





Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2020	INDICATOR OUTTURN 2020			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
						Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
	Activity/sub-activity												
	Public awareness events on the new tax legislation organised and conducted	MoF - PRTCPD	Q1 2023										
	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 - PRTCPD with PRO	Q1 2023										
<b>P2M2 Improved tax and customs services and procedures</b>													
	<b>P2M2A1</b> 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)'	a) /								
				b) Issuing pre-populated Annual Tax Return by PRO	b) /								
				c) Improved Contact Centre and Tax Counters Services	c) /								
				d) Re-engineered business processes for the new tax integrated IT system	d) implemented BMP software and licenses			Partially achieved					
				e) New tax integrated IT system HARDWARE	e) Initiated tender procedure			Not achieved					
				f) New tax integrated IT system SOFTWARE	f) signed contract			Not achieved					
				g) Quality Assurance technical support for implementation of the new integrated IT system, provided for PRO	g) signed contract			Not achieved					
				h) Risk Evaluation System – RES for tax audit	h) /								
				i) Established new IT system hall	i) signed contract			Achieved					
				j) Assessment report on the existing methodological tools and implementing arrangements in the PRO with recommendations for improvement prepared;	j) Assessment report on the existing methodological tools and implementing arrangements in the PRO with recommendations for improvement prepared;			Partially achieved					
				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);	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);			Partially achieved					
				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	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			Partially achieved					
				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;	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;			Partially achieved					
				n) Plan for integration of data and establishment of Data Warehouse and Plan for utilization of data for different analysis prepared	n) Plan for integration of data and establishment of Data Warehouse and Plan for utilization of data for different analysis prepared;			Not achieved					
	Strengthening of PRO staff and new recruitments	PRO	Q4 2022					Not completed. No new employments/promotions were realized during reporting period as planned in the Annual Employment Plan for 2020.			Adoption of the Annual Employment Plan for PRO for 2021	2021	
	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.		Procurement of BMP tool (software and licenses) was completed unsuccessfully, there was no economic operator that meets the criteria. The procedure should be repeated in the next reporting period.	2021		
	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.The Public Revenue Office, the Ministry of Finance and the World Bank hold online meetings and regular electronic communication within the application for a new project to finance the development of the new IFMIS and the expansion of the new IT system of the PRO.		Preparation of a project proposal with the World Bank for financing the new IFMIS and expansion of the new IT system of the PRO.			
	Establishment of new IT System Hall (Design and Design Supervision of IT System Hall, Construction and Certification)	PRO	Q4 2022					Completed. IT system hall in the PRO - General Directorate Skopje has finished.				2020/2022	2020



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	<b>Activity/sub-activity</b>													
	P2M2A4	Provision of equipment and tools to implement enhanced models of control, facilitate trade and increase quality of services	Customs Administration	Q1 2021	a) Preparation of technical specification b) Procuring equipment	a) / b) Signed contract for procurement and delivered equipment according to the technical specification	Partially achieved			Completed	Partially completed	Not completed		
		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. Agreements have been signed for both lots. The equipment is expected to be delivered in the first quarter of 2021.		The equipment is expected to be delivered in the first quarter of 2021 according with the signed Agreements.	2021	
	<b>P2M3 Ensuring stability of the PFM systems in case of crisis</b>													
	P2M3A1	Ensuring spatial facilities for Disaster Recovery Centre and establishment of Disaster Recovery Centre for PFM System	PRO/ CARNM/SAO	Q4 2021	a) Establishment of Disaster Recovery Centre	Technical Specification prepared	Partially achieved							
		Defining user requirements (technical specification) for hardware and software for the Disaster Recovery Centre	PRO/ CANRM/SAC	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 has been completed. The center is expected to be established by the end of 2021.		The tender procedure has been completed. The center is expected to be established by the end of 2021.	2021	
		Publication of Tender for procurement of hardware and software and selection of the most favourable bid	PRO/ CARNM/SAO	Q4 2020										
	<b>P3 Planning and Budgeting</b>													
	<b>P3M1: Upgraded programme based budget approach and improved project information</b>													
	P3M1A1	Implementation of the proposed program based budgeting approach	MoF and budget users	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) Completed analysis of the program budget framework (legal basis, methodology, structure of program budgeting) with a presentation of good practices b) Completed analysis of the system of program indicators and their evaluation in accordance with good practices /	Not achieved Not achieved							
		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 2021 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 2021 as a part of the work that Ministry of finance is doing with foreign experts and as a part od 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										
	P3M1A2	Conduct Public Investment Management Assessment (in collaboration with IMF)	MoF/budget users/SoEs	Q2 2020	PIMA assessment conducted	PIMA Report delivered to national authorities	Achieved							
		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/WB	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	Action Plan for improving Public Investment Management adopted Working group for implementation of the Action Plan established New organizational unit in the Ministry of Finance for Public Investment Management established Trainings for Public Investment Management (number of Trainings and number of trained persons) conducted	Achieved Not achieved Partially achieved Not achieved							
		Analysis of the recommendations given in the report	MoF/budget users/SoEs	Q3 2020						Completed. Based on the Action Plan proposed in the PIMA Report, the Ministry of Finance prepared a draft Action Plan for implementation of the recommendations, which covers the activities planned in the first two years - 2020 and 2021, which was adopted by the Government in December 2020.				
		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						Not completed. Nomination of persons from relevant institutions for members of the working group for implementation of the Action Plan for Public Investment Management is ongoing.		Establishment of a working group for PIM	Q1 2021	
		Implementation of the PIM action plan	MoF/budget users/SoEs	2024						Not completed. The activity will start after the establishment of the working group for implementation of the Action Plan for Public Investment Management.		Implementation of the Action Plan	Q4 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 in the new functional analysis to be conducted from 2021, envisages the establishment of a new organizational unit within the Sector for International Financial Relations and Public Debt Management, which will deal with tasks related to public investment management (PIM). In accordance with the IMF recommendations given in the report, new functions for the MoF are envisaged in the field of PIM which are not currently performed (no expertise and staff), in the field of assessment and monitoring of public investments - infrastructure projects and fiscal risk of infrastructure projects.		1. Adoption of a new Rulebook for organization and systematization of the MoF jobs. 2. Staffing of an organizational unit for PIM in MoF	Q1, 2021 Q4 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						Not completed. The activity will start after the establishment of a new organizational unit for PIM. In terms of capacity building for PIM staff the MoF will need coordinated technical assistance from the EU, the IMF and the 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	

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<b>P3M2: Improving the medium-term budget planning</b>														
	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	Completed 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 achieved						
		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)	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.	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	List of bylaws for strengthening the budget planning tools developed		Partially achieved						
		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	
	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)	Prepared plan for training of MoF staff and budget users on the newly introduced tools and planning process		Not achieved						
		Trainings on newly introduced tools and planning process	MoF - Budget and Funds Department							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	
<b>P3M3: Revised Organic Budget Law in line with the improvements of the PFM system</b>														
	P3M3A1	Preparation and adoption of new/revised organic budget law		Q4 2020	New organic budget law prepared	New organic budget law adopted		Partially achieved						
		Preparation of new draft organic budget law	MoF	Q4 2020						Completed. The new Budget Law has been prepared by the Ministry of Finance.				
		Adoption of a new/revised organic budget law	Assembly	Q4 2020						Partially completed. The new Law on Budgets has been adopted by the Government and it should be submitted to the Assembly for adoption.	1. Submission to the Assembly for adoption 2. Adoption of the law by the Assembly		Q1, 2021	
<b>P3M5: Developed capacities for compilation of EDP notification tables</b>														
	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	In National Accounts Sector 3 new employments are approved		Not achieved						
		Initiation of a new employment procedure	State Statistical Office	Q4 2021						Not completed. The activity is not completed due to lack of funds for realization of the employment plan for 2020.	Prepare and implement new employment plan of the SSO for 2021.		2021	
	P3M5A2	Development of a methodological knowledge for preparation of EDP notification tables	State Statistical Office	Q4 2021	% of compiled EDP notification tables	50		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 ESA2010; Work on a preparation of a Memorandum of cooperation between SSO, MoF and NB in the field of EDP and GFS data	Development and compilation of questionnaires related to EDP notification tables. Improvement of data quality in EDP tables.		2021	
		Current training of staff through training and missions that are conducted in SSO	State Statistical Office	Q4 2021										
	P3M5A3	Preparation of ESA 2010 based EDP notification tables	State Statistical Office	Q4 2021	% of completeness of EDP Inventory, compliant to ESA 2010	30		Partially achieved						
		Preparation of EDP notification tables	State Statistical Office	Q4 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							Improving the Guidelines for EDP preparation and consistency with the ESC 2010 methodology.		2021	
<b>P4 Budget Execution</b>														
<b>P4M1: Implementation of new financial management information system (FMIS)</b>														
	P4M1A1	Supporting the Development of Integrated Financial Management Information System	MoF	Q1 2024	a) New Integrated Financial Management Information System implemented	a) Announced public procurement for IFMIS		Not achieved						
						b) Evaluation and selection of the most favourable bidder		Not achieved						
		Preparation of the tender dossier for public procurement based on the prepared functional and technical specification for the new IFMIS	MoF	Q2 2021						Not completed. The activity is 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	Q4 2021						Not completed. The activity is not started yet.	Implementation and realization of the public procurement for the new IFMIS.		2021-2022	
<b>P4M2 Strengthening commitment controls</b>														
	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.				

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Activity/sub-activity														
<b>P4M3 Strengthening debt management</b>														
	P4M3A2	Preparation of the Debt Management Strategy as separate document	Ministry of Finance	Q4 2020	Preparation of debt management strategy	Debt Management Strategy adopted	Achieved							
		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. Due to the Covid-19 crisis, several World Bank trainings related to public debt management were postponed.	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					Completed. The debt management strategy as a separate document was adopted in Q4 2020.	Submission of the Debt Management Strategy for adoption by the Government.		Q4 2020		
		Adoption of Debt Management Strategy as separate document	Government	Q4 2020					Completed. The adoption of the Debt Management Strategy as a separate document was realized in Q4 2020.	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	a) number of newly employed staff	2 new recruitments	Not achieved							
		Vacancy announcement	Ministry of Finance	Q1 2020					Not completed.	Start of the recruitment procedure for new staff		2021		
	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 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	see Target for P4M1A1 - Development of a New Integrated Finance Management Information System (IFMIS)	Not achieved							
	P4M3A7	Strengthening the Management of Foreign Assistance	Ministry of Finance	Q4 2020	Enable delivery of requested data from FAMA to e-debt	Upgraded FAMA application	Achieved							
		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.	Concluding an annual contract for the maintenance of FAMA for 2021. Revision in the software application on the project completion date.		Q3 2021		
	P4M3A8	Enhance cash forecasting and expand the horizon of cash planning	Ministry of Finance	Q4 2020	Procedure for active cash management	Procedure for active cash management prepared	Not achieved							
		Develop a business process for implementing active cash management	Ministry of Finance	Q4 2020					Not completed. The activity is not started yet.	Develop a business process for implementing active cash management		Q4 2021		
<b>P4M4 Strengthening public procurement system</b>														
	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	a) 13 new recruitments in PPB b) 1 new recruitments in SAC	Partially achieved Not achieved							
		Strengthening the capacities of PPB	MoF	Q4 2020					Partially achieved. All vacancies planned with 2020 action plan were announced. 13 new employments were planned with Action Plan 2020, out of which 11 employments were realized. Recruitment procedure for 2 new employments is still in process and it is expected to be finalised in Q1 2021	Finalization of recruitment procedures for two persons.		Q1 2021		
		Strengthening the capacities of SAC	MoF	Q3 2020					Not completed. Out of 1 one planned new employment for 2020, no new employment was realized. SAC has 13 (thirteen) employed civil servants in total.	No new employments are planned in SAC in 2021		-		
	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	a) Implemented activities of Components of Component III of IPA 2018 Twinning Project – Strengthening of budget planning, execution and internal control functions b) / c) 10% decisions of the State Commission on Public Procurement Appeals filed before the Administrative Court 30% - SAC decisions annulled by the Administrative Court from the relaxed procedures	Partially achieved Partially achieved		10.1% of the decisions of the State Commission for Public Procurement Appeals were charged before the administrative court, and 19.2% of the decisions of the State Commission were annulled by the administrative court.					
		Analysis of the mandate and responsibilities of the institutions involved in the public procurement system	PPB	Q1 2021					Partially completed. These activities are implemented with the twinning project Strengthening budget planning, execution and internal control functions. Due to the situation with the COVID 19 crisis, the implementation of the planned activities was prolonged. In this period, 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. Analysis of the mandate and responsibilities of the institutions involved in the public procurement system and Analysis of the education system of the Public Procurement Bureau are already started and their finalization is expected in Q1 2021. Analysis of the situation, needs and possibilities of using centralized procurement is expected to start in Q1 2021.	Realisation of the planned activity		Q1 2021		
		Analysis of the education system of the Public Procurement Bureau	PPB	Q1 2021						Realisation of the planned activity		Q1 2021		
		Analysis of the situation, needs and possibilities of using centralized procurement	PPB	Q2 2021						Realisation of the planned activity		Q2 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	a) Prepared tender documentation b) Development of software for introduction of e-complaints in the State Commission for complaints on public started c) /	Achieved 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 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/138718/DH/SER/mult), has finished and a contractor was chosen for the implementation of the project. SAC and the contractor started developing the system.	Finalisation of the software		Q4 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	a) Prepared tender documentation b) Development of software for e-marketplace for small value procurement and e-catalogues started	Achieved Partially achieved							
		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/138718/DH/SER/mult), has finished and a contractor was chosen for the implementation of the project. PPB and the contractor started developing the platform.	Finalisation of the software		Q4 2021		

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P4M5 Effective PPP and concessions system	P4MSA1	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	Adopted amendment to the Law on Concessions and Public Private Partnership			Not achieved						
			ME	Q3 2020						Completed. The Ministry of Economy has prepared an initial draft version of the new PPP law based on the Legal Analysis Report with recommendations for legal regulation in this area by World Bank experts. At the end of July 2020, through the EU twinning project Strengthening budget planning, execution and internal control functions prepare a draft analysis of the legal framework with recommendations. In parallel with the engagement of legal experts in the past, conference meetings were held with IT experts from the World Bank to analyze and develop the technical specifications for the establishment of the Single Electronic PPP system, with modules needed to ensure the implementation of the overall procedure for awarding agreements related to the establishment of a public-private partnership from the announcement to the conclusion of the agreement, which will generate a register of concluded agreements.					
			ME	Q4 2020						Partially completed. In the past period, the Ministry of Economy in cooperation with the Working Group and with the technical assistance of experts from the World Bank and the Twinning Project prepared a Draft Law on Public Private Partnership which was sent to the SEA at the end of December for its submission to the EC.	The draft version of the law will be sent to DG Grow, in January 2021. Finalizing the text of the draft law in accordance with the comments received from the EC	Q1 2021			
			ME	Q2 2021						Not completed. The preparation of the bylaws will start after the finalization of the text of the draft law on PPP.	In the forthcoming period, the working group with the assistance of experts from the World Bank and the Twinning Project will continue with the activities for drafting the law and bylaws for their harmonization with the EU legislation.	Q2 2021-Q4 2021			
			ME	Q3 2021						Partially completed. Conference meetings were held with IT experts from the World Bank to analyze and develop the technical specifications for the establishment of the Single Electronic PPP System, with modules needed to ensure the implementation of the overall contract award procedure related to the establishment of a public-private partnership since publication until the conclusion of the contract, which will generate a register of concluded contracts. All modules for the register are developed.	Preparation of a draft specification	Q2 2022			
			ME	Q1 2021						Not completed. After the finalization of the Draft Law on Public Private Partnership, it will be submitted to the Assembly for its adoption.	At the end of March 2021, MoE plans to organize a public discussion about PPP law; to publish the law on ENER, Middle of April the PPP law is planned to be submitted for the parliamentary adoption procedure. The law is expected to be adopted in June/July (before elections). Adoption of the draft law by the Assembly.	Q1 2021			
			P4MSA3	Harmonisation of legislation in line with relevant EU Acquis	Ministry of Economy (ME)	Q1 2021	Level of compliance with EU legislation	Adopted amendment to the Law on Concessions and Public Private Partnership			Not achieved				
					MoF			Conducted PPP trainings (number of trainings and number of trained persons)			Not achieved				
					ME MoF	Q3 2020					Completed. The Ministry of Economy has prepared an initial draft version of the new PPP Law based on the Legal Analysis Report with recommendations for legal regulation in this area by World Bank experts. At the end of July 2020, through the EU twinning project Strengthening budget planning, execution and internal control functions prepare a draft analysis of the legal framework with recommendations.				
					ME MoF	Q4 2020					Partially completed. In the past period, the Ministry of Economy in cooperation with the Working Group and with the technical assistance of experts from the World Bank and the Twinning Project prepared a Draft Law on Public Private Partnership which was sent to the SEA at the end of December for its submission to the EC.	Finalizing the text of the draft law in accordance with the comments received from the EC	Q1 2021		
					ME MoF	Q1 2021					Not completed. After the finalization of the Draft Law on Public Private Partnership, it will be submitted to the Assembly for its adoption.	End of March 2021, plan to organize a public discussion about PPP law; to publish the law on ENER, Middle of April the PPP law is planned to be submitted for the parliamentary adoption procedure. The law is expected to be adopted in June/July (before elections). Adoption of the draft law by the Assembly	Q1 2021		
					ME	Q1 2021					Not completed. The activity is not started yet.	In March 2021 MoE together with WB will conduct 4 PPP trainings for public sector specialists.	Q1 2021		



Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2020	INDICATOR OUTTURN 2020			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
						Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
<b>Activity/sub-activity</b>													
<b>P4M6 General</b>	<b>Government Accounts established in accordance with ESA 2010 and made available for policy makers</b>												
	<b>P4M6A1 Strengthening of human capacities that will bear the burden of the activities planned</b>	State Statistical Office	Q4 2021	a) Number of persons employed in the relevant area	In National Accounts Sector 3 new employments are approved			Not achieved					
	Initiation of a new employment procedure	State Statistical Office	Q4 2021						Not completed. The activity is not completed due to lack of funds for realization of the employment plan for 2020			Prepare and implement new employment plan of the SSO for 2021.	2021
	<b>P4M6A2 Assessment of the availability and quality of data necessary for production of Government Finance Statistics on quarterly level</b>	State Statistical Office	Q4 2021	a) % of available data for production of quarterly GFS	60%			Partially achieved					
	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										
	<b>P4M6A3 Development of a capacity for implementing of methodology for calculation of General Government Accounts</b>	State Statistical Office	Q4 2021	a) Number of staff trained	3 persons trained			Partially achieved					
	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
	<b>P4M6A4 Comprehensive, timely, and reliable reporting of quarterly general government accounts</b>	State Statistical Office	Q4 2021	a) % of quarterly general government accounts compiled	60%			Partially achieved					
	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										
	<b>P4M6A5 Calculation of quarterly General Government Accounts</b>	State Statistical Office	Q4 2021	a) % of quarterly general government accounts compiled	60%			Partially achieved					
	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										
	<b>P4M6A6 To make quarterly General Government Accounts available for users</b>	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. The activity is not started yet.			After validation of data by Eurostat, data will be available for users.	2021

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2020	INDICATOR OUTTURN 2020			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
<b>P4M7 Strengthening statistical services</b>														
	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			Partially completed.			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 Pilsip, 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	Document with description available for tendering	Partially achieved			2. The work in this area continues with experts from the project				2021
	P4M7A5	Outsourced software development of IT system, maintenance and support	State Statistical Office	Q4 2021	a) % of developed and tested modules of the system	IT system design	Partially achieved							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	SSO equipment installed by mid-March 2020	Achieved							2021
<b>P5 Transparent Government Reporting</b>														
<b>P5M1: Improved transparency through government reporting</b>														
57	P5M1A1	Publishing additional data on the MoF website	MoF	Q4 2021	New fiscal information published	New fiscal data published	Achieved							
		Preparing and publishing additional data	MoF	Continuously	New organizational data structure that is new and improved user interface	Created and set up a New website of the Ministry of Finance	Achieved			Completed. New additional data are published in the fiscal strategy; publishing data on revenues and expenditures of the public enterprise and state-owned companies at the enterprise level on a quarterly basis; publication of local government budget execution (local government fiscal table) on a quarterly basis.		Continuous publication of new data		
		Creating and launching a new MoF website	MoF	Q3 2020						<a href="https://finance.gov.mk/?lang=en">https://finance.gov.mk/?lang=en</a>		Launch of the new webpage		
	P5M1A2	Portals for increased fiscal transparency	MoF	Q2 2020	Publishing of Citizen's Budget	Citizen's Budget published	Achieved							
					Publication of data from the MoF's Treasury (open finance)	Published data from the MoF's Treasury	Achieved							
					Available data on LSG	Published data (analytics and transactions) on LSG in Open Finance	Achieved							
					Available public debt data	Public debt data released in open finance	Achieved							
		Publishing Citizens Budget	MoF	Continuously						<a href="http://budget.finance.gov.mk/">http://budget.finance.gov.mk/</a>				
		Web tool for tracking the execution of capital expenditures by budget user	MoF	Continuously						<a href="https://kapitali-respodf.finance.gov.mk/?lang=english">https://kapitali-respodf.finance.gov.mk/?lang=english</a>				
		Increasing the coverage of the units of local self-government in the Open Finance portal	MoF	Q2 2020						<a href="https://open.finance.gov.mk/en/home">https://open.finance.gov.mk/en/home</a>				
		Increasing the coverage of public debt data on the Open Finance portal	MoF	Q2 2020						<a href="https://avenidba.open.finance.gov.mk/en">https://avenidba.open.finance.gov.mk/en</a>				
<b>P6 Internal Control</b>														
<b>P6M1: Improved PIFC (FMC and IA) legislation and methodological framework</b>														
	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	a) PIFC Law prepared and adopted b) Rulebooks for FMC prepared c) Rulebooks for IA prepared	Partially achieved Achieved Achieved							
		Public discussion on Draft PIFC law	MoF - CHU	Q3 2020						Completed. The draft law on PIFC was published on ENER on November 3, 2020. Additionally, on December 15, 2020, a public presentation and discussion with stakeholders was held.				
		Preparation of final Draft PIFC law and submission to the government for adoption	MoF - CHU	Q4 2020						Completed. The draft law was adopted by the Government at the end of December 2020.				
		Adoption of the PIFC law by the Parliament	MoF - CHU	Q1 2021						Partially completed. The draft law on PIFC has been submitted to the Assembly for adoption.		Realization of the procedure for adoption by the Parliament	Q1 2021	
		Preparation and adoption FMC rulebooks	MoF - CHU	Q2 2021						Partially completed. Drafts have been prepared for some of the FMC regulations.		Adoption of the FMC rulebooks	2021	
		Preparation and adoption IA rulebooks	MoF - CHU	Q2 2021						Partially completed. Drafts have been prepared for some of the IA regulations		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			Not completed. Due to the COVID 19 pandemic, this activity has been postponed, as it requires the physical presence of twinning experts in the country.				
		Selection and promoting "state institutions" in the implementation of the system of internal financial controls	MoF	Q4 2020						Partially 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 Q3 2021.		Continuation of relevant activities planned under the IPA Twinning project	Q4 2021	

Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2020	INDICATOR OUTTURN 2020			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION	
						Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed			
<b>Activity/sub-activity</b>														
<b>P6M2: Strengthened administrative capacities on central and local level on FMC and IA</b>														
	<b>P6M2A1</b>	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	a) / b) Rulebooks for continuous trainings for FMC and IA prepared c) Rulebook on Training and Examination for Certification of Internal Auditors prepared d) /								
		Conducting assessment with recommendations for manner of organisation of Public Finance School.	MoF	Q4 2020						Partially completed. A working group has been established to coordinate the activities for the establishment of the school, which will have the task to prepare an analysis and give a proposal for the selection of a model for the organization of the Public Finance School.	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 PFC 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		
	<b>P6M2A2</b>	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	a) Supervision tasks assigned to current CHU staff b) Supervision training for CHU staff assigned to perform supervision tasks c) Supervisions on FMC and IA units implemented								
		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		
<b>P7 External Control and Parliamentary Oversight</b>														
<b>P7M1: Improved strategic planning and external audit process in line with the ISSAIs</b>														
	<b>P7M1A1</b>	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	a) Guidelines for strategic and annual audit planning b) Multi-annual Audit Plan 2021-2023 c) /				Achieved Achieved /				
		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						Completed. Based on adopted Guidelines for Strategic and Annual Planning on Audits, Working Group within SAO has developed the SAO Strategic Audit Plan 2021-2023, that was adopted in December 2020.				
	<b>P7M1A2</b>	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	Prepared fiche for a new twinning project Human Resources Management Strategy with Action Plan for Implementation prepared				Achieved Achieved				
		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. Based on the published Twinning fiche for the new Twinning project "Improving external audit and parliamentary oversight" MK 18 IPA FI 03 20 and the received proposal for a twinning project from an interested consortium of two SAIs from EU member states, following a selection procedure, in December 2020 the Twinning Project Contract was concluded with the selected twinning partners. The Twinning Project will start to be realized in February 2021, lasting for the next 21 months.				
		Preparing 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				
	<b>P7M1A3</b>	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	Prepared fiche for a new twinning project				Achieved				
		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. Based on the published Twinning fiche for the new Twinning project "Improving external audit and parliamentary oversight" MK 18 IPA FI 03 20 and the received proposal for a twinning project from an interested consortium of two SAIs from EU member states, following a selection procedure, in December 2020 the Twinning Project Contract was concluded with the selected twinning partners. The Twinning Project will start to be realized in February 2021, lasting for the next 21 months.				
<b>P7M2 Improved scrutiny over the budget by the Parliament</b>														
	<b>P7M2A2</b>	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	Prepared fiche for a new twinning project				Achieved				
		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. Based on the published Twinning fiche for the new Twinning project "Improving external audit and parliamentary oversight" MK 18 IPA FI 03 20 and the received proposal for a twinning project from an interested consortium of two SAIs from EU member states, following a selection procedure, in December 2020 the Twinning Project Contract was concluded with the selected twinning partners. The Twinning Project will start to be realized in February 2021, lasting for the next 21 months.				