



# ANNUAL REPORT 2023

GOOD  
GOVERNANCE  
DEMOCRACY  
TRANSPARENCY  
ACCOUNTABILITY  
PUBLIC POLICIES  
RESEARCH  
IDEAS



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# INTRODUCTION

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This document presents the key achievements and results accomplished in 2023 of the Center for Change Management (CCM) and provides a summary of all projects that CCM implemented in 2023. This document also provides insight into other relevant documents such as financial statements, income and expenditure balance sheet and balance sheet. The annual report provides a picture of the work of CCM and the donors with whom CCM has established successful long-term cooperation since its establishment in 2009. This document also provides a good basis for external auditors who will be of assistance in preparing for the audit of the annual reports and accounts.

2023 was a fruitful year for CCM, and as the most significant results discussed below in the report, we highlight the research reports on monitoring the work of the public administration, the preparation and improvement of key acts of the Government of the Republic of North Macedonia for better management of the public policy system and strategic planning, as well as support for the reforms of the Assembly of the Republic of North Macedonia to strengthen its position in the political system.

In 2023 CCM continued to implement reforms through cooperation with public sector institutions, which are the main partners in building the changes that our organization aims for.



# ABOUT US (CCM)

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The Center for Change Management (CCM) is a leading think-tank organization that works towards achieving positive changes in society, through its expertise and knowledge in specific areas and through research into innovative ways of acting and is an incubator of new ideas and contemporary practices. In 2022, the Center for Change Management continued its long-standing cooperation and partnership with many institutions in the field of public administration, as well as civil society organizations, while providing cooperation and support to small businesses owned by women entrepreneurs, towards their strengthened operation and development.

## VISION

We stand for a future in which citizens have a high quality of life in a modern society based on the principles of good governance, rule of law, economic prosperity and respect for European values.

## MISSION

CCM analyzes, conducts research and proposes expert solutions for the positive changes in the field of modernization and professionalization of the administration, EU integration and socio-economic development of our country.

## VALUES

- Integrity and Ethics
- Openness for Change
- Transparency
- Networking and Partnerships
- Continuous Learning
- Innovation and Creativity
- Equality and Fair Treatment
- Social Responsibility

## AREAS OF OPERATION

- Good Governance and Public Administration Reform
- Parliamentary Democracy
- Human rights
- European Integrations
- Socio-Economic Development

## COMMUNICATION CHANNELS

|           |   |
|-----------|---|
| Webpage   | <a href="http://www.cup.org.mk">www.cup.org.mk</a>  |
| Facebook  | <a href="https://www.facebook.com/centarzaupravuvanjeopromeni">https://www.facebook.com/centarzaupravuvanjeopromeni</a> |
| Instagram | <a href="https://www.instagram.com/cup_skopje/">https://www.instagram.com/cup_skopje/</a>                               |
| Twitter   | <a href="https://twitter.com/CCM_Skopje">https://twitter.com/CCM_Skopje</a>   |
| LinkedIn  | <a href="https://www.linkedin.com/company/80944789/admin/">https://www.linkedin.com/company/80944789/admin/</a>         |
| YouTube   | <a href="https://www.youtube.com/@cuptubemk6045">https://www.youtube.com/@cuptubemk6045</a>                             |

## PROJECT RESULTS

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# 1. REINVENTING GOVERNANCE

Period of implementation:  
15.12.2022 - 31.03.2025

The project is funded by the United Kingdom Government, through the British Embassy in Skopje.

The project is implemented in cooperation with the Government of the Republic of North Macedonia.

Within the project "[Reinventing Governance](#)", the CCM aims to improve the coordination between the central institutions and the implementation of government policies, to strengthen the accountability of institutions, as well as to ensure an overall more effective functioning of the Government.

This objective can be achieved through:

1. Establishing a "Center of Government",
2. Enhancing communication between institutions,
3. Raising the citizens awareness for monitoring the work of the Government.



During 2023, the project worked on numerous activities to analyze existing systems and the challenges they pose, as well as improve relevant processes.

Together with representatives of the General Secretariat and the Ministry of Finance, the project conducted a detailed Regulatory Impact Assessment (RIA) for the Government's initiative to adopt a Law on Strategic Planning. According to the RIA steps, the existing strategic planning system, based on the Methodology and Guidelines for Strategic Planning, such as the Methodology for Sectoral and Multi-Sectoral Strategies, is becoming formal and less and less used in ministries, although they should organize their work on it.

Strategic planning should also be aligned with the new method of program budgeting, established by the 2022 Budget Law. Although the analysis showed that stronger regulation at the legal level is needed, it is almost impossible to implement it in the current political setting, so the development of a new methodology is recommended.



The project assessed the capacities of the strategic planning departments/sectors in the ministries and secretariats and conducted a training needs analysis. Prioritized in this way, the training will contribute to strengthening the capacities of these specific functions, especially in terms of improving the efficiency of planning and monitoring the implementation of policies.

The project presented an innovative way of monitoring the Government Work Program, i.e. the publicly announced priorities of the central institutions. Such monitoring envisages that the status of the implementation of the priorities be presented as a traffic light, which will be a direction for both the government officials and the citizens for the areas and policies that interest them the most. The project's recommendation is that the Government adopt the method of monitoring the implementation with matrices and traffic lights as part of its management and coordination practice, i.e. part of the complete redesigned management system in the public sector.

The project team and expert representatives from the General Secretariat also worked on amendments and supplements to the Government's Rules of Procedure in order to simplify it, harmonize it with the practice of work in certain procedures, but primarily to strengthen policy coordination. This envisages the so-called establishment of a Government Center, as a mechanism of close cooperation and coordination of key government institutions, which should lead to harmonized policies, more effective results for citizens, monitoring of development reform and for the purposes of EU accession.

In order to establish a complete improved system of coordination of policies and budgets, the project also gave a recommendation for a new institutional setup of the General Secretariat, which should simultaneously monitor the implementation of the National Development Strategy, the multi-annual and Annual Work Program of the Government Change Management Center, as well as sector strategies, since they all have the same ultimate goals and impact on citizens. Institutional reorganization is also needed in the strategic planning units in order to strengthen their analytical function and analytical capacities.



Within the framework of the project, several meetings were held with representatives of the ministries and secretariats for joint discussions and analyses of the existing systems and the development of new, more advanced practices. Part of the meetings were also aimed at presenting the experience of the United Kingdom in the management of institutions focused on results, for which renowned experts presented the experiences of the Center of Government in the United Kingdom, as well as the specific Unit for the Delivery of Results in the Office of the Prime Minister.

## 2. FOSTERING GOOD GOVERNANCE AND PUBLIC ADMINISTRATION REFORM

Implementation period:  
01.07.2022 - 30.06.2023

The project is financed by the National Endowment for Democracy (NED)

The project beneficiaries are public institutions at the central level.

The project "[Fostering Good Governance and Public Administration Reform](#)" aims to put good governance at the top of the political agenda by including good governance measures in all strategic policies of the Government.

The project is designed to analyze existing problems related to the efficiency of public administration, to develop recommendations and new measures to improve governance in institutions.

This project was launched by the CUP in 2022, with the aim of stimulating active public debate and creating pressure for better governance and management in public administration and the creation of more functional public institutions that will meet the needs of citizens through a series of in-depth research activities. The project activities support consultations with broader groups in society to design well-thought-out structural reforms aimed at building an efficient, transparent and accountable public administration in the Republic of North Macedonia.

In 2023, CCM published four research reports on monitoring the performance of public sector institutions. In 2023, within the framework of this project, the CCM first published the report "Monitoring the Management Structures in Public Sector Institutions" and the report "Monitoring the Material and Financial Performance of Public Sector Institutions", for which a public presentation and panel discussion with relevant stakeholders from the public and civil sectors were organized. At this event, the Chief State Auditor and the Deputy Prime Minister for Good Governance pointed out the importance of such research efforts and their implications for the direction in which public administration should be developed and improved. These two reports are complementary and pointed out the inadequate system for appointing directors and members of management and supervisory boards as well as the poor practice in the material and financial operations of institutions.

Then, the report "Monitoring the application of the principle of adequate and equitable representation in public sector institutions" was published, which points out the weaknesses in the application of the "balancer" mechanism and provides specific recommendations for improving the situation. This report was presented to a group of representatives of institutions and civil society organizations, who agreed with the findings and recommendations contained in the report.

In the implementation of all research reports within the framework of this project, the mechanism of request for free access to public information was used and was sent to over 450 public

sector institutions. The information received was processed and analyzed in detail and then compared with the conducted normative analysis. The results of this initial analysis were discussed in focus groups with representatives of the institutions and the civil sector whose inputs were taken into account and included in the final versions of the reports.

For all research reports, a promotional campaign was conducted on social media (Facebook, Instagram, LinkedIn, Twitter, Youtube), as well as in traditional media, in order to familiarize the general public with the findings and the situation in public administration.

The high-quality research results that indicate anomalies in the public sector through specific facts led to the need to expand the subject of research and in 2023 to begin implementing the second phase of this project.



### 3. FOSTERING GOOD GOVERNANCE AND PUBLIC ADMINISTRATION REFORM (second phase)

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Implementation period:  
01.07.2023 - 30.06.2025

The project is financed by the National Endowment for Democracy (NED)

The project beneficiaries are public institutions at the central level.

The project "[Fostering Good Governance and Public Administration Reform \(second phase\)](#)" aims to put good governance at the top of the political agenda by including good governance measures in all strategic policies of the Government.

The project is designed to analyze existing problems related to the efficiency of public administration, in order to develop recommendations and new measures to improve governance in institutions.

In late 2023, CCM began implementing the second phase of the project "Fostering Good Governance and Public Administration Reform", which aims to keep good governance at the top of the political agenda.

The project interventions are designed to analyze the current situation in several areas related to accountability as one of the top priorities in the PAR agenda, such as: improving transparency and accountability of public institutions; accountability for delivering results and improving public oversight in the implementation of recommendations by key institutions; and greater efficiency, effectiveness and functionality of institutions.

Given that accountability in modern government is a key component of democracy, the continuation of the project will maintain the focus on the principles of good governance by ensuring that elected officials are accountable for their actions, for undertaking structural reforms and building a strong and efficient public administration.

In 2023, within the framework of this project, the report "Discretionary Powers as a Potential Risk of Corruption" was published. The aim of this report is to raise public debate on the need to revise the regulation of discretionary powers of public sector institutions, due to the real danger of their misuse for corrupt purposes. The report addressed the discretionary powers of the Local Self-Government Units (LSG), namely the Municipality of Centar, the Municipality of Karpoš, the Municipality of Kisela Voda and the Municipality of Kicevo.



## 4. PARLIAMENTARY SUPPORT PROGRAMME

Implementation period:  
01.07.2018 - 31.12.2029

The project is financed by the Swiss Agency for Development and Cooperation

The beneficiary of the project is the Assembly of the Republic of North Macedonia.

### The Parliamentary Support Program (PSP)

supports the Assembly of the Republic of North Macedonia in its efforts towards independence through consensus building, structural reforms and capacity building for the institutional development of the Assembly, its legislative and oversight role, institutional transparency and accountability.

Four core areas that the PSP works on within the framework of the PSP project are:

(1) QAF – Common Quality Management Framework, (2) Digitalization and Open Data (3) Human Resources Management and (4) Ethics.

The project is implemented by the National Democratic Institute (NDI), the Center for Change Management (CCM) and the Institute for Democracy Societas Civilis (IDSC).

In 2023, CCM activities within the project focused on the evaluation/assessment of the organizational capacities of the services in the Parliament, strengthening the visibility and communication capacities of the Parliament, ethics and digitalization of processes.



Within the framework of the project, CCM facilitated the working group for the development of the ICT Strategy of the Parliament 2024 - 2028. The aim is that through this Strategy, the Parliament will build a

medium-term and effective development path for strengthening digital capacities and digitalization of processes, as well as of the employees in the services of the Parliament.

A survey was conducted on the perception of citizens regarding the implementation of the code of ethics by MPs, as well as a presentation on the same before the MPs of the Assembly of the Republic of North Macedonia.

Within the framework of the PSP, in 2023, CCM began implementing the CAF (Common Assessment Framework) process in the Assembly of the Republic of North Macedonia, which essentially represents a (widely accepted) European concept for self-evaluation of the processes and work of the services. The recommendations arising from the CAF are practical and directly applicable and indicate the necessary changes that need to be undertaken from the perspective of the organizational structure of the services.

In 2023, within the framework of the PSP, CCM actively worked on the establishment of the Parliamentary TV Studio, the aim of which is to strengthen the visibility of the work of the Assembly and MPs. Among other things, CCM played a role in developing the criteria for the announcement for the employment of technical personnel in the Parliamentary TV Studio, in order to guarantee a fair and transparent process in which the merit system would be respected.

## 5. PROVIDING SERVICES FOR THE COORDINATING BODY FOR NON-DISCRIMINATION

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Implementation period:  
01.08.2023 - 30.11.2023

The project is financed by the OSCE Mission in Skopje.

The beneficiaries are public servants on the local level.

The project "[Providing services for the Coordinating Body for Non-Discrimination](#)" aims to improve the inclusion of the principle of equality in public policies and in the work of public sector institutions, through a series of activities that directly involved employees of public institutions at the local level.

Project activities focused on developing and implementing a capacity building program on anti-discrimination and equality enforcement in the public sector for around 100 representatives from local administration, with appropriate representation of women and men, supported by the OSCE Mission in Skopje.

The project activities include:

- Developing a capacity building program for training on anti-discrimination and equality duty in the public sector,
- Preparing a manual with training modules in the field of equality and non-discrimination,
- Implementing a series of training on anti-discrimination and equality duty in the public sector for around 100 representatives from local administration as well as preparing future trainers to conduct trainings in the cities of Veles, Skopje, Strumica, Tetovo and Kumanovo. The project activities were implemented in the period from 01.08.2023 to 30.11.2023.

## 6. CONDUCTING FUNCTIONAL ANALYSIS OF SOCIAL WORK CENTERS AND VACCINATION CENTERS

Implementation period:  
01.10.2023 - 29.02.2024

The project is financed by UNICEF.

Beneficiaries are the Ministry for Labor and Social Policy and the Centers for Social Work in Skopje, Shtip and Tetovo.

Through the project "[Conucting Functional Analysis of the Centers for Social Work and Vaccination Centers](#)", CCM is intensively engaged in analyzing the organizational capacities of the Centers for Social Work and Vaccination Centers, through conducting a functional analysis, but also a financial analysis, and in the case of the Centers for Social Work, the preparation of additional documents that will help the Centers to work more efficiently in the future.

In partnership with the UNICEF office in North Macedonia, the CUP conducted a functional analysis of the institutions responsible for coordinating vaccination policies for children up to 18 years of age and implementing some of the activities.





A separate functional analysis was conducted of the organization and work of the Sector for Preventive and Primary Care in the Ministry of Health, which is responsible for creating the policy for vaccination of the population, including children. The analysis resulted in several recommendations for the reorganization of processes and workplaces and the division of activities.

The CUP paid most attention to the functional analysis of the vaccination services operating within the Health Centers throughout the country. Together with the MOH and UNICEF, six Health Centers were selected (with high and low vaccination coverage, with high and low numbers of children per vaccination team, in rural and urban areas): Negotino Health Center, Tetovo Health Center, Kumanovo Health Center, Strumica Health Center, Skopje Health Center, and Debar Health Center.

The findings and recommendations that emerged from the analysis relate to the reorganization of services, job descriptions, processes, but also to innovative solutions based on digital work, inter-municipal cooperation, and the prescription of single protocols for clearer unified guidelines for all vaccination services.

A financial analysis of the vaccination system was conducted, which included the planning and implementation of the budget at the central level, but also directly in the health centers. The recommendations presented scenarios for strengthening the services with staff, but in the direction of long-term cost-effectiveness, i.e. savings for the state compared to the costs of treating diseases that vaccines could prevent. The findings and recommendations were presented to the expert public and discussed from the aspect of their feasibility at a conference organized by UNICEF.

## 7. RESOURCE CENTER FOR GENDER RESPONSIVE POLICY MAKING AND BUDGETING

Implementation period:  
16.09.2021 - 30.06.2023

The project is financed by UNWOMEN.

Beneficiaries are the Ministry for Labor and Social Policy and administrative servants in the central institutions.

Through the project "[Resource Center for Gender Responsive Policy Making and Budgeting](#)", CCM is implementing the program for strengthening the capacities of the administration of the Resource Center, which operates within the framework of the Ministry of Labor and Social Policy.

Within the project in 2023, the library of resource documents on gender equality and other gender-relevant issues [www.mtspresursencentar.mk](http://www.mtspresursencentar.mk) was upgraded, maintained and catalogued.

To strengthen the capacities of the administrative servants in the ministries, and other central institutions, several training sessions were held through three professional modules:

- Basic training on gender, gender equality and gender perspective in public policies,
- Gender responsive budgeting and its implementation in sectoral policies
- Gender analysis. Representatives of the Department for Equal Opportunities in MLSP and employees of several central institutions were also trained as trainers on gender issues.

## 8. SOCIO-ECONOMIC STRENGTHENING OF YOUNG WOMEN IN THE NORTH-EASTERN PLANNING REGION IN NORTH MACEDONIA

Implementation period:  
01.08.2023 - 30.11.2023

The project is financed by the EU.

Beneficiaries of the project are young women from the north-eastern planning region in North Macedonia.

The project "[Socio-economic strengthening of young women in the North-East planning region in North Macedonia](#)" aims to strengthen the socio-economic situation of young women from rural areas through the development of skills for creating business models in the field of care economy.

This goal contributed to encouraging social entrepreneurship and increasing self-employment of young women in rural areas.

Through its activities, the project achieved the following results:

- Improved skills of young women from rural areas to start their own business and networking in the field of care economy.
- Increased cooperation of young women with local authorities and their greater participation in the creation of local policies.
- Increased transparency of activities to support young people and develop a care economy.

During the project, 13 trainings for the development of social women's businesses were organized. They were conducted in the municipalities of Rankovce, Kriva Palanka and Kratovo. In the trainings participated 25 women and 11 business ideas were created and developed in the field of care economy. For the best business ideas in each of the three municipalities, business plans were drafted i.e. in total 3 business plans.

In the initial phase of the project, an analysis was conducted to assess the possibilities for the development of a care economy in the North-Eastern planning region of the RSM. The aim was to determine the current situation in the care economy in the region on the basis of which social services will be developed to complement the perceived shortcomings.

Additionally, meetings were held with representatives of the local government in the municipalities of Kumanovo, Rankovce, Kriva Palanka, Kratovo and Staro Nagoricane, discussing the policies implemented by the municipalities to support female entrepreneurship and the measures they take to increase the participation of young people and women in making the local policies.

Based on the analysis, meetings with local government representatives and meetings with organizations working in the field of women's entrepreneurship development, the following policy proposals were prepared:

- Recommendations for the development of a care economy in rural areas
- Recommendations for the development of women's social businesses in rural areas
- Recommendations for greater involvement of young women in the creation of local policies

After the completion of the training program in each of the municipalities of Rankovce, Kriva Palanka and Kratovo, meetings were held with representatives of the local government to whom the findings of the analysis and the prepared policy proposal were presented. The young women who attended the meetings presented their interests and views, during which a discussion was opened about the future steps that the municipalities can take to support for female entrepreneurship, greater involvement of women in the creation of local policies and greater transparency about the measures that women can use.

To increase awareness of the importance of the care economy and the role of young women in the creation of local policies, 3 infographics, 2 appearances on TV media, the promotion of interviews with the project coordinator on social media and 3 videos promoting the results of the project were produced within the project that is, in what way the project influenced the socio-economic empowerment of young women from rural areas in the North-Eastern planning region of RSM.

During the project implementation, a women's business was registered in the municipality of Kriva Palanka - a children's playhouse as a result of the trainings for the development of women's businesses and the feasibility study of the business idea. In the next period, based on the developed business plans and conducted business development trainings, at least 4 more businesses led by young women are expected to be registered.





## 9. COMBATTING DISCRIMINATION THROUGH EFFECTIVE WORK OF THE COMMISSION FOR PREVENTION AND PROTECTION AGAINST DISCRIMINATION

Implementation period:

01.08.2023 - 30.11.2023

The project is financed by the Government of the United Kingdom through the British embassy in Skopje.

Beneficiary of the project is the State commission for Prevention and Protection from Discrimination (SCPPD).

The project "[Combating discrimination through effective work of the Commission for Prevention and Protection against](#)" is aimed at building a strong and professional Commission, which will be supported by a strong and professional expert service.

The main goal of the project is to establish a functional system for the protection of the fundamental rights of citizens and the prevention of discrimination, through the effective work of the Commission for Prevention and Protection against Discrimination (SCPPD).

A prerequisite for the effective operation of the SCPPD is not only the Law on Prevention and Protection against Discrimination, but also the functioning of the service that provides basic support for the work of its members. CCM within the framework of this project focused precisely on strengthening the capacities of the SCPPD services.

In 2023, CCM completed the implementation of the project and during this period the following activities were carried out:

- Fully completed mentoring program for the exchange of knowledge and experience with Great Britain and Northern Ireland, which also included direct support to the members of the commission as well as the service
- Organizing and holding a Conference on the topic "Is North Macedonia a fair country" with a large number of experts in the field of discrimination and equality.
- Workshop to improve the capacities of the KSZD service in the field of open data as well as their use in the work of the institution, as a prerequisite for strengthening its analytical capacities.
- Conducting a survey and preparing a report based on the conducted survey regarding the experienced discrimination as well as the perception of discrimination of citizens.

- Preparing and printing 6 publications to raise awareness and better inform citizens on the topics of equality, grounds of discrimination, opportunities for institutional protection and citizens' rights.

The principle of equality is crucial for a democratic system (such as the Republic of North Macedonia) in the operation of institutions, in their relationship with citizens, as well as in the relationship between private entities. Therefore, it is extremely important to establish an effective control mechanism that will react in case of violation of the principle of equality, i.e. in case of discrimination. With the completion of this project, the CUP does not stop working actively in the fight against discrimination and support for the principle of equality.

# FINANCIAL REPORT

## FINANCIAL STATEMENT FOR THE PERIOD 01.01.2023 - 31.12.2023

Association CENTER FOR CHANGE MANAGEMENT (CCM) Skopje  
Str. Mitropolit Teodosij Gologanov 34A, Center, Skopje  
Unique tax number 4057009501580

### INCOME

|              |  |                |
|--------------|--|----------------|
| 1            | Interest income from a term deposit            | MKD 69,310     |
| 2            | Income from positive exchange rate differences | MKD 580,546    |
| 3            | Income from project grants                     | MKD 32,588,381 |
| 4            | Income from own business abroad                | MKD 196,784    |
| 5            | Income carried forward from last year          | MKD 38,761,495 |
| Total income |  | MKD 72,196,516 |

### EXPENSES

|    |  |             |
|----|--|-------------|
| 1  | Bank commission costs                                    | MKD 121,474 |
| 2  | Foreign exchange bank commission costs                   | MKD 2,455   |
| 3  | Expenses from negative exchange rate differences         | MKD 462,857 |
| 4  | Service from mediation agencies                          | MKD 61,150  |
| 5  | Accounting services                                      | MKD 234,000 |
| 6  | Costs for MDM  | MKD 2,416   |
| 7  | Utility costs (electricity, water, etc.)                 | MKD 93,409  |
| 8  | Internet, mail and telephone service costs               | MKD 170,175 |
| 9  | Costs for computer and information technology services   | MKD 62,000  |
| 10 | Service costs  | MKD 15,540  |
| 11 | Current maintenance costs                                | MKD 50,445  |
| 12 | Newspaper and magazine subscription costs                | MKD 7,000   |
| 13 | Advertising costs  | MKD 295,200 |
| 14 | Costs for office supplies                                | MKD 120,756 |
| 15 | Expenses for writing off small inventory and spare parts | MKD 54,392  |

|    |  |               |
|----|--|---------------|
| 16 | Costs for making stamps  | MKD 1,101     |
| 17 | Domain renewal costs   | MKD 799       |
| 18 | Audit services   | MKD 354,000   |
| 19 | Costs for printing, photocopying, graphic arts, binding                              | MKD 1,180     |
| 20 | Costs for production, printing and design of materials for the needs of the projects | MKD 271,763   |
| 21 | Costs for transcription and translation services                                     | MKD 408,579   |
| 22 | Gross salary expenses  | MKD 7,639,145 |
| 23 | Employee benefits  | MKD 758,501   |
| 24 | Costs of recourse  | MKD 238,926   |
| 25 | Costs for equipment, machinery, computers, etc.                                      | MKD 323,489   |
| 26 | Costs per contract for intellectual and consulting services                          | MKD 6,888,378 |
| 27 | Costs under a contract for occasional service provision and copyright contracts      | MKD 439,663   |
| 28 | Costs for mentoring services   | MKD 2,460,001 |
| 29 | Costs for proofreading services  | MKD 47,107    |
| 30 | Vocational education costs   | MKD 360,071   |
| 31 | Research and analysis costs  | MKD 2,411,153 |
| 32 | Costs for attorney and legal services  | MKD 23,086    |
| 33 | Travel expenses for the implementation of project activities                         | MKD 483,202   |
| 34 | Rental costs, rental of halls and equipment for the needs of the project             | MKD 1,538,797 |
| 35 | Certificate costs  | MKD 37,827    |
| 36 | Technical support costs  | MKD 5,189     |
| 37 | Video recording costs  | MKD 110,000   |
| 38 | Costs for catering and hotel services for project activities                         | MKD 1,904,610 |
| 39 | Expenses for promotional activities  | MKD 88,268    |
| 40 | Insurance costs  | MKD 1,056,294 |
| 41 | Moving expenses  | MKD 23,588    |
| 42 | Other expenses   | MKD 123,000   |
| 43 | Other expenses   | MKD 72,091    |
| 44 | Hygiene costs  | MKD 27,259    |
| 45 | Administrative and other fee costs   | MKD 5,416     |
| 46 | Income tax expenses  | MKD 107,065   |
| 47 | Costs for CIP record   | MKD 700       |
| 48 | Costs for ZOOM, GOOGLE and Facebook  | MKD 52,737    |
| 49 | Profit tax withholding expenses  | MKD 1,840     |



|  |                  |                |
|--|------------------|----------------|
| 50                                     | Vehicle expenses | MKD 38,023     |
| Total expenses                         |                  | MKD 30,056,117 |
| Dedicated funds from projects for 2024 |                  | MKD 42,140,399 |

Authorized representative of  
the association



Neda Maleska Sachmaroska  
Executive Director

# REPORT FROM INDEPENDEN AUDITOR



## Independent Auditor's Report

### To the Management of Center for Change Management

We have performed an audit of the accompanied financial statements of Center for Change Management (hereinafter CUP), which comprise the Balance Sheet as of December 31, 2023 and the Balance of incomes and expenditures, as well as the explanatory notes and significant policies for the year ending on that date.

#### *Responsibility of the management for the financial statements*

The management is responsible for preparation and objective presentation of these financial statements in accordance with the Law for accounting of non-profit organization. This responsibility includes: creation, implementation and maintenance of internal controls which are relevant for preparation and objective presentation of such financial reports freed from material faulty presentation, no matter if they are result of fraud or mistake; selecting and applying appropriate accounting policies and making sound accounting estimates appropriate to the circumstances.

#### *Responsibility of the auditor*

Our responsibility is to express an opinion for these financial statements on the basis of our audit. We have performed our audit in accordance with the International Audit Standards adopted and applicable in the Republic of North Macedonia. These standards require us to respect the ethical requirements and plan and perform the audit in order to obtain reasonable assurance whether the financial statements are free from material faulty presentations.

The audit includes performance of procedures for gaining audit evidence for the amounts and disclosures in the financial statements. The procedures selected, depend on the judgment of the auditor, including also the assessment of risks from material wrongly presentations of the financial reports, no matter if they are result of fraud or error. When the auditor makes these assessments of the risk, the auditor takes in consideration the internal control relevant for preparation and objective presentation of the financial



statements of the entity, in order to choose audit procedures relevant for the circumstances, not for the goal to express an opinion for the effectiveness of the internal control of the entity.

The audit also includes estimation of the appropriateness of the accounting policies used, and the reasonableness of accounting valuations made by the management, as well as valuation of the presentation of financial statements.

We believe that the audit proofs, that we have gathered, are sufficient and appropriate in order to secure basis for our audit opinion.

**Opinion**

In our opinion, the accompanying financial statements of CUP, give a true and fair view of the financial position of CUP on December 31, 2023, as well as the financial successfulness for the year ending on that date, in accordance with Law for accounting of non-profit organizations.

Skopje, June 3, 2024  
 Certified Auditor  
 Elena Adamova




**ECOVIS\***  
 AUDIT MACEDONIA  
 Друштво за ревизија  
 ЕКОВИС АУДИТ МАКЕДОНИЈА  
 ДОО Скопје

AUDIT COMPANY  
 ECOVIS AUDIT MACEDONIA LLC SKOPJE  
 Manager  
 Kiril Andonovski



| РЕВИЗОРСКИ ИЗВЕШТАЈ |        |         |
|---------------------|--------|---------|
| ДАТУМ               | ОЗНАКА | БРОЈ    |
| 03.06.2024          | E-A    | 05-4/21 |