

Annex 1: Performance Indicators Matrix on the 2020 Action Plan for PFM Reform Programme for the period January - August 2020

Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
					Completed	Partially completed	Not completed		
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 2020	a) Draft Fiscal rules design b) Adoption of the fiscal rule legislation				
		Adoption of legislation for prescribing fiscal rules. (The new Organic Budget Law envisages provisions defining and regulating fiscal rules)	MoF	2020		Partially completed. Provisions related to the definition and regulation of fiscal rules and Fiscal Council, delivered by the WB expert, were reviewed and upgraded by the relevant departments in the MoF. Following the comments received from the international stakeholders (IMF, WB and EC), the Ministry of Finance is fine-tuning and finalising the text of the new OBL.	Publication of the draft OBL on ENER for public consultation Compliance of the Law with the relevant international institutions and domestic stakeholders	Q4, 2020	
		Adoption of legislation for institutionalizing the Fiscal Council. (The new Organic Budget Law envisages provisions for establishment of a Fiscal Council.)	MoF	2020			Submission of the draft OBL for adoption to the Government and Parliament	Q4, 2020	
P1M2 Strengthening of forecasting									
	P1M2A2	Strengthening the capacities for tax revenue planning*		Q4 2021	a) Improved analytical capacities for tax revenue planning				
		*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“							
		Building up new micro-simulation models	MoF - Tax and customs policy department	Q4 2020		Partially completed. The construction of a new micro-simulation model in the programming language R which started in third quarter of 2019, continue with activities of twinning project where main goal is to upgrade the current micro-simulation R models for direct and indirect taxation in Agent-Based Model (ABM) with dynamic component for behavioural effects between agents. In order to achieve this in August 2020, Public revenue office provided micro-simulation data related with direct taxation, so work can continue in the future period in accordance with Roll-up Action plan of Twining project. Also in the field of micro-simulation additional training is provided by the World Bank in the programming language Python and GITHUB platform, where main focus was put how to design the model, how to put grow factors, making reforms, running various reforms in the model to estimate revenue and distributional impact. Training in this field will be continue in September this year. Until the end of this year, in accordance with Roll-up Action plan of Twining project we expect to finish several activity and outputs will be Report of estimation of tax expenditures and tax gap, training for using of Tax benefit micro-simulation model for the European Union-EUROMOD, improving of forecasting with now-casting methods etc.	The realization of this activity will continue further within the new EU Twinning Project Improving Revenue Collection and Tax and Customs Policy, in order to continue to develop the model and introduce additional modules with dynamic component for behavioural effects.	Q4 2021	
	P1M2A3	Creating procedures and operational framework for modelling related to tax revenue projections	MoF - Tax and customs policy department	Q4 2021	a) Preparation of guidelines for short-term projection for direct and indirect taxation b) Preparation of guidelines for medium-term projection for direct and indirect taxation				
		Trainings	MoF - Tax and customs policy department	Q4 2021		Completed. For the purpose of strengthening the administrative capacities of the employees from the Forecasting and Analysis Unit within the Department for public revenues, tax and customs policy, several trainings were realized relate with fiscal frameworks, revenue forecasting in cooperation with JVI and CEF.			
		Preparation of tax revenue models for short and medium-term projection for direct and indirect taxation	MoF - Tax and customs policy department	Q4 2021		Partially completed. The construction of a new micro-simulation model in the programming language R which started in third quarter of 2019, continue with activities of twinning project where main goal is to upgrade the current micro-simulation R models for direct and indirect taxation in Agent-Based Model (ABM) with dynamic component for behavioural effects between agents. In order to achieve this in August 2020, Public revenue office provided micro-simulation data related with direct taxation, so work can continue in the future period in accordance with Roll-up Action plan of Twining project. Also in the field of micro-simulation additional training is provided by the World Bank in the programming language Python and GITHUB platform, where main focus was put how to design the model, how to put grow factors, making reforms, running various reforms in the model to estimate revenue and distributional impact. Training in this field with World Bank will be continue in October this year.	The realization of this activity will continue further within the new EU Twinning Project "Improving Revenue Collection and Tax and Customs Policy, in accordance with the Roll up action plan for realization of activities.		
		Further development of new simulation models	MoF - Tax and customs policy department	Q4 2021		Partially completed. New forecasting models for projections of revenues are developed in the programming language. Main focus here is to combine results from aggregate models which is based on tax buoyancy and tax elasticity and also automated process of projections with different models (e.g Exponential smoothing ETS, Auto-regressive integrated moving average ARIMA, Forecasting with decomposition-STL, Trigonometric Exponential smoothing state space model with Box-Cox transformation, ARMA errors –TBATS, Ensemble modeling etc.) and choose model with smallest error (Root Mean Squared Error –RMSE or Mean Absolute Percentage Error –MAPE). Until end of this year we expect to finish this models in the future period in accordance with Roll-up Action plan of Twining project.	The realization of this activity will continue further within the new EU Twinning Project "Improving Revenue Collection and Tax and Customs Policy, in accordance with the Roll up action plan for realization of activities.		
		Preparation of tax revenue guidelines for short and medium-term projection for direct and indirect taxation	MoF - Tax and customs policy department	Q4 2021		Not completed. This activity will start after building new micro-simulation model.			
	P1M2A4	Further development of the macroeconomic model	MoF	Q4 2021	a) Revision of methodology of the model's supply side b) Inclusion of new quarterly national accounts time series in the model	Partially completed. Macroeconomic Policy Department has already started with further development of the macroeconomic model by applying different methods for quarterly distribution of national account data, and by reassessing the supply side of the model, using the knowledge gained within the previous EU twinning projects. In that respect, the MoF considers that the external technical assistance previously planned for this activity is not necessary.	Continuation of the development process	Q4 2021	

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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	Statistics aligned with EU acquis (social, business and national accounts)					
		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. • 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 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				Improvement of data coverage according to ESA 2010 requirements	2021	
		Inclusion of additional activities of the departments in the State Statistical Office in the "Annual Work Program" of the SSO.	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	
	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					
		Description of additional sources and methods for calculating: • employees; • compensation of employees; • number of paid hours; • number of unprocessed hours-days	State Statistical Office	Q4 2020		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	
		Delineation of compensation of employees: • Wages and salaries; • Contributions.	State Statistical Office	Q4 2020						
		Experimental compilation of GDP by income approach on quarterly level	State Statistical Office	Q4 2021						
	P1M3A3	Delineation of Gross Capital Formation	State Statistical Office	Q4 2021	Delineation of gross investments					
		Obtaining the experimental calculation for inventories from the beginning and end of the year (finished products and unfinished production, as well as the final stock of raw materials, spare parts and small tools, packaging and cargos, trade goods) on a quarterly basis (mark-up factor for the inventories if work in progress and improving the holding gains/losses).	State Statistical Office	Q3 2020		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		
	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					
		Depending on the manner of the current realization of the activities of this priority P1M3 and the subtleties 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 been completed. It is expected the Ministry of Finance to approve funds for the implementation of the Employment plan of the SSO for 2020.	The Employment plan of the SSO for 2021 has been prepared by the SSO, submitted to the MoF and is pending approval by the MoF.	2021		
	P1M3A5	ESA 2010 Transmission	State Statistical Office	Q4 2021	% of data transmitted to Eurostat in accordance to ESA 2010 Transmission Programme					
		Data preparation and filing in transmission table to Eurostat according to the Transmission Program in accordance with ESA 2010	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 (TCPD)	Q1 2023	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					
		Gap analysis of national legislative provisions (laws and bylaws and methodology) compared to the latest EU legislation and best practices, in the area of: Customs, Customs Tariffs, Customs Measures for Protection of Intellectual Property Rights and other related legislation;	MoF - TCPD	Q4 2022		Partially completed. This measure will be implemented with twinning support under the EU-IPA 2018 twinning project Improving Revenue Collection and Tax and Customs Policy with twinning partners from Austria and Croatia. In particular, Component 1 (Legislation in the area of taxation and customs harmonized with the Union Acquis, standards and best practices) of the Twinning Project "Improving Revenue Collection and Tax and Customs Policy" is related to harmonization of tax and customs legislation with EU acquis, standards and best practices. Project activities related to harmonization of the tax and customs legislation started in May 2020. Due to the current situation with COVID-19 pandemic, the workshops were carried out via video conference.		In the next period, by end of 2020, the following activities are planned to be delivered: performing gap analysis of remaining national laws, such as Personal Income Tax, Profit Tax, Property Taxes and Customs Measures for Protection of Intellectual Property Rights; elaboration of written recommendations for improvement of the Value Added Tax Law and Customs Code; preparation on Reports on the normative framework on suspending autonomous customs tariff duties favourable tariff treatment of goods for end-use, guarantees of customs debt and write-off uncollected claims, customs fees and for drafting and alignment of the Customs Law (new UCC) and bylaws with EU legislation.		
		Reports with written recommendations for improvement of Customs Law, Law on Customs Tariff, Law on Customs Measures for Protection of Intellectual Property Rights and other related legislation prepared;	MoF - TCPD	Q4 2022						
		Reports on the current normative framework on suspending autonomous customs tariff duties, favourable tariff treatment of goods for end-use, guarantees of customs debt and write-off of uncollected claims, customs fees, their compliance with EU best practices and recommendations for their improvement prepared;	MoF - TCPD	Q4 2022						
		New legal acts and/or amendments to the existing national customs legislation (laws and by-laws) prepared/drafted on the basis of the EU legislation in force (in both English and Macedonian language);	MoF - TCPD	Q4 2022						
		Table of concordance for the drafted legislation prepared, showing the link between the provisions of the EU acquis and the national legislation;	MoF - TCPD	Q4 2022						
		Methodological tools (guidelines/instructions/manuals) based on the new drafted legislation developed (in both English and Macedonian language);	MoF - TCPD	Q4 2022						
		Trainings provided on the best practices, regarding the newly established measures in the new drafted legislation in the following areas: Customs, Customs Tariffs, Customs Measures for Protection of Intellectual Property Rights and other related legislation;	MoF - TCPD	Q4 2022						
		Impact assessment of the alignment of the Customs tariff MFN rates with the EU Common External Tariff prepared;	MoF - TCPD	Q4 2022						
		Public awareness events on the new customs legislation organised and conducted;	MoF - TCPD	Q4 2022						
		Methodological tools for managing and creating customs policy developed;	MoF - TCPD	Q4 2022						
		Exchange of knowledge and skills throughout study visits to Member State with relevant employees, focused on legal framework harmonisation with EU acquis and best practices and EU standards, methodological tools implementation.	MoF - TCPD	Q4 2022						
		Gap analysis of national legislative provisions (laws and bylaws and methodology) compared to the latest EU legislation and best practices, in the area of: Personal Income Tax, Profit Tax, Value Added Tax, Public Revenue Office, Tax Procedure (paperless administration and tax debt management), and other related legislation	MoF - TCPD	Q4 2023						
		Trainings provided on the best practices, regarding the newly established measures in the new drafted legislation in the following areas: Personal Income Tax, Profit Tax, Value Added Tax, Excise Duties, Public Revenue Office, Tax Procedure (paperless administration	MoF - TCPD	Q4 2023						
		Public awareness events on the new tax legislation organised and conducted	MoF - TCPD	Q4 2023						

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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 2022	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 h) Risk Evaluation System – RES for tax audit i) Established new IT system hall j) Assessment report on the existing methodological tools and implementing arrangements in the PRO with recommendations for improvement prepared; k) New/updated methodological tools delivered (incl. assessment reports, action plans, guidelines, instructions, manuals and control procedures in line with the procedures and best EU practices); l) Training Needs Assessment elaborated and a Training plan developed and implemented through seminars/workshops/ round table discussions/conferences/ on-the-job training for the tax employees to improve the administrative capacities of the Public Revenue Office m) Quality Control Plan aligned with the Project Plan for the implementation of the new IT system, e-services and business processes, Quality Evaluation Report and list of corrective measures prepared and checks of its implementation performed; n) Plan for integration of data and establishment of Data Warehouse and Plan for utilization of data for different analysis prepared					
		Strengthening of PRO staff and new recruitments (100 new recruitments and 100 new reassignments)	PRO	Q4 2022		Partially completed.	In the period from 01.01.2020 to 31.08.2020, PRO have realised the following new employments: - 11 new recruitments for an indefinite period of time in a takeover procedure from other institutions / mobility; - 29 new recruitments for an indefinite period of time according to Public Announcement 349/2019, in accordance with the Annual Employment Plan for 2019; - 20 new fixed-term recruitments after Public Announcement 1/2020, until 31.12.2020; - 8 reassignments / horizontal to a job of the same level with change in status (from civil to tax officials) and - 4 reassignments / horizontal to a job of the same level. The activities to adopt the Annual Employment Plan for PRO for 2020 (which envisages 100 new recruitments and 100 new reassignments) have been suspended, as a result of the government decision to prohibit new recruitments, public sector hiring's through temporary employment agencies and new temporary service contracts by the end of 2020, as one of the measures to reduce expenditures.		Adoption of the Annual Employment Plan for PRO for 2020	2020

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Activity/sub-activity									
	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 2020		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 2022		Not completed. Regarding the software for the new integrated IT tax system and technical support for quality control during software implementation, on 02/07/2020, the Delegation of the European Union submitted a Notification (as a Response to the PRO letter dated 30/06/2020, addressed to the EUD). The letter states that EUD is not confident that financing of fragmented modules of PRO's current system will lead to achieving the strategic objectives defined by the Public Financial Management Reform Programme (2018-2021) and therefore proposes to continue with financing the implementation of the remaining required modules from PRO's own resources.			The Public Revenue Office with the support of Ministry of Finance is in the process of searching for new donors for the remaining modules.	2020/2022
	Establishment of new IT System Hall (Design and Design Supervision of IT System Hall, Construction and Certification)	PRO	Q4 2022		Partially completed. The reconstruction of the IT system hall in the General Directorate Skopje has started.			The reconstruction of the IT system is in Final phase	2020
	Upgrading of existing PRO subsystems and IT equipment, maintenance of licenses etc.	PRO	Q4 2022		Partially completed. The reconstruction of the IT system hall in the General Directorate Skopje has started.			Finalisation of the upgrade of application for registry and tax accounting, Upgrading and maintenance of e-personal tax, Upgrading and maintenance of E-Taxes, Application for validation and calculations of tax returns, Tax Procedure Application, Specifying, Developing, Testing and Implementing Debt Management Software and Debt Collection Procedures, Upgrading and Maintaining the Gaming System, Upgrade of GPRS	2020/2022
	Enhancement of the capacities of the Public Revenue Office for enforcement of improved tax legislation	PRO	Q4 2024		Partially completed. This activity is part of the measure 1 that will be implemented with twinning support under the EU-IPA 2018 twinning project Improving Revenue Collection and Tax and Customs Policy, Component 1 (Legislation in the area of taxation and customs harmonized with the Union Acquis, standards and best practices). Project activities related to harmonization of the tax legislation started in May 2020.			Implementation of activities in accordance with the Work Plan	2020/2023
	Improvement of the capacities in the areas of management of tax debt, tax collection and tax assessment, detection of tax evasion with using of indirect methods for assessment of undeclared income, internal audit function in the internal control systems, professional and ethical standards for the conduct of the employees, human resources management, public procurement, international exchange of information, and in the modernization process of the tax administration	PRO	Q1 2024		Partially completed. The Twinning project "Improving Revenue Collection and Tax and Customs Policy" with Austrian and Croatian twinning partners started in January 2020, and it is implemented in cooperation with the Ministry of Finance and the Customs Administration. Within the Component 4 Operational and administrative capacities of Public Revenue Office for enforcement of national legislation, IT services and procedures improved, in the reporting period 5 activities were held. They were attended by 26 representatives of the PRO, and referred to the collection of taxes, VAT refunds, automatic data exchange, modernization of the PRO and professional and ethical standards. Due to the health and economic crisis caused by the COVID-19 virus, they were held online.			Implementation of activities in accordance with the Work Plan	2020-2023
	Implementation of quality assurance for the new IT system, e-services and business processes	PRO	Q1 2024		Not completed. Regarding the software for the new integrated IT tax system and technical support for quality control during software implementation, on 02/07/2020, the Delegation of the European Union submitted a Notification (as a Response to the PRO letter dated 30/06/2020, addressed to the EUD). The letter states that EUD is not confident that financing of fragmented modules of PRO's current system will lead to achieving the strategic objectives defined by the Public Financial Management Reform Programme (2018-2021) and therefore proposes to continue with financing the implementation of the remaining required modules from PRO's own resources.			Implementation of activities in accordance with the Work Plan	2020-2023
	Design of the Data Warehouse	PRO	Q1 2024		Not completed. Not started yet.			/	/

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P2M2A2	Strengthening operational capacities of CARM to increase the quality of controls and responses and introducing further simplification of procedures	Customs Administration	Q4 2022	a) Number of decisions to use simplified procedures increased							
				b) Master Plan to overcome gaps and needs prepared							
				c) Action Plan and technical specification prepared							
				d) Number of trained customs officers and economic operators according the Plan							
		New/updated guidelines, instructions, manuals and control procedures in line with the procedures and best working practices in the EU prepared (in both English and Macedonian language);	Customs Administration	Q4 2022		Partially completed. Implementation is ongoing since February 2020. Activities are part of the Twinning project "Improving Revenue Collection and Tax and Customs Policy" with Austrian and Croatian twinning partners.	The project activities continue until the end of 2020 according to the planned dynamics, and the activities are implemented via electronic communication.				
		Public awareness events on the new customs procedures organised and conducted;	Customs Administration	Q4 2022							
		National technical specifications of the EU Required IT systems prepared and delivered (in English language);	Customs Administration	Q4 2022							
		Transfer of know-how carried out, through study visits to Member State with relevant employees, focused on improved operational and administrative capacities of Customs Administration for enforcement of the new legal acts and procedures for customs and excise, control and investigations, collection of duties, strategic planning, business process modelling, IT support and fight against economic crime (to be determined upon agreement with the selected MS).	Customs Administration	Q4 2022							
		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 2022	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											
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							
	Publication of Tender for procurement of equipment and selection of the most favourable bid	Customs Administration	Q4 2020		Partially Completed. Technical specification was prepared in Q4/2019. Prior information notice published on 14.10.2019. Tender dossier was published in February 2020. For one lot Contract was signed.	By the end of 2020, it is expected to deliver the equipment according to the signed contract and to conclude contract for the second lot.					
P2M3 Ensuring stability of the PFM systems in case of crisis											
P2M3A1	Ensuring spatial facilities for Disaster Recovery Centre and establishment of Disaster Recovery Centre for PFM System	PRO/ CARM/SAO	Q4 2021	a) Establishment of Disaster Recovery Centre							
				Defining user requirements (technical specification) for hardware and software for the Disaster Recovery Centre							
				Publication of Tender for procurement of hardware and software and selection of the most favourable bid							
		PRO/ CARM/SAO	Q4 2020		Partially Completed. Technical specification was prepared in Q2/2020. Prior information notice published on 28.10.2019. Tender dossier was published in July 2020.	The tender procedure is expected to be completed by the end of 2020.					
		PRO/ CARM/SAO	Q4 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					
		Strengthening the capacities of the Ministry of Finance and the budget users for appropriate implementation of budget programmes	MoF and budget users	Q4 2021		Not completed. These two subactivities will continue in 2020 as a part of the activities of Ministry of Finance supported by foreign experts in the preparation of the new OBL. 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 the 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	2021						
<p>Clarification: These two sub-activities aimed at implementing the program budgeting approach will continue to be implemented in 2020 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.</p>										
	P3M1A2	Conduct Public Investment Management Assessment (in collaboration with IMF)	MoF/budget users/SoEs	Q2 2020	PIMA assessment conducted					
		Engagement of the team for the assessment.	MoF	Q1 2020		Completed. In the period from January 21 to February 4, 2020, a team of experts from Fiscal Affairs Department (FAD) of the International Monetary Fund (IMF), World Bank, and European Court of Auditors, conducted the Public Investments Management Assessment (PIMA) which aimed to evaluate the quality of public investment management practices (the focus is on infrastructure projects).				
		Meetings and cooperation with all relevant institutions	MoF/budget users	Q1 2020		Completed. The implementation of the technical mission, the provision of data requested by the IMF team of experts and the organization of technical meetings with national institutions was coordinated by the Ministry of Finance - International Financial Relations and Public Debt Management Department. All Ministries and other institutions, regulatory bodies and state-owned enterprises (SOE) that implement infrastructure projects participated in the Assessment.				
		Providing data and documents.	MoF/budget users/SoEs	Q1 2020						
		Report prepared	MoF and budget users/SoEs/IMF/W B	Q2 2020		Completed. The Final PIMA report was submitted by the IMF to the Ministry of Finance on April 28, 2020. The report assesses the quality (institutional set-up and effectiveness) of the so-called PIM institutions in the three main phases of the investment cycle: planning, allocation and implementation, identify findings and make recommendations for improving the public investment management framework.				
	P3M1A3	Improvement of the information on the projects included in the budget	MoF/budget users/SoEs	Q4 2024	Transparent information on projects included in the Budget					
		Analysis of the recommendations given in the report	MoF/budget users/SoEs	Q3 2020		Partially completed. Based on the Action Plan proposed in the PIMA Report, the Ministry of Finance currently is preparing a draft Action Plan for implementation of the recommendations, which will cover the activities planned in the first two years - 2020 and 2021, that should be adopted by the Government.			1. Submission of the draft Action Plan for adoption by the Government 2. Establishment of a working group for PIM 3. Implementation of the Action Plan	1. Q4, 2020 2. Q4, 2020 3. 2024
		Preparation of Action Plan for improving PIM over the short and medium term period and adoption by the Government	MoF/budget users/SoEs	Q3 2020						
		Establishing working group for implementation of the PIM Action plan	MoF/budget users/SoEs	Q4 2020						
		Implementation of the PIM action plan	MoF/budget users/SoEs	2024						
		Establishment of a new organizational unit at the Ministry of Finance for public investment management and fiscal risk assessment and reform implications	MoF	Q4 2020		Partially completed. The Ministry of Finance has envisaged in the new functional analysis to be implemented from 2021, an establishment of a new organisational unit within the International Financial Relations and Public Debt Management Department that will deal with tasks related to public investment.			Adoption of new Act on Organisation and Systematisation of working posts of the MoF	Q1, 2021
		Capacity building of the Ministry of Finance and relevant public investment management institutions and assessment of fiscal risks and reform implications	MoF/budget users/SoEs	Continuous		Partially completed. In accordance with the IMF recommendations given in the report, new functions will emerge for the MoF in the field of PIM which are not currently performed (no expertise and staff), in the area of assessment and monitoring of public investments - infrastructure projects and fiscal risk assessment on infrastructure projects. In terms of capacity building of people who will work on PIM, MoF will need coordinated technical assistance from the EU, IMF and World Bank.			Training of MoF staff	2021 continuously
		Implementation of follow up missions by the IMF	MoF/budget users/SoEs	2024		Not completed. Activity has not started yet.			Plan for follow up with the IMF	2021 - 2024

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
						Completed	Partially completed	Not completed		
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 and other relevant departments and budget users	Q4 2021	a) Comprehensive Medium-term Budget Framework (MTBF) in place					
		Analyses of the current data, documents, guidelines and proposals • Analysis of the scope of the overall budget framework, the structure of public finances, including the mid-term fiscal strategy, in the context of the EU Fiscal Framework (EU Directives)						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.	The activities will continue as part of the new EU twinning project and WB TA.	2021
	P3M2A2	Improvement of budget forecasting tools (introduction of the baseline scenario, new initiatives)	MoF - Budget and Funds Department	Q4 2021	a) New tools for baseline estimates and costing of new policies in place					
		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						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
	P3M2A3	Upgraded capacities of the employees in MoF and budget users on the new tools and planning process introduced	MoF - Budget and Funds Department	Q4 2021	a) Capacity building of the employees in MoF and budget users / trainings on the new tools introduced and new planning process (Number of trainings organised and number of persons trained)					
		Trainings on newly introduced tools and planning process						Not completed. Activity has not started yet.	Preparation of a plan for training of MoF staff and budget users on the newly introduced tools and planning process	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		Q4 2020	New organic budget law prepared					
		Preparation of new draft organic budget law	MoF	Q4 2020				Partially completed. The new OBL is in the final stage of preparation. Following the comments received from the international stakeholders (IMF, WB and EC), the Ministry of Finance is fine-tuning and finalising the text of the law.	1. Public consultation - publication on ENER	1. End-September 2020
		Adoption of a new/revised organic budget law	Assembly	Q4 2020					1. Adoption by the Government 2. Submission to the Parliament for Adoption	1. Q4, 2020 2. Q4, 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					
		Initiation of a new employment procedure	State Statistical Office	Q4 2021				Not completed. The activity has not been completed. It is expected the Ministry of Finance to approve funds for the implementation of the Employment plan of the SSO for 2020.	The Employment plan of the SSO for 2021 has been prepared by the SSO, submitted to the MoF and is pending approval by the MoF.	2021
	P3M5A2	Development of a methodological knowledge for preparation of EDP notification tables	State Statistical Office	Q4 2021	% of compiled EDP notification tables			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		2021
		Current training of staff through training and missions that are conducted in SSO	State Statistical Office	Q4 2021					Development and compilation of questionnaires related to EDP notification tables. Improvement of data quality in EDP tables.	
	P3M5A3	Preparation of ESA 2010 based EDP notification tables	State Statistical Office	Q4 2021	% of completeness of EDP Inventory, compliant to ESA 2010					
		Preparation of EDP notification tables	State Statistical Office	Q4 2021					Improvement of EDP Inventory and consistency with ESA 2010.	2021
		Preparation of EDP questionnaires	State Statistical Office	Q4 2021						
		Consistency between ESA 2010 transmission tables and EDP notification tables	State Statistical Office	Q4 2021						
		Improvement of EDP Inventory	State Statistical Office	Q4 2021						
		Preparation of Memorandum of understanding in the field of GFS	State Statistical Office	Q4 2021						

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						Completed	Partially completed	Not completed		
P4 Budget Execution										
P4M1: Implementation of new financial management information system (FMIS)										
	P4M1A1	Supporting the Development of Integrated Financial Management Information System	MoF	Q1 2024	a) New Integrated Financial Management Information System implemented					
		Preparation of the tender dossier for public procurement based on the prepared functional and technical specification for the new IFMIS	MoF	Q1 2021		Not started yet.			Preparation of the tender dossier for public procurement based on the prepared functional and technical specification for the new IFMIS.	2021
		Implementation and realization of the public procurement for the new IFMIS	MoF	Q2 2021		Not started yet.			Implementation and realization of the public procurement for the new IFMIS	2021-2022
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					
		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										
	P4M3A2	Preparation of the Debt Management Strategy as separate document	Ministry of Finance	Q4 2020	Preparation of debt management strategy					
		Capacity building/trainings – continuous activity	Ministry of Finance	Q4 2020		Partially completed. In February 2020, WB mission for capacity building was held where one of the covered topics was the Debt Management Strategy. Annual borrowing plan and introduction to debt sustainability analyses. Further capacity trainings will follow.			New trainings of MoF employees under GDRM Program by the World Bank organised in 2021.	2021
		Preparation of Debt Management Strategy as separate document	Ministry of Finance	Q4 2020		Not completed. Preparation of the Debt Management Strategy as separate document will be postponed for Q4 2020 as a result of postponement of the activities for preparation the Fiscal Strategy caused by emergency situation with COVID-19 crises.			Submission of the Debt Management Strategy for adoption by the Government.	Q4 2020
		Adoption of Debt Management Strategy as separate document	Government	Q4 2020		Not completed. Adoption of the Debt Management Strategy as separate document will be postponed for Q4 2020 as a result of postponement of the activities for adoption of the Fiscal Strategy caused by emergency situation with COVID-19 crises.			Adoption of the Debt Management Strategy by the Government.	Q4 2020
	P4M3A4	Strengthening human capacities/Strengthening the capacities for debt management planning	Ministry of Finance	Q1 2020	Number of newly employed staff					
		Vacancy announcement	Ministry of Finance	Q1 2020		Not completed.			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					
		Identifying responsibilities within the Ministry of finance for the preparation of a debt sustainability analysis	Ministry of Finance	Q4 2020		Partially completed. In February 2020, WB mission for capacity building was held where one of the covered topics was presentation of Debt sustainability analyses. Within this mission the concept of delegating responsibilities was set up.			Introduction of DSA within debt management strategy	2021
		World Bank Mission within Government Debt and Risk Management Programme	Ministry of Finance	Q2 2021		Partially completed. In February 2020, WB mission for capacity building was realized. It is expected to have additional missions during 2021.			New trainings of MoF employees under GDRM Program by the World Bank organised in 2021.	2021
	P4M3A6	Improving software support for debt management process	Ministry of Finance	2024	Operational module for e-Debt developed					
	P4M3A7	Strengthening the Management of Foreign Assistance	Ministry of Finance	Q4 2020	Enable delivery of requested data from FAMA to e-debt					
		Preparation, implementation and realization of public procurement for maintenance of FAMA, in the framework of which functionality improvement will be implemented.	Ministry of Finance	Q2 2020		Partially completed. In the framework of maintenance of FAMA the functionality improvement was implemented that enables delivery of requested data from FAMA to e-debt. In the test period it was noted that this improvement caused a need for different notification of the End Date of the Project. This additional activity is planned to be implemented within the next maintenance framework for 2021.			1. Concluding an annual maintenance contract for FAMA for 2021. 2. Revision of the software application regarding the project completion date.	1.Q4 2020 2.Q3 2021
	P4M3A8	Enhance cash forecasting and expand the horizon of cash planning	Ministry of Finance	Q4 2020	Procedure for active cash management					
		Develop a business process for implementing active cash management	Ministry of Finance	Q4 2020		Not completed. Not started yet.			Develop a business process for implementing active cash management	Q4 2020

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						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 2020	a) Modified competencies of relevant institutions in public procurement in accordance with the analysis according to the SIGMA Report b) Number of newly recruited staff						
	Strengthening the capacities of PPB	MoF	Q4 2020		Partially achieved. All vacancies planned with 2020 action plan were announced and these recruitment procedures are still open, except 1 new employment which is already realized.	Finalization of recruitment procedures	2020			
	Strengthening the capacities of SAC	MoF	Q3 2020		Not completed. Out of 1 one planned employment for 2020, the new employment is still not realised. SAC has 13 (thirteen) employed civil servants in total.					
P4M4A3	Institutional strengthening of the public procurement system, including the review set-up	/	Q4 2021	a) Nature and extent of clear user friendly guidelines and instructions standard documents and other tools available to CA and Procurement officials SIGMA Report b) Number of trained procurement officers per year c) % of decisions of the State Appeal Commission challenged at the Administrative court and % of Appeal commission decisions cancelled						
	Analysis of the mandate and responsibilities of the institutions involved in the public procurement system	PPB	Q1 2021		Partially completed. These activities will be implemented with the twinning project Strengthening budget planning, execution and internal control functions. So far, an Assessment report on public procurement legislation in North Macedonia was prepared and delivered by twinning project experts, with recommendations concerning legislation and strengthening capacity in the field of public procurement. In terms of implementation of the activities of Components of Component III of IPA 2018 Twinning Project – Strengthening of budget planning, execution and internal control functions procedure, given the situation with the COVID 19 crisis, the implementation of the activities is prolonged. Activities are expected to resume in the next period.	Realisation of the planned activity	2021			
	Analysis of the education system of the Public Procurement Bureau	PPB	Q1 2021			Realisation of the planned activity	2021			
	Analysis of the situation, needs and possibilities of using centralized procurement	PPB	Q2 2021			Realisation of the planned activity	2021			
P4M4A4	Introduction of an E-Appeal system	/	Q2 2021	a) % of appeals submitted electronically via the e-Appeal system (+ raising trend) b) Introduction of new modules on ESPP c) New Law on Public Procurement and bylaws						
	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 2021		Partially completed. Tender procedure related to developing platform for e-Marketplace and e-Catalogues and SAC processing system (EU support Project (FWC SIEA 2018- LOT 2: Infrastructure, sustainable growth and jobs, EuropeAid/138778/DH/SER/multi), has been launched.	Finalisation of tender procedure. Development and implementation of the software	2021			
P4M4A8	E-Marketplace for small value procurement and e – catalogues		Q2 2021	No of recommendations for implementation of new procurement tools: e-marketplace for small value procurement and e-catalogues						
	Preparing tender documentation and development of software for e-marketplace for small value procurement and e-catalogues	PPB	Q2 2021		Partially completed. Tender procedure related to developing platform for e-Marketplace and e-Catalogues and SAC processing system (EU support Project (FWC SIEA 2018- LOT 2: Infrastructure, sustainable growth and jobs, EuropeAid/138778/DH/SER/multi), has been launched.	Finalisation of tender procedure. Development and implementation of the software	2021			

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						Completed	Partially completed	Not completed		
P4M5 Effective PPP and concessions system										
	P4M5A1	Establish/upgrade/unify and publish register of PPPs	Ministry of Economy (ME)	Q4 2021	Comprehensive, timely and reliable data on concluded agreements for the establishment of a public-private partnership					
		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 to end)	ME	Q3 2020		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	ME	Q4 2020		Partially 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 bylaws	ME	Q2 2021						
		Preparation of draft specification for upgrading / establishing a single electronic system for public-private partnership	ME	Q3 2021		Partially 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	Q1 2021		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	Q1 2021	Level of compliance with EU legislation					
		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	Q3 2020		Partially completed. The initial draft version of the Law 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 a Draft Law on Amending the Law on Concessions and Public-Private Partnership	ME MoF	Q4 2020		Partially completed. The working group, with the assistance provided by the World Bank experts will continue the activities for drafting the law in order to achieve full harmonization with the EU legislation.	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	Q1 2021		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		
		Trainings for PPP at central and local level	ME	Q1 2021		Not completed. Not started yet.				
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					
		Initiation of a new employment procedure	State Statistical Office	Q4 2021		Not completed. The activity has not been completed. It is expected the Ministry of Finance to approve funds for the implementation of the Employment plan of the SSO for 2020.	The Employment plan of the SSO for 2021 has been prepared by the SSO, submitted to the MoF and is pending approval by the MoF.	2021		
	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					
		Analysis of available data sources for preparing government financial statistics on a quarterly basis - Fiscal data for revenues and expenditures from the Ministry of Finance for central and local government and social security funds - Estimates based on annual data from the Central Registry for reclassified institutional units - Estimates of methodological and conceptual adjustments in accordance with the methodology of the European System of Accounts 2010	State Statistical Office	Q4 2021		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		
		Preparation of a Memorandum of Understanding on Government Financial Statistics	State Statistical Office	Q4 2021						

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						Completed	Partially completed	Not completed		
		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					
		Current training of staff through training and missions that are conducted in SSO	State Statistical Office	Q4 2021		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					
		Compilation of Table 801 (in accordance with ESA 2010 Transmission Program) and Table 25	State Statistical Office	Q4 2021		Partially completed. The activity is ongoing.			Development of comprehensive, timely, and reliable reporting of quarterly general government accounts	2021
		Achieve consistency with Table 2, Table 9 and NTL (National Tax List), Table 25 and EDP Notification Tables	State Statistical Office	Q4 2021						
		P4M6A5 Calculation of quarterly General Government Accounts	State Statistical Office	Q4 2021	a) % of quarterly general government accounts compiled					
		Processing of fiscal data for the government sector on quarterly basis	State Statistical Office	Q4 2021		Partially completed. The activity is ongoing.			Starting of calculation of quarterly General Government Accounts	2021
		Preparation of correspondence table between national and ESS 2010 methodology ("bridge" table)	State Statistical Office	Q4 2021						
		Preparation of quarterly non-financial sector account for the government sector on an experimental basis	State Statistical Office	Q4 2021						
		Analysis of the quality of the obtained data	State Statistical Office	Q4 2021						
		P4M6A6 To make quarterly General Government Accounts available for users	State Statistical Office	Q4 2021	a) Preparedness of transmission tables					
		Assessment of the possibility after data validation to be published on SSO website	State Statistical Office	Q4 2021		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	Partially completed. 1. SSO purchased equipment - hardware, and it has been installed in SSO			Continuation of the activities under the project Improving the Production and Dissemination of Statistics. Part of the purchased equipment is planned for the Disaster Recovery Center in Prilep, which is under the MoI. However, this equipment is not installed there yet, because MoI has not given any instructions so far. There is a risk of expiration of the warranty period, before the equipment is installed there.	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 2020	a) Business requirements of different parts of the re-engineered IT system for statistical production prepared for tendering	2. The work in this area continues with experts from the project				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	launch of the new IT system					2020

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						Completed	Partially completed	Not completed		
P5 Transparent Government Reporting										
P5M1: Improved transparency through government reporting										
	P5M1A1	Publishing additional data on the MoF website	MoF	Q4 2021	New fiscal information published New organizational data structure that is new and improved user interface					
		Preparing and publishing additional data	MoF	Continuously during the Programme		Partially completed. New additional data are published in Fiscal strategy.		Publication of new data		2020/2021
		Creating and launching a new MoF website	MoF	Q3 2020		Partially completed. The new webpage is under construction.		Launch of the new webpage		Q4 2020
	P5M1A2	Portals for increased fiscal transparency	MoF	Q2 2020	Publishing of Citizen's Budget Publication of data from the MoF's Treasury (open finance) Available data on LSG Available public debt data					
		Publishing Citizens Budget	MoF	Continuously during the Programme		http://budget.finance.gov.mk/#				
		Web tool for tracking the execution of capital expenditures by budget user	MoF	Continuously during the Programme		https://kapitalni-rashodi.finance.gov.mk/?lang=english				
		Increasing the coverage of the units of local self-government in the Open Finance portal	MoF	Q2 2020		https://open.finance.gov.mk/en/home				
		Increasing the coverage of public debt data on the Open Finance portal	MoF	Q2 2020		https://javendolj.open.finance.gov.mk/en				
P6 Internal Control										
P6M1: Improved PIFC (FMC and IA) legislation and methodological framework)										
	P6M1A1	Preparing the new PIFC legislation		Q4 2021	a) New PIFC Law b) New rulebooks for Financial Management and Control (FMC) c) New rulebooks for Internal Audit (IA) d) New FMC Manual e) New IA Manual					
		Public discussion on Draft PIFC law	MoF - CHU	Q3 2020		Not completed. The activity has not started yet.		Public consultation on the draft law		Q3 2020
		Preparation of final Draft PIFC law and submission to the government for adoption	MoF - CHU	Q4 2020		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	Q1 2021		Not completed. The activity has not started yet.		Realization of the procedure for adoption by the Parliament		Q1 2021
		Preparation and adoption FMC rulebooks	MoF - CHU	Q2 2021		Partially completed. Rulebooks for FMC have been prepared.		Adoption of the FMC rulebooks		2021
		Preparation and adoption IA rulebooks	MoF - CHU	Q2 2021		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					
		Selection and promoting "state institutions" in the implementation of the system of internal financial controls;	MoF	Q4 2020		Completed. The selection of the state institutions is completed.				
		Creation of network of institutions for exchange of experiences	MoF	Q4 2020		Not completed. The activity is planned to start in Q2 2021.		Continuation of relevant activities planned under the IPA 2018 Twinning project		Q4 2021
P6M2: Strengthened administrative capacities on central and local level on FMC and IA										
	P6M2A1	Establishing system of continuous training and on the job training	MoF	Q4 2021	a) Public Finance School established b) Adoption of Rulebooks for continuous trainings for FMC and IA c) Adoption of Rulebook for training and exam for certification of internal auditors d) Organised trainings and exams					
		Conducting assessment with recommendations for manner of organisation of Public Finance School;	MoF	Q4 2020		Not completed. The activity should start in Q4, 2020.		Continuation of relevant activities planned under the IPA 2018 Twinning project		Q4 2021
		Preparation and adoption of Rulebooks for continuous trainings for FMC and IA;	MoF	Q4 2021		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 2021
		Preparation and adoption of Rulebook for training and exam for certification of internal auditors;	MoF	Q4 2021				Continuation of relevant activities planned under the IPA 2018 Twinning project		Q4 2021

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						Completed	Partially completed	Not completed		
		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	Q3 2020		Partially completed. Drafted act for systematization prepared and submitted to the Department of Human Resources of the Ministry of Finance.		Preparation and adoption of amended Act for systematisation of the MoF	Q1-Q2 2021	
		Conducting training of the staff	MoF	Q4 2020		Not completed. The activity is expected to start in Q3, 2021. It is postponed due to the inability to organise trainings with physical presence in conditions of COVID 19 pandemic.			Q4 2021	
		Quality assurance through implementation of supervisions on FMC and IA units	MoF - CHU	Q4 2021		Not completed. The activity has not started yet.			Q4 2021	
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		Q4 2020	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					
		Development of Guidelines for strategic and annual audit planning	SAO	Q2 2020		Completed. Guidelines for Strategic and Annual Planning on Audit was adopted in February 2020.				
		Development of Multi-annual Audit Plan 2021-2023	SAO	Q4 2020		Partially completed. Based on adopted Guidelines for Strategic and Annual Planning on Audits, Working Group within SAO was established to develop Strategic Audit Plan 2021-2023.		Strategic 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		Q4 2020	Report with recommendations on improving the institutional and human resources capacity of SAO in order to maintain high quality of audits					
		Preparing fiche for a new twinning project with elaboration of activities related to the SAO Development Strategy for the next five year period	SAO	Q2 2020		Completed. Currently, Twinning project proposals are expected to be submitted by the MS(s) and evaluated in accordance with the Twinning Manual				
		Preparing of Human Resources Management Strategy with Action Plan for Implementation	SAO	Q2 2020		Completed. SAO Human Resources Management Strategy 2020-2023 with Action Plan for Implementation was adopted in July 2020				
		P7M1A3 Improved administrative capacity for performance audit		Q4 2020	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					
		Preparing fiche for a new twinning project with elaboration of activities related to the improvement of the performance audit process, in accordance with the recommendations contained in the benchmark reports prepared under the implemented Twinning Project "Further Improvement of Administrative Capacities and External Audit Efficiency of the State Audit Office" MK 13 IPA FI 01 17 R	SAO	Q2 2020		Completed. Currently, Twinning project proposals are expected to be submitted by the MS(s) and evaluated in accordance with the Twinning Manual.				
P7M2 Improved scrutiny over the budget by the Parliament										
		P7M2A2 Training needs assessment (TNA) carried out and Training plan elaborated for members of Parliament		Q4 2020	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					
		Preparing fiche for a new twinning project with elaboration on the activities contained in the Report on training needs assessment (TNA) for parliament administration and MP's in assessing the audit reports, prepared under the implemented Twinning Project "Further Improvement of Administrative Capacities and External Audit Efficiency of the State Audit Office" MK 13 IPA FI 01 17 R,	SAO	Q2 2020		Completed. Currently, Twinning project proposals are expected to be submitted by the MS(s) and evaluated in accordance with the Twinning Manual.				