

PRIORITY	MEASURE	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2018	INDICATOR OUTTURN 2018	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
							Completed	Partially completed	Not completed		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
P1 Improved Fiscal Framework											
P1M1 Formulation, adoption and implementation of fiscal rules											
	P1M1A1		Q4 2019	a) Draft Fiscal rules design	a) Fiscal rules designed	Achieved. In November 2018, a technical mission from the World Bank has been conducted for the preparation of a Draft Organic Budget Law, including defining and finalizing the provisions that will regulate the fiscal rules and the fiscal council.					
				b) Adoption of the fiscal rule legislation	b) Fiscal rules legislation adopted	Not achieved. First version of the Draft Organic Budget Law (including provisions on fiscal rules and fiscal council) was delivered by the WB expert at the end of 2018, but the adoption process should be completed in 2019.					
	1	MoF	2018	Analysis of the already given recommendation and data collected for the fiscal rules			Completed.				
	2	MoF	Q4 2018	Consultation with the services of the European Commission and international financial institutions on developing the concept for application and follow-up of fiscal rules IMF Technical mission of short-term expert for fiscal rules			Completed. IMF fiscal expert carried out short-term technical mission in the period from 12th to 27th February 2018. Draft Report was prepared, containing recommendations on designing the framework for implementation of the Fiscal Rules and the Fiscal Council, in line with the conditions in the Republic of North Macedonia. In November 2018, a technical mission from the World Bank has been conducted for the preparation of a Draft Organic Budget Law, including defining and finalizing the provisions that will regulate the fiscal rules and the fiscal council.				
	3	MoF	2019	Legal changes for institutionalizing the Fiscal Council			Partially completed. New Budget Law is in the process of preparation, envisaging introduction of fiscal rules and institutionalization of the Fiscal Council. In July 2018, World Bank fiscal expert had technical mission, during which the structure of the Organic Budget Law was drafted and will include section on fiscal rules and fiscal council as well as some provisions regarding the fiscal rules and fiscal council. In November 2018, a technical mission from the World Bank has been conducted for the preparation of a Draft Organic Budget Law. The first version of the Draft Organic Budget Law (including provisions on fiscal rules and fiscal council) was delivered by the WB expert at the end of 2018, but the adoption process should be completed in 2019.	1. Public debate on the draft law 2. Start of the adoption procedure in the Parliament	2019		
P1M2 Strengthening of forecasting											
	P1M2A1		Q4 2018	Adoption of new systematization with clear role of responsibilities for tax and non-tax revenue projections	Systematization adopted	Achieved. Amendments to the Rulebooks on organisation and on systematisation adopted.					
	4	MoF departments	Q4 2018	Analysis of the current process of revenue projections based on the best practices in the EU member countries and recommendations for their improvements - Twinning project "Strengthening the medium term budgeting for effective public financial management" 2015-2017			Completed. Amendments to the Rulebooks on Organization and Operations of the Ministry of Finance and on systematisation of working posts was adopted in December 2018, aimed at reorganizing the organizational set-up and the responsibilities related to projections of public revenues.				
	P1M2A2		Q4 2019	a) Employment of sufficient staff for tax revenue projections	/	Achieved. 2 new recruitments are realised in 2018.					
	5	MoF departments	Q2 2019	Start of procedure of recruiting new staff for tax revenue projections			Completed. Two new people for tax revenue projections are employed.	/	/		
	6			a) Revision of methodology of the model's supply side	Methodology revised	Not achieved.	Not completed. The expert mission is postponed for 2019, in order to utilize certain disaggregated quarterly national accounts expenditure categories, expected to be published the following year.				Q4 2019
	P1M2A4	MoF	Q4 2018	b) Inclusion of new quarterly national accounts time series in the model	/	/					
P2 Revenue Mobilization											
P2M2 Improved tax and customs services and procedures											
	P2M2A1	PRO	Q1 2021	Implementation of the project activities foreseen in the PROs Modernisation Programme (including reengineering of business processes, new Tax Integrated IT system)							

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7		Introducing E-submission of the "Calculation for all personal income payments (except the payments of salary)";	PRO	Q4 2019	E-submission of the "Calculation for all personal income payments (except the payments of salary)"	"To-Be" business process and new software, developed, tested and introduced	Achieved. New system (software) for electronic submission of the "Calculation for all personal income payments (except the payments of salary)" functional and operational for taxpayers and employees - e-Personal tax https://e-pdd.ujp.gov.mk	Completed	Partially completed	Not completed		
8		Introducing Pre-populated Annual Tax Return by PRO			Issuing pre-populated Annual Tax Return by PRO	"To-Be" business process and new software, developed and tested	Achieved. "To-Be" business process and new software, developed and tested	Partially completed			Issuance of pre-populated Annual tax return by PRO through the e-PIT system	Q4 2019
9		Supply of IT equipment for upgrading the electronic tax system "Upgrade of the e-Tax system" and the Project "Simplification of procedures for reporting and payment of Personal Income Tax for taxpayer – individuals"	PRO	Q4 2018	/	/		Completed				
10		Improving the Contact Centre and Tax Counters Services (introducing new CC web page, Appointment System, Informa - Knowledge Base, Queuing System, integrated CC IT System, Mobile Tax Counters etc.)	PRO	Q4 2019	Improved Contact Centre and Tax Counters Services	IT equipment for strengthening the capacity of the PRO – Contact Centre/Call Centre delivered	Achieved. Modern Contact Center established, new tax services, increased capacity of tax counters	Completed				
11		Strengthening of PRO staff and new recruitments *** total of 35 new employments planned in the year (41,103.36 MKD or 672 EUR average monthly gross salary for each new employment); *** total of 70 new reassignments planned per year (7,204.45 MKD or 118 EUR costs for average monthly gross salary for each reassignment (promotion) for current staff)	PRO	Q4 2018	/	/		Partially completed			Timely adoption of the annual plan for employment for the next year	Q4 2018
12		Development and re-engineering of business processes for the new tax integrated IT system (prepare and deliver a Business Process Modeling (BPM2) showing global scheme of business processes which should be re-engineered and integrated in the new IT system ("TO-BE" system); supply - BMP software and licenses; Technical Specification for New tax integrated IT system hardware and software and for quality assurance - technical support for implementation)	PRO	Q4 2019	Re-engineered business processes for the new tax integrated IT system;	Prepare and deliver a Business Process Modeling (BPM2) showing global scheme of business processes which should be re-engineered and integrated in the new IT system ("TO-BE" system)	Partially achieved.	Partially completed			The duration of the project is 15 months, i.e. it is planned the implementation to be completed by January 31, 2019	Q4 2019
					New tax integrated IT system HARDWARE;	Technical Specification prepared	Partially achieved. Technical Specification are in process of finalization by the experts				Public procurement procedure and contracting	
					New tax integrated IT system SOFTWARE;	Technical Specification prepared	Partially achieved. Technical Specification are in process of finalization by the experts					
					Quality Assurance technical support for implementation of the new integrated IT system, provided for PRO.	Technical Specification prepared	Partially achieved. Technical Specification are in process of finalization by the experts					

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		13 Establishment of new Data IT System Centre	PRO	Q4 2019	/	/		Not completed. In the PRO Annual Public Procurement Plan for 2018 adopted on January 31, 2018 (see http://www.ujp.gov.mk/mk/osnovni_dokumenti/category/1557), procurements for realization of this PFM activity are foreseen, i.e. 1) Design and design supervision of IT system hall; 2) Supervision during the performance of works for renovation of the IT system hall; 3) Renovation of IT system hall. Activities for securing appropriate location for the new Data IT System Centre are ongoing, which is precondition for starting the planned public procurement procedures.	Securing appropriate location for the new Data IT System Centre Public procurement procedures and contracting	Q4 2019		
		14 Upgrade of current PRO IT sub-systems and equipment, maintaining, licenses etc. (upgrade and maintenance of e-Personal Tax system including registration, submission of calculation, control and data transfer for salary payments; upgrade and maintenance of e-Tax system; upgrade of tax accounting system)	PRO	Q4 2019	/	/		Partially completed 1) Upgrade and maintenance of e-Personal tax, a public procurement procedure for services was published, the best bidder is selected and is in the phase of appeal. 2) Upgrade and maintenance of e-Tax system, technical specification has been prepared, preparation of tender documentation is ongoing. 3) Upgrade of the application for Tax accounting, technical specification has been prepared and tender documentation is sent to National Council for Information and Computer Technology for approval.	Public procurement procedures and contracting	Q4 2019		
		15 Development and introducing Risk Evaluation System – RES in PRO	PRO	Q4 2019	Risk Evaluation System – RES for tax audit	Risk Evaluation System – RES Software developed and implemented	Achieved. Risk Evaluation System – RES Software developed and implemented	Completed From 14.06.2017 till 27.09.2018, the Project "Risk Evaluation System – RES for tax audit" (donation Austrian Development Agencies (ADA) & WedoIT-Solutions GmbH) was implemented in order to establish an objective and accurate selection of taxpayers for audit, through improvement of the process of risk analysis in the external audit and risk management of the taxpayers' compliance. The RES system has been successfully implemented in the PRO. Licenses for the smooth functioning of the SQL database used by the RES application are procured. The regular use of the system in the Tax Inspectorate should start from 01.01.2019.	System in the Tax Inspectorate should start from 01.01.2019	01.1.2019		
	P2M2A2	Strengthening operational capacities of CARM to increase the quality of controls and responses and introducing further simplification of procedures	CARM	Q4 2021	a) Number of decisions to use simplified procedures increased j) Master Plan to overcome gaps and needs prepared ii) Action Plan and technical specification prepared iii) Number of trained customs officers and teconomic operators according the Plan	/						
	16	Drafting the Twinning Fiche including this component as part of one Twinning Fiche under IPA 2 - 2018	CARM	Q4 2018				Partially completed. There are ongoing consultations for determination of the areas that the Twinning Fiche will cover, as well as coordination with other activities of domestic institutions and foreign partners. The process of analyses of gaps and needs in order to increase the quality of controls and responses throughout the country for the purpose of drafting the twinning fiche under IPA 2 - 2018 by the Customs Administration is ongoing and will be completed in the first half of 2019	Under EUD coordination, the team consisted of persons from relevant PFM institution will start the twinning fiche drafting process.	Q2 2019		
	P2M2A3	Introducing enhanced models and methods to strengthen the control system to prevent, detect and fight against customs frauds and illegal trafficking of goods while facilitating the trade	CARM	Q4 2021	a) No of financial investigations conducted j) Plan to overcome gaps and needs prepared ii) Upgrade of equipment and tools used by the customs officers to implement and enforce enhanced models and methods of controls	/						
	17	Analyses of gaps, needs to increase the quality of controls and responses throughout the country and Drafting this component as part of one Twinning Fiche under IPA 2 - 2018	CARM	Q4 2018	/	/		Partially completed. There are ongoing consultations for determination of the areas that the Twinning Fiche will cover, as well as coordination with other activities of domestic institutions and foreign partners. The process of analyses of gaps and needs in order to increase the quality of controls and responses throughout the country for the purpose of drafting the twinning fiche under IPA 2 - 2018 by the Customs Administration is ongoing and will be completed in the first half of 2019	Under EUD coordination, the team consisted of persons from relevant PFM institution will start the twinning fiche drafting process.	Q2 2019		
P3 Planning and Budgeting												
P3M1 Upgraded programme based budget approach and improved project information												
	P3M1A1	Implementation of the proposed program based budgeting approach		Q4 2021	a) Improvement of methodology and guidelines for new programme budgeting b) Trainings for programme budgeting conducted c) % of budget users applying new classification	a) / b) Trainings conducted c) 0	/ Not achieved. Trainings should be in place once we have new programme classification prepared, which is linked with functional IFMIS system. 0					

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
18		Strengthening the capacities of the Ministry of Finance and the budget users for appropriate implementation of budget programmes	MoF and budget users									MoF in cooperation with World bank and UK Government is in phase of preparation of budget regulations in line with the improvement of the PFM system, detailed planning of all working processes in PFM and preparation of technical specification on the integrated Financial Management Information System.	2020/2021	
19		Process analysis, monitoring and control of programme budgeting	MoF and budget users									Short-term mission with a IMF expert took place in February aimed at revising the first version of the Budget Law - Mission report is prepared. On the basis of identified recommendations for improvement programme base budget and already prepared version of the guidelines for programme classification (IPA project) an expert was engaged in July in cooperation with the World Bank for structuring the new organic budget law, including programme classification.	2020/2021	
20		Identify recommendations for improvement programme base budget	MoF	2018								In this regards for the indicator outturn it is important to explain that trainings should be in place once we have new programme classification which is linked with functional IFMIS system The same is with indicator- % of budget users applying new classification.	2019/2020	
P3M1A2		Conduct Public Investment Management Assessment (in collaboration with IMF)		Q3 2019	Report from the conducted assessment	Report prepared in 2019	Not achieved. This activity will be postponed for 2020.							2020
21		Engagement of the team for the assessment	MoF and other institutions with capital projects	2019										
22		Meetings and cooperation with all relevant institutions	MoF and other institutions with capital projects	2019										
23		Providing data and documents	MoF and other institutions with capital projects	2019								Not completed. Activity will be postponed for 2020.		
P3M3 Revised Organic Budget Law in line with the improvements of the PFM system														
P3M3A1		Preparation and adoption of new/revised organic budget law		Q4 2018	New organic budget law prepared	New organic budget law adopted	Not achieved. The adoption process in the Parliament should be completed during 2019.							
24		Analyses of the current data, documents and proposals provided by the IPA project	MoF	2018										
25		Preparation of a new/revised organic budget law	MoF	2018										
26		Consultation with all relevant departments in the MoF	MoF	2018								Meetings with the relevant departments within MoF were held within the Mission, which gave their contribution as regards the legal amendments and modifications. Short-term mission with a IMF expert took place in February aimed at revising the first version of the Budget Law - Mission report is prepared. An expert was engaged in April in cooperation with the World Bank, who worked on the draft Public Entities Registry, which is to be included in the new Law, as well as the draft Organizational Classification, also as part of the new Budget Law. On the basis of identified recommendations for improvement of the previous prepared law version and extension of the scope of some issues in the law that were not included in the first law version (document for internal use provided from twinning expert) an expert was engaged in July in cooperation with the World Bank for structuring the new organic budget law. Some articles for medium term fiscal strategy, budget structure and fiscal rules were written. A technical mission with experts engaged by the World Bank and funded by UK to complete the Draft Organic Budget Law commenced in November 2018. First version of the draft Organic Budget Law was delivered by the WB expert at the end of 2018. This draft Law will serve as a basis for further internal reviewing and drafting the law by responsible departments of the MoF during 2019.	MoF in cooperation with World Bank and UK Government is in phase of preparation of budget regulations in line with the improvement of the PFM system, detailed planning of all working processes in PFM and preparation of technical specification on the integrated Financial Management Information System. During 2019 it is expected draft secondary legislation: guidelines, manuals, by-laws etc. to be prepared.	2019
27		Adoption of a new/revised organic budget law	Assembly	2018								Not completed. First version of the draft Organic Budget Law was delivered by the WB expert at the end of 2018, but the adoption process in the Parliament should be completed during 2019.	1. Public debate on the draft law 2. Start of the adoption procedure in the Parliament	2019
P4 Budget Execution														
P4M1		Implementation of new financial management information system (FMIS)												
P4M1A1		Introduction of IBAN accounts												
28		Set up joint teams to oversee the development and introduction of the changes affecting each institution	MoF	Q1 2018										
29		Define new rulebook with forms and procedures	MoF	Q3 2018										
30		payments	MoF	Q3/2018										
					a) Establishment of working groups b) Preparation and adoption of new rulebook with forms and procedures c) % of transactions processed via new IBAN accounts	a) Working groups introduced b) New rulebook (for using IBAN accounts) adopted c) 30 % (of transactions processed via new IBAN accounts)	Not achieved. It is more appropriate and more efficient to make the changes for the IBAN codes within the implementation of the P4M1.A.5-introduction main ledger							
												Not completed. The activities have not been started, since the MoF in cooperation with World Bank and UK Government is in phase of detailed planning of all working processes in PFM and preparation of technical specification on the integrated Financial Management Information System. For this particular activity, it is more appropriate and more efficient to make the changes for the IBAN codes within the implementation of the P4M1A5-introduction main ledger, to merge into one activity, that is, depending on the creation of the general ledger and the execution of the payment operations would be codified in the accounts.	This particular activity will be implemented under the activity P4M1A5-introduction of	

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								Achieved	Partially achieved	Not achieved		
								Completed	Partially completed	Not completed		
		31 Introduce IBAN accounts gradually	MoF	Q1/2019							general ledger	2020/2021
P4M2 Strengthening commitment controls												
	P4M2A1	Preparation of the report on the timeliness of entering the commitment data	MoF	Q4 2019	(%) Number budget beneficiaries which corrected their actions/ Number of BB that have failed to report	50 ((%) Number budget beneficiaries which corrected their actions/ Number of BB that have failed to report)	Achieved. Law on reporting and recording of liabilities was adopted and based on the recorded data in Electronic System for Reporting and Recording of Liabilities, reported liabilities are available on the website of the MoF					
	32	Creating register of Budget users who failed to report expenditure arrears in a timely manner	MoF	Q4 2019					Completed. In April 2018 the Law on reporting and recording of liabilities was adopted (Official Gazette of the RM No.64/18). For the practical implementation of the Law and its operability, the Ministry of Finance has developed Electronic System for Reporting and Recording of Liabilities, within the IPA Project for strengthening the medium term budgeting for effective public financial management.			
	33	Preparing quarterly reports on budget users who failed to report expenditure arrears in a timely manner and publishing them on the Ministry's website	MoF	Q4 2019					In this way, legal duty was established for monthly reporting on liabilities (no later than the 10th of the month, for the previous month) via the electronic system by the: government bodies; budget users; local government units; institutions performing activities in the field of culture, education, health, child care and social protection, as well as other activities of public interest determined by law, established by the Republic of North Macedonia or the local government units; public enterprises; state-owned companies and other legal entities established by the Republic of North Macedonia or local government units. Based on the recorded data for the reported liabilities, and in order to inform the wider public and enhance transparency, the Law also prescribes the publication of summary reports on a quarterly basis by the Ministry of Finance. The announced arrears of the government bodies, with cut off date on September 30, 2018, are available on the website of the Ministry of Finance.			
P4M3 Strengthening debt management												
	P4M3A1	Revision of the debt legislation		Q4 2018	Adopted amendments to the Public debt law	Adopted amendments to the Public debt law	Partially achieved. The Draft Law on Amending the Law on Public Debt has been published on ENER in November 2018, after which the procedure for its adoption by the Government and Parliament of the Republic of North Macedonia will start.					
	34	Preparation of the amendments to the Public Debt Law	MoF	Q1 2018					Completed. The Draft Law on Amending the Law on Public Debt has been published on ENER in November 2018, after which the procedure for its adoption by the Government and Parliament of the Republic of North Macedonia will start.			
	35	Workshop for drafting amendments to the Public Debt Law organised by World bank Treasury under GDRM Program	MoF	Q2 2018					Completed - Realized activity. Two-day workshop was organized in Mavrovo within GDRM (Government Debt and Risk Management) Program of the World Bank, where WB experts and the participants discussed all possible amendments to the Public Debt Law. MoF representatives (International Finance Relations and Public Debt Management Department, Budget Department, Treasury Department and Claim Collection Department), as well as representatives from NBRM, SAO and the Legislative Secretariat attended this workshop.			
	36	Adoption of the amendments to the Public debt Law	Assembly	Q4 2018					Partially completed - Ongoing activity. The Draft Law on Amending the Law on Public Debt has been published on ENER in November 2018, after which the procedure for its adoption by the Government and Parliament of the Republic of North Macedonia will start.	Completion of the procedure for adoption of law amendments by the Parliament		Q1 2019
	P4M3A3	Supplementing current risk indicators for refinancing and interest rate risk		Q2 2019	New indicators for risk measurement introduced	/						
	37	Capacity building/ trainings	MoF	Q2 2019					Partially completed - Ongoing activity. Within the GDRM program, a mission was realised to improve public debt management strategy. Also, 6 employees from the department attended trainings organized by the IMF and the World Bank on topics related to public debt management.	Mission by the World bank within GDRM program is planned for Q1 2019		Q1 2019
	38	Strengthen the analytical foundation of the debt management strategy	MoF	Q2 2019					Partially completed - Ongoing activity. With the help of the World Bank experts, the analytical foundation of the public debt management strategy has been strengthened by introducing the MTDS (Medium Term Debt Strategy) analytical tool.	Supplement current risk indicators for refinancing and interest rate risk		Q2 2019
	P4M3A4	Strengthening human capacities		Q1 2020	number of newly employed staff	2 new recruitments	Not achieved. The vacancy announcement is postponed for 2019.					
	39	Vacancy announcement	MoF	Q1 2020					Not completed		Vacancy announcement	Q4 2019

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P4M4 Strengthening public procurement system														
		Streamlining (revision) of the mandate and responsibilities of the institutions involved in the public procurement system		Q4 2017	a) Modified competencies of relevant institutions in public procurement in accordance with the analysis according the SIGMA Report	a) Improved distribution and regulation of central public procurement functions	Achieved. The Public Procurement Council was abolished and the provisions for obtaining consent ceased to apply. Also, the new Public Procurement Law introduces the administrative control as a new competence of PPB.							
	P4M4A1				b) Number of newly recruited staff	b) 18 new recruitments	Not achieved. The realisation of this indicator depends on the adoption of the Public Procurement Law by the Assembly of Republic of North Macedonia. Once adopted, the Law will be basis for creating new department and recruiting new employees.							
	40	Amendments were made to the Law on Public Procurement ("Official Gazette of the Republic of Macedonia" No. 165/2017) in November 2017, thus abolishing Public Procurement Council	MoF PPB	Q4 2017			a) Abolition of Public Procurement Council based on the recommendations from the Progress Reports for the Republic of North Macedonia by the European Commission and SIGMA.	This activity was completed. With the entry into force of the Law Amending the Law on Public Procurement ("Official Gazette of the Republic of Macedonia" No. 165/17), the provisions which referred to obtaining consent from the Public Procurement Council ceased to apply and the Public Procurement Council was abolished, based on the recommendations from the Progress Reports for the Republic of North Macedonia by the European Commission and SIGMA.						
	41	New Law on Public Procurement	MoF PPB	Q4 2018				Partially completed. Draft version of the new Public Procurement Law envisages new expanded competences of the Public Procurement Bureau. This activity is to be realized with the adoption of the new Law. Activity - new Public Procurement Law is within P4M4A2, sub-activity 2.						
	42	Strengthening the capacities of PPB	MoF	Q4 2018				This activity is not completed. Taking into account that new expanded competences of the Public Procurement Bureau are envisaged in the new Law, 18 new employments are needed.			Vacancy announcement; Recruitment of new staff.	Q4 2019		
		Harmonisation of the Public Procurement legal framework with the acquis		Q4 2018	a) Level of alignment with EU acquis	a) Legislation harmonised with EU acquis	Achieved.							
					b) Competition rate: - one bid tender (only from electronic procedures)	b) 25% (Competition rate: - one bid tender (only from electronic procedures))	Achieved. This indicator for 2018 is 24.24% and such number indicates slightly increased competition between economic operators in terms of public procurement.							
	43	First Draft of the new Law on Public Procurement	PPB	Q1 2018			a) First Draft Version is prepared in line with EU acquis	This activity is completed. First draft version of the new Public Procurement Law was published on the Single National Electronic Registry (ENER) in February 2018.						
	44	Drafting new Law on Public Procurement harmonised with new EU directives	PPB	Q2 2018			a) First Draft Version is prepared in line with EU acquis	This activity is completed. Public Procurement Law was adopted by the Government of Republic of North Macedonia in September 2018.						
	45	Adoption of the new Law on Public Procurement	MoF PPB	Q4 2018				This activity is partially completed. Public Procurement Law was adopted by the Government of Republic of North Macedonia in September 2018 and currently is in the process of adoption by the Assembly.			Adoption of the PPL by the Assembly of Republic of North Macedonia	Q1 2019		
					a) Nature and extent of clear user friendly guidelines and instructions standard documents and other tools available to CA and Procurement officials SIGMA Report	a) Sufficient recognition in SIGMA Report	Achieved. Regarding the current Public Procurement Law, there are numerous manuals and guidelines for CA and Procurement officials (as well as EO) which are published on the web-site of PPB and ESPP.							

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	P4M4A3	Institutional strengthening of the public procurement system, including the review set-up		Q4 2020	b) Number of trained procurement officers per year	b) Minimum 300 procurement officers trained for first time	Achieved. In the Annual plan for education, the PPB has envisaged training for 315 officers. Although the number of applications has been achieved, 254 participants finished the training. The rest of the participants did not cancel their participation on time, and there was no possibility of replacing their spots.							
					c) % of decisions of the State Appeal Commission challenged at the Administrative court and % of Appeal commission decisions cancelled	c) 10,69% complaints challenged to the next judicial level 20,73% of Appeal commission decisions cancelled	Partially achieved. 12,99% of decisions of the State Appeal Commission challenged at the Administrative court and 11,63% of Appeal commission decisions cancelled.							
	46	Drafting the Twinning Fiche including this component as part of one Twinning Fiche under IPA 2 - 2018	PPB	Q1 2019						This activity is not completed.		Under EUD coordination, the team consisted of persons from relevant PFM institution started the twinning fiche drafting process in December 2018.	Q1 2019	
	P4M4A4	Introduction of an E-Appeal system		Q2 2019	a) % of appeals submitted electronically via the e-Appeal system (+ raising trend)	a) 0								
					b) Introduction of new modules on ESPP	b) No of new modules	Partially achieved. This indicator will be achieved in short term by completing the last sub-activity from this activity. When completed, one new module will be available on the ESPP with specified roles for each concerned party.							
					c) New Law on Public Procurement and bylaws	c) Adopted Law on Public Procurement and bylaws	Partially achieved. The Public Procurement Law should be adopted by the Assembly of Republic of North Macedonia. Adopting of bylaws deriving from the new Law is envisaged in the Action plan for 2019.							
	47	Preparing the draft and final specifications by PPB and hired local consultant - Phase 1	PPB	Q4 2017			a) One new module on ESPP	Completed. These activities were completed in 2017 with technical assistance from the World Bank under the project "Enhancing the implementation of public procurement" (funded by SAFE Multi-Donor Trust Fund).						
	48	Adopting the specifications - Phase 1	PPB	Q4 2017			a) One new module on ESPP							
	49	Implementing the necessary changes in Law on PP and bylaws, Phase 2	PPB	Q4 2018			a) One new module on ESPP	Partially completed. The new draft Public Procurement Law envisages the possibility for an e-appeal. The activity related to the new Public Procurement Law falls within P4M4A2, sub-activity 2.	Adoption of the PPL by the Assembly.			Q1 2019		
	50	Development of new modules - Phase 2	PPB	Q2 2018			a) One new module on ESPP	Completed. This activity is completed in 2018 with technical assistance from the World Bank under the project "Enhancing the implementation of public procurement" (funded by SAFE Multi-Donor Trust Fund).						
	51	Implementation of the new modules on the ESPP - Phase 2	PPB	Q3 2018			a) One new module on ESPP	Completed. This activity is completed in 2018.						
	P4M4A5	Development of Integrity-related reports with procurement performance indicators and governance (anti-corruption) red flags		Q3 2018	Developed methodological tools for fostering its implementation with aim of more efficient prevention and suppression of irregularities	Development of "red flags indicators" on ESPP	Achieved.							
	52	Preparing the draft and final specifications by PPB and hired international consultant - Phase 1	PPB	Q1 2018			Development of "red flags indicators" on ESPP							
	53	Adopting the specifications - Phase 1	PPB	Q1 2018			Development of "red flags indicators" on ESPP	Completed. These activities were completed in 2018 with technical assistance from the World Bank under the project "Enhancing the implementation of public procurement" (funded by SAFE Multi-Donor Trust Fund). The implementation of so called "red flags" will take significant part of the administrative control introduced in the new Law.						
	54	Development of new modules - Phase 2	PPB	Q2 2018			Development of "red flags indicators" on ESPP							
	55	Implementation of the new modules on the ESPP - Phase 2	PPB	Q3 2018				Completed. This activity is completed in 2018.						

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								Completed	Partially completed	Not completed		
								Achieved				
								Partially achieved				
								Not achieved				
								Completed				
								Partially completed				
								Not completed				
	P4M4A6	Introducing the obligation to publish the annual public procurement plans		Q4 2021	a) Percentage of published procurement plans of the CA on ESPP b) Adoption of new Law on Public Procurement which will introduce legal obligation for contracting authorities to publish annual procurement plans	a) 0% of published procurement plans by CA b) Adopted new Law on Public Procurement		Partially achieved. The Public Procurement Law should be adopted by the Assembly of Republic of North Macedonia.				
	56	Adoption of new Law on Public Procurement which will introduce the legal requirement to publish the annual procurement plans	MoF PPB	Q4 2018					Partially completed. The obligation is envisaged in the new draft Public Procurement law. The activity related to the new Public procurement Law falls within P4M4A2, sub-activity 2.	Adoption of the PPL by the Assembly	Q1 2019	
	P4M4A7	Publishing of the concluded public contracts and their amendments		Q4 2021	Percentage of published concluded contracts and amendments	100% published public contracts		Achieved. All the concluded public contracts are being published (100%). If for some of the published notices there is no contract award notice or record published, ESPP will block the contract authority profile for further publishing of notices.	Taking into account that PPB, in line with its competences, monitors the timely delivery of the concluded contracts on the ESPP, fully automated process on mandatory uploading of concluded contracts is established. When filling in the Contract Award Notice and the Records on Simplified Competitive Procedure, it is mandatory to upload the concluded contract as well. On the contrary, the system would not allow for publication of the Contract Award Notice or the Records on Simplified Competitive Procedure. Should, as regards particular contract notice, no Contract Award Notice or Records on Simplified Competitive Procedure be published, ESPP will block the EO profile for further publishing of contract notices.			
	57	New module for publishing of the concluded public contracts	PPB	Q4 2017					This activity was completed in 2017. To the end of raising the level of transparency and accountability in public procurement, Electronic System for Public Procurement is upgraded, thus providing for publishing of awarded public contracts. In December 2017, Government of the Republic of North Macedonia obliged all contracting authorities to publish the concluded contracts on the ESPP, thus ensuring full insight for the public in such contracts.			
	58	Adoption of a new Law on Public Procurement which will introduce the legal requirement for publishing the awarded public contracts	MoF PPB	Q4 2018					Partially completed. The obligation for publishing the awarded public contracts is envisaged in the new draft Public Procurement law. The activity related to the new Public procurement Law falls within P4M4A2, sub-activity 2.	Adoption of the PPL by the Assembly	Q1 2019	
	P4M4A8	E-Marketplace for small value procurement and e-catalogues		Q4 2020	No of recommendations for implementation of new procurement tools: e-marketplace for small value procurement and e-catalogues	Strategy accompanied with a list of recommendations and best practice scenarios		Achieved. Prepared Strategy accompanied with a list of recommendations and best practice scenarios.				
	59	Technical assistance for development of strategy and recommendations for implementation of new procurement tools: e-marketplace for small value procurement and e-catalogues	PPB	Q2 2018					This activity is completed in 2018 with technical assistance from the World Bank under the project "Enhancing the implementation of public procurement" (funded by SAFE Multi-Donor Trust Fund).			
	P4M5 Effective PPP and concessions system											
	P4M5A1	Establish/upgrade/unify and publish register of PPPs	Ministry of Economy (MoE)	Q2 2019	Comprehensive, timely and reliable data on concluded agreements for the establishment of a public-private partnership	Transparency of contracts establishing a public private partnership		Partially achieved. The negotiations with the WB and EBRD for providing technical assistance are in final phase.				
	60	Analysis of the possibility and the manner of upgrading the E-auctions system in the ME in the direction of establishing a single system for awarding contracts for establishing a public private partnership, ie a system through which the announcements for awarding this type of contracts will be published, the entire procedure will be implemented and it will finally contain the register of concluded contracts (a sublimated system for awarding contracts for the establishment of a public-private partnership from start to end)	MoE	Q3 2018					Completed. Given that upgrading / establishing the Single Electronic System for Public Private Partnership imposes the need to amend the Law on Concessions and Public Private Partnerships, in the past period, along with the implementation of the activity for transposition of the Directive on the award of concession contracts, an analysis of the law and by-laws has been conducted by the working group, which started to prepare a new text of the law by proposing provisions for its establishment. The preparation of the first draft of the law is in the final phase. In the forthcoming period the WG will continue its activities.			
	61	Consultation with IT experts and preparation of draft specification for upgrade / establishment of the single electronic system for public private partnership	MoE	Q3 2018					Partially completed. There have been preliminary consultations with IT experts (the economic operator that maintains the existing ESEA in the MoE), which determined the possibility of upgrading the existing Electronic System for electronic auctions established in the Ministry of Economy with the modules necessary through IT to ensure the implementation of the overall procedure for awarding contracts for the establishment of a public-private partnership from the publication of the advertisement to the conclusion of the contract and its generation through the system. The technical specification will be prepared after the adoption of the new law and the bylaws.	Continuation of the drafting process supported with technical assistance from IFIs (negotiations are in the final stage with the World Bank and the EBRD regarding the choice of the donor and the deadlines for starting their engagement in this area)	Q4 2019	
	62	Implement the necessary changes in the law and bylaws	MoE	Q4 2018					Partially completed. The first draft version of the Law on Concessions and Public Private Partnership is in its final phase and in the forthcoming period, the WG will work to finalize and improve the original text of the amendment to the law. Technical and financial assistance from foreign donors is expected in the direction of drafting a law that fully complies with EU legislation (negotiations are in the final stage with the World Bank and the EBRD regarding the choice of the donor and the deadlines for starting their engagement in this area)	Continuation of the drafting process supported with technical assistance in the direction of drafting a law that fully complies with EU legislation (negotiations are in the final stage with the World Bank and the EBRD regarding the choice of the donor and the deadlines for starting their engagement in this area)	Q4 2019	

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
	P4M5A3	Harmonisation of legislation in line with relevant EU acquis	MoE and MoF	Q4 2018	Level of compliance with EU legislation	Adopted amendment to the Law on Concessions and Public Private Partnership	Partially achieved. The first draft version of the Law is in final phase of preparation by the working group. The negotiations with the WB and EBRD for providing technical assistance are in final phase.							
	63	Establishment of an inter-ministerial working group to draft the Law Amending the Law on Concessions and Public Private Partnership	MoE and MoF	Q1 2018						Completed. The working group has been established and from July 2018 it started its activities.				
	64	Preparation of analysis and concept proposal for amending the Law on Concessions and Public Private Partnership	MoE and MoF	Q2 2018						Completed. The working group, based on the analyses conducted at the meetings, started to prepare the first draft version of the Law on Concessions and Public Private Partnership, which is in the final phase of preparation.				
	65	Drafting the Law Amending the Law on Concessions and Public Private Partnership	MoE and MoF	Q3 2018						Partially completed. The first draft version of the Law on Concessions and Public Private Partnership is in its final phase and in the forthcoming period, the WG will work to finalize and improve the original text of the amendment to the law. Technical and financial assistance from foreign donors is expected in the direction of drafting a law that fully complies with EU legislation (negotiations are in the final stage with the World Bank and the EBRD regarding the choice of the donor and the deadlines for starting their engagement in this area)	Continuation of the drafting process supported with technical assistance in the direction of drafting a law that fully complies with EU legislation (negotiations are in the final stage with the World Bank and the EBRD regarding the choice of the donor and the deadlines for starting their engagement in this area)		Q1 2019	
	66	Preparation and adoption of the Law on Amending the Law on Concessions and Public Private Partnership	MoE and MoF	Q4 2018						Partially completed. Taking into account that preliminary meetings and negotiations with foreign donors were conducted in the past period and they announced an engagement in the forthcoming period, the activity is postponed for 2019, with the aim of drafting a law fully harmonized with the EU legislation and providing an efficient system for PPP.	Start of the procedure for adoption of the draft Law by the Parliament.		Q4 2019	
P5 Transparent Government Reporting														
P5M1 Improved transparency through government reporting														
	P5M1A1	Development and implementation of transparency standards for PFM reporting		Q4 2021	New fiscal information published	a) Quarterly budget execution reports per budget user b) Quarterly and semi-annual budget execution reports of the local self-government units c) Quarterly reports on budget execution of the general government (consolidated report of the Republic of North Macedonia and of the budgets of the local self-government units)	Achieved. The report is continually published on the website of the MoF. Achieved. The report is continually published on the website of the MoF. Achieved. The report is continually published on the website of the MoF.							
	67	Additional data in budget document	MoF	continuously during the programme						Continuously realized. Public debate was held for the first time, at which the 2018 Draft Budget was presented. 2018 Budget; tables on the State Budget are supplemented with additional information (primary budget balance, memorandum, % difference), chart on expenditures by functional areas, amounts are quantified as regards the new initiatives and measures of the Government.				
	68	Additional data in Final Account of the Budget	MoF	continuously during the programme						This activity was completed and it will be realized continuously.				
	69	Additional data in Fiscal strategy	MoF	continuously during the programme						Continuously realized. 2018-2020 Fiscal Strategy - fiscal data tables included, expanded narrative part, new tables and charts on local government budget, part on fiscal risks, additional data on component financed with IPA funds and expenditure limits by budget users for medium term. 2018-2020 Fiscal Strategy, i.e. the section on public debt management policies, contains, for the first time, analysis on alternative borrowing scenarios, i.e. quantitative analysis by using MTDS (Medium-Term Debt Strategy) analytical tool developed by the World Bank and IMF.				
	70	Additional data published on the MoF web site	MoF	continuously during the programme						Realized and will be realized continuously. Reports on budget execution by budget user on monthly basis; reports on budget execution by municipalities on quarterly basis; quarterly report on budget execution as regards the general government; the file format for reports and tables was changes in excel format to facilitate access to information, semi-annual report on state budget execution, supplemented with detailed data on all budget users and macroeconomic review, legal amendments introducing the obligation for all budget users and public enterprises to publish their annual accounts on their web-sites and to be accessible to the public; obligation for the budget users and the public enterprises to publish all public contracts and annexes on the Electronic System for Public Procurement - e-procurement, thus being accessible to the public, for the first time data in the IMF GFS Yearbook for 2013 - 2016 are published, in line with the IMF GFSM 2014 Methodology.				

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								Achieved	Partially achieved	Not achieved		
								Completed	Partially completed	Not completed		
		71 Fiscal transparency evaluation- IMF Mission	MoF and other relevant institutions	end 2018				Completed. IMF Mission on Fiscal Transparency commenced on 30 April and ended on 14 May 2018. The FTE report has been published on the IMF website.				
	P5M1A2	Publishing of Citizen's Budget		Q4 2017 Q4 2018 Q4 2019 Q4 2020 Q4 2021	Publishing of Citizen's Budget	Citizen's Budget published	Achieved. Citizen's Budget has been published for Supplementary Budget for 2017, Budget for 2018 and draft Budget for 2019, on the web-site of the Ministry of Finance.					
		72 Preparation and design of the document	MoF	continuously during the programme								
		73 Prepare all procedures for producing and printing the document	MoF	continuously during the programme								
		74 Publishing the document Citizen's Budget for 2018 published on the Ministry of finance web site	MoF	continuously during the programme				Completed. Citizen's Budget has been published for Supplementary Budget for 2017, Budget for 2018 and draft Budget for 2019, on the web-site of the Ministry of Finance. Also, Citizen's Budget were made and published by some ministries for their individual budgets. This activity will be realized continuously.				
P6 Internal Control												
P6M1 Improved PIC (FMC and IA) legislation and methodological framework												
	P6M1A1	Preparing the new PIC legislation		Q4 2020	a) New PIC Law b) New rulebooks for FMC c) New rulebooks for IA d) New FMC Manual e) New IA Manual	a) PIC Law prepared and adopted	Partially achieved. The process of drafting the new PIFC law supported with MS twinning experts is ongoing.	The draft PIFC Policy Paper 2019-2021 has been finalised and will be sent for consultation with relevant EC services (DG Budget). The amendment to the Law on Financial Inspection in the Public Sector was adopted and published in the "Official Gazette of the Republic of Macedonia No. 194" of 05.09.2018.				
		75 Establishing of working group (WG)	MoF	Q4 2017				Completed. Working group has been established for the preparation of the PIFC Policy Paper, which would also be engaged in the preparation of the Law on the Internal Financial Control System in the public sector.				
		76 Analysis of the existing legislation	MoF	Q1 2018				Completed. Analysis was carried out with RESPA expert assistance.				
		77 Drafting PIC law based on recommendation from the analyses conducted	MoF	Q2 2018				Partially completed. First draft version of the law from the RESPA experts has been prepared, which will be the basis for the work of the twinning experts who should help to prepare the draft law in Q2 2019. The IPA twinning project started with implementation on 15.10.2018 and will end on 15.06.2019.			Continuation of the drafting process supported with MS twinning experts	Q1, 2019
		78 Public discussion on Draft PIC law	MoF	Q1 2018				Not completed. Will be implemented in Q1, 2019. This activity is related with the previous activity.			Organisation of public event and conducting public discussion on Draft PIFC law	Q1, 2019
		79 Preparation of final Draft PIC law and submission to the government for adoption	MoF	Q2 2018				Not completed. Will be implemented in Q2, 2019. This activity is related with the previous two activities.			Based on comments received during the public discussion, preparation of final Draft PIFC law ready to be submitted to the Government	Q2, 2019
		80 Adoption of the PIC law by the Parliament	MoF	Q4 2018				Not completed. Will be implemented in Q4, 2019.			Start of the procedure for adoption of the draft Law by the Parliament.	Q4, 2019
P6M2 Strengthened administrative capacities on central and local level on FMC and IA												
	P6M2A2	Establishing system for supervision of IA and FMC units		Q4 2021	a) Increased human capacities of the Unit for supervision b) Training of the staff c) Implemented supervisions on FMC and IA units	a) Unit for supervision staffed b) Training of the staff of the Unit for supervision conducted c) /	Not achieved. According to the PIFC Policy Paper and best practices from our neighboring countries, supervision tasks will be performed by current CHU staff. There is no need for establishing a separate Supervision unit as part of CHU.					
							Not achieved. According to the PIFC Policy Paper and best practices from our neighboring countries, supervision tasks will be performed by current CHU staff. There is no need for establishing a separate Supervision unit as part of CHU.					

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
		81 Start of the procedure for new recruitment in the Unit for supervision	MoF	Q1 2019									1. Preparation and adoption of amendments to Rulebooks on organisation and operation and on systematisation of working posts of the MoF for assigning new supervision tasks to current CHU staff in 2019. 2. Conducting training of the staff 3. Implementation of supervisions on FMC and IA units	Q4 2019
P7 External Control and Parliamentary Oversight														
P7M1 Improved strategic planning and external audit process in line with the ISSAIs														
		P7M1A1 Development and implementation of Strategic Plan of SAO		Q3 2019	a) Assessment Report on improvement of audit process as per ISSAI b) Strategic audit planning process in line with SAO priorities and resources available c) SAO staff trained in strategic planning of audit	a) Assessment Report including recommendations on improvement of audit process as per ISSAIs elaborated b) Report with comparative analysis, recommendations and proposals with reference to the strategic planning process developed c) Up to 30 SAO staff trained in strategic planning	Achieved. Report was produced and discussed in December 2018. Achieved. Report was produced at the end of November 2018. Achieved. Training of 74 SAO employees was conducted in November and December 2018.							
		82 Assessment on improvement of audit process as per ISSAI in view of strategic audit planning process	SAO	Q4 2018					Completed - The activities for preparing Assessment Report, including recommendations for improving the audit process in line with ISSAIs, are ended. Within the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO" implemented in cooperation with the twinning partners - SAs of Bulgaria and Croatia, eight missions have been planned and completed until the end of 2018. On the final mission (December 2018) discussions were held on the Draft Assessment Report including recommendations on improvement of audit process as per ISSAIs. Assessment Report including recommendations on improvement of audit process as per ISSAIs is going to be presented to SAO management.					
		83 Comparative analysis, recommendations and proposals with reference to the strategic audit planning process	SAO	Q4 2018					Completed - Activities for preparing Report with comparative analysis, recommendations and suggestions with reference to developing strategic planning process, are ended. In accordance with the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO", three missions were held in the period June-November 2018. Based on the exchange of experience and discussions during the missions, the Report with comparative analysis, recommendations and suggestions with reference to develop strategic planning process, was produced at the end of November 2018.					
		84 Training of SAO staff in strategic audit planning	SAO	Q4 2018					Completed - Based on the Report with comparative analysis, recommendations and suggestions with reference to developing strategic planning process, the activities for training on strategic planning for 74 SAO employees in accordance with the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO" were conducted in November and December 2018.					
		P7M1A2 Assessment of institutional and human resources capacity of SAO in order to maintain high quality of audits, in accordance with the relevant legal framework		Q3 2019	Report with recommendations on improving the institutional and human resources capacity of SAO in order to maintain high quality of audits	Report with recommendations on improving the institutional and human resources capacity of SAO	Achieved. Report was produced.							
		85 Review with recommendations on improving of SAO's institutional and human resources	SAO	Q4 2018					Completed - The activities for drafting report with recommendations for strengthening SAO institutional capacity and HR capacities are finished. In accordance with the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO", two missions were held in July and November 2018. Based on the identified needs, Report with recommendations for strengthening SAO institutional capacity and HR capacities was produced.					
					a) Training of SAO staff in performance audit and audit of EU funds	/	Achieved. 22-24 SAO auditors per each group and type of audit were trained.							

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
		P7M1A3 Improved administrative capacity for performance audit		Q3 2019	b) Audit Reports on performance audits conducted in the areas such as EU funds, ICT, public financial internal control, public procurement	/								
		86 Training of SAO staff in performance audit and audit of EU funds	SAO	Q3 2019						Completed - Training of SAO employees on performance audit and audit of EU funds were performed in April and June 2018. Within the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO", implemented in cooperation with the twinning partners - SAIs of Bulgaria and Croatia, four trainings on performance audit and audit of EU funds were organized. Presentations, case studies and working documents were distributed to all participants for spreading the professional knowledge and experience. 22-24 SAO auditors per each group and type of audit were trained.				
		87 Pilot performance audits conducted in the areas such as EU funds, ICT, public financial internal control, public procurement	SAO	Q3 2019						Partially completed - The activities for pilot performance audits in the area of EU funds, ICT, realization of higher education graduates on the labor market and public procurement within the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO", started in September 2018 and expected to be finished by September 2019.			The pilot performance audits have been initiated and based on the results from the preliminary studies, these audits will proceed and end in 2019.	Q3 2019
P7M2 Improved scrutiny over the budget by the Parliament														
		P7M2A1 Analysis of existing legal and institutional framework in regard to mutual cooperation between SAO and Parliament benchmarked to SAO-Parliament cooperation best practices in EU		Q3 2019	Report with recommendations for improved transparency of the legislative scrutiny function of the Parliament based on implementation of EU best practices including options for processing and discussion of the audit reports within the parliament procedures.	Analysis of existing legal and institutional framework and practices in dealing with cooperation between SAO and Parliament benchmarked to best practices in EU performed				Achieved. Analysis was performed at the end of November 2018.				
		88 To analyse the existing legal and institutional framework in the beneficiary country in regard to mutual cooperation between SAO and Parliament benchmarked to SAO-Parliament cooperation best practices in EU	Assembly	Q4 2018						Completed - The activities for making analysis of the existing legal and institutional framework regarding mutual cooperation between SAO and the Parliament in comparison with EU best practice are ended. Within the Twinning Project on "Further improvement of administrative capacities and external audit efficiency of SAO", three missions and two study visits have been completed so far. All missions and study visits were realized with support and active participation of representatives from the Parliament of the Republic of North Macedonia. Analysis of existing legal and institutional framework and practices in dealing with cooperation between SAO and Parliament benchmarked to best practices in EU performed, was performed at the end of November 2018.				