

Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION
						Achieved	Partially achieved	Not achieved	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		Q1 2021	a) Draft Fiscal rules design b) Adoption of the fiscal rule legislation	a) Fiscal rules and Fiscal council legislation adopted							
		Adoption of legislation for prescribing fiscal rules. (The new Organic Budget Law envisages provisions defining and regulating fiscal rules)	MoF	Q1 2021					Partially completed. Articles for prescribing numerical fiscal rules and establishing and regulating the operation of the Fiscal Council are elaborated in the draft OBL. Draft OBL was adopted by the Government in the last quarter of 2020 and after that was submitted to the Parliament. In the first quarter of 2021 it has passed the first reading of the parliamentary commissions (Commission for Financing and Budget and Legal Commission), and in the next period the final adoption of the Law is expected by the Parliament.	Adoption of the Law by the Parliament	Q4 2021		
		Adoption of legislation for institutionalizing the Fiscal Council. (The new Organic Budget Law envisages provisions for establishment of a Fiscal Council.)	MoF	2021									
P1M2 Strengthening of forecasting													
	P1M2A2	Strengthening the capacities for tax revenue planning*		Q4 2021	a) Improved analytical capacities for tax revenue planning	a) Realized trainings c) New microsimulation models built							
		Building up new micro-simulation models	MoF - Public Revenues, Tax and customs policy department (PRTCPD)	Q4 2021					Partially completed. The construction of a new micro-simulation model in the programming language R which started in third quarter of 2019, continues 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 continued accordance with Roll-up Action plan of Twinning project. Also in the field of micro-simulation, additional training is provided by the World Bank on the Python programming language and the GITHUB platform, where the main focus was on how to design the model, how to set growth factors, make reforms, implementing various reforms in the model for assessing the impact of revenue and distribution. Activities in this area continue.	The realization of this activity will proceed within the EU Twinning project. "Improving revenue collection and tax and customs policy" in order to continue the development of the model and to introduce additional modules with a dynamic component for behavioral effects.	Q4 2021		
	P1M2A3	Creating procedures and operational framework for modelling related to tax revenue projections	MoF - PRTCPD	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	a) Guidelines for short-term projection for direct and indirect taxation prepared b) Guidelines for medium-term projection for direct and indirect taxation prepared							
		Trainings related to analysis and forecasting of micro-data (JV, CEF etc.)	MoF - PRTCPD	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 related to fiscal frameworks, revenue forecasting in cooperation with JV and CEF.	/	/		
		Preparation of tax revenue models for short and medium-term projection for direct and indirect taxation	MoF - PRTCPD	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). In parallel, work is underway to develop new models for short-term tax revenue forecasting based on nowcasting. In the first quarter of 2021, missions are already scheduled with experts from the Twinning project where the main focus will be on their development.	Work with experts in this field will proceed in accordance with Roll-up Action plan of the Twinning project in order to continue the development of these models.	Q4 2021		
		Further development of new simulation models (PIT micro-simulation model)	MoF - PRTCPD	Q4 2021					Partially completed. The development of the micro-simulation model continues, with the main emphasis on the development of a module based on machine learning where the main emphasis is placed on the behavioral behavior of taxpayers and the projection of revenue, based on a neural network whose results are currently being tested. The development activities of this module continue in accordance with the Action Plan of the twinning project.	Work with experts from this field will proceed in accordance with Roll-up Action plan of Twinning project in order to continue the development of these models.	Q4 2021		
		Preparation of tax revenue guidelines for short and medium-term projection for direct and indirect taxation	MoF - PRTCPD	Q4 2021					Not completed. This activity will start after completing the construction of the new microsimulation model, its testing and putting into use.	The activity is transferred to the new PFM program 2022-2025			
		SQL Server training to build and administer databases required for data management	MoF - PRTCPD	Q4 2021						The activity is transferred to the new PFM program 2022-2025			
		Construction of Data Warehouse database based on customs data and data from the State Statistical Office / Build Data Warehouse database on the basis of customs data from CA and SSO.	MoF - PRTCPD	Q4 2021						The activity is transferred to the new PFM program 2022-2025			
		Construction of Power BI model for simulation and visualization of What If analyzes when changing customs rates	MoF - PRTCPD	Q4 2021						The activity is transferred to the new PFM program 2022-2025			
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)	65 %							
		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 Statistics Statistic in the "Annual Work Program" of the State Statistics Statistic.	State Statistical Office	Q4 2021							2021		
		Inclusion of additional data and indicators on monthly and quarterly level depending on the change and requirements of Eurostat and the IMF in accordance with ESA2010.	State Statistical Office	Q4 2021						Improvement of data coverage and consistency according to ESA 2010 requirements	2021		

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				Activity/sub-activity									
		MoF - PRPCPD	Q4 2022	Methodological tools for managing and creating customs policy developed.									
		MoF - PRPCPD	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 - PRPCPD	Q1 2023	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 - PRPCPD	Q1 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 and tax debt management)and other related legislation (at least 10 trainings)									
		MoF - PRPCPD	Q1 2023	Public awareness events on the new tax legislation organised and conducted									
		MoF - PRPCPD	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	Q1 2024	Introduction of a new organizational unit for predictive analytics and business intelligence.						Partially completed. Started under the EU twinning project. Two activities were done regarding BI Unit.		The activity is transferred to the new PFM program 2022-2025	
		MoF	Q1 2024	Preparation of a detailed GAP analysis of own resources (Chapters 33)						Partially completed. In advanced phase. 4th workshop held with EU experts. Prepared initial L GAP table with AP. This activity is closely related to the entry into force of the new OBL and the new IFMS and ITIS system in the Ministry of Finance and the PRO.		The activity is transferred to the new PFM program 2022-2025	
		MoF	Q1 2024	Preparation of a Study for Measuring efficiency in Tax and Customs administration: a data envelopment analysis approach for better Revenue mobilisation.						Partially completed. Consultations were held with the World Bank and the EU twinning project about this activity to be implemented with technical assistance.		The activity is transferred to the new PFM program 2022-2025	
		MoF	Q1 2024	Connecting the Ministry of Finance with the Customs Administration with File Transfer Protocol-FTP, in order to obtain data faster and more efficiently.						Not completed. Providing functional technical conditions and adequate staff employment		The activity is transferred to the new PFM program 2022-2025	
		MoF	Q1 2024	Full implementation of CEFTA Protocol V						Completed. Activity has been implemented with support under the EU Twinning Project.			
		MoF	Q1 2024	Full implementation of CEFTA Protocol VI						Partially Completed.Started under the EU twinning project. Two activities were done.		The activity is transferred to the new PFM program 2022-2025	
		MoF	Q1 2024	Full implementation of CEFTA Protocol VII						Partially completed.Started under the EU twinning project. Two activities were done.		The activity is transferred to the new PFM program 2022-2025	
		MoF - PRPCPD	Q4 2021	Trainings for the employees of the Ministry of Finance for business and financial intelligence, in order to increase the mobilisation of tax revenues (JVI, CEF etc.)						Completed. TADAT with IMF, Tax diamond World bank			

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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	Q1 2024	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 Counselling Services	c) /								
					d) Re-engineered business processes for the new tax integrated IT system	d) implemented BMP software and licenses								
					e) New tax integrated IT system	e) Initiated tender procedure								
					f) New tax integrated IT system HARDWARE	f) signed contract								
					g) Quality Assurance technical support for implementation of the new integrated IT system, provided for PRO	g) signed contract								
					h) Risk Evaluation System – RES for tax audit	h) /								
					i) Established new IT system hall	i) /								
					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.								
					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);								
					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 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;	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;	n) Plan for integration of data and establishment of Data Warehouse and Plan for utilization of data for different analysis prepared;								
					o) Establishment of a Disaster Recovery Center that will provide full back-up of PRO data and work processes	o) Prepared technical specification								
					p) Establishment of a new IT infrastructure	p) Procurement of IT equipment, maintenance of IT equipment (hardware and system software), licenses for system software and databases, raising the flow capacity of communication (network) equipment and services								
					k) Increasing the security of PRO systems	k) Hardware, software and services to improve security								
		Strengthening of PRO staff and new recruitments	PRO	Q4 2021						Not completed. The revised Draft Annual Employment Plan for 2021 envisage 80 new employments and 100 promotions.			Implementation of the Annual Employment Plan	2021
		Development and re-engineering of business processes for the new tax integrated IT system (prepare and deliver a Business Process Modelling (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 2021						Not completed. Procurement of the BMP tool (software and licenses) was unsuccessful because there was no economic operator meeting 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. In January 2021, a project was initiated with the World Bank "Supporting North Macedonia Public Revenue Office IT system Design". The purpose of the project is to assist the tax administration in developing additional system modernization requirements with advisory services and analysis. Additional ITIS features should include new ITIS modules for e-commerce and e-invoices, as well as data warehouse and business intelligence tools for risk management, compliance, and fact-based decision making. Within the project, experts are engaged to assist the PRO in preparing detailed requests for implementation of additional ITIS requirements and development of related system modules and interfaces that are expected to be financed with a loan from World Bank, which relates to the activities in regards to the software for the new integrated IT tax system and technical support for quality control during software installation, establishment of a data warehouse, as well as defining user requirements (technical specification) for hardware and software for Disaster Recovery Center. In this regard, the experts prepared three final documents: Functional and technical requirements for data warehouse (DW), business intelligence (BI) platform, and compliance risk management sub-system, Fiscal e-invoice system (FEIS) and e-commerce fiscal invoicing; basic concept & initial suggestion for technical specification, Overview of the existing IT systems and current IT developments at Public Revenue Office. This activity is in close coordination with the EU-IPA 2018 twinning project "Improving Revenue Collection and Tax and Customs Policy" and the IMF.			Finalizing a project proposal with the World Bank for financing the new IFMIS and expanding the new IT system of the PRO.	2020-2022

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P2M2A2	Strengthening operational capacities of CARNM 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	New / updated methodology tools developed								
				b) Master Plan to overcome gaps and needs prepared	Organized and implemented public awareness raising events on customs procedures (number of events)								
				c) Action Plan and technical specification prepared	National technical specifications prepared and delivered								
				d) Number of trained customs officers and economic operators according to the Plan	Conducted study visits for exchange of experience and knowledge in EU Member States								
		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. The activities are part of the Twinning project. The deadline for their realization is Q4 2022.		Q4 2022	
		Public awareness events on the new customs procedures organised and conducted.	Customs Administration	Q4 2022						Not achieved. Due to the Covid measures, no public events were realized.			
		National technical specifications of the EU Required IT systems prepared and delivered (in English language).	Customs Administration	Q4 2022						Achieved. Technical specifications for NCTS 5 EORI have been developed.			
		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						Not achieved. Due to the Covid measures no study visits were realized.			
	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	a) Training needs assessment and training program prepared							
					b) Plan to overcome gaps and needs prepared	b) Conducted trainings for the customs staff (number of trainings and number of employees)							
i) Upgrade of equipment and tools used by the customs officers to implement and enforce enhanced models and methods of controls					c) Conducted study visits to exchange experience and knowledge in EU Member States								
		Training Needs Assessment elaborated and Training Programme developed and implemented for customs employees involved in: enforcement of the new legal acts and procedures for customs and excise, collection of duties, strategic planning, business process modelling, IT support (including relevant IT tools), control and investigations and fight against economy crime.	Customs Administration	Q4 2022						Partially completed. Implementation is ongoing. The activities are part of the Twinning project. In the period January-June 2021, 4 trainings were held where 78 employees participated.		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						Not achieved. Due to the Covid measures, no study visits were realized.				
P2M2A4	Provision of equipment and tools to implement enhanced models of control, facilitate trade and increase quality of services	Customs Administration	Q4 2021	a) Preparation of technical specification	a) /								
				b) Procuring equipment	b) Signed contract for procurement of equipment								
		Delivery of new equipment for CA	Customs Administration	Q4 2021		c) Delivered equipment to the CA according to the technical specification				Completed. The vehicles for customs dogs were delivered in December 2020, while the mobile scanner in May 2021.			
P2M3 Ensuring stability of the PFM systems in case of crisis													
P2M3A1	Establishment of Disaster Recovery Centre	PRO/ CARNM/SAO	Q2 2022	a) Establishment of Disaster Recovery Centre	Technical Specification prepared								
		PRO/ CANRMSAC	Q2 2022					Partially completed. The equipment was delivered in June 2021 and it is currently being tested.					

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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	MoF and budget users	Q4 2022	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 /								
		Strengthening the capacities of the Ministry of Finance and the budget users for appropriate implementation of budget programmes	MoF and budget users	Q4 2022						Partially completed. During 2021, on-line trainings were realized for the employees in the Sector for Budgets and Funds and the budget users. These activities are related to the preparation of secondary legislation, namely the preparation of Methodology and guidelines for budgeting new programs. At this stage it is important to meet with budget users and make further analysis. The process of capacity building, training, monitoring and control of program budgeting will come after the appropriate classification of the program has been established. This process is compatible with the new PMAIS. These two sub-activities were started as part of the preparation of the new budget law within the activities of the Ministry of Finance with the assistance of foreign experts.	Continuously		Q4 2022	
		Process analysis, monitoring and control of programme budgeting • analysis of the program budgeting framework (legal basis, methodology, structure of program budgeting) and presentation of good practices • review the system of program indicators and evaluate them in line with good practice	MoF and budget users	2022										
	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	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								
		Establishing working group for implementation of the PIM Action plan	MoF/budget users/SoEs	Q1 2021						Completed. On May 5, 2021, with a decision from the Minister of Finance, two working groups are being formed: a Working group for implementation of the Action Plan for implementation of the PIMA recommendations and a Working group for undertaking preparatory activities for Establishment of an organisational unit in the Ministry of Finance that will perform functions related to public investment management.				
		Implementation of the PIM action plan	MoF/budget users/SoEs	Q4 2024						Partially completed. In December 2020, the Government adopted the Action Plan for Implementation of the Public Investment Management Recommendations (PIMA), which is based on the recommendations of the proposed Action Plan in the PIMA Report from the MF for the first two years - 2020 and 2021. The PIMA Action Plan is being implemented.				
		Amendment of the act for systematization of the Ministry of Finance for the purpose of establishing a new organizational unit - unit in the Ministry of Finance for public investment management and fiscal risk assessment	MoF	Q2 2021						Not completed.				
		Staffing of the new organizational unit for public investment management and fiscal risk assessment (with redistribution and / or new employment of 3-5 people)		Q4 2021						Not completed.				
		Capacity building of the Ministry of Finance and relevant public investment management institutions and assessment of fiscal risk	MoF/budget users/SoEs	Continuous						Partially completed. Technical assistance has been provided by the IMF to build the capacity of the IMF to manage public finances. The trainings will start in July 2021.				
		Drafting methodology for defining, preparation, review, appraisal and prioritisation of new initiatives (capital projects)	MoF	Q4 2022						Not completed.				
		Implementation of follow up missions by the IMF	MoF and budget users/SoEs	Q4 2024						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	Q4 2022	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)								
		Analysis 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 and budget users	Q4 2022						Partially completed. Starting from 2019, the MoF in cooperation with foreign experts conducts an analysis of existing documents and data provided under the IPA project, as a basis for starting the preparation of bylaws on SBR planning and budget expenditures.	Continuously		Q4 2022	
	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								
		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. The baseline scenario and new initiatives have already been introduced in the budget planning process. Through a web-based E-Circular system, the Ministry of Finance enables budget users to prepare their baseline scenarios in the preparation of the fiscal strategy. The instructions were submitted in a circular letter.	Continuously		Q4 2022	
	P3M2A3	Upgraded capacities of the employees in MoF and budget users on the new tools and planning process introduced	MoF - Budget and Funds Department	Q1 2022	a) Capacity building of the employees in MoF and budget users / training 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								
		Trainings on newly introduced tools and planning process	MoF - Budget and Funds Department	Q1 2022						Partially completed. Through the IPA project, during 2021, several trainings were conducted for the employees of the Ministry of Finance and part of the budget users. The same without in order to get acquainted with the new models and tools that will be applied in the budget planning process after the adoption of the New Budget Law	Continuously		Q1 2022	
P3M3: Revised Organic Budget Law in line with the improvements of the PFM system														
	P3M3A1	Preparation and adoption of new/revised organic budget law		Q2 2021	New organic budget law prepared	New organic budget law adopted								
		Adoption of a new/revised organic budget law	Assembly	Q2 2021						Partially completed. The new law on budgets was passed to the parliamentary committees (Committee on Finance and Budget and the Legislative Committee) in Q1 2021. Adoption by the Assembly of the Republic of North Macedonia is expected.	Adoption of the new budget law		Q4 2021	

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P3M4: Improvement of IT system/software support for budget preparation process														
	P3M4A1	Improvement of IT system/software support for budget preparation process	MoF- Budget and Funds Department	Q1 2024								Not completed. The activity follows the adoption of the New Budget Law.	Continuously	Q1 2024
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	Q4 2021	Number of persons employed in the relevant area	In National Accounts Sector 3 new employments are approved								
		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 2021.	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 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	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									Improving the Guidelines for EDP preparation and consistency with the ESC 2010 methodology.	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								
		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										
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	a) Announced public procurement for IFMIS								
						b) Establishment of a new organizational IFMIS unit								
						c) Evaluation and selection of the most favourable bidder								
		Preparation of the tender dossier for public procurement based on the prepared functional and technical specification for the new IFMIS	MoF	Q3 2021								Not completed	Preparation of the tender dossier for public procurement based on the prepared functional and technical specification for the new IFMIS.	Q3 2021
		Establishment of a new organizational IFMIS unit in MoF	MoF	Q3 2021								Not completed	Establishment of a new organizational IFMIS unit in MoF	Q3 2021
		Implementation and realization of the public procurement for the new IFMIS	MoF	Q4 2021								Not completed	Implementation and realization of the public procurement for the new IFMIS	Q4 2021
P4M3 Strengthening debt management														
	P4M3A4	Strengthening human capacities/ Strengthening the capacities for debt management planning	Ministry of Finance	Q1 2021	a) number of newly employed staff	2 new recruitments								
		Vacancy announcement	Ministry of Finance	Q1 2021										
	P4M3A5	Improving MTDS framework and coordination with Debt Sustainability Analysis	Ministry of Finance	Q4 2021	Improvement of Dept. Management Strategy with DSA and MTDS tools	Debt management strategy prepared								
		Identifying responsibilities within the Ministry of finance for the preparation of a debt sustainability analysis	Ministry of Finance	Q2 2021								Partially completed. Due to the crisis with the pandemic, the planned activities for the sustainability of the public debt have been postponed and they are planned to be realized by the end of 2021.	DSA trainings	
		Capacity development - World Bank Mission within Government Debt and Risk Management Programme	Ministry of Finance	Q4 2021								Partially completed. Due to the pandemic, no mission was conducted, but several online capacity building meetings were held	Online meetings with GDRM team and defining action plan for next years	
	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)								
	P4M3A7	Strengthening the Management of Foreign Assistance	Ministry of Finance	Q4 2021	Enable delivery of requested data from FAMA to e-debt	Upgraded FAMA application								
		Preparation, implementation and realization of public procurement for maintenance of FAMA, in the framework of which functionality improvement will be implemented in relation to different marking of the deadline for completion of the project.	Ministry of Finance	Q4 2021								Completed: The functionality for marking of the project completion deadline has been improved.		
	P4M3A8	Enhance cash forecasting and expand the horizon of cash planning	Ministry of Finance	Q4 2021	Procedure for active cash management	Procedure for active cash management prepared								
		Develop a business process for implementing active cash management	Ministry of Finance	Q4 2021								Not completed	Develop a business process for implementing active cash management	Q4 2021

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES			NEXT STEPS	EXPECTED TIME OF REALISATION	
							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed			
P4M4 Strengthening public procurement system															
	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 d) Realisation of activities of Component III of IPA 2018 Twinning Project – Strengthening of budget planning, execution and internal control functions	a), b), d): Analysis of the mandate and responsibilities of the institutions involved in the public procurement system prepared Analysis of the education system of the PPB prepared Analysis of the situation, needs and possibilities of using centralized procurement prepared Strategy for development of the public procurement system drafted 4 new recruitments in PPB c) Maximum 10% decisions of the State Commission on Public Procurement Appeals filed before the Administrative Court. Maximum 30% - SAC decisions annulled by the Administrative Court from total number of the relaxed procedures.									
		Analysis of the mandate and responsibilities of the institutions involved in the public procurement system	PPB	Q2 2021						Partially completed: Preparation of the analysis is in final phase					
		Analysis of the education system of the Public Procurement Bureau	PPB	Q2 2021						Partially completed: Preparation of the analysis is in final phase	Consideration of new possibilities and ways of redesigning the educational training		Q4		
		Analysis of the situation, needs and possibilities of using centralized procurement	PPB	Q3 2021						Not completed: The activity is expected to start in Q3, 2021	Start of the activity		Q4		
		Drafting an overall Strategy for development of the public procurement system	PPB	Q4 2021						Partially completed: A working group for preparation of overall Strategy for the development of the public procurement system in the Republic of North Macedonia was established. Until June, 3 meetings of the WG were held and a final draft Concept for the strategy was prepared.	Developing draft Strategy for the development of the public procurement system in the Republic of North Macedonia		Q4		
		Drafting/Updating and approval of guidelines and manuals by PPB	PPB	Q3 2021						Partially completed: Preparation of an Assessment report on existing public procurement tools and user needs in North Macedonia is in final phase	Improvement of existing and development of new guidelines and manuals		Q4		
		Strengthening the capacities of PPB	PPB	Q4 2021						Partially completed: 2 new employments are realised, as the employment procedures according to 2020 Action plan are finalised in Q1 2021	Realisation of 2021 Action plan		Q4		
	P4M4A4	Introduction of an E-Appeal system	/	Q4 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) Software for internal management of e-complaints in the State Appeals Commission on public procurement developed /									
		Development and implementation of interoperability software and a new e-archive in the State Commission for Public Procurement Appeals	SAC	Q4 2021						Partially completed. During the given period, the IPA Project for SAC appeals processing system for improvement of the electronic archive, the system of legal protection of public procurement, the complete electronic system for interoperability, and the development of the new web page are in it's final stage and are already developed, and the process in the following period will continue with their implementation.					
	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	Software for e-marketplace for small value procurement and e-catalogues developed									
		Development of software for e-marketplace for small value procurement and e-catalogues	PPB	Q4 2021						Partially completed. PPB and the contractor engaged actively to develop the concept of e-marketplace for small value procurement, including design and functions of the system.	Finishing modules, pilot project		September-October 2021		
P4M5 Effective PPP and concessions system															
	P4M5A1	Establish/upgrade/unify and publish register of PPPs	Ministry of Economy (ME)	Q2 2022	Comprehensive, timely and reliable data on concluded agreements for the establishment of a public-private partnership	Adopted Law on Public Private Partnership									
		Preparation of the Draft Law on Public Private Partnership	ME	Q1 2021						Partially completed. The new Law on Public-Private Partnership is being drafted with the technical assistance of the World Bank and the EU Twinning Project. Apart from assisting in the preparation of a new law, the project also includes preparation of bylaws, manuals, trainings, as well as the preparation of a technical specification for the establishment of a Unified Electronic PPP system. Correspondence tables and the text of the draft law have been sent to Brussels for comment and have been harmonized following the comments received from the EC and SIGMA. The text of the law has been published on ENER, opinions have been received from the CSO sector and other stakeholders, a public debate has been held in April 2021 and harmonization of the text with the comments and remarks received is underway.	The new draft PPP Law is expected to enter the governmental procedure for adoption in the next months.		Q3 2021		
		Preparation of bylaws	ME	Q4 2021						Partially completed. The working group with the assistance of experts from the World Bank will continue with the activities for drafting the bylaws in order to achieve full harmonization with the EU legislation	Continuation of the process of drafting bylaws supported by technical assistance from the World Bank		Q4 2021		
		Preparation of draft specification for upgrading / establishing a single electronic system for public-private partnership	ME	Q2 2022						Partially completed. The draft technical specifications for the modules needed to ensure 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 were prepared.	Preparation of the final version of the draft specifications		Q3 2021		
		Implementation of the overall procedure for adoption of the Law on Public Private Partnership by the Assembly of the Republic of North Macedonia	ME	Q2 2021						Not completed. This activity will start after the finalization of the text of the law and its adoption by the Government			Q4 2021		

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							Achieved	Completed	Partially completed	Not completed	
							Partially achieved				
							Not achieved				
	P4M5A2	Establish/upgrade/unify and publish register of concessions	MoF	Q4 2022							
		Amendment of the act for systematization of the Ministry of Finance in order to give competencies for establishing and maintaining a register for concessions	MoF	Q2 2021				Not completed. The act for systematization of the MoF has not been amended to assign competencies for establishing and maintaining a register of concessions. Hence, the necessary preconditions for realization of the activities and sub-activities related to the activity P4M5A2 have not been met.			
		Trainings for the employees of the Ministry of Finance in the field of concessions	MoF	Q4 2022							
		Preparation of technical specification for electronic register of concessions	MoF	Q2 2022							
		Preparation of a bylaw on the form and content of the electronic register of concessions	MoF	2022							
	P4M5A3	Harmonisation of legislation in line with relevant EU Acquis	Ministry of Economy (ME) MoF	Q4 2021	Level of compliance with EU legislation	Adopted Law on Public Private Partnership					
						Adopted Law on Concessions for goods of general interest					
						Conducted PPP trainings (number of trainings and number of trained persons)					
		Preparation of a Draft Law on Public-Private Partnership	ME MoF	Q1 2021				Partially completed. The new Law on Public-Private Partnership is being drafted with the technical assistance of the World Bank and the EU Twinning Project. Apart from assisting in the preparation of a new law, the project also includes preparation of bylaws, manuals, trainings, as well as the preparation of a technical specification for the establishment of a Unified Electronic PPP system. Correspondence tables and the text of the draft law have been sent to Brussels for comment and have been harmonized following the comments received from the EC and SIGMA. The text of the law has been published on ENER, opinions have been received from the CSO sector and other stakeholders, a public debate has been held in April 2021 and harmonization of the text with the comments and remarks received is underway.	The new draft PPP Law is expected to enter the governmental procedure for adoption in the next months.	Q3 2021	
		Implementation of the overall procedure for adoption of the Law on Public Private Partnership by the Assembly of the Republic of North Macedonia	ME MoF	Q2 2021				Not completed. This activity will start after the finalization of the text of the law and its adoption by the Government		Q4 2021	
		Trainings for PPP at central and local level	ME	Q1 2021				Completed. Trainings were conducted at central and local level.			
		Preparation of bylaws	ME	Q4 2021				Partially completed. The working group with the assistance of experts from the World Bank will continue with the activities for drafting the bylaws in order to achieve full harmonization with the EU legislation	Continuation of the process of drafting bylaws supported by technical assistance from the World Bank		
		Preparation and adoption of Draft Law on Concessions for goods of general interest	ME	Q4 2021				Partially completed. An initial version of the draft Law on concessions for goods of common interest has been prepared by the Ministry of Economy. Inter-institutional working group is being established, which should proceed finalising the draft Law.	Set-up a working group		
	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	See P1M3A4					
		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 2021	Prepare and implement new employment plan of the SSO for 2021.	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	60%					
		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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							Achieved	Completed	Partially completed	Not completed
							Partially achieved			
							Not achieved			
	P4M6A3	Development of a capacity for implementing of methodology for calculation of General Government Accounts	State Statistical Office	Q4 2021	a) Number of staff trained	3 persons trained				
		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	60%				
		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	60%				
		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 ("bridae" 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. The activity is not started yet.	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	Q1 2022	a) Number of new data processing IT tools adopted and implemented	12 new tools		Partially completed.		2021
	P4M7A5	Outsourced software development of IT system, maintenance and support	State Statistical Office	Q1 2022	a) % of developed and tested modules of the system	IT system design		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 Pripel, 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
	P4M7A7	Strengthening the human capacities (number of staff and skills) that will bear the burden of the activities planned	State Statistical Office	Q4 2021	Number of SSO staff trained	IT staff (15-20 persons) and SSO users (around 100 persons)		2. The work in this area continues with experts from the project.		2021
P5 Transparent Government Reporting										
P5M1: Improved transparency through government reporting										
57	P5M1A1	Publishing additional data on the MoF website	MoF	Q4 2021	New fiscal information published	New fiscal data published				
		Preparing and publishing additional data	MoF	continuously during the programme	New organizational data structure that is new and improved user interface	Created and set up a New website of the Ministry of Finance		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	
	P5M1A2	Portals for increased fiscal transparency	MoF	Q4 2021	Publishing of Citizen's Budget	Published Citizen Budget				
					Publication of data from the MoF's Treasury (open finance)	Published data from the MoF's Treasury				
					Available data on LSG	Published data (analytics and transactions) on LSG in Open Finance				
					Available public debt data	Public debt data released in open finance				
		Publishing Citizens Budget	MoF	continuously (after adoption of budget/ supplementary budget)				http://budget.financa.gov.mk/		
		Web tool for tracking the execution of capital expenditures by budget user	MoF	continuously (monthly update)				https://kapitain-reshodi.financa.gov.mk/?lang=en-gb		
		Publication data on the Open Finance portal	MoF	continuously (15-day update)				https://open.financa.gov.mk/en/home		
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	a) PIFC Law prepared and adopted b) Rulebooks for FMC prepared c) Rulebooks for IA prepared				
		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	Q2 2022				Partially completed. Drafts have been prepared for some of the FMC regulations.	Adoption of the FMC rulebooks	2021
		Preparation and adoption IA rulebooks	MoF	Q2 2022				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				
		Creation of network of institutions for exchange of experiences	MoF	Q4 2021				Not completed. The activity is planned to start in Q3 2021. Activity will be completed after adoption of new PIFC Law.	Continuation of relevant activities planned under the IPA Twinning project	Q4 2021

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							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
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	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	Q2 2021					Completed. A draft law on the Public Finance Academy has been prepared. The public consultation process is over. The collection of opinions from the competent institutions is in progress.					
		Preparation and adoption of Rulebooks for continuous trainings for FMC and IA;	MoF	Q2 2022					Not completed. Rulebooks will be prepared in Q4.		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	Q2 2022					Partially completed; Rulebook for training and exam for certification of internal auditors is prepared.		Continuation of relevant activities planned under the IPA 2018 Twinning project		Q4 2021	
	P6M2A2	Establishing system for supervision of IA and FMC units		Q4 2021	a) Increased human capacities of the CHU for supervision b) Training of the staff c) Implemented supervisions on FMC and IA units	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	Q4 2021					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		2021	
		Conducting training of the staff	MoF	Q4 2021					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 2022	a) Assessment Report on improvement of audit process as per ISSAI b) Strategic audit planning process in line with SAO priorities and resources available	a) Implemented Strategic Audit Plan for the period 2021 - 2023 in accordance with the Guidelines for Strategic and Annual Audit Planning b) Preparation of a new draft Strategy for development of the SAO for period of 5 years c) Preparation of the Annual Work Program of the SAO for 2022, with a new structure								
		Implementation of Guidelines for strategic and annual audit planning	SAO	Q4 2022					Partially completed. SAO is implementing the 2021 Annual Work Program, that was prepared based on the Strategic Audit Plan 2021 – 2023 and in accordance with the adopted Guidelines for Strategic and Annual Audit Planning and the Decision for setting audit strategic goals of the State Audit Office for the period 2021 - 2023		SAO is executing the 2021 Annual Work Program, which contains 71 audits, out of which 59 regularly (financial and compliance) audits, 9 performance audits, 1 IT audit, 1 compliance audit and 1 thematic audit.		December 2021	
		Preparation of draft Strategy for development of the SAO for period of 5 years	SAO	Q3 2021					Partially completed. Activities for preparation of the draft Strategy for development of the SAO for period of 5 years are envisaged in the Twinning Project (TP)		Activities for preparation of the draft Strategy for development of the SAO for period of 5 years are envisaged in the TP until the end of 2021.		December 2021	
		Preparation of the Annual Work Program of the SAO for 2022, with a new structure	SAO	Q4 2021					Partially completed. Activities for preparation of the of the new structure of the Annual Work Program of the SAO are envisaged in the TP.		Activities for preparation of the new structure of the SAO Annual Work Program are envisaged in the TP to be finished in 2022. Preparation of the SAO 2022 Annual Work Program will be done according to the Guidelines for Strategic and Annual Planning of Audits and other strategic and internal acts of SAO.		December 2021 for the SAO 2022 Annual Work Program, 2022 for the new structure of the SAO Annual Work Program.	
	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	SAO	Q4 2021	Report with recommendations on improving the institutional and human resources capacity of SAO in order to maintain high quality of audits New State Audit Law	Prepared Assessment Report with recommendations on improving the institutional and human resources capacity of SAO Prepared new State Audit Law								
		Preparing new State audit law	SAO	Q4 2021					Partially completed. Activities for preparation of the of the new State Audit Law are envisaged in the TP.		Activities for preparation of the new State Audit Law are envisaged in the TP, based on the Assessment report of the legal framework of external audit with proposals on achieving SAO's constitutional independence and enhancing financial and operational independence that was prepared under the TP.		December 2021	
		Development of analysis report with proposals on improvement of the organizational structure and human resources capacity	SAO	Q3 2021					Partially completed. Activities for preparing analysis report with proposals on improvement of the organizational structure and human resources capacity are being implemented under the TP.		Activities for preparing analysis report with proposals on improvement of the organizational structure and human resources capacity have already started under the TP and is expected to be finished until the end of 2021.		December 2021	

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						Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
	Activity/sub-activity												
	P7M1A3	Improved administrative capacity for performance audit	Q4 2022	a) Revised methodology acts for improved performance audit b) Developed methodological acts for audit of EU funds and fraud and irregularities c) Revised methodology acts for improved IT audit d) Revised methodological acts for improved conducting follow-up of the given recommendations from the audit	a) Revised methodology acts for performance audit b) Developed draft methodological acts for audit of EU funds and fraud and irregularities c) Revised methodology acts for improved IT audit d) Improved methodological acts for conducting follow-up of the given recommendations from the audit								
		Further development and improvement of the methodological acts for conducting performance audit	SAO	Q4 2021					Partially completed. Activities for further development and improvement of the methodological acts for conducting performance audit are being implemented under the Twinning Project.	Activities for further development and improvement of the methodological acts for conducting performance audit have already started under the TP and is expected to be finished until the end of 2021.		December 2021	
		Development of draft methodological acts for audit of EU funds and fraud and irregularities	SAO	Q4 2021					Partially completed. Activities for development of draft methodological acts for audit of EU funds and fraud and irregularities are envisaged in the Twinning Project.	Activities for development of draft methodological acts for audit of EU funds and fraud and irregularities are envisaged in the TP until the end of 2021.		December 2021	
		Further development and improvement of methodological acts for conducting follow-up of audit recommendations	SAO	Q4 2021					Partially completed. As a result of the activities for further development and improvement of methodological acts for conducting follow-up of audit recommendations implemented under the Twinning Project, Report with recommendations for a change in the existing methodology with the aim of improving follow-up of audit recommendations was prepared.				
		Further development and improvement of methodological acts for conducting IT audit	SAO	Q4 2021					Partially completed. Activities for further development and improvement of methodological acts for conducting IT audit are being implemented under the Twinning Project.	Activities for further development and improvement of methodological acts for conducting IT audit have already started under the TP and is expected to be finished until the end of 2021.		December 2021	
P7M2 Improved scrutiny over the budget by the Parliament													
	P7M2A1	Analysis of existing legal and institutional framework with regard to mutual cooperation between SAO and Parliament benchmarked to SAO-Parliament cooperation best practices in EU	SAO	Q4 2021	a) Assessment report with proposals on legal framework of SAO and Assembly for submission and review of audit reports b) Memorandum of understanding between the SAO and the Assembly for review of audit reports c) Action plan for improved cooperation between the Assembly and the SAO for reviewing the audit reports	Prepared Assessment Report with proposals for the legal framework of the SAO and the Assembly for submission and review of audit reports b) Memorandum of understanding signed with the Assembly of RNM for review of the audit reports c) Prepared Action Plan for improving the Cooperation between the Assembly and the SAO for reviewing the audit reports							
		Preparation of Assessment report with proposals on legal framework of SAO and Assembly for submission and review of audit reports	SAO	Q3 2021					Partially completed. Activities for preparation of assessment report with proposals on legal framework of SAO and Assembly for submission and review of audit reports are envisaged in the Twinning Project.	Activities for preparation of assessment report with proposals on legal framework of SAO and Assembly for submission and review of audit reports are envisaged in the TP until the end of 2021.		December 2021	
		Preparation of a Memorandum of understanding between the Assembly and the SAO for review of audit reports	SAO	Q3 2021					Partially completed. As a result of the activities for preparation of a Memorandum of understanding between the Assembly and the SAO for review of audit reports implemented under the Twinning Project, high level delegations of the SAO of Republic of North Macedonia and the SAO of Republic of Croatia participated on a meeting with the President of the Assembly of the Republic of North Macedonia to present a draft Memorandum of Understanding between the Assembly and the SAO.				
		Preparation of an Action Plan for Improving the Cooperation between the Assembly and the SAO for reviewing the audit reports	SAO	Q4 2021					Partially completed. Activities for preparation of an Action Plan for Improving the Cooperation between the Assembly and the SAO for reviewing the audit reports are envisaged in the Twinning Project.	Activities for preparation of an Action Plan for Improving the Cooperation between the Assembly and the SAO for reviewing the audit reports have already started under the TP and is expected to be finished in 2022.			
	P7M2A2	Training needs assessment (TNA) carried out and Training plan elaborated for members of Parliament		Q4 2022	a) Report on training needs assessment (TNA) parliament administration and MPs in assessing the audit reports b) Training plan elaborated for members of Parliament	Prepared fiche for a new twinning project							
		Preparation of a Training Plan for MPs and parliamentary administration regarding the audit reports and preparation for the debate on the audit	SAO	Q1 2022					Partially completed. Activities for preparation of a Training Plan for MPs and parliamentary administration regarding the audit reports and preparation for the debate on the audit reports are envisaged in the Twinning Project.	Activities for preparation of a Training Plan for MPs and parliamentary administration		2022	
		Review of the Manual "Introduction to Audit Reports"	SAO	Q1 2022					Partially completed. Activities for review of the Manual "Introduction to Audit Reports" are envisaged in the Twinning Project.	Activities for review of the Manual "Introduction to Audit Reports" are envisaged in the TP for 2022.		2022	