

PRIORITY	MEASURE	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2019	INDICATOR OUTTURN 2019			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
						Achieved	Partially achieved	Not achieved	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	Designing of fiscal rule and adoption of the fiscal rule legislation		Q4 2019	a) Draft Fiscal rules design b) Adoption of the fiscal rule legislation	a) Fiscal rules legislation adopted b) Fiscal council established	Not achieved							
	Adoption of legislation for prescribing fiscal rules. (The new Budget Law envisages provisions defining and regulating fiscal rules)	MoF	2019						Partially completed. Provisions related to the definition and regulation of fiscal rules, delivered by the WB expert, were reviewed and upgraded by the relevant departments in the MoF. Draft Law was officially sent to the World Bank, IMF and EU for comments.			Compliance of the Law with the relevant international institutions and domestic stakeholders	2020
	Adoption of legislation for institutionalizing the Fiscal Council. (The new Budget Law envisages provisions for establishment of a Fiscal Council.)	MoF	2019						Partially completed. Provisions related to the establishment of a Fiscal Council, delivered by the WB expert, were reviewed and upgraded by the relevant departments in the MoF. Draft Law was officially sent to the World Bank, IMF and EU for comment.			Compliance of the Law with the relevant international institutions and domestic stakeholders	2020
P1M2 Strengthening of forecasting													
P1M2A2	Strengthening the capacities for tax revenue planning		Q4 2019	a) Improved analytical capacities for tax revenue planning	a) Installed software b) Realized trainings c) New microsimulation models built	Achieved Achieved Partially achieved						The implementation of this activity will continue and will be supported and further developed under the new EU twinning project „Improving Revenue Collection and Tax and Customs Policy“	Q4 2021
	Installing appropriate econometric software suitable for analysis and microsimulation	MoF departments	Q2 2019						Completed. In accordance with AP 2019, in first quarter of 2019, the R (a free software environment for statistical computing and graphics) was installed in the Forecasting and Analysis Unit within the Public Revenues and Tax and Customs Policy Department. This software is suitable for analysis and microsimulation.				
	Training	MoF departments	Q3 2019						Completed. For the purpose of strengthening the administrative capacities of the employees from the Forecasting and Analysis Unit, during 2019, three trainings were realized on revenue forecasting, macroeconomic forecasting and analysis and fiscal policy analysis, in cooperation with CEF and JVI.				
	Building up new micro-simulation models	MoF - Tax and customs policy department	Q4 2019						Partially completed. The construction of a new micro-simulation model in the programming language R started in third quarter of 2019. The main focus here is to build a model which will enable easy and quick policy simulations by altering tax parameters for direct and indirect taxes, as well as deeper analyses of income distribution at individual level and economic welfare analyses by socio economic groups. Work of this model is based on micro-data from the Household Budget Survey and the Survey on Income and Living Condition, and for that purpose, we already provided latest micro-data from the SSO. Modul 1 of this model was built in the fourth quarter of 2019. This modul is driven by script of around 1.000 round rows and is capable of performing different what-if analysis related to changes of nominal tax rates of the indirect taxes. This model will be further developed by introducing additional modules with dynamic component for behavioural effects, with support provided by the twinning partners of the EU twinning project, in the framework of the second component „Capacities of the MoF for conducting tax policy analysis and forecasting enhanced“.			Work with experts from new twinning project in order to continue the development of this model and introduce additional modules with dynamic component for behavioural effects.	Q4 2021
P1M2A4	Further development of the macroeconomic model	MoF	Q4 2019	a) Revision of methodology of the model's supply side	Methodology revised	Not achieved						In light of the delay in publishing of additional quarterly macroeconomic variables by SSO, the realization of P1M2A4 should be postponed for 2021 (Q2 through Q4).	Q2-Q4 2021
				b) Inclusion of new quarterly national accounts time series in the model	New quarterly national accounts time series included in the model	Not achieved			Not completed. The activity has not started, since it is conditional upon the publication of certain disaggregated quarterly national accounts data. However, procurement of an additional license of the statistical software EViews has been realized in the second half of 2019, financed by the national budget funds.				
P1M3 Increased data availability for better forecasting of GDP													
P1M3A1	To continue harmonisation of the statistical methodologies in the area of business and social statistics (monthly and quarterly), providing timely and accurate data for compiling quarterly national accounts	State Statistical Office	Q4 2021	% of statistics aligned with EU Acquis (social, business and national accounts)	> 85 %	Partially achieved							
	Consultations with the Departments of Business and Social Statistics for the timely processing of relevant data and indicators, as well as their submission to the appropriate department in the Sector of National Accounts.	State Statistical Office	Q4 2021						Partially completed.			Improvement of data coverage and timeliness of production and submission of the basic data	2021
	Finding the possibilities for additional processing of specific data and indicators, necessary for: • calculation of quarterly GDP and • calculation of additional quarterly data according to the ESA2010 transmission program.	State Statistical Office	Q4 2021						• Review and analysis of the data sources for GDP by income approach, quarterly data and annual data; • Analysis of employment and hours worked based on National accounts figures, quarterly and annual data;			Improvement of data coverage according to ESA 2010 requirements	2021
	Inclusion of additional activities of the departments in the State Statistics Statistic in the "Annual Work Program" of the State Statistics Statistic.	State Statistical Office	Q4 2021										2021
	Inclusion of additional data and indicators on monthly and quarterly level depending on the change and requirements of Eurostat and the IMF in accordance with ESA2010.	State Statistical Office	Q4 2021									Improvement of data coverage and consistency according to ESA 2010 requirements	2021

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P1M3A2		Exploring the usage of administrative and other data sources in the field of business and social statistics	State Statistical Office	Q4 2021	% of usage of administrative data sources statistical data compilation	50	Not achieved			Completed	Partially completed	Not completed		
		Processing and submission of data on a monthly and quarterly basis for: • employees; • compensation of employees; • number of paid hours; • number of unprocessed hours-days	State Statistical Office	Q4 2021						Partially completed. The main data sources concerning GDP data by Income approach and employment and hours worked based on ESA/2010 requirements have been analysed and reviewed. Meanwhile, the available information from SSO (Department for Labour market - code by code from the database, in order to prepare a relevant model for GDP by income approach) reviewed and analysed. For the elaboration of employment and hours worked - quarterly data, the work performed during the period concerned the available data sources and national accounts estimates based on ESA 2010. A Gap Analysis of the usage of administrative and other sources in the field of business and social statistics and Action Plan to address the Gaps identified have been produced.			Continuation of the activities under the project Improving the Production and Dissemination of Statistics	2021
		Examining the possibilities for submitting data for: • sown crops and harvesting of cereals, fruits and vegetables; • livestock - number of livestock, slaughtered heads in slaughterhouses and quantity of meat produced; • investments in fixed assets - mechanization in agriculture; • costs of fodder, fuel and fertilizer	State Statistical Office	Q4 2021										
		Timely submission of data at quarterly level for: • number of TV subscribers; • number of users fixed and mobile telephony; • number of Internet users.	State Statistical Office	Q4 2021										
		Timely submission of quarterly data on paid insurance premiums and expenses for insuring households from insurance companies.	State Statistical Office	Q4 2021										
		Timely submission of data on imports and exports of goods and services from the balance of payments (BoP).	State Statistical Office	Q4 2021										
		Inclusion of additional data and indicators on monthly and quarterly level depending on the change and requirements of Eurostat and the IMF in accordance with ESA2010.	State Statistical Office	Q4 2021										
P1M3A3		Delineation of Gross Capital Formation	State Statistical Office	Q4 2021	% of delineation of GCF	85	Partially achieved							
		Consultations with the Business community on the possibilities for submitting data for start and end of inventories (finished products and unfinished production, as well as the final stock of raw materials, spare parts and small inventory, packaging and cargos, goods) on a quarterly basis.	State Statistical Office	Q4 2021						Partially completed. The work performed includes: discussion of the current situation in the compilation and transmission of national accounts data on Gross capital formation and changes in inventories - data sources, coverage, Identification of deficiencies in estimates of Changes in inventories; mark-up for the Work in progress inventories, Improving the estimations of Changes in inventories. HG only for FIFO valuation, timespan - checking the plausibility of using the annual inventories frame for calculation of the quarterly figures versus using direct data if/when available on time emphasizing on deficiencies in data and methods. A Gap Analysis of the delineation of gross capital formation and Action Plan to address the Gaps identified have been produced.			Improvement of data coverage and consistency with ECC 2010 (ESA 2010).	2021
		Inclusion of additional data and indicators on monthly and quarterly level depending on the change and requirements of Eurostat and the IMF in accordance with ESA2010.	State Statistical Office	Q4 2021										
P1M3A4		Strengthening the human capacities that will bear the burden of the activities planned	State Statistical Office	Q4 2021	Number of persons employed in the relevant area	3 (In National Accounts Sector 3 new employments are approved for 2019)	Not achieved							
		Depending on the manner of the current realization of the activities of this priority P1M3 and the subleties A1, A2 and A3, the perception of the financial possibilities for strengthening the human capacities for timely and successful realization of this priority.	State Statistical Office	Q4 2021						Not completed. The activity has not started. The State Statistical Office did not realise any employment in 2019, because of formally legal obstacles related to approval of the plan for employments in 2019.			Preparation, approval and realisation of the Plan for employments for 2020.	2020
P1M3A5		ESA 2010 Transmission	State Statistical Office	Q4 2021	% of data transmitted to Eurostat in accordance to ESA 2010 Transmission Programme	85	Partially achieved							
		Depending on the successful realization of the activities of this priority P1M3 and the sub-activities A1, A2, A3 and A4, it will be the percentage of data coverage sent to Eurostat according to the Transmission Program in accordance with ESA 2010 will be determined.	State Statistical Office	Q4 2021						Partially completed. Activities started relate to: improvement of GDP quarterly data and additional data according to Reg 549/2013 ESA 2010, Annex B Data Transmission Programme – e.g. including GDP by income approach, Employment and Hours worked, Labour productivity, changes in inventories and Gross fixed capital formation. The Gap Assessment report and the Action Plan have been prepared.			Improvement of data coverage and consistency with ECC 2010 (ESA 2010).	2021

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P2 Revenue Mobilization														
P2M1 Improved revenue legislation framework, harmonized with the EU Acquis														
P2M1A1		Harmonisation of tax and customs legislation in line with relevant EU Acquis and best practices	MoF - Tax and Customs Policy Department	Q4 2021	a) Analysis of current national legislative framework on taxations and its alignment with the EU Acquis b) Report with recommendations for improvement of the current national legislative framework for taxations c) Drafted amendments (or new laws) of tax and customs legislation d) Number of workshops for implementation of the amended legislation organized for the MoF and the PRO e) Number of adopted legislations	Prepared twinning fiche for the IPA 2018 project	Achieved							
		Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2 - 2018 for the Law on Value Added Tax	MoF - Tax and Customs Policy Department	Q4 2019										
		Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Law on Excises	MoF - Tax and Customs Policy Department	Q4 2019										
		Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Personal Income Tax Law	MoF - Tax and Customs Policy Department	Q4 2019										
		Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Profit Tax Law	MoF - Tax and Customs Policy Department	Q4 2019										
		Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Law on the Public Revenue Office	MoF - Tax and Customs Policy Department	Q4 2019										
		Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Law on Tax Procedure	MoF - Tax and Customs Policy Department	Q4 2019										
P2M2 Improved tax and customs services and procedures														
P2M2A1		Implementation of the project activities foreseen in the PROs Modernisation Programme (including reengineering of business processes, new Tax integrated IT system)	PRO	Q4 2021	a) E-submission of the "Calculation for all personal income payments (except the payments of salary)" b) Issuing pre-populated Annual Tax Return by PRO c) Improved Contact Centre and Tax Counters Services d) Re-engineered business processes for the new tax integrated IT system e) New tax integrated IT system HARDWARE f) New tax integrated IT system SOFTWARE g) Quality Assurance technical support for implementation of the new integrated IT system, provided for PRO	a) / b) Pre-populated Annual tax return submitted to the citizens c) / d) Redesigned and reengineered work processes for the new integrated IT system of the PRO in line with the EU standards and requirements, defined user requirements for the implementation of the new integrated IT system of the PRO, implemented BMP software and licenses e) Technical specification prepared f) Tender procedure launched g) Tender procedure launched	/ Achieved /	Partially achieved	Achieved	Not achieved	Achieved			
		Issuing pre-populated Annual Tax Return by PRO (Upgrade and maintenance of e-Personal tax)	PRO	Q4 2019										

Completed. The contract for the Twinning Project "Improving Revenue Collection and Tax and Customs Policy" financed under IPA 2018 was signed in November 2019 and its implementation is expected to start in the beginning of 2020.

Completed. Pre-populated Annual Tax Return was introduced and issued by the PRO and submitted within the PROs new electronic system e-Personal tax <https://e-pdd.ujp.gov.mk>. In regards to the upgrade and maintain of the e-personal tax system the following activities were achieved during the reporting period. Business requirements and specification for E-PDD system upgrades with MPIN and PIT-DB / PIT-B system upgrades have been prepared. A draft design of the new calculation of the MPIN Salaries has been prepared. Meetings were held with the Health Insurance Fund and the State Statistical Office on proposals based on the new form. The solution is currently being tested in the data transmission part of the integrated payment system core. System maintenance is a continuous process.

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		Strengthening of PRO staff and new recruitments (35 new recruitments and 70 new reassignments)	PRO	Q4 2019						Completed. Based on planned and approved budget PRO has adopted the Annual Plan for Employment for 2019, where 35 new employments and 70 promotions are planned. The procedure for employment of (35) administrative officials has started with the publication of Public announcement for employment and the procedure for applying and selection of candidates in the Administration Agency was completed and 28 new employments were realized. On 07/11/2019 an internal competition no.1/2019 was announced for promotion of 70 tax officers, on the basis of which a Decision was made to select candidates for promotion for a total of (70) administrative / tax officials.				
		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						Partially completed. The Project has officially ended on 31/01/2019 year. Modelled Business Processes (BPM2) that show the global business process pattern that needs to be re-engineered and integrated into the new IT system ("TO-BE" system) were delivered as well as a technical specification for the hardware and software for the new integrated IT system and quality control - technical support for implementation. The purchase of the BMP tool (software and licenses) has been unsuccessfully completed, there was no economic operator that meets the criteria. The amended tender documentation has been prepared and the procurement procedure needs to be repeated.			Launch of a new public procurement procedure of BMP tool (software and licenses)	2020
		Software for the new integrated tax IT system and technical support for providing quality assurance during the implementation of the software	PRO	Q4 2021						Not completed. Regarding the software for the new integrated tax IT system and technical support for providing quality assurance during the implementation of the software, an expert for analysis of technical specifications for software, hardware (including the Disaster Recovery Centre hardware) has been assigned by the Delegation of the European Union, whose task is to prepare a market analysis and tender documentation for the new tax integrated IT system in accordance with EU PRAG procedures. Based on the market analysis, a decision should be made regarding the financing of the new tax integrated IT system. Technical support for providing quality assurance is provided in the framework of the joint MoF, PRO and Customs Twinning Project "Improving Revenue Collection and Tax and Customs Policy".				
		Establishment of new Data IT System Centre (secured location premises; design services and project supervision; Works Contract)	PRO	Q4 2019						Not completed. Activities for securing appropriate location for the new Data IT System Centre are ongoing, which is a precondition for starting the planned public procurement procedures.				
		Upgrade of current PRO IT sub-systems and equipment, maintaining, licenses etc.	PRO	Q4 2019						Partially completed. - Upgrading Tax Accounting Application - The tender procedure was completed and a contract was signed in March 2019. The implementation of the upgrade has been initiated, several meetings have been held with the contractor and with several institutions with which the Public Revenue Office should exchange data for the purposes of the upgrade. Draft Data Exchange Agreements with other institutions have been prepared and sent. Presentation of the new Registry by the Contractor was held for the Heads of Departments in the General Directorate. New taxpayer registration form has been prepared. Activities have been started to clear the situation in the Registry. - Upgrading and maintenance of e-Taxes - the contract for upgrading and maintaining the e-tax system, which is an external portal to taxpayers, is under implementation. A working group has been set up and initial meetings with the contractor have commenced.			Finalisation of the upgrade of the Tax Accounting Application and the e-Taxes system.	2020
	P2M2A2	Strengthening operational capacities of CARM to increase the quality of controls and responses and introducing further simplification of procedures	Customs Administration	Q4 2021	a) Number of decisions to use simplified procedures increased i) Master Plan to overcome gaps and needs prepared ii) Action Plan and technical specification prepared iii) Number of trained customs officers and economic operators according the Plan	Prepared Twinning Fiche				Achieved				
		Drafting the Twinning Fiche including this component as part of one Twinning Fiche under IPA 2 - 2018	Customs Administration	Q2 2019						Completed. The contract for the Twinning Project "Improving Revenue Collection and Tax and Customs Policy" financed under IPA 2018 was signed in November 2019 and its implementation is expected to start in the beginning of 2020.				
	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	Customs Administration	Q4 2021	a) No of financial investigations conducted i) 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	Prepared Twinning Fiche				Achieved				
		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	Customs Administration	Q2 2019						Completed and reflected in the Twinning Fiche. The contract for the Twinning Project "Improving Revenue Collection and Tax and Customs Policy" financed under IPA 2018 was signed in November 2019 and its implementation is expected to start in the beginning of 2020.				
	P2M2A4	Provision of equipment and tools to implement enhanced models of control, facilitate trade and increase quality of services	Customs Administration	Q4 2020	a) Preparation of technical specification b) Procuring equipment	a) Technical specification prepared				Achieved				
		Preparation of the technical specification based on detailed technical Assessment and the Needs;		Q2 2019						Completed. Technical specification was prepared in Q4/2019. Prior information notice published on 14.10.2019. Tender dossier will be published in February 2020.				
		Preparation of detailed requirements for the design, maintenance and operational support of the equipment, to be included in the specification;		Q2 2019						Completed. Technical specification was prepared in Q4/2019. Prior information notice published on 14.10.2019. Tender dossier will be published in February 2020.				
	P2M3A1	Ensuring spatial facilities for Disaster Recovery Centre and establishment of Disaster Recovery Centre for PFM System	PRO/ CARM	Q4 2021	a) Establishment of Disaster Recovery Centre	Technical Specification prepared				Not achieved				
		Defining user requirements (technical specification) for hardware and software for the Disaster Recovery Centre		Q4 2019						Partially completed. The preparation of the technical specification for the DRC is ongoing, supported by external expert funded by the EUIF project.			Finalising of preparation of the tender dossier for the DRC.	2020

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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) Draft-Methodology and guidelines for new programme budgeting prepared	Not achieved							
		Strengthening the capacities of the Ministry of Finance and the budget users for appropriate implementation of budget programmes	MoF and budget users				Not completed. These two subactivities will continue in 2020 as a part of the work that Ministry of Finance is doing with foreign experts and as a part of new organic budget law. These activities are related to secondary legislation preparation, more precisely with drafting Methodology and guidelines for new programme budgeting. In this stage it is important to have meeting with budget users and make further analyses. Process of strengthening the capacities, trainings, monitoring and control of programme budgeting will come once we have established proper programme classification. This process is aligned with new IFMIS.			Will continue in 2020 as a part of the work that Ministry of finance is doing with foreign experts and as a part of new organic budget law.			Once new IFMIS is established and trainings will be organized	
		Process analysis, monitoring and control of programme budgeting	MoF and budget users											
Clarification: These two sub-activities aimed at implementing the program budgeting approach will continue to be implemented in 2019 as part of the work of the Ministry of Finance in cooperation with foreign experts as part of the new Budget Law. In general, these activities will be part of the preparation of bylaws and other accompanying documentation, more precisely in the preparation of the Proposal / Draft Methodology and the guideline / rulebook for program budgeting. At this stage, the involvement and cooperation with the budget users will be extremely important, in order to make a comprehensive analysis of the program budgeting. Strengthening the capacities of the Ministry of Finance and budget users for implementing budget programmes, training, monitoring and control of program budgeting will be implemented when appropriate program classification is established. This process is closely related to the new IFMIS.														
P3M2: Improving the medium-term budget planning														
	P3M2A1	Introduction of comprehensive Medium-term Budget Framework (MTBF) and linking ERP preparation to it	MoF - Budget and Funds Department	Q4 2021	a) Comprehensive Medium-term Budget Framework (MTBF) in place	Fiscal strategy adopted	Achieved							
		Analyses of the current data, documents, guidelines and proposals provided by the IPA project: ** Starting from 2019, the MoF in cooperation with foreign experts will conduct an analysis of existing documents and data provided with the IPA project and will start with drafting secondary legislation for MTBF and budget expenditures planning.	MoF - Budget and Funds Department and other relevant departments				Not completed. Starting from 2019, the MoF in cooperation with foreign experts has been conducting an analysis of existing documents and data provided under the IPA project, as a basis to start with drafting secondary legislation for MTBF and budget expenditures planning.			Will continue in 2020 as a part of the work that Ministry of finance is doing with foreign experts and as a part of new organic budget law.			2020	
		Preparing an analysis of fiscal risks in a separate chapter as part of the medium-term Fiscal Strategy	MoF - Budget and Funds Department and other relevant departments				Completed. In the adopted Fiscal strategy 2020-2022 there is separate section that elaborates macro- fiscal risks			This will be a regular activity conducted for each FS.				
	P3M2A2	Improvement of budget forecasting tools (introduction of the baseline scenario, new initiatives)		Q4 2021	a) New tools for baseline estimates and costing of new policies in place	New tools for baseline estimates and costing of new policies in place	Partially achieved (as pilot activity)							
		Drafting guidelines for improvement of budget forecasting tools ***Once we have new budget law in place secondary legislation related to the law regarding improvement of budget forecasting tools should be drafted	MoF - Budget and Funds Department and other relevant departments				Partially completed. Through the web based system E- Circular, Ministry of Finance enable budget users in the process of preparation of the Fiscal strategy 2020-2022 to prepare their baseline scenarios and proposals for new initiative, as a pilot exercise. Guidelines were submitted with circular letter.			Once we have new budget law in place this will become a standard procedure in accordance with the law and guidelines.			2020/2021	
P3M3: Revised Organic Budget Law in line with the improvements of the PFM system														
	P3M3A1	Preparation and adoption of new/revised organic budget law		2019	New organic budget law prepared	New organic budget law adopted	Not achieved							
		Adoption of a new/revised organic budget law	Assembly	2019			Partially completed. First draft law was prepared and was officially sent to the World Bank, IMF and EU for comments. Ministry of Finance supported by foreign experts is working on implementation of recommendations from international stakeholders in the new law.			Public consultation Adoption by the Government Submission to the Parliament for Adoption			2020	
P3M5: Developed capacities for compilation of EDP notification tables														
	P3M5A1	Strengthening the human capacities that will bear the burden of the activities planned	State Statistical Office	2021	Number of persons employed in the relevant area	3 (In National Accounts Sector 3 new employments are approved for 2019)	Not achieved			Not completed. The activity has not started. The State Statistical Office did not realise any employment in 2019, because of formally legal obstacles related to approval of the plan for employments in 2019.			Preparation, approval and realisation of the Plan for employments for 2020.	2020
	P3M5A2	Development of a methodological knowledge for preparation of EDP notification tables	State Statistical Office	2021	% of compiled EDP notification tables	50	Partially achieved						Development and compilation of questionnaires related to EDP notification tables. Improvement of data quality in EDP tables.	2021
	P3M5A3	Preparation of ESA 2010 based EDP Inventory	State Statistical Office	2021	% of completeness of EDP Inventory, compliant to ESA 2010	30	Partially achieved			Partially completed. Presentation and discussion concerning: EDP tables and related questionnaires - sources, methodology and timetable. EDP Inventory of the methods, procedures and sources used for the compilation of deficit and debt data and the underlying government sector accounts according to ESA 2010. Work on a preparation of a Memorandum of cooperation between SSO, MoF and NB in the field of EDP and GFS data			Improvement of EDP Inventory and consistency with ESA 2010.	2021

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P4 Budget Execution														
P4M1: Implementation of new financial management information system (FMIS)														
	P4M1A1	Supporting the Development of Integrated Financial Management Information System	MoF	Q4 2019	a) Preparation of Functional and Technical Specifications of new IFMIS	Functional and Technical Specifications of new IFMIS prepared and delivered		Achieved						
		Technical support for development of IFMIS requirements and procurement documents	MoF	Q4 2019						Completed. The Functional and Technical Specifications of new IFMIS was prepared and delivered in December 2019. This document is basis for the preparation of the tender documentation for public procurement in 2021.		Preparation of the tender dossier for public procurement based on the prepared functional and technical specification for the new IFMIS.		
												Implementation and realization of the public procurement for the new IFMIS		2020/2021
P4M2 Strengthening commitment controls														
	P4M2A1	Publication of quarterly reports on registered commitments data according to Law on registering and reporting of commitments	MoF	Continuously during the Programme	(%) Number of subjects who record commitments according to Law/total number of subjects obliged to register commitments	90		Achieved						
		Preparation of quarterly reports on registered commitments according to Law on registering and reporting of commitments	MoF	Continuously during the Programme						Completed. The publication of quarterly summary reports from the recorded data for reported liabilities in accordance with the Law on reporting and recording of liabilities (Official Gazette No.64/18) is performed continuously. The latest published report on the MoF's website is for the fourth quarter of 2019.				
P4M3 Strengthening debt management														
	P4M3A1	Revision of the debt legislation	Assembly	Q1 2019	Adopted amendments to the Public debt law	Adopted amendments to the Public debt law		Achieved						
		Adoption of the amendments to the Public debt Law	Assembly	Q1 2019						Completed. The Law Amending and Supplementing the Law on Public Debt was adopted and published in the Official Gazette of the Republic of North Macedonia No. 98 of 21.05.2019.				
	P4M3A2	Preparation of the Debt Management Strategy as separate document	Ministry of Finance	Q2 2019	Preparation of debt management strategy	Debt Management Strategy adopted		Not achieved						
		Capacity building/trainings – continuous activity	Ministry of Finance	Q4 2019						Partially completed. In January 2019, WB mission for capacity building was held where one of the covered topics was the Debt Management Strategy. In November 2019 another WB visit was organised as a continuation of the assistance in public debt management and implementation of the GDRM Program. Further capacity trainings will follow. In addition, one person participated in training for designing debt management strategies organised by the World Bank.		New trainings of MoF employees under GDRM Program by the World Bank organised in 2020.		2020
		Preparation of Debt Management Strategy as separate document	Ministry of Finance	Q2 2019						Not completed. Preparation of the Debt Management Strategy as separate document will be postponed for 2020 due to the delayed adoption of the Law Amending and Supplementing the Law on Public Debt which provides the legal basis for the Debt Management Strategy.		The Law Amending and Supplementing the Law on Public Debt was adopted and the Debt Management Strategy will be a separate document starting from 2020.		Q4 2020
		Adoption of Debt Management Strategy as separate document	Government	Q2 2019						Not completed. Preparation of the Debt Management Strategy as separate document will be postponed for 2020 due to the delayed adoption of the Law Amending and Supplementing the Law on Public Debt which provides the legal basis for the Debt Management Strategy.		The Law Amending and Supplementing the Law on Public Debt was adopted and the Debt Management Strategy will be a separate document starting from 2020.		Q4 2020
	P4M3A3	Supplementing current risk indicators for refinancing and interest rate risk	Ministry of Finance	Q2 2019	New indicators for risk measurement introduced	New indicators introduced		Achieved						
		Capacity building/ trainings	Ministry of Finance	Q2 2019						Completed. The Ministry of Finance supported by World bank experts under the GDRM Programme has introduced new short term risk indicator within the Fiscal Strategy 2020-2022.				
		Strengthen the analytical foundation of the debt management strategy	Ministry of Finance	Q2 2019						Completed. In order to protect the central government debt portfolio against refinancing risk, a maximum limit for the debt due in 2020 in relation to the total central government debt has been set at 35%.				
	P4M3A4	Strengthening human capacities/ Strengthening the capacities for debt management planning	Ministry of Finance	Q1 2020	a) number of newly employed staff	2 new recruitments		Partially achieved						
		Vacancy announcement	Ministry of Finance	Q1 2020						Partially completed. Human capacities have been strengthened by 1 new employee.		Start of the recruitment procedure for new staff		2020
	P4M3A5	Improving MTDS framework and coordination with Debt Sustainability Analysis	Ministry of Finance	Q2 2021	Improvement of Dept. Management Strategy with DSA and MTDS tools	/								
		World Bank Mission within Government Debt and Risk Management Programme	Ministry of Finance	Q2 2021										
	P4M3A8	Enhance cash forecasting and expand the horizon of cash planning	Ministry of Finance	Q4 2019	New cash forecasting procedure developed	New excel tool for cash forecasting with horizon T+90 is created and put in use		Achieved						
		Design of new cash forecasting procedure	Ministry of Finance	Q3 2019						Completed. The new cash flow forecasting procedure has been designed and tested for its functionality and is implemented and put in use in daily operations.				
		Provide and update data basis (relevant time series and variables)	Ministry of Finance	Q4 2019						Completed. The relevant time series have been extracted from the TRIS system on regular basis and are updated as needed.				

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
P4M4 Strengthening public procurement system														
P4M4A1		Streamlining (revision) of the mandate and responsibilities of the institutions involved in the public /procurement system	/	Q4 2019	a) Modified competencies of relevant institutions in public procurement in accordance with the analysis according the SIGMA Report	a) New competencies of relevant institutions in public procurement	Partially achieved			The new Public Procurement Law introduces the administrative control as a new competence of Public Procurement Bureau, but only nine new recruitments were realised.				
					b) Number of newly recruited staff	b) 25 new recruitments in PPB and 3 in SAC	Partially achieved							
		Strengthening the capacities of PPB	MoF	Q4 2019						Partially completed. The process of institutional strengthening of the public procurement system, including the review set-up, in view of the new expanded competences of the Public Procurement Bureau envisaged with the new Law, is in progress. Out of 25 envisaged employments, so far, nine new employments were realised and Public Procurement Bureau has 31 employed civil servants in total.			PPB will require consents from MoF for the rest of the envisaged recruitments.	2020
		Strengthening the capacities of SAC	MoF	Q3 2019						Partially completed. Out of 3 (three) envisaged employments, 2 (two) new employments were realised. SAC has 13 (thirteen) employed civil servants in total.			SAC will require consent from MoF for the one left recruitment	2020
P4M4A2		Harmonisation of the Public Procurement legal framework with the Acquis		Q2 2020	a) Level of alignment with EU Acquis	a) Legislation harmonized with EU Acquis	Achieved			Number of one bid tenders during the period 01.01.2019-31.06.2019 decreased (23.51 %).				
					b) Competition rate: - one bid tender (only from electronic procedures)	b) 25%	Achieved							
		Adoption of new Law on Public Procurement	MoF	Q1 2019						Completed. The new Law on Public Procurement harmonized with the new Directives on public procurement from 2014 and also the Remedies Directives ("Official Gazette of the Republic of Macedonia" No. 24/19) was adopted in January 2019.				
		Adoption of the Bylaws deriving from the new Law on Public Procurement	PPB	Q2 2020						Partially completed. Most of the bylaws deriving from the new law were adopted by the Minister of Finance and published in "Official Gazette of the Republic of North Macedonia" No. 64/19, 225/19, 250/19 and 263/19. Only two remaining bylaws are still pending as of 31 December 2019.			The rest of the bylaws will be adopted until the end Q1 2020	Q1 2020
P4M4A3		Institutional strengthening of the public procurement system, including the review set-up	/	Q4 2020	a) Nature and extent of clear user friendly guidelines and instructions standard documents and other tools available to CA and Procurement officials SIGMA Report	Prepared twinning fiche	Achieved							
					b) Number of trained procurement officers per year			Achieved						
		Drafting the Twinning Fiche including this component as part of one Twinning Fiche under IPA 2 - 2018	PPB	Q4 2019	c) % of decisions of the State Appeal Commission challenged at the Administrative court and % of Appeal commission decisions cancelled					Completed. Twinning Fiche for the Project Strengthening budget planning, execution and internal control functions under IPA 2018 was approved by the European Commission and Twinning contract has been signed.				

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
	P4M4A4	Introduction of an E-Appeal system	/	Q2 2020	a) % of appeals submitted electronically via the e-Appeal system (+ raising trend)	a) Prepared tender documentation	Partially achieved							
		Preparation of tender documentation and development of software for introduction of e-complaints in the State Commission for complaints on public procurement and implementation of the software	SAC	Q2 2020						Partially completed. Tender documentation for EU support Project (FWC SIEA 2018- LOT 2: Infrastructure, sustainable growth and jobs, EuropeAid/138778/DH/SER/multi) aimed for developing platform for e-Marketplace and e-Catalogues and SAC processing system has been drafted by the national authorities and currently is in the process of finalisation based on the EUD comments. Launching of tender procedure is under the competence of the EUD.		Launching the tender procedure.	2020	
	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	a) Prepared tender documentation b) Development of software for e-marketplace for small value procurement and e-catalogues started	Partially achieved							
		Preparing tender documentation and development of software for e-marketplace for small value procurement and e-catalogues	PPB	Q2 2020						Partially completed. Tender documentation for EU support Project (FWC SIEA 2018- LOT 2: Infrastructure, sustainable growth and jobs, EuropeAid/138778/DH/SER/multi) aimed for developing platform for e-Marketplace and e-Catalogues and SAC processing system has been drafted by the national authorities and currently is in the process of finalisation based on the EUD comments. Launching of tender procedure is under the competence of the EUD.		Launching the tender procedure.	2020	
P4M5 Effective PPP and concessions system														
	P4M5A1	Establish/upgrade/unify and publish register of PPPs	Ministry of Economy (ME)	Q4 2019	Comprehensive, timely and reliable data on concluded agreements for the establishment of a public-private partnership	Adopted amendment to the Law on Concessions and Public Private Partnership	Not achieved							
		Draft version of the amendment to the Law on Concessions and Public Private Partnership with a view to harmonization with the EU legislation and establishing a single system for awarding public-private partnership agreements, i.e. Single Electronic Public - Private Partnership System through which announcements for awarding of this type of contracts, the whole procedure will be implemented and will contain a register of concluded contracts (a sublimated system for awarding contracts for establishing a public-private partnership from the beginning ok to end)	ME	Q1 2019						Partially completed. An initial draft version of the Law on Concessions and Public Private Partnership was prepared by the Working Group. In the forthcoming period, the WG will continue the activities for finalizing and improving the initial text of the Law with technical assistance provided by the World Bank (started at the end of July 2019).		Continuation of the process of drafting a law fully harmonized with the EU legislation supported by technical assistance from the World Bank	Q3 2020	
		Preparation of the Draft Law on Amending the Law on Concessions and Public Private Partnership and preparation of the bylaws	ME	Q3 2019						Not completed. The working group, with the assistance provided by the World Bank experts will continue the activities for drafting the law and the bylaws in order to achieve full harmonization with the EU legislation.		Continuation of the process of drafting a law fully harmonized with the EU legislation supported by World Bank technical assistance	Q4 2020 - Q2 2021	
		Preparation of draft specification for upgrading / establishing a single electronic system for public-private partnership	ME	Q4 2019						Not completed. After the conducted preliminary consultations with IT experts, which determined the possibility of upgrading the existing Electronic System for Electronic Auctions set up in the Ministry of Economy with the modules needed to ensure the implementation of the overall procedure for awarding contracts for establishment of a public private partnership, from the publishing of the announcement until the conclusion of the agreement, and its generation through the system, it is expected that further support will be provided under the TA project for preparation of technical specifications by the World Bank's IT experts. The technical specification will be prepared after the adoption of the new law and the bylaws, since the basis for its establishment should be contained in the law itself and the by-law which will regulate the subject matter.		Continuation of the process of preparation supported by World Bank technical assistance	Q3 2021	
		Implementation of the overall procedure for adoption of the Law on Amending the Law on Concessions and Public Private Partnership by the Assembly of the Republic of North Macedonia	ME	Q4 2019						Not completed. After finalising the Draft Law on Amending the Law on Concessions and Public Private Partnership, it will be submitted to the Parliament for its adoption.		Start of the procedure for adoption of the draft law by the Assembly.	Q1 2021	
	P4M5A3	Harmonisation of legislation in line with relevant EU Acquis	Ministry of Economy (ME) MoF	Q4 2019	Level of compliance with EU legislation	Adopted amendment to the Law on Concessions and Public Private Partnership	Not achieved							
		Preparation of Draft version for amendments to the Law on Concessions and Public-Private Partnership for the purpose of transposing the 2014/23 / EU Directive on the award of concession contracts	ME MoF	Q1 2019						Partially completed. The initial draft version of the Law was prepared by the working group. The activities will continue with technical assistance provided by the World Bank (started at the end of July 2019).		Continuation of the process of drafting a law fully harmonized with the EU legislation supported by technical assistance from the World Bank	Q3 2020	
		Preparation of a Draft Law on Amending the Law on Concessions and Public-Private Partnership	ME MoF	Q3 2019						Not completed. The activities will continue with technical assistance provided by the World Bank.		Continuation of the process of preparation supported by technical assistance from the World Bank	Q4 2020	
		Implementation of the overall procedure for adoption of the Law on Amending the Law on Concessions and Public Private Partnership by the Assembly of the Republic of North Macedonia	ME MoF	Q4 2019						Not completed. After finalising the Draft Law on Amending the Law on Concessions and Public Private Partnership, it will be submitted to the Parliament for its adoption.		Start of the procedure for adoption of the draft law by the Assembly	Q1 2021	

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
P4M6 General Government Accounts established in accordance with ESA 2010 and made available for policy makers														
	P4M6A1	Strengthening of human capacities that will bear the burden of the activities planned	State Statistical Office	Q4 2021	a) Number of persons employed in the relevant area	3 (In National Accounts Sector 3 new employments are approved for 2019)	Not achieved			Not completed. The activity has not started.				
	P4M6A2	Assessment of the availability and quality of data necessary for production of Government Finance Statistics on quarterly level	State Statistical Office	Q4 2021	a) % of available data for production of quarterly GFS	60	Partially achieved			Partially completed. Analysis of data sources and discussion for experimental calculation based on the existing information. Presentation and discussion concerning ESA transmission tables, table 25; sources, methodology and timetable. Meeting with Ministry of finance, National Bank and SSO – data sources, calculations method used.			Improvement of the availability and quality of data necessary for production of Government Finance Statistics on quarterly level	2021
	P4M6A3	Development of a capacity for implementing of methodology for calculation of General Government Accounts	State Statistical Office	Q4 2021	a) Number of staff trained	3 persons trained	Partially achieved			Partially completed. SSO staff are regularly trained; the activity is ongoing.			3 persons need to be trained	2021
	P4M6A4	Comprehensive, timely, and reliable reporting of quarterly general government accounts	State Statistical Office	Q4 2021	a) % of quarterly general government accounts compiled	60	Not achieved			Not completed.			Development of comprehensive, timely, and reliable reporting of quarterly general government accounts	2021
	P4M6A5	Calculation of quarterly General Government Accounts	State Statistical Office	Q4 2021	a) % of quarterly general government accounts compiled	60	Not achieved			Not completed.			Starting of calculation of quarterly General Government Accounts	2021
	P4M6A6	To make quarterly General Government Accounts available for users	State Statistical Office	Q4 2021	a) Preparedness of transmission tables	/				Not completed.			After validation of data by Eurostat, data will be available for users	2021
P4M7 Strengthening statistical services														
	P4M7A3	Strengthened capacity on using standard IT tools for data processing of survey data	State Statistical Office	Q4 2021	a) Number of new data processing IT tools adopted and implemented	12 new tools	Partially achieved							2021
	P4M7A4	Technical assistance for defining the business requirements of different parts of the re-engineered IT system for statistical production	State Statistical Office	Q4 2019	a) Business requirements of different parts of the re-engineered IT system for statistical production prepared for tendering	Document with description available for tendering	Partially achieved							2020
	P4M7A5	Outsourced software development of IT system, maintenance and support	State Statistical Office	Q4 2021	a) % of developed and tested modules of the system	/								2021
	P4M7A7	Upgrading of the IT infrastructure (hardware and software) and putting the new IT system into production, maintenance and support	State Statistical Office	Q3 2020	a) Drafted detailed specification for the equipment b) Tendering procedure completed	Specification prepared Start of a tendering procedure	Partially achieved Partially achieved						Partially completed. 1. Needs analysis has been done, tender documentation has been prepared and the tendering procedure for purchasing of part of the hardware has started (in the amount of EU funds, excluding the national co-financing) 2. The current situation is being evaluated in relation to the processes and tools for statistical production	
P5 Transparent Government Reporting														
P5M1: Improved transparency through government reporting														
57	P5M1A1	Publishing additional data on the MoF website	MoF	Q4 2021	New fiscal information published	New fiscal information Report for fiscal transparency evaluation of IMF	Partially achieved. Achieved.			Continuously during the Programme. The report is published on the website of the IMF.				
		Preparing and publishing additional data	MoF	Continuously during the Programme						Partially completed. New additional data are published in Fiscal strategy, Report for final account of the budget and Annual Public Debt Management Report for 2018.			Publication of new data	2020/2021
	P5M1A2	New web portals for improving fiscal transparency	MoF	2021	Publishing of Citizen's Budget Publishing data from the Treasury system of MoF	Citizen's Budget published Data from the Treasury system of MoF published	Achieved. Achieved.			http://budget.finance.gov.mk/# https://open.finance.gov.mk/mk/home				
		Portal "Open Finance"	MoF	Continuously during the Programme						Completed. https://open.finance.gov.mk/mk/home				
		Portal "Citizen's Budget"	MoF	Continuously during the Programme						Completed. http://budget.finance.gov.mk/#				

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed				
P6 Internal Control																
P6M1:Improved PIFC (FMC and IA) legislation and methodological framework)																
P6M1A1	Preparing the new PIFC legislation			Q4 2020	a) New PIFC Law	a) PIFC Law prepared and adopted	Partially achieved	The Draft PIFC Law has been prepared								
					b) New rulebooks for Financial Management and Control (FMC)	b) Rulebooks for FMC prepared	Achieved	Rulebooks for FMC prepared								
					c) New rulebooks for Internal Audit (IA)	c) Rulebooks for IA prepared	Achieved	Rulebooks for IA prepared								
					d) New FMC Manual											
					e) New IA Manual											
	Public discussion on Draft PIFC law	MoF - CHU	Q1 2019				Not completed.			Public consultation on the draft law	Q3 2020					
	Preparation of final Draft PIFC law and submission to the government for adoption	MoF - CHU	Q2 2019				Partially completed. Prepared Draft PIFC Law.			Submission of the draft law to the government for adoption	Q4 2020					
	Adoption of the PIFC law by the Parliament	MoF - CHU	Q4 2019				Not completed.			Realization of the procedure for adoption by the Parliament	Q1 2021					
	Preparation and adoption FMC rulebooks	MoF - CHU	Q1 2020				Partially completed. Rulebooks for FMC have been prepared.			Adoption of the FMC rulebooks	2021					
	Preparation and adoption IA rulebooks	MoF - CHU	Q1 2020				Partially completed. Rulebooks for IA have been prepared.			Adoption of the IA rulebooks	2021					
P6M1A2	Promoting the concept of public internal control system to the managers of the entities of the central and local level			Q4 2021	a) Number of promoted institutions	2	Not achieved									
					Selection and promoting "state institutions" in the implementation of the system of internal financial controls.	MoF	Q4 2019					Not completed. The activities are planned to start in Q2 2020.			Continuation of relevant activities planned under the IPA 2018 Twinning project	Q4 2020
					Creation of network of institutions for exchange of experiences	MoF	Q4 2019									Q4 2020
P6M2:Strengthened administrative capacities on central and local level on FMC and IA																
P6M2A1	Establishing system of continuous training and on the job training			Q4 2021	a) Public Finance School established	a) /	Not achieved									
					b) Adoption of Rulebooks for continuous trainings for FMC and IA	b) Rulebooks for continuous trainings for FMC and IA prepared										
					c) Adoption of Rulebook for training and exam for certification of internal auditors	c) /										
					d) Organised trainings and exams	d) /										
	Conducting assessment with recommendations for manner of organisation of Public Finance School.	MoF	Q1 2020				Not completed. These rulebooks will be prepared and adopted after adoption of new PIFC law in 2021.			Continuation of relevant activities planned under the IPA 2018 Twinning project	Q4 2020					
	Preparation and adoption of Rulebooks for continuous trainings for FMC and IA.	MoF	Q1 2020							Continuation of relevant activities planned under the IPA 2018 Twinning project	Q2 - Q4 2021					
	Preparation and adoption of Rulebook for training and exam for certification of internal auditors.	MoF	Q2 2020							Continuation of relevant activities planned under the IPA 2018 Twinning project	Q2 - Q4 2021					
P6M2A2	Establishing system for supervision of IA and FMC units			Q4 2021	a) Increased human capacities of the CHU for supervision	/										
					b) Training of the staff	/										
					c) Implemented supervisions on FMC and IA units	/										
	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	MoF	Q4 2019				The activities are planned to start in Q1, 2020.				Q3 2020					
	Conducting training of the staff	MoF	Q4 2019								Q4 2020					
	Quality assurance through implementation of supervisions on FMC and IA units	MoF - CHU	Q4 2021								Q4 2021					

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
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 c) Multi-annual Audit Plan 2020-2022	Achieved	Achieved	Partially achieved	Assessment Report including recommendations of improvement of SAO methodological acts and tools as per ISSAI is prepared. Report with comparative analysis, recommendations and proposals with reference to the strategic planning process of audits, is developed.				
		Development of Multi-annual Audit Plan 2020-2022	SAO	Q4 2019						Partially completed - Following the recommendations from the above mentioned reports, a Working Group within SAO is established to develop the Guidelines for Strategic and Annual Planning on Audits. After adoption of the Guide for Strategic and Annual Planning on Audits, Multi-annual Audit Plan 2021-2023, will be developed.	To develop the Guidelines for Strategic and Annual Planning on Audits, based on which Multi-annual Audit Plan 2021-2023 will be developed;	Q4 2020		
	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	Development of Training Plan	Achieved							
		Development of Training Plan, based on the Report with recommendations on improving the institutional and human resources capacity of SAO	SAO	Q3 2019						Completed. Based on the Report with recommendations for strengthening SAO institutional capacity and HR capacities, SAO Training Plan was produced.				
	P7M1A3	Improved administrative capacity for performance audit		Q3 2019	a) Training of SAO staff in performance audit and audit of EU funds b) Audit Reports on performance audits conducted in the areas such as EU funds, ICT, career development of graduate students, public procurement	Audit Reports on performance audits issued and presented	Achieved.							
		Pilot performance audits conducted in the areas such as EU funds, ICT, career development of graduate students, public procurement	SAO	Q3 2019						Completed. Pilot performance audits in the areas such as EU funds, ICT, realization of higher education graduates on the labor market and public procurement, were conducted with expertise support under the Twinning Project, in order to improve audit practice in such audits based on ISSAI's and EU best practices.				
		Presentation of the results of pilot audits	SAO	Q3 2019						Completed. The results and lessons learned from the pilot audits were presented to all SAO auditors on a conference organized on 25 July 2019.				
P7M2: Improved scrutiny over the budget by the Parliament														
	P7M2A2	Training needs assessment (TNA) carried out and Training plan elaborated for members of Parliament		Q3 2019	a) Report on training needs assessment (TNA) parliament administration and MP's in assessing the audit reports b) Training plan elaborated for members of Parliament	a) Report on training needs assessment (TNA) prepared b) Training plan elaborated	Achieved	Achieved						
		Training needs assessment (TNA) of parliament administration and MPs in assessing the audit reports (findings and recommendations) carried out;	Parliament	Q3 2019						Completed. Survey was conducted to evaluate the need of awareness rising of the BC Parliament's members regarding the understanding of the audit process and the audit results and to draw up an Action Plan based on the results of the survey. Based on the results from the survey, Awareness Raising Needs Assessment with Action Plan was prepared.				
		Training plan elaborated for members of Parliament	Parliament	Q3 2019						Completed. Conclusions and recommendations set out in the Final report with recommendations and Action Plan with implementation measures for the institutionalisation of relations with Parliament and for mutual cooperation between Parliament and SAO were discussed with the representatives of the BC Parliament and BC SAO.				