central level		Local level		Total		2023	+/- 2024- 2023
	88 budget users		69 budget users		157 budget users		%	percentage points
	Number	%	Number	%	Number	%		
Top managers have established a reporting system that allows them to receive reports on the functioning of the financial management and control system for which they are responsible	59	67.05	36	52.17	95	60.51	61.97	-1.46
Procedures are established that ensure internal acts (rulebooks, manuals, guidelines, etc.) are implemented in practice and are updated	69	78.41	40	57.97	109	69.43	71.13	-1.7

Recommendations of external auditors are implemented	73	82.95	60	86.96	133	84.71	85.91	-1.2
Internal audit recommendations are implemented pursuant to the action plans for the implementation of the recommendations	54	61.36	48	69.57	102	64.97	67.60	-2.63
There are adequate reporting systems established by first-line budget users that ensure monitoring of the functioning of the financial management and control systems of second-line budget users	9	10.23	30	43.48	39	24.84	23.94	0.9

### **3. REPORT ON THE AUDITS AND ACTIVITIES CARRIED OUT BY INTERNAL AUDIT IN 2024**

#### **3.1 Status of internal audit pursuant to the records of the Central Harmonisation Unit**

##### **3.1.1 Organisation and staffing of the internal audit of public sector entities at both the central and local levels**

According to the records of the Central Harmonisation Unit until 31.12.2024, 117 public sector entities at the central level have established an internal audit function, employing a total of 118 internal auditors 40 of whom (34%) hold managerial positions. In 2024, compared to the previous year, the number of central-level entities with an established internal audit function increased by 7 (6%), the number of appointed managers rose by 4 (9%) while the number of internal auditors remained unchanged.

Until 31.12.2024, 84 public sector entities at the local level have established an internal audit function, employing a total of 70 internal auditors, 20 of whom (28%) hold managerial position. In 2024, compared to the previous year, the number of internal auditors employed at entities at the local level increased by 3 (4%), the number of appointed managers rose by 2 (11%), while the number of entities with an established internal audit function remained unchanged.

From the aforementioned, it can be concluded that in 2024, compared to the previous year, the number of public sector entities at both the central and local levels with an established internal audit function increased by 7 (6%), the number of internal auditors rose by 3 (2%) and the number of managers of the internal audit units increased by 5 (3%).

##### **3.1.2 Organisation and staffing of the internal audit of budget users at both the central and local levels**

Of the 117 central-level budget users with an established internal audit function, 82 are first-line budget users of which 69 have founded own internal audit unit, one entity has only appointed an internal auditor, and 13 have concluded agreement for the provision of internal audit services<sup>12</sup>. The remaining 18 first-line budget users have not established the internal audit function.

Of the 70 founded internal audit units of first-line budget users at the central level, 34 (48.5%) are not staffed, 18 (25.7%) are stuffed with only one internal auditor, and 17 (25.7%) have two or more auditors and one appointed internal auditor.

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<sup>12</sup> One entity has both concluded an agreement and established its own internal audit unit.



Of 84 budget users at local level with an established internal audit function, 77 are local self-government units (LSGU) and 7 are public enterprises.

Of the 77 local self-government units, 67 (approximately 87%) have established their own internal audit unit, 9 have their own internal audit unit and have also concluded an agreement for the provision of internal audit services, and 10 have only concluded an agreement for the provision of internal audit services (13%). Of the 67 established internal audit units, 32 (48%) are not staffed, 23 (34%) are staffed with only one internal auditor, and 12 (18%) have two or more auditors.

The aforementioned data indicate that the percentage of established internal audit units that are either not staffed or staffed with only one internal auditor remains high (around 74% at the central level and 83% at the local level). With the objective of meeting the minimum requirement of two auditors in each internal audit unit, it will be necessary in the forthcoming period to undertake activities aimed at ensuring adequate staffing of the internal audit units.

*Table no. 11: Overview of first-line budget users, funds and municipalities with an established internal audit*

First-line budget users, funds and municipalities	Total number of budget users (first-line budget users, funds and municipalities)	Number of first-line budget users, funds and municipalities that have established an internal audit unit by 31.12.2024				% of budget users that have established internal audit unit by 31.12.2024
		Internal audit unit	Agreement	No internal audit unit, only internal auditor	Total	
Central level	100	69	12	1	82	82 %
Local level	81	67	10	0	77	95 %
Total	181	136	22	1	159	88 %

The internal audit function is established in 42<sup>13</sup> budget users at both central and local levels founded by law, public authorisation holders and single users (35 at central and 7 at local level)

*Table no. 12: Overview of budget users founded by law to which public authorisation is given, and subsidiary users that have established internal audit*

Budget users founded by law to which public authorisation is given, and subsidiary users	Total number of budget users founded by law to which public authorisation is given, and subsidiary users for which CHU has records	Number of budget users founded by law to which public authorisation is given, and subsidiary users that have established internal audit by 31.12.2024				% of budget users that have established an internal audit unit by 31.12.2024
		Internal audit unit	Agreement	No internal audit unit, only internal auditor	Total	
Central level	35	29	3	3	35	100
Local level	7	7	0	0	7	100
Total	42	36	3	3	42	100

### 3.1.3 Organisation and staffing of internal audit in ministries

Of 20 ministries in total, 6 ministries do not have any employees in their internal audit units, 6 ministries employ only one internal auditor, and in 30% of the staffed ministries there are no heads of the internal audit units. This indicates that a significant number of the ministries the internal audit units are understaffed.

In 16 ministries, the internal audit function is organised in units, while in 4 ministries it is organised in departments.

<sup>13</sup> For which CHU has records

Considering that, according to the Rulebook on Organisational Classification (Official Gazette of the Republic of North Macedonia no. 277/2024) the ministries will assume the role of parent budget users and, pursuant to the Law on the Internal Financial Control in the Public Sector, will be required to perform internal audits in the budget users and public enterprises within their competence, it is of utmost urgency to undertake measures to reorganise internal audit units and ensure their adequate staffing.

*Table no. 13: Organisation and staffing of IAU in ministries<sup>14</sup>*

<b>Number</b>	<b>Institution</b>	<b>Number of employees in IAU</b>	<b>Appointed head (yes/no)</b>	<b>Organisational form of IAU</b>
1.	Ministry of Finance	5	yes	department
2.	Ministry of Agriculture, Forestry and Water Economy	5	no	department
3.	Ministry of Social Policy, Demography and Youth	5	yes	department
4.	Ministry of Defence	7	yes	department
5.	Ministry of Interior	2	yes	department
6.	Ministry of Foreign Affairs and Foreign Trade	1	no	department
7.	Ministry of Health	0	no	department
8.	Ministry of Culture and Tourism	0	no	department
9.	Ministry of Justice	0	no	department
10.	Ministry of Environment and Physical Planning	2	yes	department
11.	Ministry of Transport and Communications	2	yes	department
12.	Ministry of Education and Science	0	no	department
13.	Ministry of Local Self-Government	1	yes	department
14.	Ministry of Economy and Labour	1	no	department
15.	Ministry of Digital Transformation	1	no	department

<sup>14</sup> Current state until June 2025

16.	Ministry of Inter-Community Relations	2	no	department
17.	Ministry of Public Administration	0	no	department
18.	Ministry of Sports	0	no	department
19.	Ministry of European Affairs	1	yes	department
20.	Ministry of Energy, Mining and Mineral Resources	1	no	department

### 3.2 Status of internal audit based on submitted annual reports for 2024

180 budget users, of which 99 at the central level and 81 at the local level, were required to submit report on the internal audits performed.

Of a total of 180 budget users, reports were submitted by 142 entities,<sup>15</sup> i.e., 79%, while 38<sup>16</sup> entities, i.e. 21%, failed to submit reports.

In addition to budget users, 4 public sector entities<sup>17</sup> at the central level also submitted reports, despite not being required to do so. Taking this into account, the total number of reports submitted at the central level is 84.

(Annex 4. Overview of budget users at both the central and local levels that failed to submit a report on the audits performed and on the internal audit activities).

#### 3.2.1 Status of internal audit at the central level in light of the submitted annual reports for 2024

A total number of 80 budget users at the central level submitted reports, 80 of which are first-line budget users, 3 are second-line budget users and one is an independent body of the state administration<sup>18</sup>. Of 84 budget users at the central level that submitted a report, 52 have established an internal audit unit comprising 227 systemised positions of which only 90, i.e., 40%, are filled.

Of the budget users that submitted a report, in 13 budget users at the central level the internal audit function was carried out by an internal audit unit of another public entity, in accordance with an agreement concluded between the heads of the two entities, while in one budget user the

<sup>15</sup> 80 at the central level and 62 at the local level

<sup>16</sup> 19 at the central level and 19 at the local level

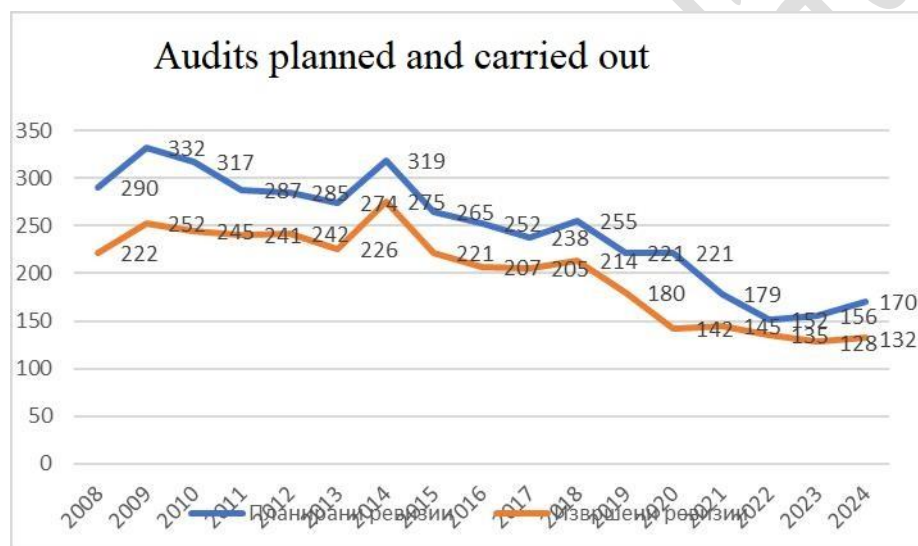
<sup>17</sup> Deposit Insurance Fund, Financial Intelligence Office, Public Procurement Bureau and Agency for Medicines and Medical Devices

<sup>18</sup> Deposit Insurance Fund, Financial Intelligence Office, Public Procurement Bureau and Agency for Medicines and Medical Devices

internal audit function was performed by an internal auditor registered in the authorised internal auditors' register based on an agreement concluded.

Pursuant to the Annual Plans for 2024 at the central level, a total of 170 audits are planned, 147 of which are initially scheduled audits and 23 are additional ad-hoc audits requested by the heads. Of 170 audits in total, 132 audits, i.e., 78%, have been conducted.

In 2024, 15 audits related to EU programmes were initially scheduled of which 14, i.e., approximately 93%, were conducted, which is an increase in the completion rate of initially scheduled audits by 7 percentage points. Planned and carried out audits by year:



Of 132 carried out audits:

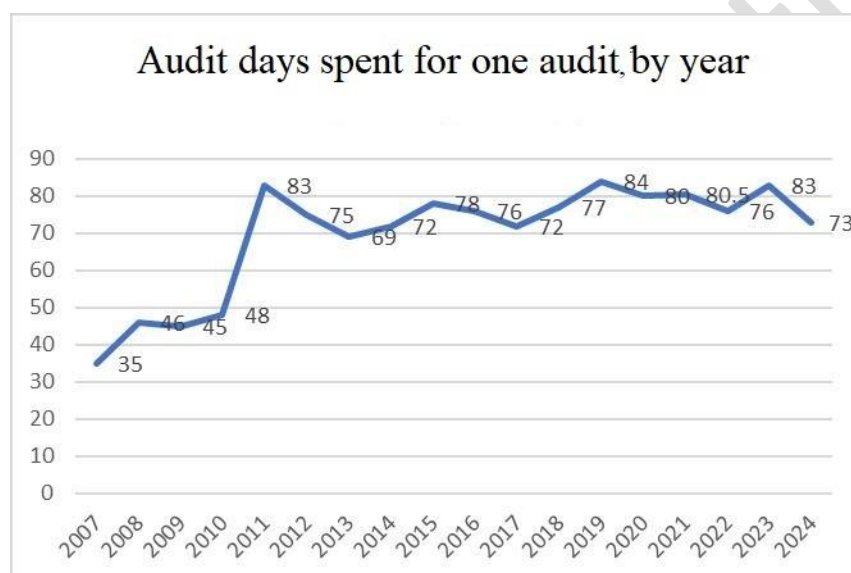
- 40% (53) are systemic audits,
- 38% (50) are compliance audits,
- 5% (7) are audits for monitoring the recommendations,
- 12% (16) are joint audits,
- 1% (1) is IT audit,
- 4% (5) are financial audits.

In 2024, of 1,860 recommendations (from the previous and current year with maturity deadline in 2024) 1272 have been realised, i.e. 68.4% of the recommendations.

In 2024, 641 recommendations have been given within the audits carried out at the central level, of which 510 have an implementation deadline in 2024 and 204 have been implemented<sup>19</sup>.

Of the 1,350 recommendations from reports of the previous year, 968 were implemented in 2024.<sup>20</sup>

The internal audit units at the central level have performed 132 audits in 2024 for which 8,615 audit days were utilised, i.e., on average 73 audit days per audit.



### 3.2.2 Status of internal audit at the local level in light of the submitted annual reports for 2024

Of 81 entities at the local level required to submit a report on audits and activities carried out by internal audit, reports were submitted by 62 local self-government units.

Of the 62 local self-government units that submitted a report, 45 have established an internal audit unit in which 141 positions have been systematised, while 64, i.e. only 45%, are filled, 12<sup>21</sup> have entered into agreements for the provision of internal audit services with another public entity, and two budget users have concluded agreements for internal audit services with an authorised internal auditor in the public sector.

<sup>19</sup> No information is available regarding the implementation status of 5 recommendations

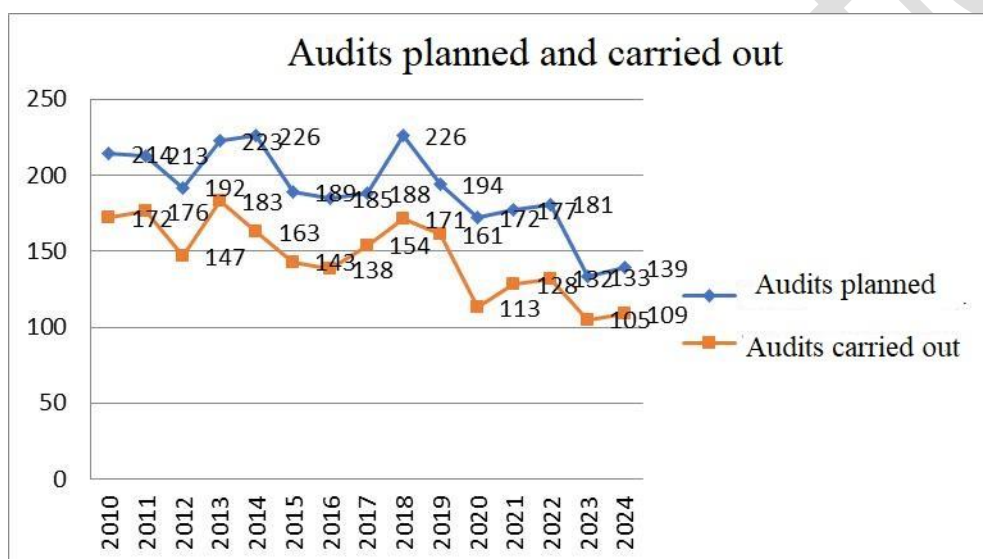
<sup>20</sup> For 146 recommendations from previous years and 126 from 2024 the implementation deadlines have not yet elapsed.

<sup>21</sup> of which one budget user has both established an internal audit unit and entered into an agreement for the provision of internal audit services.

Pursuant to the Annual Plans for 2024 at the local level, a total of 139 audits are planned, of which 129 are initially scheduled audits and 10 are additional ad-hoc audits requested by the heads of the entities of which 109, i.e. 78.5%, audits have been carried out.

In 2024, although 19 local self-government units reported utilising EU funds, no audits related to EU programmes were planned or conducted.

Planned and carried out audits by year:



Of 109 carried out audits:

- 8.3 % (9) are systemic audits,
- 60.5 % (66) are compliance audits,
- 7.3% (8) are financial audits,
- 5.5% (6) are audits for monitoring the recommendations,
- 18.4 % (20) are joint audits.

In 2024, of 1,512 recommendations (from the previous and current year with implementation deadlines in 2024) 943 have been implemented, i.e., 62.4% of the recommendations.<sup>22</sup>

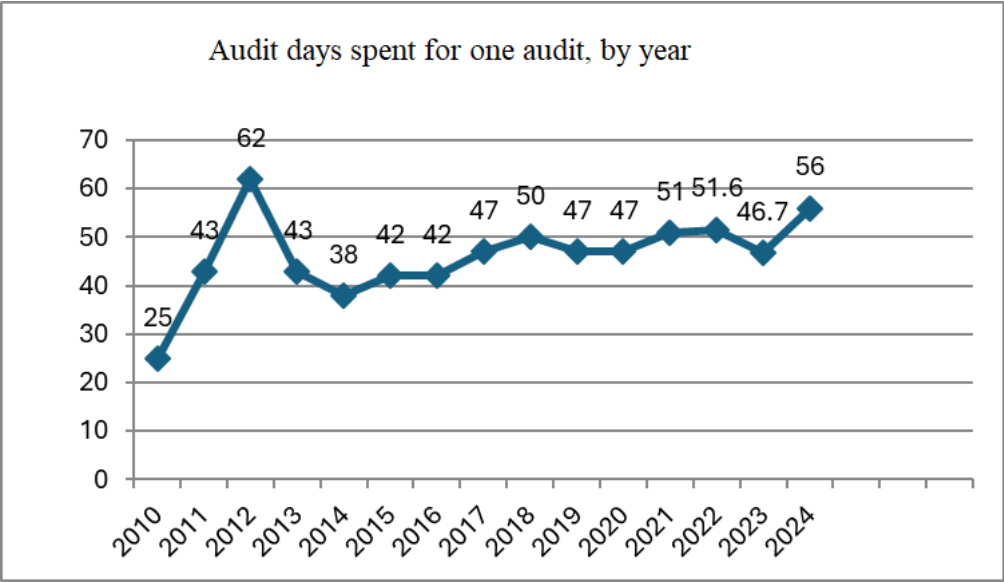
In 2024, 504 recommendations have been given within the audits performed at the local level, of which 344 have implementation deadlines in 2024 and 245 have been implemented<sup>23</sup>.

<sup>22</sup> Calculated with the application of the “passport” indicator – “Percentage of implemented internal audit recommendations”

<sup>23</sup> We do not have information about the status of 22 recommendations

Of 1,168 recommendations of the reports from the previous year, in 2024, 698 recommendations were implemented<sup>24</sup>.

In 2024, the internal audit units at the local level carried out 109 audits for which 6,134 audit days were utilised, i.e., on average 56 audit days per audit.



Progress in internal audit in 2024 compared to the previous year	
CENTRAL LEVEL	LOCAL LEVEL
<ul style="list-style-type: none"><li>increase by 6% (from 110 to 117) in the number of entities in which the internal audit function has been established;</li><li>increase by 23.5% (from 68 to 84) in the number of entities that have submitted a report;</li><li>increase by 9% (from 37 to 40) in the number of entities with appointed heads of internal audit units;</li></ul>	<ul style="list-style-type: none"><li>increase by 4.4% (from 67 to 70) in the number of internal auditors;</li><li>increase by 11% (from 18 to 20) in the number of units with appointed heads;</li><li>increase by 29% (from 48 to 62) in the number of entities that have submitted a report;</li><li>increase by 4.5% (from 133 to 139) in the number of planned audits;</li><li>increase by 4% (from 105 to 109) in the number of carried out audits;</li></ul>

<sup>24</sup> For 247 recommendations from previous years and 138 recommendations from 2024, the implementation deadlines have not yet elapsed.



<ul style="list-style-type: none"> <li>• increase by 9% (from 156 to 170) in the number of planned audits;</li> <li>• increase by 3% (from 128 to 132) in the number of carried out audits;</li> <li>• Increase by 5 percentage points (from 62.5% to 68.4%) of the percentage of implemented recommendations from the previous and the current year, with an implementation deadline in 2024;</li> <li>• Increase by 11% (from 577 to 641) and by 15% (from 264 to 304) in the number of given and implemented recommendations, respectively, for the audits carried out in 2024.</li> </ul>	<ul style="list-style-type: none"> <li>• increase by 31.5% (from 1,150 to 1,512) in the number of recommendations given for the previous and current year;</li> <li>• increase of the number of implementation of the recommendations from the previous and current year from 729 to 943;</li> <li>• increase by 46% (from 479 to 698) in the number of recommendations from previous years implemented in 2024.</li> </ul>
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#### **Weaknesses identified in internal audit in 2024 compared to the previous year**

<b>CENTRAL LEVEL</b>	<b>LOCAL LEVEL</b>
<ul style="list-style-type: none"> <li>• reduction of 5 percentage points (from 83% to 78%) in the implementation of planned audits;</li> <li>• reduction from 19 to 14 in the number of audits carried out in relation to the EU programmes;</li> <li>• performance audit was not carried out in 2024;</li> <li>• internal auditors do not perform exclusively the internal audit tasks in 5 public entities at the central level<sup>25</sup>.</li> </ul>	<ul style="list-style-type: none"> <li>• audits related to the EU programmes were planned or carried out in 2024.</li> <li>• no IT audits or performance audits were carried out in 2024;</li> <li>• internal auditors do not perform exclusively the internal audit tasks in 3 public entities at the local level<sup>26</sup>.</li> </ul>

<sup>25</sup> State Archives of the Republic of North Macedonia, Ministry of Social Policy, Demography and Youth, Ministry of Agriculture, Forestry and Water Economy, Civil Registry Office, and Agency for Medicines.

<sup>26</sup> Local self-government units of Bitola, Shtip and Zhelino.

## **4. CENTRAL HARMONISATION UNIT**

### **4.1. Activities carried out by the Central Harmonisation Unit in 2024**

In 2004, the Central Harmonisation Unit continued to implement the reforms in the public internal financial control through the following activities:

- updating the draft Law on Internal Financial Control System in the Public Sector pursuant to the new international internal audit standards and the Organic Budget Law, including the introduction of additional technical corrections, and fully coordinating all activities until the law was adopted by the Assembly of RNM;
- continuous coordination of the development, establishment, implementation, and maintenance of the public internal financial control system through direct communication and support of the financial affairs units and the internal audit units of public institutions;
- analysis of the overall documentation prepared by the financial affairs units and the internal audit units in accordance with the Law on Public Internal Financial Control/Law on Internal Financial Control System in the Public Sector;
- implementation of the measures and activities outlined in the “Public Finance Management programme 2022-2025” - Pillar 6 - Public internal financial control, priorities: financial management and control, and internal audit;
- annual report on the functioning of the public internal financial control for 2023 was drafted; it was adopted by the Government of the Republic of North Macedonia on December 10th 2024;
- preparation of opinions upon the request of the General Secretariat of the Government of the Republic of North Macedonia and various public entities, regarding the final reports of the State Audit Office, action plans that are prepared on the basis of these reports and on the reports on the implementation of the action plans, as well as opinions prepared regarding the Report of an independent auditor;
- 6 quality control checks were performed for the FMC and IA system in three institutions: Ministry of Finance, Agency for Real Estate Cadastre and local self-government unit Veles;

- monitoring the activities related to the Government of the Republic of North Macedonia conclusion requiring internal auditors to conduct an extraordinary audit of the earmarked spending of budget funds by budget users;
- coordinating activities for the execution of ad hoc audits in Public institution in the field of health for the needs of public health institutions university clinics, institute and emergency centre Skopje and in the Ministry of Inter-Community Relations;
- Implementing activities for coordination and cooperation of the Ministry of Finance through the Central Harmonisation Unit with the State Commission for Prevention of Corruption, to implement and monitor the activities related to the “National Strategy for Prevention of Corruption and Conflict of Interests 2021-2025”;
- Regular participation of the Central Harmonisation Unit in meetings and events organised with the aim of preventing corruption and fraud in the public sector;
- The Central Harmonisation Unit participated in the preparation of the documentation required for the Reform Agenda 2024–2027 related to the Growth Plan for the Western Balkan countries, as well as in the implementation of the measures stemming from it in the area of strengthening public internal financial control.
- The Public Finance Academy facilitated trainings organised by the Department for central harmonisation of the internal financial control system in the public sector on “Risk management”, “Internal audit - beginner’s level” and “Financial management, control and accounting, reporting, information and communication”;
- The Central Harmonisation Unit participated in the meetings of the Subcommittee on Economic and Financial Issues and Statistics (ECFIN) and was responsible for the preparation of material (back office material) for the needs of the mission of the Subcommittee on Economic and Financial Issues and Statistics (ECFIN) and took part in in the 21st meeting of ECFIN;
- The Central Harmonisation Unit participated in the meetings of the Special PAR Task Force, prepared the required back-office materials for the meeting, and attended the 13th meeting of the Task Force.

- The Central Harmonisation Unit attended the explanatory meetings for the Reform Agenda with the EC - preparation of the adequate materials needed for the meeting and attendance at the meeting.

In 2024, the Central Harmonisation Unit, in cooperation with the experts from the Twinning Project “Strengthening budget planning, execution and internal control functions” and on other basis of international cooperation, implemented the following activities/trainings:

- Two one-day workshops on „Presentation of the results and recommendations given on financial management and control in five pilot institutions“ were organised for the employees in FAU, the risk management coordinators, and the employees included in the strategic planning process in institutions at both central and local levels;
- Four sessions on “Presentation of upcoming reforms in the field of PIFC according to the draft Law on PIFC in front of the stakeholders concerned”; were organised at a workshop intended for internal auditors, employees in FAU and top management of public entities;
- Two one-day workshops on “Financial management and control - practical implementation at central and local level” for the employees in FAU of institutions at both the central and local levels were organised;
- Two one-day workshops on “Preparation of strategic and annual internal audit working plans” were organised for internal auditors of the institutions at both the central and local levels;
- Two one-day workshops on “Consulting engagements of internal audit and practical experience in the application of audit tools, techniques and methods” were organised for internal auditors of institutions at both the central and local levels;
- Two two-day workshops were organised for internal auditors (“Conducting performance audit” and “Conducting IT audit”) by the Department for central harmonisation of the internal financial control system in the public sector organised within the programme for bilateral cooperation with the Ministry of Finance of the Netherlands;
- Two two-day workshops were organised (“Implementing quality assessment in financial management and control, and internal audit” and “Managerial accountability, risk management, and strategic planning”) by the Department for central harmonisation of the

internal financial control system in the public sector organised within the programme for bilateral cooperation with the Ministry of Finance of the Netherlands;

- PEMPAL IACOP organised a workshop on “Practical advice on implementing the IIA’s New Global Internal Audit Standards” upon the request of the Central Harmonisation Unit (participated in the regular meetings of the executive board of the Internal Audit Community of Practice of PEMPAL);
- Internal auditors, employees in the financial affairs units, and risk management coordinators from institutions at both central and local levels were informed/coordinated by CHU on the participation in the online course on “IT Risk Management” organised by CEF - Ljubljana;
- Internal auditors at both the central and local levels were informed/coordinated on behalf of CHU about the participation in the webinar on “Practical advice on implementing the IIA’s New Global Internal Audit Standards” with focus on domain 5 “Provision of internal audit services” organised by the Internal Audit Community of Practice of PEMPAL (PEMPAL IACOP);

#### **4.1.1. Activities carried out by the Central Harmonisation Unit in relation to Chapter 32 - Financial Control**

Pursuant to the “Decision on the establishment of a negotiating structure for accession of the Republic of North Macedonia to the European Union” (Official Gazette of the Republic of North Macedonia no. 200/2022 and no. 224/2022), the “Decision to designate institutions the representatives of which will be part of the task force for the preparation of the negotiating positions for negotiating the accession of the Republic of North Macedonia to the European Union” (Official Gazette of the Republic of North Macedonia no. 224/2002), and the conclusions of the 78th session of the Government held on 05.09.2022, the Ministry of Finance, as holder of Chapter 32- Financial control, submitted to the Secretariat for European Affairs a nomination for a task force for Chapter 32 (Cluster 1 – Fundamental rights). Hence, the head of the Central Harmonisation Unit was nominated head of the task force.

The Ministry of Finance, through the Central Harmonisation Unit, pursuant to the provisions of the above-stated decision, plays a key role in the overall coordination and preparation of all materials in relation to the explanatory meeting addressing the chapter concerned, bilateral screening and

preparation of progress reports, and all other obligations that stem from the chapter and are requested by the European Commission.

Regarding the status and realisation of the measures and activities outlined in the chapter, the Ministry of Finance, through the Secretariat for European Affairs/Ministry of European Affairs, reports to the Government of the Republic of North Macedonia.

#### **4.1.2. Activities carried out by the Central Harmonisation Unit in relation to the Reform and Growth Facility for the Western Balkans**

With respect to the Reform and Growth Facility for the Western Balkans, adopted by the European Union and forming the basis for the Reform Agenda of our country, the Central Harmonisation Unit assumes a twofold role. The first role refers to the implementation/coordination of the implementation of the steps of the Reform Agenda in the part of the reform “Strengthening public internal financial control”, while the other role is in accordance with the Law on Internal Financial Control System in the Public Sector where the Central Harmonisation Unit, on behalf of the minister of finance, is competent for the coordination and establishment, and the development of the internal financial control system, including the activities outlined in the Reform and Growth Facility for the Western Balkans.

Regarding the implementation of the steps outlined in the Reform Agenda in the part referring to “Strengthening public internal financial control”, the Central Harmonisation Unit was, throughout 2024, consistently involved in the preparation of all documents related to this facility and participated in meetings with the Ministry of European Affairs and DG ENEST within the European Commission.

In 2024, the Central Harmonisation Unit prepared and updated the Draft Law on the Internal Financial Control System of the Public Sector, coordinated the overall legislative process, and, with its adoption by the Assembly of the Republic of North Macedonia, fulfilled the first (and only, for 2024) condition of the Reform Agenda pertaining to this area.

The role of the Central Harmonisation Unit was duly recognised in meetings with DG ENEST concerning the coordination, establishment, and development of the internal financial control system. Furthermore, DG ENEST emphasised the pivotal role of the internal audit units in relation to this EU financial facility.

## **4.2 Summary of quality control checks performed for the FMC and IA in public entities**

Within the Twinning project “Strengthening Budget Planning, Execution and Internal Control Functions”, in Component 2 “Strengthening Public Internal Financial Control System through efficient implementation of PIFC Policy Paper” 6 pilot checks were performed of three of which on the functioning of the financial management and control system, and three on the functioning of internal audit in three public entities: Ministry of Finance, Agency for Real Estate Cadastre and local self-government unit Veles; The pilot checks were performed by employees in the Central Harmonisation Unit under the mentorship and expert support of experts from the Kingdom of the Netherlands, the Republic of Croatia, and the Republic of Lithuania. Final reports were prepared on the checks conducted, including recommendations for the improvement of the FMC system and internal audit functions within the public entities subject to these checks.

One of the objectives of the checks conducted is for the Central Harmonisation Unit to take into account the data and information obtained from these quality checks in order to improve the methodology of public internal financial control and to support the preparation of additional instructions, guidelines, manuals, as well as the development of trainings and other activities within its competence.

## **4.3. Notification of the conclusions from the Annual report on the functioning of the public internal financial control system for 2023**

At its thirty-eighth session, held on 10 December 2024, the Government of the Republic of North Macedonia adopted the Annual Report on the Functioning of the Public Internal Financial Control System for 2023, including its conclusions.

Conclusion number 7: The Ministry of Finance – Central Harmonisation Unit of the Internal Financial Control System in the Public Sector is required to inform the Government, through the Annual Report on the Functioning of the Public Internal Financial Control System for 2024, on the implementation of the conclusions set forth in the Annual Report on the Functioning of the Public Internal Financial Control System for 2023. Pursuant to this conclusion, this part of the Annual report contains the overview of the implementation of the activities outlined in the Annual report on the Functioning of the Public Internal Financial Control System for 2023.

Conclusion number 6: All first-line budget users of the legislative, executive, and judicial branches (central authorities) and funds are required, while local self-government units are recommended, to

inform the Ministry of Finance – Central Harmonisation Unit of the internal financial control system in the public sector about the activities undertaken in response to the relevant conclusions.

With respect to the conclusions, of 99 public entities - first-line budget users, 41 entities submitted reports on actions taken, while 58 entities failed to provide any report on the implementation of the conclusions.

Of the 80 municipalities and the City of Skopje that were recommended to act upon the conclusions, 21 local self-government units (20 municipalities and the City of Skopje) submitted reports on actions taken, while 60 municipalities failed to provide any report on the implementation of the conclusions.

Conclusion number 1: All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds are required, and local self-government units are recommended, to adopt their respective Codes of Ethics—or update existing ones, if necessary—by 31 December 2024; these Codes of Ethics should, *inter alia*, define the procedures for addressing reported cases of unethical behaviour, designate an ethics officer, and establish an Ethical Committee.

17 of the requested entities at the central level reported that they had acted upon the conclusion, eight local self-government units reported that they had acted upon the conclusion, while two local self-government units indicated that they are in the process of acting upon it, i.e., updating it.

Conclusion number 2: All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds are required, and local self-government units are recommended, to introduce/enhance the risk management process by 31 December 2024 and this should be achieved through the preparation/updating of Risk Management Strategies, the proper registration of operational risks in the Risk Register and related planning documents, and the improvement of risk reporting, ensuring that the responsible person within the institution receives timely information on the most significant risks of the ministry and the institutions under its competence. Furthermore, when identifying risks, institutions should take into account various forms of corruption-related risks, which must be incorporated as an integral part of the institution's Risk Register.

Of the entities at the central level that submitted a report, 23 public entities acted upon Conclusion no. 2, meaning they have established a Risk Management Strategy, a Risk Register, and a risk



management structure, while one entity reported the establishment of a task force for drafting the Risk Management Strategy.

Of the local self-government units that submitted a report, 8 acted upon Conclusion no. 2, having established a Risk Management Strategy, a Risk Register, and a risk management structure, one local self-government unit reported that it does not have a Risk Management Strategy but has a Rulebook on Corruption Risk Management, while another reported that its Risk Management Strategy is currently being updated.

Conclusion number 3: The Ministry of Public Administration, in cooperation with the Ministry of Finance, is requested to define, by 31 December 2024, the introduction of a mandatory operational task and responsibility related to the risk management process in the systematisation acts for positions within the category of civil servants in managerial roles. In line with this Conclusion, the Ministry of Public Administration, in cooperation with the Ministry of Finance, is requested to define, by 31 December 2024, the introduction of a mandatory operational task and responsibility related to the risk management process in the systematisation acts for positions within the category of civil servants in managerial roles. Pursuant to Article 11, paragraph 1, indent 2 of the Law on the Internal Financial Control System in the Public Sector, the heads of internal organisation units are responsible for the following: regarding “managing the risks that may affect the achievement of objectives,” it was agreed during the coordination meeting that a new draft conclusion will be submitted to the Government of the Republic of North Macedonia together with the Annual Report on the Functioning of the Public Internal Financial Control System for 2024 public entities will be requested to define and introduce a mandatory work task and responsibility related to the risk management process in the systematisation acts for positions within the category of managerial civil servants.

Conclusion number 4: All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds are requested, and local self-government units are recommended, to prepare/update a plan for the development of the internal control system for key financial management and control processes, including measures to address identified weaknesses and irregularities, and to ensure the monitoring of its implementation within the institution.

Of the reports submitted, 33 public entities at the central level indicated that they had acted upon the conclusion, meaning they have prepared/updated the plan for the development of the internal control system for key financial management and control processes, including measures to address identified

weaknesses and irregularities, with the objective of further monitoring its implementation within the institution.

Of the reports submitted at the local level, 13 local self-government units reported that they had acted upon the conclusion, meaning they have prepared/updated the plan for the development of the internal control system for key financial management and control processes, including measures to address identified weaknesses and irregularities, with the objective of further monitoring its implementation within the institution, and two municipalities reported that their plans are currently being updated.

Conclusion number 5: All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds are requested, and local self-government units are recommended, to implement, by 31 December 2024, a reassessment of the recommendations issued by internal audit that have not yet been acted upon, and based on the proposals of internal audit, they should appropriately update the records of recommendations, removing those that are no longer relevant/enforceable.

Of the reports submitted, 12 public entities at the central level reported that the implementation of internal audit recommendations is regularly monitored and reassessed as needed (with some entities noting that the recommendations are regularly acted upon), while one entity reported that activities have been initiated to monitor and reassess internal audit recommendations.

Of all reports submitted at the local level, 6 local self-government units reported that the implementation of internal audit recommendations is monitored and reassessed as needed.

In line with the foregoing, the Ministry of Finance proposes that the Government of the Republic of North Macedonia review the Annual Report on the Functioning of the Public Internal Financial Control System for 2024, and adopt the following conclusions:

## CONCLUSIONS

1. The Government of the Republic of North Macedonia reviewed and adopted the Annual Report on the Functioning of the Public Internal Financial Control System for 2024.
2. All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds are requested, and local self-government units are recommended, to introduce/enhance the risk management process by documenting key risks in a Risk Register including various forms of corruption-related risks with clearly defined measures for their mitigation and they are further requested to submit the complete risk management documentation to the Ministry of Finance – Department for Central Harmonisation of the internal financial control system in the public sector by 15 October 2025.
3. All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds are requested, and local self-government units are recommended, to define and introduce a mandatory work task and responsibility related to the risk management process in the job systematisation acts when new systematisation acts are adopted for positions within the category of managerial civil servants and they are further requested to inform the Ministry of Finance – Department for Central Harmonisation of the internal financial control system in the public sector by 31 December 2026.
4. The Ministry of Health, Ministry of Culture and Tourism, Ministry of Justice, Ministry of Education and Science, Ministry of Public Administration, and Ministry of Sports are required, by 30 April 2026, to staff their internal audit units with at least two employees, including at least one in the position of advisor, through employment, mobility, reallocation, or takeover procedures.

5. All ministries and local self-government units that do not meet the minimum staffing requirements for their internal audit units are requested and recommended, respectively, to take the necessary measures to staff these units by 30 September 2026, in accordance with the legally established criteria.
6. All first-line budget users from the legislative, executive, and judiciary branches (central authorities) and funds included in the priority areas of the Reform Agenda under the Reform and Growth Facility for the Western Balkans, adopted by the European Union, are requested to continuously ensure the implementation of internal audit steps/activities/processes of the Reform Agenda that fall within their competence. Furthermore, at the request of the Ministry of Finance – Department for central harmonisation of the internal financial control system in the public sector, they are required to submit a report on the audits carried out.
7. All public entities listed in the Public Entities Registry of the Republic of North Macedonia, as published on the Ministry of Finance website, that have employed internal auditors are requested to make them available for engagement to the Ministry of Finance – Department for central harmonisation of the internal financial control system in the public sector, when necessary, to carry out ad hoc audits in priority areas of the Reform Agenda under the Reform and Growth Facility for the Western Balkans, adopted by the EU.
8. The Ministry of Finance – Department for central harmonisation of the internal financial control system in the public sector is requested to inform the Government, through the Annual Report on the Functioning of the Public Internal Financial Control System for 2025, on the implementation of the conclusions from the Annual Report on the Functioning of the Public Internal Financial Control System for 2024.

## ANNEXES

## Overview

of budget users at both the central and local levels that failed to submit the  
Annual Financial Report (Annex 1, 2, 3, 4 and 6)

Number	Name of the institution
1.	State Commission for Decision-Making in the Field of Inspection Supervision and Misdemeanour Procedure in Second Instance <sup>27</sup>
2.	Fiscal Council
3.	Ministry of Foreign Affairs and Foreign Trade
4.	Agency for Mandatory Oil Reserves - Makora
5.	State Foreign Exchange Inspectorate
6.	State Inspectorate for Local Self-Government

Number	Local self-government unit
1.	Municipality of Gostivar
2.	City of Skopje
3.	Municipality of Dojran
4.	Municipality of Mavrovo and Rostushe
5.	Municipality of Saraj
6.	Municipality of Sopishte
7.	Municipality of Studenichani
8.	Municipality of Chair

<sup>27</sup> Abolished since 17.9.2024 with the Law on abolishing the State Commission for Decision-Making in the Field of Inspection Supervision and Misdemeanour Procedure in Second Instance the competences of which were taken over by the State Commission for Decision-Making in Administrative Procedures, Employment Procedures and Inspection Supervision in Second Instance that submitted Annual Report for 2024.

## Overview

of budget users at both the central and local levels that failed to adopt Risk Management Strategy

Number	Name of the institution
1.	State Election Commission
2.	Commission for Protection of Competition
3.	Regulatory Commission for Housing
4.	Commission for Prevention and Protection against Discrimination
5.	Fiscal Council
6.	Constitutional Court of the Republic of North Macedonia
7.	Agency for Management of Confiscated Property
8.	Ministry of Defence
9.	Agency for National Security
10.	Office for management of registers of births, marriages and deaths
11.	Inspectorate for the use of languages
12.	State Foreign Exchange Inspectorate
13.	Directorate for Technological Industrial Development Zones
14.	State Market Inspectorate
15.	Ministry of Environment and Physical Planning
16.	State Environmental Inspectorate
17.	Agency for Financial Support of the Agriculture and Rural Development
18.	State Sanitary and Health Inspectorate
19.	State Inspectorate for Local Self-Government
20.	Emigration Agency
21.	State Archives of the Republic of North Macedonia
22.	Bureau for Regional Development
23.	Judicial Council of the Republic of North Macedonia

24.	Public Prosecutor's Office of the Republic of North Macedonia
25.	Council of Public Prosecutors
26.	Ministry of Energy, Mining and Mineral Resources
27.	Ministry of Inter-Community Relations

Number	Local self-government unit	Number	Local self-government unit	Number	Local self-government unit
1.	Arachinovo	16.	Zrnovci	31.	Radovish
2.	Bosilovo	17.	Kavadarci	32.	Rankovce
3.	Brvenica	18.	Kisela Voda	33.	Rosoman
4.	Vasilevo	19.	Kichevo	34.	Saraj
5.	Vrapchishte	20.	Konche	35.	Sveti Nikole
6.	Gevgelija	21.	Lipkovo	36.	Sopishte
7.	Gradsko	22.	Lozovo	37.	Staro Nagorichane
8.	Debar	23.	Mavrovo and Rostushe	38.	Studenichani
9.	Debrca	24.	Makedonska Kamenica	39.	Tearce
10.	Delchevo	25.	Mogila	40.	Tetovo
11.	Demir Kapija	26.	Negotino	41.	Chair
12.	Dojran	27.	Novaci	42.	Chashka
13.	Dolneni	28.	Novo Selo	/	/
14.	Zhelino	29.	Pehchevo	/	/
15.	Zelenikovo	30.	Plasnica	/	/



Overview  
of budget users at both the central and local levels that failed to create  
a Risk Register

Number	Name of the institution
1.	Cabinet of the President of the Republic of North Macedonia
2.	State Audit Office
3.	State Election Commission
4.	Commission for Protection of Competition
5.	Regulatory Commission for Housing
6.	Commission for Prevention and Protection against Discrimination
7.	State Commission for Decision-Making in the Field of Inspection Supervision and Misdemeanour Procedure in Second Instance**
8.	Fiscal Council
9.	Constitutional Court of the Republic of North Macedonia
10.	Office for General and Common Works
11.	Agency for Management of Confiscated Property
12.	Ministry of Defence
13.	Agency for National Security
14.	Office for management of registers of births, marriages and deaths
15.	Inspectorate for the use of languages
16.	State Foreign Exchange Inspectorate
17.	Directorate for Technological Industrial Development Zones
18.	State Market Inspectorate
19.	State Inspectorate for Technical Inspection
20.	State office of protection of industrial property
21.	Ministry of Environment and Physical Planning
22.	State Environmental Inspectorate
23.	State Transport Inspectorate
24.	State Labour Inspectorate

25.	State Sanitary and Health Inspectorate
26.	State Inspectorate for Local Self-Government
27.	Emigration Agency
28.	State Archives of the Republic of North Macedonia
29.	Bureau for Regional Development
30.	Judicial Council of the Republic of North Macedonia
31.	Public Prosecutor's Office of the Republic of North Macedonia
32.	Council of Public Prosecutors
33.	Employment Agency of the Republic of North Macedonia
34.	Ministry of Energy, Mining and Mineral Resources
35.	Ministry of Inter-Community Relations

\*\* Abolished since 17.09.2024 with the Law on abolishing the State Commission for Decision-Making in the Field of Inspection Supervision and Misdemeanour Procedure in Second Instance the competences of which taken over by the State Commission for Decision-Making in Administrative Procedures, Employment Procedures and Inspection Supervision in Second Instance that submitted Annual Report for 2024.

Number	Local self-government unit	Number	Local self-government unit	Number	Local self-government unit
1.	Arachinovo	18.	Zhelino	35.	Plasnica
2.	Bitola	19.	Zelenikovo	36.	Radovish
3.	Bogdanci	20.	Zrnovci	37.	Rankovce
4.	Bogovinje	21.	Kavadarci	38.	Rosoman
5.	Bosilovo	22.	Kisela Voda	39.	Saraj
6.	Brvenica	23.	Kichevo	40.	Sveti Nikole
7.	Vasilevo	24.	Konche	41.	Sopishte
8.	Vinica	25.	Lipkovo	42.	Staro Nagorichane
9.	Vrapchishte	26.	Lozovo	43.	Studenichani
10.	Gevgelija	27.	Mavrovo and Rostushe	44.	Tearce
11.	Gradsko	28.	Makedonska	45.	Tetovo

			Kamenica		
12.	Debar	29.	Mogila	46.	Chashka
13.	Debarca	30.	Negotino	47.	Shtip
14.	Delchevo	31.	Novaci	/	/
15.	Demir Kapija	32.	Novo Selo	/	/
16.	Dojran	33.	Petrovec	/	/
17.	Dolneni	34.	Pehchevo	/	/

## Overview

of budget users at both the central and local levels that failed to submit a report on the audits and activities carried out by internal audit

	Institution
1.	State Commission for Decision-Making in the Field of Inspection Supervision and Misdemeanour Procedure in Second Instance
2.	Language Implementation Agency
3.	Sanctions Enforcement Directorate
4.	Bureau for Representation of the RNM before the European Court of Human Rights <sup>28</sup>
5.	Agency for Mandatory Oil Reserves
6.	State Foreign Exchange Inspectorate
7.	State Market Inspectorate
8.	State Transport Inspectorate
9.	State Inspectorate for Construction and Urban Planning
10.	State Labour Inspectorate
11.	Ministry of Public Administration
12.	Ministry of Culture and Tourism
13.	Ministry of Health
14.	Emigration Agency
15.	Public Prosecutor's Office of the Republic of North Macedonia
16.	Ombudsman <sup>29</sup>
17.	Fiscal Council

<sup>28</sup> Notification that they have entered into an agreement for the performance of the internal audit function with the Ministry of Justice, but since the Internal Audit Unit of the Ministry of Justice has no employees, they are not able to act upon the requests stipulated in the Law on Public Internal Financial Control

<sup>29</sup> Notification that the part of the report referring to internal audit will not be completed because there are no employees in the Internal Audit Unit.

18.	State Inspectorate for Local Self-Government
19.	Food and Veterinary Agency

Number	Institution
1	Municipality of Arachinovo
2	Municipality of Bosilovo
3	Municipality of Gjorche Petrov
4	Municipality of Vasilevo
5	Municipality of Debarca
6	Municipality of Demir Kapija
7	Municipality of Dojran
8	Municipality of Gostivar
9	Municipality of Karbinci
10	Municipality of Lipkovo
11	Municipality of Mavrovo and Rostushe
12	Municipality of Plasnica
13	Municipality of Radovish
14	Municipality of Rosoman
15	Municipality of Shutka
16	Municipality of Saraj
17	Municipality of Sopishte
18	Municipality of Studenichani
19	Municipality of Chair

Cumulative overview of planned and spent funds and percentage of realisation  
by budget user at the central level for 2024

<b>Number</b>	<b>Name of the institution</b>	<b>Planned funds</b>	<b>Spent funds</b>	<b>Percentage of realisation</b>
1.	Cabinet of the President of the Republic of North Macedonia	114,771,317	110,048,112	95.88
2.	Intelligence Agency	341,101,000	340,181,503	99.73
3.	Assembly of the Republic of North Macedonia	797,360,000	768,642,902	96.40
4.	State Commission for Prevention of Corruption	88,019,000	75,431,602	85.70
5.	State Election Commission	1,496,129,554	1,494,500,922	99.89
6.	Commission for Protection of Competition	29,496,011	29,221,460	99.07
7.	Personal Data Protection Agency	23,054,000	19,965,777	86.60
8.	State Appeals Commission	24,162,000	23,010,968	95.24
9.	Regulatory Commission for Housing	12,172,000	11,342,814	93.19
10.	Council for Advancement and Oversight of the Audit	11,533,000	10,311,188	89.41
11.	Commission for Prevention and Protection against Discrimination	31,962,000	31,797,407	99.49
12.	State Commission for Decision-Making in Administrative Procedures, Employment Procedures and Inspection Supervision in Second Instance	80,558,000	75,035,639	93.14
13.	Audit Authority for the Audit of the Instrument for Pre-Accession Assistance	51,987,000	51,406,211	98.88
14.	Operational-Technical Agency	209,911,000	117,022,960	55.75

15.	Constitutional Court of the Republic of North Macedonia	72,455,838	72,257,805	99.73
16.	General Secretariat of the Government of the Republic of North Macedonia	4,399,261,000	4,364,754,916	99.22
17.	Office for General and Common Works	1,129,919,000	1,063,817,498	94.15
18.	Secretariat for Legislation	25,040,000	22,995,169	91.83
19.	State Attorney of the Republic of North Macedonia	207,846,000	199,264,666	94.36%
20.	Agency for Administration	47,922,000	45,311,748	94.55
21.	Ministry of European Affairs	141,356,000	123,626,674	87.46
22.	Ministry of Inter-Community Relations	190,084,000	181,526,855	95.50
23.	Agency for community rights realisation	18,734,000	17,514,842	93.49
24.	Agency for Management of Confiscated Property	39,453,000	39,433,450	99.95
25.	Inspection Council	31,439,000	30,087,655	95.70
26.	Language Implementation Agency	/	/	/
27.	Ministry of Defence	17,764,683,000	16,644,802,296	93.70
28.	Directorate for Security of Classified Information	39,329,000	37,696,200	95.85
29.	Protection and Rescue Directorate	325,305,000	281,243,748	86.46
30.	Crisis Management Centre	324,069,000	281,670,988	86.92
31.	Ministry of Interior	15,293,592,000	15,053,548,134	98.43
32.	Agency for National Security	520,278,000	490,420,840	94.26
33.	Ministry of Justice	698,663,000	664,286,630	95.08
34.	Sanctions Enforcement Directorate	1,449,172,000	1,357,834,477	93.70
35.	Office for management of registers of births, marriages and deaths	297,309,109	293,389,854	98.68
36.	Bureau for Representation of the RNM before the European Court of Human Rights	/	/	/

37.	Inspectorate for the use of languages	/	/	/
38.	Ministry of Finance	1,683,070,000	1,158,013,809	68.80
39.	Customs Administration of the Republic of North Macedonia	1,660,066,000	1,553,182,508	93.56
40.	Commodity Reserves Agency	503,466,000	261,338,043	51.91
41.	Public Revenue Office	4,528,362,000	4,350,216,551	96.07
42.	Financial Police Directorate	78,541,556	77,291,898	98.41
43.	Ministry of Economy and Labour	507,354,000	451,012,473	88.90
44.	Agency for Foreign Investment and Export Promotion of the Republic of North Macedonia	51,757,126	50,443,220	97.46
45.	Agency for Promotion and Support of Tourism	102,077,000	98,760,270	96.75
46.	Directorate for Technological Industrial Development Zones	3,062,845,280	2,490,919,082	81.33
47.	State Market Inspectorate	225,730,000	221,609,662	98.17
48.	State Inspectorate for Energy, Mining and Mineral Resources (State Inspectorate for Technical Inspection)	30,980,000	27,323,964	88.20
49.	Ministry of Energy, Mining and Mineral Resources	418,187,000	286,411,476	68.49
50.	State office of protection of industrial property	/	/	/
51.	Ministry of Environment and Physical Planning	2,927,352,000	1,883,078,284	64.33
52.	State Environmental Inspectorate	33,936,000	33,239,450	97.95
53.	Ministry of Transport	10,384,234,000	8,503,709,773	81.89
54.	State Transport Inspectorate	44,026,000	43,641,104	99.13
55.	State Inspectorate for Construction and Urban Planning	20,499,000	19,038,089	92.87
56.	State Municipal Inspectorate	10,924,507	10,700,135	97.95
57.	Ministry of Agriculture, Forestry and Water Economy	1,713,109,000	1,574,681,636	91.92
58.	Agency for the Support of the Development of Agriculture Bitola	81,264,000	71,826,567	88.39



59.	Hydrometeorological Service	135,828,000	133,587,544	98.35
60.	Agency for Financial Support of the Agriculture and Rural Development	10,330,477,000	10,007,663,405	96.88
61.	Food and Veterinary Agency of the Republic of North Macedonia	752,536,000	704,809,940	93.66
62.	State Agriculture Inspectorate	171,165,000	159,490,259	93.18
63.	State Inspectorate for Forestry and Hunting	28,028,000	27,933,263	99.66
64.	Ministry of Social Policy, Demography and Youth	68,066,074,201	67,687,501,241	99.44
65.	State Labour Inspectorate	168,758,000	161,005,760	95.41
66.	Ministry of Education and Science	40,791,901,360	39,268,493,491	96.27
67.	Bureau for Development of Education	278,472,527	252,878,152	90.81
68.	National Agency for European Educational programmes and Mobility	562,204,805	491,140,123	87.36
69.	State Education Inspectorate	85,300,000	84,565,253	99.14
70.	Ministry of Sports	918,607,000	838,713,025	91.30
71.	Ministry of Digital Transformation	2,003,718,000	1,967,774,473	98.21
72.	State Administrative Inspectorate	41,812,000	41,441,916	99.11
73.	Ministry of Public Administration	110,809,650	104,518,860	94.32
74.	Ministry of Culture and Tourism	272,526,000	259,711,582	95.30
75.	Ministry of Health	/	/	/
76.	State Sanitary and Health Inspectorate	76,437,000	67,616,153	88.46
77.	Ministry of Local Self-Government	461,163,000	334,730,590	72.58
78.	Emigration Agency	18,844,000	18,275,624	96.98
79.	Agency for the Protection of the Right of Free Access to Public Information	20,051,000	19,643,429	97.97
80.	Commission for relations with religious communities and groups	11,321,000	10,522,215	92.94

81.	Agency for Real Estate Cadastre	825,356,000	767,501,895	92.99
82.	State Statistical Office	226,188,000	217,146,469	96.00
83.	State Archives of the Republic of North Macedonia	199,995,000	189,981,770	94.99
84.	Bureau for Assessment	45,200,000	35,575,231	78.71
85.	Macedonian Academy of Science and Arts	229,818,026	184,953,751	80.48
86.	Bureau for Regional Development	710,491,000	685,890,282	96.54
87.	Judicial Power of the Republic of North Macedonia	67,086,605	61,841,100	92.18
88.	Public Prosecutor's Office of the Republic of North Macedonia	811,655,000	758,832,047	93.49
89.	Council of Public Prosecutors	34,858,000	32,500,304	93.24
90.	Ombudsman	98,514,000	96,948,148	98.41
91.	Health Insurance Fund of the Republic of North Macedonia	49,350,445,000	48,514,817,588	98.31
92.	Employment Agency of the Republic of North Macedonia	3,857,090,000	3,265,996,880	84.68
93.	Pension and Disability Insurance Fund of the Republic of North Macedonia	119,077,360,000	115,250,664,951	96.79
94.	Agency for Medicines and Medical Devices**	141,334,000	80,279,756	56.80

\*The Language Implementation Agency Bureau for Representation of the RNM before the European Court of Human Rights, Inspectorate for the use of languages, State office of protection of industrial property and the Ministry of Health failed to submit a Report on planned and spent funds per items (comparative tabular summary) attached to the Annual Financial Report for 2024.

\*\* The Agency for Medicine and Medical Devices is not legally requested to submit Annual Financial Report, nevertheless it has submitted a Report on planned and spent funds per items (comparative tabular summary) attached to the Annual Financial Report for 2024.

Cumulative overview of reports on implemented programme/project/agreement  
of budget users both at the central levels

Number	Institution	Implemented programmes	Planned funds	Spent funds	% of spent funds
1.	Assembly of the Republic of North Macedonia	Assembly of RNM	722,100,000	706,621,917	97.86
		Contact with citizens	4,400,000	3,894,687	88.52
		Construction of the parliament building	43,950,000	40,894,318	93.05
		Parliamentary Channel	4,150,000	2,590,479	62.42
		Parliamentary Institute	8,300,000	6,989,085	84.21
		programme for the support of the Assembly	13,760,000	7,652,146	55.61
	Total		<b>796,660,000</b>	<b>768,642,632</b>	<b>96.48</b>
2.	State Commission for Prevention of Corruption	Prevention of corruption and conflict of interests	88,019,000	88,019,000	100.00
	Total		<b>88,019,000</b>	<b>88,019,000</b>	<b>100.00</b>
3.	State Election Commission	State Election Commission/electoral activities	1,409,585,087	1,409,533,274	100.00
	Total		<b>1,409,585,087</b>	<b>1,409,533,274</b>	<b>100.00</b>
4.	Personal Data	In 2024, funds for the implementation of projects are not			

	Protection Agency	foreseen in the budget of the Agency for Personal Data Protection			
5.	Council for Advancement and Oversight of the Audit	Council for audit	11,533,000	10,311,188	89.41
	Total		<b>11,533,000</b>	<b>10,311,188</b>	<b>89.41</b>
6.	Audit Authority for the Audit of the Instrument for Pre-Accession Assistance	Audit Authority for the Audit of the Instrument for Pre-Accession Assistance	51,987,000	51,406,211	98.88
	Total		<b>51,987,000</b>	<b>51,406,211</b>	<b>98.88</b>
7.	Operational-Technical Agency	Undistributed part of the budget of OTA	30,387,000	550,695	1.81
		Budget intended for joint expenditures	64,992,175	55,237,799	84.99
		Office for General and Common Works	2,500,000	550,281	22.01
		Sector for IT and technical support	82,551,425	49,524,185	59.99
		Digitalisation project	17,248,400	11,160,000	64.70
		Project for integrated system for monitoring communication	12,000,000	0	0.00
		Project for construction facilities/reconstruction in OTA	232,000	0	0.00

	Total		<b>209,911,000</b>	<b>117,022,960</b>	<b>55.75</b>
8.	Constitutional Court of the Republic of North Macedonia	Administration	72,455,838	72,257,805	99.73
	Total		<b>72,455,838</b>	<b>72,257,805</b>	<b>99.73</b>
9.	General Secretariat of the Government of the Republic of North Macedonia	Administration, sub-programme 13 Fund for Innovations and Technology Development	35,882,000	2,823,639	7.87
	Total		<b>35,882,000</b>	<b>2,823,639</b>	<b>7.87</b>
10.	Office for General and Common Works of the Government of RNM	Reconstruction of buildings of governmental bodies 1A	25,320,000	25,319,949	100.00
		Construction and reconstruction of administrative buildings of state bodies 1B	243,022,322	240,836,662	99.10
	Total		<b>268,342,322</b>	<b>266,156,611</b>	<b>99.19</b>
11.	Secretariat for Legislation	Administration	449,799	341,925	76.02
	Total		<b>449,799</b>	341,925	76.02
12.	State Attorney of the Republic of North	State Attorney	207,846,000	199,264,666	95.87

	Macedonia				
	Total		<b>207,846,000</b>	<b>199,264,666</b>	<b>95.87</b>
13.	Agency for Administration	Agreement for the procurement of HVAC equipment, licenses, and software upgrades	2,905,103	2,381,534	81.98
	Total		<b>2,905,103</b>	<b>2,381,534</b>	<b>81.98</b>
14.	Ministry of European Affairs	MEA	95,151,000	86,054,045	90.44
		Diplomatic and consular offices	16,165,000	15,632,437	96.71
		Strengthening and development of the European integration process	25,600,000	20,525,963	80.18
		Training Centre	2,000,000	190,084	9.50
		Public Administration Reform	240,000	0	0.00
		Transition assistance	2,200,000	1,224,145	55.64
	Total		<b>141,356,000</b>	<b>123,626,674</b>	<b>87.46</b>
15.	Agency for community rights realisation	Community rights realisation	18,734,000	17,514,842	93.49
	Total		<b>18,734,000</b>	<b>17,514,842</b>	<b>93.49</b>
16.	Agency for Management of Confiscated Property	Administration	39,453,000	39,433,450	99.95
	Total		<b>39,453,000</b>	<b>39,433,450</b>	<b>99.95</b>
17.	Inspection Council	Administration	31,439,000	30,087,655	95.70

	Total		<b>31,439,000</b>	<b>30,087,655</b>	<b>95.70</b>
18.	Ministry of Defence	Procurement of IT equipment	17,911,190	17,911,190	100.00
		Procurement of helicopters	2,470,915,238	2,470,915,238	100.00
		Procurement of artillery equipment	493,052,722	493,052,722	100.00
		Procurement of anti-aircraft warfare	818,446,200	818,446,200	100.00
		CLSSA with USA	14,313,499	14,313,499	100.00
		Procurement of radio devices	55,757,194	55,757,194	100.00
		Refurbishment and adaptation of facilities	149,534,607	149,534,607	100.00
	Total		<b>4,019,930,650</b>	<b>4,019,930,650</b>	<b>100.00</b>
19.	Directorate for Security of Classified Information	Procurement and delivery of office consumable supplies	/	104,959	/
		Maintenance of hygiene in business premises of DSCI	/	508,060	/
		Real estate insurance of DSCI	/	96,618	/
		Technical maintenance of the facilities of DSCI	/	99,415	/
		Official state car wash	/	/	/
		Procurement of IT equipment	/	459,070	/

		Procurement of fuel	/	354,000	/
		Procurement of antimalware licenses	/	62,871	/
		Procurement and delivery of toners	/	251,458	/
		Maintenance and servicing air-conditioners	/	11,115	/
		Collective insurance of employees	/	44,844	/
		Maintenance of applicative programme solution for the overall financial and material operations	/	35,400	/
		Framework agreement for opening, maintenance and closing of a payment account in foreign currency	/	/	/
		Agreement for provision of general and common services	/	/	/
		Accounting service	/	71,980	/
		Agreement for “business and technical cooperation”	/	/	/
	Total		/	<b>2,099,790</b>	/
20.	Protection and Rescue Directorate	Protection and rescue	5,000,000	4,999,986	100.00
	Total		<b>5,000,000</b>	<b>4,999,986</b>	<b>100.00</b>
21.	Crisis Management Centre	Unallocated part of the budget	11,180,824	7,096,747	63.47
		Budget Allocated for Personnel Costs in the CMC	226,214,489	225,851,295	99.84



		Budget intended to cover the costs for utility services and other common needs	25,839,203	25,837,865	99.99
		Budget intended to cover the costs of CMC related to the use of telecommunication services, procurement and maintenance of IT and telecommunication equipment	5,681,445	5,679,974	99.97
		Budget intended to cover the costs of CMC related to international cooperation	2,430,039	2,435,731	100
		Budget intended to cover the costs of CMC related to communication and information system with a single calling number (E-112).	21,973,000	14,736,043	67.06
		Budget intended for urgent procurement of firefighting equipment	30,750,000	33,333	0.11
	Total		<b>324,069,000</b>	<b>281,670,988</b>	<b>86.92</b>
22.	Ministry of Interior	Administration	132,026,000	131,543,563	99.63
		Catering	54,166,000	45,568,585	84.13
		Public safety	11,972,381,000	11,747,063,329	98.12
		Internal Affairs Departments	224,000,000	223,768,624	99.90
		Regional centres for border affairs	1,373,653,000	1,373,025,117	99.95
		Integrated border management	12,400,000	12,020,109	96.94
		Training Centre	77,753,000	77,245,108	99.35

		Reforms in the police	1,207,500,000	1,204,298,509	99.73
		Reconstruction and equipment	238,713,000	238,423,164	99.88
		Fight against trafficking in human beings and illegal migration	1,000,000	592,008	59.20
	Total		<b>15,293,592,000</b>	<b>15,053,548,116</b>	<b>98.43</b>
23.	Agency for National Security	Agency for National Security	520,078,000	490,371,840	94.29
		Vocational training and specialisation	200,000	49,000	24.50
	Total		<b>520,278,000</b>	<b>490,420,840</b>	<b>94</b>
24.	Ministry of Justice	Administration	698,663,000	664,286,630	95.08
		G1 Fight against corruption and organised crime	150,000	0	0.00
		K2 Vocational training and specialisation	50,000	0	0.00
		National Mediation Council	1,740,000	1,511,020	86.84
	Total		<b>700,603,000</b>	<b>665,797,650</b>	<b>95.03</b>
25.	Sanctions Enforcement Directorate	20 Sanctions	41,641,787	38,211,726	91.76
		20 Sanctions (Probation)	9,741,213	7,000,511	71.86
		30 Penitentiary-correctional facilities	1,242,782,848	1,233,966,933	99.29
		B Reforms in the penitentiary-correctional facilities	46,359,762	29,112,519	62.80

		ZA Construction, reconstruction and equipment of penitentiary-correctional facilities	13,600,838	12,934,944	95.10
	Total		<b>1,354,126,448</b>	<b>1,321,226,633</b>	<b>97.57</b>
26	Ministry of Finance	Maintenance of horticultural landscaping of MF's building	213,000	175,820	82.54
		Maintenance of FAMA web application	118,000	70,447	59.70
		Maintenance and technical support of the Treasury Information System (TRIS)	5,378,000	4,088,700	76.03
		Maintenance of MF's electric substation	354,000	162,840	46.00
		Subscription to the electronic basis - Official Gazette	600,000	516,478	86.08
		Scanner	1,416,000	1,147,265	81.02
		Maintenance and upgrade of the IT security protection system	962,000	759,605	78.96
		Procurement, support and subscription of licenses for Red Hat Enterprise Linux	87,000	87,000	100.00
		Privileged Access Management	2,242,000	2,242,000	100.00
		Postal services for the needs of the Property and Legal Affairs Office	3,500,000	1,316,889	37.63
		Consumable materials for toilets in MF's building	1,770,000	863,257	48.77
		Renting integrated data infrastructure (platform)	6,650,000	6,650,000	100.00
		Membership of RNM in BEPS Inclusive OECD Framework	2,780,431	2,657,508	95.58

Vacancy announcements	2,360,000	1,382,641	58.59
Property Security	3,680,000	2,288,020	62.17
Multifunctional appliances and printers	3,540,000	3,540,000	100.00
Maintenance of the management information system to use the EU IPA funds	3,510,000	2,651,578	75.54
Maintenance of the management information system of the Property and Legal Affairs Office	1,700,000	1,269,090	74.65
Buy house, buy apartment and Buy house for young persons	88,000,000	87,524,426	99.46
IPVPN data network for data transfer for the needs of the treasury operations and the Property and Legal Affairs Office	4,707,846	4,707,846	100.00
Procurement of IT equipment	4,830,000	4,408,429	91.27
Annual membership in the International network for financial education within the Organisation for economic cooperation and development (INFE-OECD)	155,009	155,009	100.00
Symmetrical internet connection	295,000	241,024	81.70
Surveying reports and expert reports	236,000	107,648	45.61
Maintenance of the e-budget and civil budget applications	1,416,000	1,090,320	77.00

Maintenance of diesel generator	236,000	67,614	28.65
Maintenance and servicing of the access control of working hours for MF and Property and Legal Affairs Office	708,000	4,750	0.67
Maintenance of software for accounting, loans and grants	354,000	324,500	91.67
Maintenance of MF's web page	295,000	53,100	18.00
Subscription to a global data monitoring system of international financial markets - Bloomberg	2,937,460	2,937,460	100.00
Servicing and maintenance of fire extinguishers	236,000	59,963	25.41
UPS batteries	3,537,000	3,536,885	100.00
Antimalware protection software for end users/server (antivirus)	1,534,000	1,354,500	88.30
Maintenance of public debt management software (e-debt)	1,416,000	1,062,000	75.00
Maintenance and upgrade of the electronic system for reporting and recording liabilities-ESPEO	495,600	451,704	91.14
Maintenance of the Open finance software with a public debt platform	472,000	59,064	12.51
Software for network detection, early detection and response to malicious activities	4,357,500,000	4,357,500,000	100.00

		Maintenance of the system for selling and leasing movable and immovable property (e-auctions) of Property and Legal Affairs Office	354,000	247,800	70.00
	Total		<b>4,510,575,346</b>	<b>4,497,763,180</b>	<b>99.72</b>
27.	Customs Administration of the Republic of North Macedonia	Shared expenses	1,291,109,793	1,289,309,665	99.86
		Human resources management department	56,684,066	41,476,886	73.17
		Customs system department	8,449,490	7,656,442	90.61
		Excise department	29,952,740	29,643,635	98.97
		ICT department for maintenance and upgrade of the IT systems in the Customs Administration	68,669,370	45,341,499	66.03
		Department for administrative and technical affairs	92,090,360	89,056,644	96.71
		Department for controls and investigations	999,964	369,911	36.99
		Legal Affairs Department	3,505,716	3,465,863	98.86
		Professional accountability department	0	0	#DIV/0!
		Financial Affairs Department	6,505,516	6,293,146	96.74
		Department of the Cabinet of the director	2,991,670	2,908,407	97.22
		Department for international cooperation, projects and European integration	12,191,185	11,667,424	95.70

		Renting working premises for the needs of the customs office Gevgelija	83,425	83,425	100.00
		Customs 2027 for 2024	3,977,000	2,907,387	73.11
		Project for advancement of SOCDAD	12,092,033	12,092,033	100.00
		Project for maintenance and development IIS	4,702,150	4,021,193	85.52
		Project for maintenance and development of the collection system	3,000,000	0	0.00
		Project for the development of integrated tariff environment (ITE)	7,511,522	6,775,699	90.20
		Project for infrastructure development between the Republic of North Macedonia and Bulgaria	4,450,000	0	0.00
		Project for the border crossing point Klepalo	6,100,000	113,249	1.86
		Project for the border crossing point Delchevo	48,000,000	0	0.00
	Total		<b>1,663,066,000</b>	<b>1,553,182,508</b>	<b>93.39</b>
28.	Commodity Reserves Agency	Commodity Reserves Management	503,466,000	261,338,043	51.91
	Total		<b>503,466,000</b>	261,338,043	51.91
29.	Public Revenue Office	20- Public Revenue Office	4,528,362,000	4,350,216,551	96.07

	Total		<b>4,528,362,000</b>	4,350,216,551	96.07
30.	Ministry of Economy and Labour	Working programme of the ISRM	37,417,000	34,381,876	91.89
		Accreditation Institute of RNM	43,075,000	36,292,253	84.25
		programme for the development of entrepreneurship and competitiveness of small and medium enterprises	70,700,000	70,259,260	99.38
		M-EU integration Sub-programme MA- transition assistance and institutional upgrade for 2024	7,846,000	5,886,623	75.03
		Bureau of Meteorology	39,795,698	37,911,116	95.26
		programme for financial support of electricity production from preferential producers (premium for 2024)	11,936,000	11,935,487	100.00
		programme for the support of entrepreneurship, competition and innovation of SME	37,485,900	31,918,625	85.15
		Energy Agency of RNM	6,355,542	5,209,495	81.97
		programme for basic surveying studies	10,158,058	9,140,317	89.98
		Agreement for drafting Strategy for surveying studies, sustainable use, and exploitation of mineral resources	3,512,000	3,511,800	99.99
		Social responsibility programme	1,700,000	1,463,022	86.06
		Consumer protection programme	2,600,000	2,059,287	79.20



		programme for development of tourism	0	0	#DIV/0!
		programme for the support of competition of the processing industry and social responsibility for 2024	24,600,000	19,904,910	80.91
	Total		<b>297,181,198</b>	<b>269,874,071</b>	<b>90.81</b>
31.	Agency for Foreign Investment and Export Promotion of the Republic of North Macedonia	Economic marketing	51,757,126	50,443,220	97.46
	Total		<b>51,757,126</b>	<b>50,443,220</b>	<b>97.46</b>
32.	Agency for Promotion and Support of Tourism	Promotion of tourism, analysis, research and international cooperation	9,730,000	9,430,889	96.93
		Projects, support of tourism and administrative and legal affairs	300,000	0	0.00
		Subsidising foreign touristic organised turnover	61,802,000	61,565,168	99.62
	Total		<b>71,832,000</b>	<b>70,996,057</b>	<b>98.84</b>
33.	Directorate for Technological Industrial Development Zones	TIDZ Directorate	742,065,280	477,557,258	64.36
		Economic development	2,320,780,000	2,013,361,824	86.75

	Total		<b>3,062,845,280</b>	<b>2,490,919,082</b>	<b>81.33</b>
34.	Ministry of Energy, Mining and Mineral Resources	programme for support of energy efficiency by installing highly efficient inverter air conditioners in households	110,000,000	106,295,000	96.63
		programme for the protection of vulnerable energy consumers	45,000,000	42,291,000	93.98
		Projects for refurbishment of degraded and abandoned premises	2,000,000	/	0.00
	Total		<b>157,000,000</b>	<b>148,586,000</b>	<b>94.64</b>
35.	Ministry of Environment and Physical Planning	Wastewater treatment programme	1,645,954,429	1,044,498,050	63.46
		Programme for drafting physical plans	25,231,000	25,231,000	100.00
		Programme for the Dojran Lake	18,700,000	18,640,352	99.68
		Water programme	367,494,149	197,200,294	53.66
		Programme for investments in the environment	309,910,500	146,639,031	47.32
		Programme for fossil fuels	16,850,000	16,801,115	99.71
	Total		<b>2,384,140,078</b>	<b>1,449,009,842</b>	<b>60.78</b>
36.	Ministry of Transport	Support of the implementation of the Decade of Roma Inclusion and Roma People Strategy	18,950,000	18,907,412	99.78
		Traffic and communication (item 488-20)	6,000,000	6,000,000	100.00

Project for the promotion of trade in the Western Balkans	180,000,000	52,443,908	29.14
Project for the connection of local roads in RNM	1,369,000,000	827,563,486	60.45
2M- Programme for financing the road infrastructure for the project Corridor 8 and Corridor 10D	4,100,000,000	4,100,000,000	100.00
Drafting urban plans and state urban planning documentation in RNM for 2024	18,000,000	17,992,558	99.96
Programme of the Ministry of Transport and Connections for the implementation of projects in the field of utility infrastructure for 2024 (item 482)	190,999,972	133,955,045	70.13
Water supply and sewage for municipalities, stage 1	390,000	390,000	100.00
Project for water supply and wastewater drainage for 2024	71,604,000	47,490,931	66.32
Gasification of the Republic of North Macedonia-stage 1-section Shtip-Negotino-Bitola and section Skopje-Tetovo-Gostivar.	616,200	231,960	37.64
Infrastructure projects in municipalities	562,664,000	14,391,666	2.56
Construction of a new and reconstruction of the existing section Beljakovce-Kriva Palanka-the eastern part of the railway of Corridor VIII, stage 2	1,917,997,000	1,683,258,940	87.76
Reconstruction of the eastern part of the railway on Corridor 8, stage 1 - section Kumanovo - Beljakovce	7,700,000	0	0.00

		Annual programme for financing railway infrastructure for 2024 (489-DA), basic budget	550,000,000	549,891,271	99.98
		Agreement for the disbursement of approved funds from the Budget of RNM for 2024 (for 464-DA)	526,000,000	525,999,877	100.00
		Agreement for the provision of public transport service as a service of public interest in the railway transport of passengers and covering part of the losses during the provision of the service for the period 2023-2025 (for 461-DA)	245,000,000	244,999,764	100.00
	Total		<b>9,764,921,172</b>	<b>8,223,516,818</b>	<b>84.21</b>
37.	State Transport Inspectorate	Agreement for procurement of accounting services	109,000	21,177	19.43
		Agreement for procurement of IT equipment	358,260	358,260	100.00
		Agreement for procurement of office supplies	354,000	44,933	12.69
		Agreement for procurement of toners for a period of one year	236,000	0	0.00
		Agreement for the procurement of collective insurance of employees from the risk of death due to illness	37,800	37,557	99.36
		Agreement for the procurement of hotel and catering services for the organisation of a seminar for the needs of DTI	241,500	234,841	97.24

		Agreement for the procurement of consumable material and additional equipment for state car vehicles of DTI for the needs of DTI	118,000	48,908	41.45
	Total		<b>1,454,560</b>	<b>745,676</b>	<b>51.26</b>
38.	Ministry of Agriculture, Forestry and Water Economy	Programme for seeds and plant reproductive material	1,500,000	1,230,000	82.00
		Water economy programme	294,509,000	288,972,514	98.12
		6A Hydro System Zletovica	9,021,000	6,020,960	66.74
		6B Hydro System Lisiche	24,058,000	24,040,374	99.93
		6G Irrigation of the South Vardar Valley	62,146,000	60,432,152	97.24
		6D Irrigation of North Macedonia	113,817,000	52,773,279	46.37
		Modernisation of agriculture 2024	71,100,000	46,328,473	65.16
		Programme for expanded forest reproduction	19,400,000	18,256,750	94.11
		Programme for the development and promotion of hunting in RNM	600,000	399,445	66.57
		Programme for capital subsidies for the development of planning regions in the field of agriculture and rural development	32,000,000	5,104,939	15.95
		Programme for financing micro agricultural wine producers for 2024	10,000,000	0	0.00

		Programme for financing micro agricultural food producers for 2024	1,800,000	509,580	28.31
		Programme for phytosanitary policy	10,060,000	5,575,777	55.43
		Programme for monitoring in the field of production, processing, storage, allocation, use and compliance of fertilisers, bio-stimulators and soil enhancers, and control of the quality of fertilisers, bio-stimulators and soil enhancers for 2024.	398,160	53,973	13.56
	Total		<b>650,409,160</b>	<b>509,698,216</b>	<b>78.37</b>
39.	Agency for the Support of the Development of Agriculture Bitola	Administration	71,009,000	66,450,540	93.58
		Advice	7,888,000	3,166,217	40.14
		Farm monitoring system	2,367,000	2,209,810	93.36
	Total		<b>81,264,000</b>	<b>71,826,567</b>	<b>88.39</b>
40.	Hydrometeorological Service	Administration	99,871,000	99,079,717	99.21
		Hydrometeorological affairs	35,957,000	34,507,827	95.97
	Total		<b>135,828,000</b>	<b>133,587,544</b>	<b>98.35</b>
41.	Agency for Financial Support of the	Programme for financial support in agriculture	8,437,529,306	8,393,788,149	99.48
		Programme for financial support in rural development	759,257,694	629,336,922	82.89

	Agriculture and Rural Development	Programme for financial support of fishery and aquaculture	90,000,000	34,562,987	38.40
		Programme for the implementation of intervention agriculture fund	390,000,000	376,855,943	96.63
		Programme for financial support in organic agriculture production	184,000,000	182,644,479	99.26
		Programme for support of fresh fruit consumption	30,000,000	29,549,679	98.50
		Programme for support of social security of women working in agriculture	1,000,000	181,000	18.10
		IPARD programme	231,500,000	166,230,522	71.81
	Total		<b>10,123,287,000</b>	<b>9,813,149,681</b>	<b>96.94</b>
42.	Food and Veterinary Agency of the Republic of North Macedonia	Health protection of animals	298,342,000	296,069,056	99.24
		Food safety monitoring	4,000,000	1,802,217	45.06
		Veterinary public health	22,000,000	16,121,240	73.28
	Total		<b>324,342,000</b>	<b>313,992,513</b>	<b>96.81</b>
43.	Ministry of Social Policy, Demography and Youth	Programme 10 - Administration	4,634,553,385	4,597,633,109	99.20
		11-Youth	4,297,850	216,248	5.03
		Programme 30 - Child protection institutions	9,365,961	4,536,949	48.44

Programme ZA - Construction, equipment and maintenance of child protection facilities	121,506,858	115,348,196	94.93
Programme 40 - Social Affairs Centres and Social Affairs Directorate	697,918,602	688,191,654	98.61
Programme 41-Day-care centres and shelters for non-institutional social protection	103,155,116	102,074,132	98.95
Programme 42 - Institutional social protection facilities	326,309,168	301,782,989	92.48
Programme 43 - Support of the implementation of the Roma Strategy	5,863,610	4,153,234	70.83
Programme 46 - Deinstitutionalisation of social services	923,451,899	909,091,227	98.44
Programme 47 - Improvement of social services and pension system	260,000,000	189,941,653	73.05
Programme 4A - Construction, equipment and maintenance of social protection facilities and nursery homes	20,109,188	8,729,207	43.41
Programme 50 - Social protection compensation	11,012,801,168	10,944,185,944	99.38
Programme 51- Compensation for civilian invalids of war	56,370,000	53,646,459	95.17
Programme 52 - Child protection compensation	3,778,417,000	3,722,905,845	98.53
Programme 53 - Compensation for soldiers and military	479,080,000	478,150,973	99.81



		invalids			
		Programme 54 - Compensation for protection of refugees and asylum seekers	10,380,000	7,010,314	67.54
		Programme 60 - Support of social funds - Transfers to the Pension and Disability Insurance Fund	24,961,972,000	24,961,972,000	100.00
		Programme 61 - Transitional costs based on the pension reform	15,300,000,000	15,300,000,000	100.00
		Programme 80 - Gender equality and non-discrimination	1,736,000	1,494,635	86.10
		Programme A2 - Transferring authorisations to the units of local self-government	3,275,650,000	3,215,027,595	98.15
		Programme AA- Infrastructure projects in municipalities	0	0	0
		Programme BA- Enhancing employment	0	0	0
		Programme - K2 Vocational training and specialisation	0	0	0
		Programme ME - Pre-accession assistance measures - IPA2	1,847,000	320,175	17.33
		Programme R1 Measures to address the Covid crisis	2,081,089,396	2,081,088,703	100.00
	Total		<b>68,065,874,201</b>	<b>67,687,501,241</b>	<b>99.44</b>
44.	State Labour	Agreement for procurement of accounting services	169,906	151,820	89.36

Inspectorate

Agreement for procurement of insurance services, non-life insurance of employees	170,000	152,120	89.48
Agreement for procurement of insurance services, life insurance of employees	80,000	70,525	88.16
Agreement for procurement of fuel for vehicles with noncash payment at gas stations	1,711,000	1,022,946	59.79
Agreement for printing services	413,000	46,268	11.20
Agreement for procurement of servicing of state cars	1,180,000	495,898	42.03
Agreement for procurement of insurance services for motor vehicles owned by DIT (auto responsibility)	250,000	163,767	65.51
Agreement for the procurement of goods - office supplies and toners	559,279	230,135	41.15
Agreement for public procurement of goods - printers	152,146	152,146	100.00
Agreement for public procurement of services for health checks for the DTI employees	250,000	45,600	18.24
Agreement for procurement of telecommunication services-fixed services, internet and web page hosting and business mail	1,003,000	711,910	70.98
Agreement for procurement of mobile communication services	1,711,000	1,594,096	93.17

		Agreement for the procurement of services for vacancy announcements in daily newspapers	2,950,000	854,835	28.98
	Total		<b>10,599,331</b>	<b>5,692,066</b>	<b>53.70</b>
45.	Ministry of Education and Science	Administration	304,950,162	290,936,705	95.40
		Elementary education	1,965,745,625	1,921,349,580	97.74
		Secondary education	1,763,295,595	1,683,437,584	95.47
		Higher education	8,874,399,541	8,171,391,838	92.08
		Pupil standard	638,299,380	621,991,213	97.45
		Student standard	1,669,500,000	1,654,604,739	99.11
		Science	427,728,343	372,305,665	87.04
		EU integration	444,589,000	435,871,485	98.04
		Investments in education	1,111,847,308	819,560,485	73.71
		Decentralisation	22,669,386,656	22,376,214,885	98.71
	Total		<b>39,869,741,610</b>	<b>38,347,664,179</b>	<b>96.18</b>
46.	Bureau for Development of Education	Administration-shared expenses	120,853,525	112,433,170	93.03
		Pedagogical records and documentation	45,890,000	42,897,122	93.48
		Development and preparation of elementary education curricula	12,000,000	7,158,033	59.65

		Development and preparation of high school education curricula and education of pupils with special needs	1,800,000	997,002	55.39
		Research and development of education	1,300,000	860,097	66.16
		Preparation of tests for external knowledge examination of pupils	5,000,000	4,443,741	88.87
		Preparation and realisation of state exam	44,688,034	41,707,160	93.33
		International examinations	21,680,000	21,676,366	99.98
		National examination	120,000	0	0.00
		Development and preparation of secondary education and post-secondary education curricula	25,640,968	20,705,461	80.75
	Total		<b>278,972,527</b>	<b>252,878,152</b>	<b>90.65</b>
47.	National Agency for European Educational programmes and Mobility	Erasmus +	472,511,075	415,737,137	87.98
	Total		<b>472,511,075</b>	<b>415,737,137</b>	<b>87.98</b>
48.	State Education Inspectorate	Inspectorates	85,300,000	84,565,253	99.14
	Total		<b>85,300,000</b>	<b>84,565,253</b>	<b>99.14</b>

49.	Ministry of Sports	Sports facilities-Construction and reconstruction of sports facilities	50,761,350	49,885,905	98.28
		Subsidies in the area of sports	549,680,000	541,147,312	98.45
		Decision to use funds for capital subsidies to local self-government units for infrastructure projects in the area of sports for 2024	58,070,450	0	0.00
		Programme for allocation of funds from games of chance and automat clubs for financing national sports federations and the MOC	203,645,000	198,270,000	97.36
		European Week of Sport	9,389,000	5,951,381	63.39
	Total		<b>871,545,800</b>	<b>795,254,598</b>	<b>91.25</b>
50.	Ministry of Digital Transformation	Information and communication technologies	142,889,059	132,544,496	92.76
		Public Administration Reform	80,346,423	79,772,764	99.29
		Marnet	24,050,000	14,589,802	60.66
	Total		<b>247,285,482</b>	<b>226,907,062</b>	<b>91.76</b>
51.	State Administrative Inspectorate	Inspectorates	41,812,000	41,441,916	99.11
	Total		<b>41,812,000</b>	<b>41,441,916</b>	<b>99.11</b>
52.	Ministry of Public	ICT/ICT development and implementation	88,800,000	92,196,677	103.83

	Administration	Public Administration Reform	6,566,650	6,374,910	97.08
	Total		<b>95,366,650</b>	<b>98,571,587</b>	<b>103.36</b>
53.	State Sanitary and Health Inspectorate	Inspectorate	76,437,000	67,616,153	88.46
	Total		<b>76,437,000</b>	<b>67,616,153</b>	<b>88.46</b>
54.	Ministry of Local Self-Government	Administration	57,059,000	50,412,368	88.35
		Decentralisation-related activities	13,000,000	13,000,000	100.00
		EU integration	79,908,000	65,173,832	81.56
		Regional development	311196,000	206,144,390	66.24
	Total		<b>461,163,000</b>	<b>334,730,590</b>	<b>72.58</b>
55.	Emigration Agency	Emigration	18,844,000	18,275,624	96.98
	Total		<b>18,844,000</b>	<b>18,275,624</b>	<b>96.98</b>
56.	Commission for relations with religious communities and groups	New chapter in the development in our multiconfessional society	11,321,000	10,522,215	92.94
	Total		<b>11,321,000</b>	<b>10,522,215</b>	<b>92.94</b>
57.	Agency for Real Estate	Administration	24,500,000	21,734,009	88.71

	Cadastre	Real Estate Cadastre	631,434,000	597,184,017	94.58
		Basic surveying affairs and cartography	15,350,000	11,801,316	76.88
		Promotion and technical development of GKIS	2,000,000	240,383	12.02
		Vocational training and specialisation	2,000,000	292,307	14.62
		Surveying and cadastre information system	150,072,000	136,249,863	90.79
	Total		<b>825,356,000</b>	<b>767,501,895</b>	<b>88.71</b>
58.	State Statistical Office	Administration	2,621,000	1,969,706	75.15
		Statistical research	194,917,000	188,726,781	96.82
		EU integration	28,650,000	26,749,882	93.37
	Total		<b>226,188,000</b>	<b>217,446,369</b>	<b>96.14</b>
59.	State Archives of the Republic of North Macedonia	Administration	183,951,000	177,341,064	96.41
		Inspection oversight and protection of archive material	8,778,000	7,025,319	80.03
		Time stands still: preserving the Manaki brothers' photographic legacy	1,078,000	1,048,866	97.30
	Total		193,807,000	185,415,249	95.67
60.	Bureau for Assessment	20 Court expertise	45,200,000	35,575,231	78.71
	Total		<b>45,200,000</b>	<b>35,575,231</b>	<b>78.71</b>

61.	Macedonian Academy of Science and Arts	Administration, scientific and research activities, scientific and research projects, publishing activities, organisation of scientific gatherings and art exhibitions and cooperation between academies for 2024	229,818,026	184,953,751	80.48
	Total		<b>229,818,026</b>	<b>184,953,751</b>	<b>80.48</b>
62.	Bureau for Regional Development	Equal Regional Development	710,491,000	685,890,282	96.54
	Total		<b>710,491,000</b>	<b>685,890,282</b>	<b>96.54</b>
63.	Judicial Council of the Republic of North Macedonia	Public Prosecutor's Office	811,655,000	758,832,047	93.49
			<b>811,655,000</b>	<b>758,832,047</b>	<b>93.49</b>
64.	Public Prosecutor's Office of the Republic of North Macedonia	Council of Public Prosecutors of the Republic of North Macedonia	34,858,000	32,500,304	93.24
	Total		<b>34,858,000</b>	<b>32,500,304</b>	<b>93.24</b>
65.	Council of Public Prosecutors	Council of Public Prosecutors of the Republic of North Macedonia	34,858,000	32,500,304	93.24
	Total		<b>34,858,000</b>	<b>32,500,304</b>	<b>93.24</b>
66.	Ombudsman	Ombudsman	98,054,000	96,851,827	98.77



		National Prevention Mechanism	160,000	85,866	53.67
		Civil Control Mechanism	100,000	0	0.00
		Mechanism for protecting the rights of children and disabled people	100,000	4,305	4.31
		National Rapporteur for Trafficking in Human Beings and Illegal Migration	100,000	6,150	6.15
	Total		<b>98,514,000</b>	<b>96,948,148</b>	<b>98.41</b>
67.	Health Insurance Fund of the Republic of North Macedonia	Contracted health services	49,350,445,000	48,514,817,588	98.31
	Total		<b>49,350,445,000</b>	<b>48,514,817,588</b>	<b>98.31</b>
68.	Employment Agency of the Republic of North Macedonia	20- Insurance of unemployed persons	1,571,000,000	1,326,959,133	84.47
		Support of employment	1,909,000,000	1,590,330,888	83.31
	Total		<b>3,480,000,000</b>	<b>2,917,290,021</b>	<b>83.83</b>
69.	Pension and Disability Insurance Fund of the Republic of North Macedonia	Payment of pensions	90,815,220,000	90,274,869,472	99.41
		Payment of health insurance to pension beneficiaries	11,751,000,000	9,664,563,914	82.24
		Payments in private pension funds	15,300,000,000	14,221,457,988	92.95
		Payment of disability insurance compensations	80,500,154	2,372,611	2.95

		Payment of funds for accommodation of children with psychological and physical disabilities	1,500,000	0	0,00
		Payment of solidarity fund	500,000,000	479,490,000	95.90
		Payment of salaries and compensations	364,640,000	363,125,489	99.58
		Payment of other expenditures	210,199,846	200,063,878	95.18
	Total		<b>119,023,060,000</b>	<b>115,205,943,352</b>	<b>96.79</b>

Cumulative overview of planned and spent funds and percentage of realisation  
of local self-government units for 2024

Number	Name of the institution	Planned funds	Spent funds	% of realisation
1.	Municipality of Aerodrom	1,394,207,000	1,190,306,236	85.38
2.	Municipality of Arachinovo	259,122,804	211,276,927	81.54
3.	Municipality of Berovo	402,822,000	367,821,286	91.31
4.	Municipality of Bitola	2,630,849,537	2,166,946,113	82.37
5.	Municipality of Bogdanci	254,672,099	211,539,950	83.06
6.	Municipality of Bogovinje	428,012,635	383,256,855	89.54
7.	Municipality of Bosilovo	220,550,401	184,388,209	83.6
8.	Municipality of Brvenica	263,648,257	231,917,959	87.96
9.	Municipality of Butel	778,879,940	704,182,241	90.41
10.	Municipality of Valandovo	321,587,000	302,344,136	94.02
11.	Municipality of Vasilevo	206,506,004	182,333,118	88.29
12.	Municipality of Vevchani	74,671,000	74,417,570	99.66
13.	Municipality of Veles	412,149,937	353,739,917	85.83
14.	Municipality of Vinica	407,710,000	391,328,577	95.98
15.	Municipality of Gazi Baba	1,699,113,878	1,468,626,010	86.43
16.	Municipality of Gevgelija	677,730,678	644,308,154	95.07
17.	Municipality of Gjorche Petrov	826,749,682	658,496,038	79.65

18.	Municipality of Gradsko	110,262,348	97,261,434	88.21
19.	Municipality of Debar	472,116,012	438,560,765	92.89
20.	Municipality of Debarca	161,867,000	136,699,469	84.45
21.	Municipality of Delchevo	406,071,523	358,974,482	88.40
22.	Municipality of Demir Kapija	214,678,993	164,901,075	76.81
23.	Municipality of Demir Hisar	212,210,999	197,897,245	93.25
24.	Municipality of Dolneni	360,784,101	322,723,756	89.45
25.	Municipality of Zhelino	168,368,470	136,878,386	81.3
26.	Municipality of Zelenikovo	86,567,143	79,906,848	92.31
27.	Municipality of Zrnovci	64,769,400	59,670,813	92.13
28.	Municipality of Ilinden	510,255,000	464,186,554	90.97
29.	Municipality of Jegunovce	207,571,720	195,542,658	94.20
30.	Municipality of Kavadarci	543,195,000	452,262,455	83.26
31.	Municipality of Karbinci	169,415,525	137,780,934	81.33
32.	Municipality of Karposh	1,455,639,000	1,310,552,212	90.03
33.	Municipality of Kisela Voda	1,258,520,442	932,214,669	74.07
34.	Municipality of Kichevo	1,155,120,000	1,048,197,347	90.74
35.	Municipality of Konche	149,790,137	122,098,125	81.51
36.	Municipality of Kochani	759,074,000	703,956,488	92.74
37.	Municipality of Kratovo	223,504,181	219,138,749	98.05
38.	Municipality of Kriva Palanka	715,326,325	518,209,616	72.44
39.	Municipality of Krushevo	254,592,700	235,840,101	92.63
40.	Municipality of Kumanovo	2,894,056,760	1,378,210,177	47.62

41.	Municipality of Lipkovo	716,362,464	659,593,787	92.08
42.	Municipality of Lozovo	96,297,674	79,908,488	82.98
43.	Municipality of Makedonska Kamenica	385,323,846	314,000,294	81.49
44.	Municipality of Makedonski Brod	253,164,193	218,508,523	86.31
45.	Municipality of Mogila	191,377,663	135,454,644	70.78
46.	Municipality of Negotino	206,079,298	191,870,723	93.11
47.	Municipality of Novaci	212,812,917	167,112,867	78.53
48.	Municipality of Novo Selo	80,311,000	65,088,408	81.05
49.	Municipality of Ohrid	1,068,824,812	921,429,094	86.21
50.	Municipality of Petrovec	315,812,875	244,227,953	77.33
51.	Municipality of Pehchevo	154,792,401	141,905,869	91.67
52.	Municipality of Plasnica	60,705,590	44,384,131	73.11
53.	Municipality of Prilep	1,882,322,061	1,619,917,264	86.06
54.	Municipality of Probishtip	464,116,433	402,192,166	86.66
55.	Municipality of Radovish	696,346,396	575,076,773	82.58
56.	Municipality of Rankovce	141,226,054	115,395,190	81.71
57.	Municipality of Resen	513,173,748	408,165,814	79.54
58.	Municipality of Rosoman	159,737,000	132,751,015	83.11
59.	Municipality of Sveti Nikole	489,378,469	441,078,432	90.13
60.	Municipality of Staro Nagorichane	175,982,000	139,228,392	79.12
61.	Municipality of Struga	485,815,096	428,703,460	88.24

62.	Municipality of Strumica	1,543,318,669	1,390,822,453	90.12
63.	Municipality of Tearce	291,892,979	274,800,487	94.14
64.	Municipality of Tetovo	2,055,360,356	2,425,661,666	118.02
65.	Municipality of Centar	1,417,278,300	1,237,106,296	87.29
66.	Municipality of Centar Zhupa	153,879,000	143,650,013	93.35
67.	Municipality of Chashka	240,624,921	197,048,304	81.89
68.	Municipality of Cheshinovo-Obleshevo	132,115,217	121,607,003	92.05
69.	Municipality of Chucher Sandevo	256,789,000	225,909,354	87.97
70.	Municipality of Shtip	818,057,000	653,307,341	79.86
71.	Municipality of Shuto Orizari	356,289,490	/	/

Municipality of Vrapchishte and Municipality of Krivogashtani failed to submit a Report on planned and spent funds per items (comparative tubular summary) attached to the Annual Financial Report for 2024

## Cumulative overview on reports on Implemented programme/project/agreement of local self-government units for 2024

Number	Institution	Implemented programmes	Planned funds	Spent funds	% of spent funds
1.	Municipality of Bosilovo				
		Construction, reconstruction, maintenance and protection of local roads and streets in the Municipality of Bosilovo	7,000,000	5,573,441	79.62
		Construction of streets in the village of Ilovica	2,913,000	2,147,452	73.72
		Construction of sports playground in the village of Radovo	2,089,981	1,973,904	94.45
		Construction of streets on the territory of the Municipality of Bosilovo	9,476,457	2,301,294	24.28
		Procurement of transport and integration of double stage aerator blower for the needs of the PECA Ograzhden Bosilovo	731,600	716,968	98.00
		Installation of photovoltaic system in elementary	2,902,800	1,133,258	39.04

		schools in the Municipality of Bosilovo			
		Construction of drainage concrete canal for atmospheric water in the settlement of Monospitovo	2,393,918	2,186,424	91.33
		Construction of sewage in the village of Monospitovo (first stage)	31,088,492	0	0.00
	TOTAL		58,596,248	16,032,741	27.36
2.	Municipality of Brvenica				
		Ensuring better quality of the life of citizens in the municipality through the creation of facilitated living conditions of the citizens of the Municipality of Brvenica	260,327,257	228,597,651	87.81
3.	Municipality of Butel				
		Urban planning	500,000	134,680	26.94
		Landscaping of construction land	100,000	0	0
		Urban equipment maintenance	0	0	0
		Public lighting	47,400,000	47,197,738	99.57



		Public cleanliness	12,077,000	11,809,110	97.78
		Maintenance and protection of local roads and streets and maintenance of the traffic flow regime	8,050,000	5,883,010	73.08
		Construction of public lighting	0	0	0
		Construction and reconstruction of local roads and streets	49,029,000	20,191,316	41.18
		Construction of drainage and wastewater treatment systems	20,765,000	16,333,100	78.66
		Water supply network	1,300,000	0	0.00
		Urban equipment	4,500,000	4,198,666	93.30
		Cultural events and creativity	1,530,000	1,312,028	85.75
		Elementary education	362,342,000	362,066,189	99.92
		Sports hall in the yard of St. Kliment Ohridski elementary school	3,200,000	0	0.00
		Kindergartens	71,026,000	70,588,617	99.38
		Reconstruction of 11 Oktomvri public municipal kindergarten	52,000,000	34,892,748	67.10
		Support of local economic development	1,600,000	841,840	52.62

		Energy efficiency projects	0	0	0
		Sports and leisure	17,372,000	16,549,159	95.26
		Environmental and nature protection	3,600,000	3,592,775	99.80
	TOTAL		656,391,000	595,590,976	90.74
4.	Municipality of Gazi Baba				
	Urban planning programme and utility infrastructure				
		Drafting physical and urban plans	2,800,000	2,496,466	89.16
		Scientific research (including a statistical research)	500,000	0	0.00
		Consulting services	400,000	0	0.00
		other contracting services	1,000,000	769,066	76.91
		other operational expenditures	550,000	512,243	93.14
		Project drafting	4,800,000	1,855,510	38.66
		Construction of street, roads and motorways	146,428,448	118,626,105	81.01

		Reconstruction of streets, roads and motorways	87,200,000	92,218,658	105.76
		Drafting projects including design of treatment plants and collectors	6,300,000	2,462,439	39.09
		Construction of treatment plants and collectors	10,800,000	19,400,266	179.63
		Reconstruction of treatment plants and collectors	19,100,000	14,444,504	75.63
		Drafting projects including design of water supply capacities	2,000,000	1,904,735	95.24
		Construction of water supply capacities	2,000,000	0	0.00
		Reconstruction of water supply capacities	4,000,000	3,887,054	97.18
		Drafting projects including design of other facilities	8,500,000	6,153,117	72.39
		Construction of other facilities	74,890,000	44,541,809	59.48
		Reconstruction of other facilities	16,000,000	13,132,860	82.08
		Land	23,700,000	23,690,357	59.48
	TOTAL		410,968,448	346,095,189	84.21
	1. Component	Programme F- Urban planning programme and utility infrastructure	410,968,448	346,095,189	84.21
	Activity	Programme F1- Urban planning	4,700,000	3,265,532	69.48

		Sub-programme F2- Landscaping of construction land	550,000	512,243	93.14
		Sub-programme FA- Landscaping of construction land (capital costs)	405,718,448	342,317,414	84.37
		Sub-programme FD-Landscaping spaces in rural areas (capital costs)	0	0	0
	TOTAL		410,968,448	346,095,189	84.21
	Component	Programme J- utility activities	211,927,581	170,271,681	80.34
	Activity	Sub-programme J3 - Public lighting	51,600,000	48,914,203	94.79
		Sub-programme J4-Public cleanliness	51,250,000	42,659,162	83.24
		Sub-programme J6-Construction and reconstruction of local roads and streets	4,000,000	3,042,143	76.05
		Sub-programme J7-Maintenance and use of parks and green spaces	12,700,000	8,747,632	68.88
		Sub-programme J8-Other utility activities	33,330,280	32,698,260	98.10
		Sub-programme JP-Other utility activities	7,800,000	4,600,000	58.97
		Sub-programme JA- Construction of public lighting	32,880,000	29,610,281	90.06
		Sub-programme JD- Construction and	5,867,301	0	0.00

		reconstruction of local roads and streets			
		Sub-programme JI- Construction of wastewater systems equipment (capital costs)	12,500,000	0	0.00
	TOTAL		211,927,581	170,271,681	80.34
	Component-Activity	Programme N-Elementary education	89,106,039	72,935,979	81.85
	Component-Activity	Programme V- Kindergartens	28,799,762	14,656,557	50.89
	TOTAL		1,151,770,278	950,054,595	82.49
5.	Municipality of Valandovo				
		Construction and reconstruction of local roads and streets	9,530,000	9,327,875	97.88
		Implementation of the project park-forest Valandovo- 2. stage	820,000	817,569	99.70
		Construction and reconstruction of sports facilities in the Municipality of Valandovo	11,237,000	11,237,000	100.00
		Organisation of Folk Fest 2023	6,450,000	6,218,928	96.42
		Refurbishment of a roof and facade of the Centre	10,171,000	10,170,734	100.00

		for Culture in Valandovo			
		Construction of a collector, part 1	7,234,000	3,531,315	48.82
		Construction of water supply system in the village of Kalkovo, stage 1	1,605,000	1,604,137	99.95
		Installing horizontal and vertical traffic signalisation	508,000	506,802	99.76
	TOTAL		47,555,000	43,414,360	91.29
6.	Municipality of Vasilevo				
		Construction, reconstruction, maintenance and protection of local roads and streets in the Municipality of Vasilevo	14,000,000	16,926,377	120.90
		Construction of drainage and wastewater treatment system	11,000,000	1,200,480	10.91
	TOTAL		25,000,000	18,126,857	72.51
7.	Municipality of Vevchani				
		Municipal Council	408,000	172,046	42.17
		Mayor	2,762,000	2,317,356	83.90

		Municipal administration	12,200,000	10,932,718	89.61
		Capital costs of the municipality	264,000	142,841	54.11
		Support of local economic development	250,000	32,269	12.91
		Energy efficiency projects	25,000	23,600	94.40
		Public lighting	1,966,000	1,927,380	98.04
		Maintenance and protection of local roads and streets	500,000	326,006	65.20
		Construction and reconstruction of local roads and streets	3,100,000	2,618,637	84.47
		Construction of water supply systems	5,839,000	5,695,001	97.53
		Construction of drainage and wastewater treatment systems	5,040,000	5,002,104	99.25
		Public cleanliness-capital expenditures	4,691,000	4,689,640	99.97
		Cultural events and creativity	1,550,000	1,505,642	97.14
		Sports and leisure	80,000	30,000	37.50
		Sport and leisure-capital costs	65,000	14,514	22.33
		Elementary education	26,190,000	25,572,338	97.64
		Environmental and nature protection	1,191,000	579,955	48.69

		Environmental and nature protection	370,000	0	0.00
		Kindergarten	7,935,000	7,213,144	90.90
		Kindergarten	240,000	89,500	37.29
		Gender equality	5,000	0	0.00
	TOTAL		74,671,000	68,884,691	92.25
8.	Municipality of Gevgelija				
		Municipal Council	5,085,000	5,085,125	100.00
		Electoral activities and referenda	0	0	0
		Mayor	11,398,768	11,301,855	99.15
		Municipal self-government	400,000	280,000	70.00
		Capital expenditures for communal self- government	0	0	0
		Municipal administration	92,701,405	92,428,019	99.71
		Capital investments	10,388,232	10,073,838	96.97
		Urban planning	2,000,000	1,649,641	82.48
		Landscaping of construction land	2,000,000	961,907	48.10
		Landscaping of construction land- capital	20,244,061	20,244,061	100.00



		expenditures			
		Support of local economic development	5,100,000	5,100,000	100.00
		Support of development of tourism	1,200,000	1,200,000	100.00
		Public lighting	17,500,000	17,491,637	99.95
		Construction of public lighting	1,000,000	1,000,000	100.00
		Public cleanliness	3,800,000	3,800,000	100.00
		Maintenance and protection of local roads, streets and regulating the traffic flow regime	4,450,000	4,450,000	100.00
		Maintenance and use of parks and green spaces	14,000,000	14,000,000	100.00
		Other utility services	4,255,928	4,255,928	100.00
		Construction and reconstruction of local roads	19,700,000	19,700,000	100.00
		Construction of local road Konsko- Sermenin- Miravci	200,000	200,000	100.00
		Construction of detour road around Gevgelija - Juzhen Bulevar	200,000	200,000	100.00
		Extension of Bulevar Gevgelija (construction of a detour road)	6,949,936	6,949,936	100.00

		Construction of parking space	0	0	0
		Installing traffic signalisation	3,300,000	3,300,000	100.00
		Construction of water supply systems	1,260,000	1,260,000	100.00
		Reconstruction of water supply network in Gevgelija	100,000	100,000	100.00
		Reconstruction of water supply network in settlements	100,000	100,000	100.00
		Construction of drainage and wastewater treatment systems	9,058,332	9,058,331	100.00
		Construction of landfills	0	0	0
		Public cleanliness capital expenditures	0	0	0
		Other utility services (capital expenditures)	1,000,000	1,000,000	100.00
		Regulation of the riverbed of Suva Reka	0	0	0
		Regulation of drainage canal Raulj	0	0	0
		Construction of multipurpose complex "Milci"	1,000,000	1,000,000	100.00
		Park and green spaces (capital expenditures)	0	0	0
		New city park	1,610,000	1,608,026	99.88
		Urban equipment (capital expenditures)	12,002,703	12,002,703	100.00

		Library activities	7,040,207	6,256,546	88.87
		Music and performing arts	6,859,695	5,709,557	83.23
		Cultural events and creativity	11,150,000	11,150,000	100.00
		Capital expenditures in culture	195,000	84,467	43.32
		Sports and leisure	21,000,000	20,881,455	99.44
		Capital expenditures for sports and leisure	19,000,000	18,393,131	96.81
		Elementary education	163,966,016	158,174,042	96.47
		Secondary education	89,343,135	77,700,541	86.97
		Capital expenditures for elementary education - self-financing	775,000	735,000	94.84
		Capital expenditures	80,000	0	0.00
		Protection and rescue	0	0	0
		Protection and rescue (capital expenditures)	0	0	0
		Environmental and nature protection	1,131,000	1,130,959	100.00
		Kindergarten	90,718,600	79,292,931	87.41
		Kindergarten - capital expenditures	439,000	73,190	16.67
		Firefighting equipment	14,168,660	14,054,358	99.19

		Firefighting protection - capital expenditures	500,000	500,000	100.00
		Gender equality	160,000	145,020	90.64
	TOTAL		678,530,678	644,082,204	95
9.	Municipality of Gjorche Petrov				
		Construction and reconstruction of streets including drafting projects and construction oversight	50,941,010	37,046,026	72.72
		Maintenance of local roads and streets (winter maintenance and filling potholes)	7,729,620	94,137	1.22
		Construction of parking space	0	0	0
		Maintenance of public lighting	11,722,000	7,721,899	65.88
		Installing and urban equipment maintenance	3,904,400	2,817,500	72.16
		Construction of sewage and drafting project documentation in rural and urban part of the municipality	6,000,000	5,992,156	99.87
		Construction of water supply capacities	0	0	0
		Repair and current maintenance of sports facilities	2,800,000	2,461,716	87.92
		Drafting projects of business facilities for social	1,010,000	0	0.00

		protection and child protection			
		Maintenance and use of parks and green spaces	4,719,810	2,511,673	53.22
		Maintenance of municipal buildings	13,480,000	4,280,571	31.75
	TOTAL		102,306,840	62,925,678	61.51
10.	Municipality of Gradsko				
		A00 - Municipal Council	5,011,240	4,701,750	93.82
		D00 - Mayor	2,097,000	1,953,337	93.15
		E00 - Municipal administration	22,872,807	20,387,890	89.14
		EA0- Capital costs of the municipality	73,997	65,997	89.19
		J30 - Public lighting	1,900,000	1,599,542	84.19
		J50 - Public local transportation of passengers	111,534	111,534	100.00
		J60 - Construction and reconstruction of local roads, streets	700,000	500,398	71.49
		J70 - Maintenance and use of parks and green spaces	320,000	319,313	99.79
		J80 - Other utility services	170,000	170,000	100.00
		JA0- Construction of public lighting	4,073,876	4,073,876	100.00

		JD0- Construction and reconstruction of local roads and streets	15,083,010	10,098,657	66.95
		JK0 - Public cleanliness (capital expenditures)	1,900,000	0	0.00
		K40 - Cultural events and creativity	240,000	237,575	98.99
		LO0- Sports and leisure	400,000	182,000	45.50
		LO0- Sports and leisure (capital costs)	3,720,000	2,093,966	56.29
		N10-Elementary education	50,112,704	49,334,942	98.45
		V10-Kindergartens	460,000	412,416	89.66
		Programme X1 - Gender equality	20,000	20,000	100.00
	TOTAL		109,266,168	96,263,193	88.10
11.	Municipality of Debar				
		Landscaping of construction land	11,200,000	9,431,204	84.21
		Construction of public lighting	10,350,000	10,313,628	99.65
		Construction of local roads	23,200,000	16,622,622	71.65
		Construction of water supply system	3,000,000	1,345,327	44.84
		Construction of landfills	300,000	0	0.00
		Cross-border cooperation	500,000	406,498	81.30

		Cross-border cooperation	11,700,000	7,177,211	61.34
	TOTAL		60,250,000	45,296,490	75.18
12.	Municipality of Demir Kapija				
		Municipal Council	3,617,000	2,660,240	73.55
		Municipal administration	28,224,901	23,709,647	84.00
		Capital costs of the municipality	2,667,367	1,757,334	65.88
		Urban planning	2,300,000	712,953	31.00
		Landscaping of construction land - capital costs	1,650,000	1,612,018	97.70
		Landscaping the space in rural areas- capital expenditures	2,300,000	0	0.00
		Local economic development	2,514,384	1,929,112	76.72
		Support of development of tourism	300,000	155,984	51.99
		Public lighting	3,800,000	3,288,312	86.53
		Public cleanliness	1,500,000	1,496,624	99.77
		Maintenance and protection of local roads, streets	354,000	102,424	28.93
		Maintenance and use of parks and green spaces	1,500,000	1,499,986	100.00
		Other utility services	1,854,190	1,670,061	90.07

		Construction of commercial buildings	4,000,000	0	0.00
		Urban equipment maintenance	100,000	12,000	12.00
		Construction of public lighting	12,000,000	9,987,742	83.23
		Construction and reconstruction of local roads and streets	32,670,728	18,344,365	56.15
		Construction of water supply systems	8,956,209	4,235,291	47.29
		Construction of drainage and wastewater treatment systems	9,820,000	6,754,813	68.79
		Music and performing arts	300,000	299,402	99.80
		Cultural events and creativity	4,613,664	1,841,924	39.92
		Sports and leisure	400,000	400,000	100.00
		Sports and leisure (capital costs)	2,266,686	658,200	29.04
		Elementary education	47,900,534	45,204,663	94.37
		Capital expenditures for elementary education	3,000,000	2,212,559	73.75
		Environmental protection	200,000	7,620	3.81
		Enhancing health protection	87,185	87,185	100.00
		Kindergartens	18,445,753	16,720,735	90.65
		Firefighting equipment	150,000	25,016	16.68



		Gender equality	300,000	156,000	52.00
	TOTAL		70,083,472	64,413,778	91.91
13.	Municipality of Demir Hisar				
		Construction and reconstruction of local roads and streets	20,682,925	18,550,635	89.69
	TOTAL		20,682,925	18,550,635	89.69
14.	Municipality of Dolneni	Agreement for financial support in rural development	11,177,088	11,177,088	100
	TOTAL		11,177,088	11,177,088 .	100
15.	Municipality of Zhelino				
		Urban planning	1,800,000	1,118,902	62.16
		Current maintenance and construction of public lighting	8,077,370	3,644,487	45.12
		Construction and reconstruction of local roads	63,763,937	63,763,937	100.00
		Construction of water supply systems	2,600,000	1,941,014	74.65
		Construction of sewage system	3,200,000	3,200,000	100.00

	TOTAL		79,441,307	73,668,340	92.73
16.	Municipality of Zelenikovo				
		Procurement agreement for fuel for motor vehicles	800,000	350,000	43.75
		Agreement for legal services	389,358	389,358	100.00
		Agreement for procurement of surveying and cadastre services for the needs of the Municipality of Zelenikovo	400,000	207,292	51.82
		Procurement of office supplies	72,000	58,568	81.34
		Procurement of materials for AOP - toners	50,000	14,815	29.63
		Agreement for postal services	72,000	64,118	89.05
		Agreements for procurement of telecommunication services - mobile and fixed	200,000	179,937	89.97
		Procurement of cell phone for the needs of the Municipality	10,000	2,380	23.80
		Agreement for procurement of excavator with finance lease	950,000	926,280	97.50
		Procurement of computer software	10,000	8,000	80.00

		Agreement for co-financing a project for the improvement of tourist signage and infrastructure in Skopje Planning Region by Installing tourist signage and urban equipment with street lighting at the archaeological site Gradishte, village of Taor G2-464	1,090,000	1,000,000	91.74
		Agreement for urban equipment maintenance on the territory of the Municipality of Zelenikovo	750,000	750,000	100.00
		Agreement for procurement of electrical materials for street lighting J3-423	750,000	269,984	36.00
		Agreement for repair and maintenance of street lighting equipment on the territory of the Municipality of Zelenikovo	750,000	564,018	75.20
		Agreement for subsidies for PTS for municipal transport of passengers J5-461	280,000	272,160	97.20
		Agreement for subsidies for JCE Zelenikovo for the maintenance and use of parks and green spaces	300,000	300,000	100.00
		Agreement for drafting project documentation for a basic project including audit for the needs of the Municipality of Zelenikovo	1,000,000	478,100	47.81

		Agreement for construction of access to agricultural land infrastructure	709,200	709,200	100.00
		Agreement for reconstruction of the main road in Zelenikovo to the last bus stop	5,000,000	4,978,278	99.57
		Agreement for the procurement of services for professional oversight over the construction of second category buildings	400,000	173,384	43.35
		Agreement for procurement and installing traffic signalisation	183,000	6,109	3.34
		Agreement for reconstruction of part 1 of the sewage system in the village of Zelenikovo	2,300,000	2,253,155	97.96
		Agreement for procurement and installing prefabricated facility in the village of Pakoshevo	1,200,000	1,200,000	100.00
		Funds disbursed for subsidising FC Zelenikovo	100,000	100,000	100.00
	TOTAL		17,765,558	15,255,136	85.87
17.	Municipality of Ilinden				
		Construction and reconstruction of streets	30,000,000	27,413,200	91.38
	TOTAL		30,000,000	27,413,200	91.38

18.	Municipality of Jegunovce				
		Procurement of equipment for the needs of the Municipality of Jegunovce	4,641,434	4,641,434	100
		Projects for infrastructure facilities	115,174	115,174	100
		Construction of other facilities	1,964,826	1,964,826	100
		Reconstruction and maintenance of streets and roads	19,046,303	19,046,303	100
	TOTAL		25,767,737	25,767,737	100
19.	Municipality of Karbinci				
		Construction, reconstruction, maintenance and protection of local roads and streets	46,643,492	47,352,151	101.52
		Construction and reconstruction and maintenance of water supply and sewage systems	2,800,000	1,877,683	67.06
		Maintenance of public cleanliness	1,300,000	1,295,827	99.68
		Drafting urban plans	400,000	300,000	75.00
		Programme for activities of the Municipality of Karbinci in the field of sports, youth and support	4,330,161	4,330,161	100.00

		of the NGO sector and of communities			
		Construction and reconstruction of other infrastructure (urban landscaping, education, protection and development of children)	29,633,019	29,633,019	100.00
	TOTAL		85,106,672	84,788,841	99.63
20.	Municipality of Karposh				
		Construction and reconstruction of local roads for 2024	43,519,000	26,095,876	59.96
		Construction of parking space for 2024	1,600,000	1,026,671	64.17
		Reconstruction of elementary schools for 2024	2,675,000	1,304,340	48.76
		Reconstruction of kindergartens for 2024	13,900,000	6,921,145	49.79
		Construction, reconstruction and maintenance of parks for 2024	6,600,000	6,258,368	94.82
		Construction and urban equipment maintenance for 2024	11,100,000	9,166,432	82.58
	TOTAL		79,394,000	50,772,832	63.95
21.	Municipality of Kisela Voda				

		A0 - Council of the Municipality of Kisela Voda	10,850,000	10,210,558	94.11
		V1-Kindergartens	24,575,785	23,709,297	96.47
		VA - Capital costs Kindergartens	35,000,000	5,000,000	14.29
		G1 - Support of local economic development	6,247,000	5,601,933	89.67
		GD - Capital costs Local economic development	4,100,000	0	0
		D0 - Mayor	5,120,000	4,969,160	97.05
		D1 - Communal self-government	4,622,000	4,262,793	92.23
		DA - Communal self-government capital expenditures	0	0	0
		E0 - Municipal administration	170,212,649	163,306,020	95.94
		EA - Municipal administration capital expenditures	8,400,000	7,459,883	88.81
		J0 - Urban equipment maintenance	4,600,000	1,480,758	32.19
		J3 - Public lighting	33,100,000	27,335,079	82.58
		J4 - Public cleanliness	16,210,000	15,334,336	94.60
		J6- Maintenance and protection of local roads	3,000,000	1,302,943	43.43
		J7 - Maintenance and use of parks and green spaces	0	0	0

	J8 - Other utility services	2,600,000	2,285,282	87.90
	JA - Construction of public lighting	200,000	0	0
	JG - Construction of water supply systems	13,400,000	492,000	3.67
	JD - Construction and reconstruction of local roads and streets	1,088,995,419	89,693,817	8.24
	JE - Construction of parking space	1,400,000	137,232	9.80
	JI - Construction of drainage and wastewater treatment systems	29,000,000	9,389,471	32.38
	JK - Public cleanliness Capital expenditures	5,510,000	5,277,690	95.78
	JM- Park and green spaces Capital expenditures	0	0	0
	JN- Urban equipment capital expenditures	29,800,000	11,651,542	39.10
	JF- Construction of traffic signalisation	1,000,000	989,657	98.97
	K4 - Cultural events and creativity	11,965,000	6,800,000	56.83
	KA Cultural events and creativity Capital expenditures	300,000	0	0
	L0 Sport and leisure	15,200,000	14,568,309	95.84
	P1- Environmental and nature protection	1,700,000	1,599,705	94.10
	P1 - Environmental and nature protection -	5,100,000	2,791,829	54.74



		Capital expenditures			
		F1 - Urban planning	5,780,000	4,508,134	78.00
		F2 - Landscaping of construction land	2,500,000	0	0
		FA- Landscaping of construction land capital expenditures	500,000	500,000	100.00
		N1 - Education	13,630,000	8,501,689	62.37
		NA - Capital costs Education	10,000,000	0	0
		Gender equality	210,000	0	0
	TOTAL		1,564,827,853	429,159,117	27.43
22.	Municipality of Kichevo				
		Leisure parks	4,635,423	3,303,955	71.28
		Professional treatment of stray dogs	1,416,000	1,416,000	100
		Maintenance of public lighting	2,360,000	1,936,881	82.07
		Agreement for a local road	16,684,256	16,684,256	100
		Agreement for office supplies	708,000	230,343	32.53
		Construction of a retaining wall	4,576,901	4,576,901	100
		Agreement for surveying services	1,416,000	284,421	20.09

		Contract for fuel	3,500,000	1,316,106	37.60
		Agreement for manual repair of potholes	590,000	369,734	62.67
		Reconstruction of streets	43,600,000	32,767,536	75.15
		Construction of sewage	2,391,609	2,391,609	100
		Materials for hygiene maintenance	212,400	106,462	50.12
		Subsidy for building materials	590,000	0	0.00
		Subsidy for air-conditioners	4,500,000	4,500,000	100
		Repair of potholes	5,130,000	5,130,000	100
		Food products and beverages	212,400	47,424	22.33
		Services for installing an entrance ramp	294,300	294,300	100
		Horticultural landscaping	1,520,000	487,517	32.07
		Disinsection, deratisation and disinfection for 2024	313,880	313,880	100
		Holiday decorations	394,120	394,120	100
		Installation of photovoltaic panels	7,296,754	6,000,000	82.23
		Landscaping of a canal	1,665,729	1,665,729	100
		Reconstruction of sports playgrounds	4,492,327	4,492,327	100

		Agreement for firewood	251,623	251,623	100
	TOTAL		108,751,722	88,961,124	81.80
23.	Municipality of Kriva Palanka				
		AO-Municipal Council	6,867,742	6,086,062	88.62
		DO-Mayor	2,291,441	2,059,247	89.87
		WO-Firefighting equipment	1,518,000	1,071,663	70.60
		EO-Municipal administration	79,452,233	73,527,387	92.54
		EA- Capital costs of the municipality	750,000	164,790	21.97
		D1 - Communal self-government	80,000	0	0
		F1 - Urban planning	2,440,000	1,780,266	72.96
		G1 - Support of LED	6,171,000	5,739,073	93.00
		JO - Urban equipment maintenance	2,400,000	1,722,800	71.78
		J1 - Water supply	350,000	350,000	100
		J2- Wastewater drainage and treatment	470,000	363,996	77.45
		J3-Public lighting	8,900,000	8,023,175	90.15
		J4 - Public cleanliness	7,500,000	7,322,824	97.64

		J6-Maintenance and protection of local roads and streets	16,940,000	14,698,306	86.77
		J7- Maintenance and use of parks and green spaces	7,000,000	6,696,200	95.66
		J8 - Other utility services	5,177,000	4,531,708	87.54
		JD - Construction and reconstruction of local roads and streets	44,026,000	30,504,696	69.29
		JDA - Construction and reconstruction of local roads and streets	12,000,000	8,663,411	72.20
		JG - Construction of water supply systems	1,430,000	426,372	29.82
		JI- Construction of drainage and wastewater treatment systems	3,340,000	541,413	16.21
		JL- Other utility services	20,220,000	16,837,077	83.27
		JNA - Construction of sports leisure playgrounds for kids	4,000,000	2,615,636	65.39
		K3 - Museum and cinema related activities	5,263,736	4,740,053	90.05
		K4 - Cultural events and creativity	15,165,800	14,668,681	96.72
		KA - Cultural events and creativity (capital expenditures)	1,022,000	885,566	86.65

		LO - Sports and leisure	2,575,000	2,475,333	96.13
		R1-Environmental protection	2,610,000	1,895,389	72.62
		H1-Gender equality	50,000	0	0
	TOTAL		260,009,952	218,391,124	83.99
24.	Municipality of Kumanovo				
		Public lighting	88,700,000	82,984,841	93.56
		Public cleanliness	42,000,000	34,166,670	81.35
		Maintenance and protection of local roads	86,037,032	63,664,901	74.00
		Other utility services	3,720,000	2,793,060	75.08
		Construction of public lighting	15,300,000	0	0
		Construction and reconstruction of local roads and streets	97,028,980	58,892,907	60.70
		Construction of streets	222,775,695	63,536,812	28.52
		Construction of parking space	13,000,000	2,031,464	15.63
		Installing traffic signalisation	2,156,647	393,540	18.25
		Construction of water supply systems	8,500,000	6,500,000	76.47
		Construction of water supply systems	17,082,994	4,844,983	28.36

		Construction of drainage and wastewater treatment systems	7,284,818	0	0
		Construction of drainage and wastewater treatment systems	15,558,215	2,450,784	15.75
		Public cleanliness	3,600,000	0	0
		Other utility services	7,000,000	3,000,000	42.86
		Park and green spaces	10,878,390	10,878,390	100.00
		Urban equipment	2,050,385	949,606	46.31
	TOTAL		642,673,156	337,087,958	52.45
25.	Municipality of Lipkovo				
		Procurement of oil and oil derivatives	1,000,000	656,629	65.66
		Procurement of heating oil - extra light	800,000	344,537	43.07
		Preparation of technical documentation in the field of infrastructure	1,475,000	0	0
		Preparation of technical documentation in the field of infrastructure	1,475,000	1,133,985	76.88
		Construction of the Culture Home	39,812,611	32,942,647	82.74

		Construction of a water supply network	200,000,000	180,818,548	90.41
		Purchasing materials for maintenance of street lighting	2,000,000	631,733	31.59
	TOTAL		246,562,611	216,528,079	87.82
26.	Municipality of Lozovo				
		Council of the Municipality of Losovo	3,115,000	2,379,052	76.37
		Mayor	3,875,000	2,779,583	71.73
		Municipal administration	15,350,686	13,604,235	88.62
		Capital costs of the municipality	4,218,015	2,996,942	71.05
		Urban planning	500,000	0	0
		Landscaping the space in rural areas	600,000	599,608	99.93
		Reconstruction of ground landscaping of the settlement of Saramzalino	412,789	0	0
		Reconstruction of ground landscaping of the settlement of Lozovo	1,000,000	0	0
		Reconstruction of ground landscaping of the settlement of Dorfulija	972,827	0	0

		Reconstruction of ground landscaping of the settlement of Milino	385,927	0	0
		Public lighting	1,800,000	1,337,893	74.33
		Public cleanliness	2,050,000	1,986,115	96.88
		Maintenance and protection of local roads, streets	650,000	0	0
		Maintenance and use of parks and green spaces	250,000	249,911	99.96
		Construction of public lighting	778,800	0	0
		Construction and reconstruction of local roads and streets	2,700,000	0	0
		Asphalting a street in the community of Durfulija	668,883	666,678	99.67
		Cultural events and creativity	1,360,000	1,254,001	92.21
		Sports and leisure	710,000	691,112	97.34
		Sports and leisure (capital costs)	6,685,000	6,020,467	90.06
		Elementary education	37,006,943	36,100,039	97.55
		Capital expenditures for elementary education	567,890	516,766	91.00
		Protection and rescue	50,008	0	0
		Environmental and nature protection	184,562	114,562	62.07
		Kindergartens	7,805,344	7,287,774	93.37



		Capital expenditures for kindergartens	820,000	0	0
		Firefighting equipment	300,000	100,000	33.33
		Firefighting equipment	100,000	0	0
	TOTAL		94,917,674	78,684,738	82.90
27.	Municipality of Makedonska Kamenica				
		A0 - Council of the Municipality of Makedonska Kamenica	14,898,000	12,684,056	85.14
		D0 - Mayor of the Municipality of Makedonska Kamenica	4,636,000	4,077,605	87.96
		E0 - Municipal administration	49,070,225	42,967,466	87.56
		EA- Capital costs of the municipality	5,911,000	3,016,116	51.03
		EAA-Construction of new administrative building of the Municipality of Makedonska Kamenica	2,000,000	0	0
		F10 - Urban planning	7,000,000	0	0
		F20 - Landscaping of construction land	469,000	81,063	17.28
		FA0- Landscaping of construction land (capital costs)	17,700,000	13,787,333	77.89

		G10 - Support of local economic development	1,250,000	1,223,750	97.90
		GD0 - Energy efficiency projects	2,532,400	1,982,400	78.28
		J30 - Public lighting	5,780,000	5,435,076	94.03
		J40 - Public cleanliness	25,650,000	25,015,414	97.53
		JD0- Construction and reconstruction of local roads and streets	11,581,000	4,293,104	37.07
		JDA- Construction and reconstruction of streets, roads and sidewalks	40,000,000	33,496,925	83.74
		JDB - Reconstruction of part of a local road to Sitnovska maala in the Municipality of Makedonska Kamenica	100,000	0	0
		JDV-Construction of Pitu Guli city street in Makedonska Kamenica	100,000	0	0
		JGA - Construction of water supply and irrigation systems	10,000,000	9,893,234	98.93
		JIA - Construction of drainage and wastewater treatment systems	10,000,000	6,815,811	68.16
		K4 - Cultural events and creativity	3,500,000	3,495,439	99.87
		LO0- Sports and leisure	9,000,000	9,000,000	100

		LA0- Sports and leisure (capital costs)	1,750,000	0	0
		N1-Elementary education	86,819,195	70,164,969	80.82
		N2-Secondary education	32,892,017	30,351,192	92.28
		QO- Protection and rescue	200,000	0	0
		P10- Environmental and nature protection	200,000	15,333	7.67
		T10- Enhancing health protection	500,000	142,821	28.56
		V1-Kindergartens	29,259,860	25,643,319	87.64
		BAO- Capital expenditures for kindergartens	1,017,000	838,678	82.47
		WO0-Firefighting protection	11,008,149	9,579,190	87.02
		WA0- Firefighting protection (capital costs)	400,000	0	0
		X10-Gender equality	100,000	0	0
	TOTAL		385,323,846	314,000,294	81.49
28.	Municipality of Makedonski Brod				
		Programme for construction, reconstruction, maintenance and protection of local roads and streets, programme for construction,	44,896,284	27,225,386	60.64

		reconstruction and maintenance of water supply, sewage network and collection and drainage of atmospheric water, programme for local economic development. Programme for the development of tourism, programme for public cleanliness, environmental and nature protection programme, and programme for development of culture and sports			
29.	Municipality of Ohrid				
		Municipal Council	141,469,000	139,177,766	98.38
		Mayor	4,555,000	3,866,180	84.88
		Municipal administration	232,834,782	219,235,644	94.16
		Capital costs of the municipality	9,570,000	6,995,782	73.10
		Urban planning	2,500,000	162,563	6.50
		Landscaping of construction land	5,700,000	5,960,707	104.57
		Landscaping of construction land	191,646,312	173,989,766	90.79
		Support of local economic development	10,660,000	3,019,957	28.33
		Support of development of tourism	13,500,000	9,368,345	69.40

		Energy efficiency projects	600,000	325,375	54.23
		Urban equipment maintenance	300,000	0	0
		Public lighting	94,650,000	93,006,850	98.26
		Public cleanliness	17,732,072	17,732,072	100
		Maintenance and protection of local streets, roads and motorways	8,300,000	1,356,613	16.34
		Maintenance and use of parks and green spaces	9,822,456	9,821,730	99.99
		Other utility expenditures	9,530,000	6,933,866	72.76
		Construction of public lighting	6,450,000	6,409,260	99.37
		Installing traffic signalisation	7,950,000	5,468,595	68.79
		Capital expenditures for other utility services	8,400,000	6,968,190	82.95
		Urban equipment	15,000,000	14,872,840	99.15
		Capital expenditures for parks and green spaces	530,000	0	0
		Cultural events and creativity	13,145,500	11,625,936	88.44
		Sports and leisure	65,335,000	64,373,356	98.53
		Elementary education	33,515,500	7,253,369	21.64
		Secondary education	2,958,000	2,455,314	83.01

		Capital expenditures for elementary education	97,484,000	64,901,673	66.58
		Environmental and nature protection	3,980,000	1,374,287	34.53
		Enhancing health protection	6,875,200	6,750,777	98.19
		Firefighting equipment and nature	35,039,104	29,603,122	84.49
		Gender equality	500,000	0	0
		Kindergartens	9,660,000	1,500,000	15.53
		Capital expenditures for sports	475,000	200,000	42.11
		Protection and rescue	2,923,806	2,746,984	93.95
	TOTAL		1,063,590,732	917,456,919	86.26
30.	Municipality of Petrovec				
		Drafting projects and urban plans	1,574,066	1,574,066	100
		Procurements for the needs of the Municipality of Petrovec	649,566	649,566	10
		Maintenance of street lighting, streets and roads	6,816,719	6,816,719	100
		Maintenance of a water supply network	2,845,285	2,845,285	100
		Construction of sewages in the Municipality of Petrovec	11,002,134	11,002,134	100

		Procurement of equipment	603,561	603,561	100
		Construction of business buildings	15,874,624	15,874,624	100
		Reconstruction of streets and roads	26,548,750	26,548,750	100
	TOTAL		65,914,705	65,914,705	100
31.	Municipality of Pehchevo				
		Reconstruction and repair of local road from the village of Umlena to the juncture with the regional road R523	15,797,297	15,769,470	99.82
32.	Municipality of Plasnica				
		Construction, reconstruction, repair, maintenance and protection of local roads, streets and bridges on the territory of the Municipality of Plasnica	16,628,061	11,931,796	71.76
		Maintenance of public cleanliness on the territory of the Municipality of Plasnica	300,000	289,691	96.56
		Construction, reconstruction, repair, maintenance and protection of sewage systems (water supply, atmospheric and sewage networks) and potable water supply system on the territory of the	16,803,935	15,538,741	92.47

		Municipality of Plasnica			
		Addressing the problem with stray animals on the territory of the Municipality of Plasnica	354,000	252,976	71.46
		Procurement of materials and maintenance of the street lighting network on the territory of the Municipality of Plasnica	700,000	689,250	98.46
		Deratisation of the sewage system in manholes, larvicidal disinfection of ponds and swamps and adulticidal disinsection on the territory of the Municipality of Plasnica	55,012	55,012	100
	TOTAL		34,841,008	28,757,466	82.54
33.	Municipality of Prilep				
		Repair of streets on the territory of the Municipality of Prilep	40,000,000	40,000,000	100
		Increasing the capacity of parking places in the downtown area	9,500,000	8,192,751	86.24
		Construction and reconstruction of local roads and streets	10,000,000	5,741,299	57.41
	TOTAL		59,500,000	53,934,050	90.65



34.	Municipality of Probishtip				
		Municipal Council	3,550,000	3,489,435	98.29
		Mayor	2,690,705	2,154,555	80.07
		Municipal administration	55,289,780	49,202,668	88.99
		Capital expenditures local self-government units	3,558,000	3,206,309	90.12
		Urban planning	4,500,000	1,957,153	43.49
		Local economic development	4,135,000	3,280,514	79.34
		Home of Culture	1,500,000	1,381,046	92.07
		Public lighting	5,350,000	4,397,972	82.21
		Public cleanliness	4,000,000	4,000,000	100
		Maintenance local roads and streets	2,000,000	1,858,169	92.91
		Maintenance and use of parks and green spaces	4,000,000	3,831,791	95.79
		Construction of public lighting	9,198,800	4,055,904	44.09
		Construction of water supply systems	3,822,000	2,461,522	64.40
		Construction and reconstruction of local roads and streets	36,534,369	31,522,750	86.28
		Construction of drainage and wastewater	2,020,000	1,203,508	59.58

		treatment systems			
		Other utility services capital expenditures	15,434,201	9,711,148	62.92
		Urban equipment capital expenditures	2,000,000	0	0
		Installing traffic signalisation	1,470,000	860,647	58.55
		Sports and leisure	3,816,000	3,395,272	88.97
		Sports and leisure capital expenditures	9,548,000	8,726,948	91.40
		Environmental protection	2,500,000	2,107,194	84.29
		Firefighting protection	5,211,000	3,761,183	72.18
		Environment capital expenditures	500,000	500,000	100
		Protection and rescue	0	0	0
		Enhancing health protection	13,910,000	10,656,731	76.61
		Energy efficiency	100,000	0	0
		Cultural events and creativity	5,279,000	5,003,854	94.79
		Other utility services	700,000	0	0
		Urban equipment maintenance	200,000	0	0
		Gender equality	150,000	150,000	100
	TOTAL		362,672,445	297,099,510	81.92

35.	Municipality of Radovich				
		Municipal Council	11,700,000	11,099,322	94.87
		Mayor	2,056,589	1,977,378	96.15
		Communal self-government	60,000	0	0
		Municipal administration	58,361,266	54,799,884	93.90
		Capital costs of the municipality	855,383	637,122	74.48
		Urban planning	3,074,268	1,514,623	49.27
		Landscaping of construction land	1,564,363	989,975	63.28
		Support of local economic development	1,785,320	1,393,837	78.07
		Support of development of tourism	165,200	0	0
		Construction of commercial buildings	20,500,000	20,261,662	98.84
		Energy efficiency projects	7,136,279	2,076,079	29.09
		Public lighting	10,739,918	10,736,759	99.97
		Public cleanliness	5,858,180	1,897,830	32.40
		Maintenance and protection of local roads, streets	8,728,090	2,327,791	26.67
		Maintenance and use of parks and green spaces	5,500,000	3,052,565	55.50

		Other utility services	1,405,000	564,566	40.18
		Construction and reconstruction of local roads and streets	46,415,482	39,260,582	84.59
		Construction of water supply systems	2,793,522	2,793,522	100
		Construction of drainage and wastewater treatment systems	10,360,008	0	0
		Library activities	6,586,705	6,116,461	92.86
		Music and performing arts	5,036,649	4,612,909	91.59
		Cultural events and creativity	4,200,000	4,044,444	96.30
		Capital expenditures in culture	1,851,520	1,232,722	66.58
		Capital expenditures in culture - reconstruction of a shopping mall	300,000	0	0
		Sports and leisure	15,245,940	14,705,940	96.46
		Regional development	13,226,108	2,726,108	20.61
		Elementary education	275,528,540	239,589,535	86.96
		Secondary education	83,300,289	65,968,398	79.19
		Capital expenditures for elementary education	33,000	15,000	45.45
		Capital expenditures for secondary education	843,775	0	0

		Protection and rescue	2,271,549	1,670,624	73.55
		Kindergartens	55,915,359	49,903,280	89.25
		Social services	6,440,000	5,833,797	90.59
		Capital expenditures Kindergartens	60,000	0	0
		Firefighting equipment	19,927,398	19,415,479	97.43
		Firefighting protection (capital costs)	6,490,696	3,858,579	59.45
		Gender equality	30,000	0	0
	TOTAL		696,346,396	575,076,773	82.58
36.	Municipality of Rankovce				
		Municipal Council	2,075,000	1,743,644	84.03
		Mayor	2,301,960	1,822,376	79.17
		Firefighting equipment	3,516,001	2,202,901	62.65
		Municipal administration	22,511,726	15,865,035	70.47
		Capital costs of the municipality	3,840,000	3,604,957	93.88
		Landscaping of construction land	50,000	0	0
		Landscaping the space in rural areas (capital expenditures)	150,000	25,000	16.67

		Support of LED	2,308,000	1,354,665	58.69
		Public lighting	2,800,000	1,575,242	56.26
		Public cleanliness	550,000	388,707	70.67
		Maintenance and protection of local roads and streets	2,852,125	2,129,903	74.68
		Construction of public lighting	200,000	0	0
		Construction and reconstruction of local roads and streets	11,867,582	7,449,987	62.78
		Reconstruction of a local road in the village of Opila	1,978,919	0	0
		Reconstruction of a local road in the village of Rankovce Kokinska mala	425,504	0	0
		Construction of water supply systems	60,000	0	0
		Construction of drainage and wastewater treatment systems	1,500,000	0	0
		Other utility services	100,000	0	0
		Cultural events and creativity	560,000	177,588	31.71
		Sports and leisure	60,000	0	0

		Protection and rescue	20,000	0	0
		Environmental and nature protection	10,000	0	0
		Environmental and nature (capital expenditures)	200,000	0	0
	TOTAL		59,936,817	38,340,005	63.97
37.	Municipality of Resen				
		Holy water	310,539	310,539	100
		Prespa apple picking festival	120,000	120,000	100
		Donation Prespa apple picking festival	1,130,762	1,127,152	99.68
		Green transport	3,659,825	3,652,073	99.79
		Community work	1,886,500	1,780,554	94.38
		Monument of nature	5,340,538	4,130,020	77.33
		EARM - Work for unemployed persons	278,400	278,400	100
		Riverbed in the village of Carev Dvor	678,500	678,500	100
		Park in the settlement of Prolet	1,929,808	1,929,808	100
	TOTAL		15,334,872	14,007,046	91.34
38.	Municipality of Rosoman				

		Municipal Council	2,312,000	1,720,466	74.41
		Mayor	2,195,000	2,041,986	93.03
		Municipal administration	23,699,000	18,199,544	76.79
		Municipal capital expenditures	120,000	70,990	59.16
		Public lighting	2,900,000	1,829,398	63.08
		Construction of public lighting	1,010,000	791,330	78.35
		Construction and reconstruction of local roads and streets	29,585,000	23,153,377	78.26
		Public cleanliness (capital expenditures)	1,880,000	1,879,462	99.97
		Construction of water supply systems	25,790,000	12,649,920	49.05
		Construction of parking space	100,000	61,000	61.00
		Park and green spaces	90,000	44,651	49.61
		Urban equipment	900,000	880,279	97.81
		Installing traffic signalisation	70,000	15,635	22.34
		Sports and leisure	1,060,000	373,800	35.26
		Urban planning	2,200,000	2,188,598	99.48
		Landscaping of construction land	90,000	78,447	87.16



		Landscaping of construction land	160,000	113,137	70.71
		Gender equality	115,000	0	0
		Support of local economic development	295,000	290,417	98.45
		Kindergartens	11,772,000	9,876,030	83.89
		Elementary education	53,394,000	53,041,608	99.34
	TOTAL		159,737,000	129,300,075	80.95
39.	Municipality of Sveti Nikole				
		Council of the Municipality of Sveti Nikole	5,055,000	4,291,942	84.90
		Mayor	14,975,000	13,061,761	87.22
		Communal self-government	400,000	232,932	58.23
		Municipal administration	58,515,030	52,207,450	89.22
		Capital investments	370,000	240,594	65.03
		Urban planning	5,500,000	1,352,311	24.59
		Landscaping of construction land	2,350,000	581,286	24.74
		Landscaping of construction land- capital expenditures	8,500,000	6,944,087	81.70
		Support of local economic development	1,762,590	937,423	53.18

		Support of development of tourism	300,000	136,365	45.46
		Construction of buildings - amphitheatre	200,000	178,876	89.44
		Water supply	1,000,000	1,000,000	100
		Street lighting	6,500,000	5,686,557	87.49
		Public cleanliness	7,500,000	6,780,039	90.40
		Public local transportation of passengers	500,000	347,340	69.47
		Maintenance and protection of local roads and street and regulation of the traffic flow regime	200,000	0	0
		Maintenance and use of parks and green spaces	200,000	60,000	30.00
		Other utility services	900,000	790,264	87.81
		Other urban equipment-capital expenditures	350,000	181,720	51.92
		Construction of streets and roads	27,952,653	25,383,641	90.81
		Construction of drainage and wastewater treatment systems	8,581,817	6,959,847	81.10
		Construction and reconstruction of water supply systems	2,454,000	681,220	27.76
		Other utility services (capital expenditures)	562,000	558,049	99.30
		Park and green spaces (capital expenditures)	1,000,000	1,000,000	100

		Music and performing arts- Budget account	990,000	796,927	80.50
		Music and performing arts - Self-financing account	1,176,000	489,283	41.61
		Music and performing arts - earmarked account	8,593,746	8,540,699	99.38
		Museum and cinema related activities - Budget account	930,000	715,159	76.90
		Museum and cinema related activities - Self-financing account	46,000	31,402	68.27
		Museum and cinema related activities - Earmarked account	7,011,403	6,903,667	98.46
		Cultural events	2,270,000	1,869,333	82.35
		Cultural events (Capital)	142,000	81,400	57.32
		Sports and leisure	3,600,000	3,584,875	99.58
		Cross-border cooperation	450,000	96,195	21.38
		Elementary education - earmarked account	144,308,579	142,698,848	98.88
		Elementary education - account for self-financing activities	722,718	295,823	40.93
		Elementary education - budget account	2,400,501	2,301,129	95.86

		Elementary education - donor-advised account	424,748	290,837	68.47
		Elementary education - budget account- capital expenditures	1,610,000	1,438,272	89.33
		Secondary education - account for self-financing activities	3,530,141	1,852,241	52.47
		Secondary education - account for earmarked activities	50,798,341	50,669,879	99.75
		Secondary education - budget account	745,000	699,297	93.87
		Secondary education - donor-advised account	2,701,781	2,141,096	79.25
		Secondary education - budget account- capital expenditures	4,700,000	1,416,818	30.15
		Kindergarten - account for self-financing activities	11,812,000	9,003,058	76.22
		Kindergarten - account for earmarked activities	39,691,883	37,461,204	94.38
		Kindergarten - budget account	3,550,000	2,188,994	61.66
		Kindergarten - donor-advised fund	950,000	950,000	100
		Social protection - self-financing account- capital expenditures	270,000	9,971	3.69
		Social protection - budget account- capital	1,290,000	1,211,858	93.94

		expenditures			
		Firefighting equipment	10,003,000	8,164,936	81.62
		Firefighting equipment - earmarked account	5,726,106	5,726,000	100
		Gender equality	250,000	35,832	14.33
		Environmental protection (capital expenditures)	460,000	265,500	57.72
		Protection of the environment and of the nature - donor-advised fund	4,205,154	1,919,899	45.66
	TOTAL		470,987,191	423,444,136	89.91
40.	Municipality of Staro Nagorichane	Construction and reconstruction of local roads and streets	33,990,000	24,274,403	71.42
41.	Municipality of Tetovo				
		Municipal administration	0	0	0
	Utility activities	Construction of drainage and wastewater treatment systems	0	0	0
		Construction of public lighting	0	0	0
		Construction of water supply systems	65,000,000	0	0

		Construction and reconstruction of local roads	23,842,932	23,842,832	100
		Construction of drainage and wastewater treatment systems	2,000,000	2,000,000	100
		Public cleanliness capital expenditures	0	0	0
		Other utility services	9,900,000	9,900,000	100
		Park and green spaces (Capital costs)	0	0	0
		Urban equipment	0	0	0
		Installing traffic signalisation	0	0	0
	Development programmes	Cross-border cooperation	14,951,349	8,458,858	56.58
		Elementary education	0	0	0
		Secondary education	0	0	0
	Urban planning	Landscaping of construction land	12,582,257	12,582,257	100
	Local economic development	Support of local economic development	0	0	0
	Capital costs	Capital costs of the municipality	0	0	0
	Utility activities	Maintenance and protection of local roads	0	0	0
	Sports and leisure		0	0	0

	Education - capital expenditures		0	0	0
	Environmental protection		0	0	0
	Urban planning		13,600,000	907,500	6.67
	Education - capital expenditures		1,520,000	281,713	18.53
	TOTAL		143,396,538	57,973,160	40.43
42.	Municipality of Centar				
		Capital costs of the municipality	4,600,000	3,442,459	74.84
		Landscaping of construction land	72,565,000	48,522,960	66.87
		Reconstruction and construction of infrastructure	500,000	0	0
		Utility activities (capital expenditures)	64,365,000	23,791,275	36.96
		Reconstruction and modernisation of public lighting	28,500,000	25,539,634	89.61
		Reconstruction of Aminta Treti Street	2,500,000	2,078,609	83.14

		Reconstruction of streets in the Debar Maalo settlement	1,000,000	0	0
		Reconstruction of Elisie Popovski Marko Street in the settlement of Kapishtec	15,000,000	13,445,318	89.64
		Sports and leisure (capital costs)	32,100,000	13,913,705	43.34
		Elementary education (capital expenditures)	12,000,000	11,061,421	92.18
		Reconstruction of elementary schools	26,600,000	18,875,538	70.96
		Construction of a new kindergarten	78,960,000	78,533,503	99.46
	TOTAL		338,690,000	239,204,422	70.63
43.	Municipality of Centar Zhupa				
		Improving the standard of living of the citizens	13,350,000	12,914,332	96.74
44.	Municipality of Chashka				
		A00 - Municipal Council	3,400,000	3,029,671	89.11
		A10- Electoral activities and referenda	0	0	0
		D00 - Mayor	3,026,000	2,550,696	84.29



		E00 - Municipal administration	48,567,540	43,334,391	89.23
		EA0- Capital investments of the municipality	4,990,000	4,387,271	87.92
		F10 - Urban planning	2,370,000	418,125	17.64
		FA0 - Landscaping of construction land	5,170,000	2,838,734	54.91
		G10- Support of local development	120,000	0	0
		J30 - Public lighting	3,050,000	2,374,613	77.86
		J40 - Public cleanliness	2,000,000	2,000,000	100
		J60- Maintenance and protection of local roads and street and regulation of the traffic regime	1,000,000	1,000,000	100
		J80 - Other utility services	6,720,000	6,024,274	89.65
		JD0- Construction and reconstruction of local roads and streets	29,908,129	15,797,463	52.82
		JDV- Road infrastructure to the village of Vojnica	3,230,000	0	0
		JIO - Construction of drainage and wastewater treatment systems	0	0	0
		JGO Construction of water supply systems	1,700,000	1,250,319	73.55
		GDO - Energy efficiency projects	80,000	0	0
		JO- Maintenance and use of parks and green	700,000	700,000	100

		spaces			
		K40 - Cultural events and creativity	100,000	0	0
		LOO - Sports and leisure	500,000	480,000	96.00
		V1-Kindergartens	7,232,523	7,003,887	96.84
		Programme N10-Elementary education	109,833,129	100,336,774	91.35
		Q0 programme - Protection and rescue	100,000	100,000	100
		P1 programme- Protection of the environment and of the nature	1,000,000	1,000,000	100
		B30 programme-Social protection	5,577,600	2,191,308	39.29
		W0 programme-Firefighting protection	100,000	100,000	10
		X10 programme - Gender equality	150,000	67,778	45.19
	TOTAL		240,624,921	196,985,304	81.86
45.	Municipality of Chucher Sandevo				
		Construction and reconstruction of local roads and streets	45,272,000	41,412,662	91.48
		Construction of water supply systems	11,089,000	3,000,000	27.05
		Construction of drainage and wastewater	73,000,000	0	0

		treatment systems			
	TOTAL		129,361,000	44,412,662	34.33
46.	Municipality of Shtip				
		Municipal Council	11,470,000	9,691,038	84.49
		Mayor	8,707,500	6,117,826	70.26
		Communal self-government	605,000	445,699	73.67
		Municipal administration	186,540,000	172,498,006	92.47
		Capital costs of the municipality	14,530,000	3,073,772	21.15
		Urban planning	16,000,000	9,118,600	56.99
		Landscaping of construction land	148,441,500	126,141,376	84.98
		Support of local economic development	35,846,000	21,454,052	59.85
		Construction of commercial buildings	198,606,000	105,454,829	53.10
		Construction of a kindergarten in the settlement of Prebeg 2	0	0	0
		Public lighting	40,010,000	39,999,928	99.97
		Public cleanliness	15,000,000	10,688,384	71.26
		Public local transportation of passengers	20,000,000	18,978,420	94.89

		Maintenance and protection of local roads and streets	33,000,000	32,998,320	99.99
		Maintenance and use of parks and green spaces	29,000,000	13,433,929	46.32
		Construction of public lighting	6,866,000	2,413,471	35.15
		Construction of water supply system	19,000,000	18,387,335	96.78
		Construction and reconstruction of local roads and streets	16,000,000	14,020,391	87.63
		Ring road from G. Delchev Street to B. Kezhovica	0	0	0
		Extension of Partizanska Boulevard	28,100,000	28,045,771	99.81
		Construction of drainage system	35,000,000	20,860,437	59.60
		Music and performing arts	10,795,000	7,596,359	70.37
		Cultural events and creativity	25,050,000	18,051,846	72.06
		Cultural events and creativity (capital expenditures)	761,000	0	0
		Sports and leisure	19,000,000	17,822,358	93.80
		Elementary education	320,034,500	300,316,259	93.84
		Secondary education	225,951,000	211,781,666	93.73

		Capital expenditures for elementary education	938,500	676,197	72.05
		Capital expenditures for secondary education	1,400,000	84,125	6.01
		Kindergartens	191,207,000	153,164,471	80.10
		Capital expenditures for kindergartens	5,360,000	1,128,326	21.05
		Firefighting equipment	12,738,000	12,243,551	96.12
		Firefighting protection - capital expenditures	0	0	0
		Gender equality	500,000	443,509	88.70
	TOTAL		1,676,457,000	1,377,130,251	82.15