

PRIORITY		
Priority 1: Improved Fiscal Framework		
INDICATORS	TARGET FY2021	REALIZATION 2021
Establishment of Fiscal Council	Fiscal council established	Based on consultations with international financial institutions, IMF, WB and EU, provisions defining fiscal rules and provisions for establishing and operation of the Fiscal Council were
Variance between tax revenue outturn and original budgeted	less than 9%	2,76%
% of indicators and improved quality of statistical data produced	70% statistics aligned with EU acquis	69% compliance with EU statistics (data for 2020, Eurostat report for 2020 was received at the end of 2021; the report for 2021 will be prepared during 2022)
Priority 2: Revenue Mobilization		
INDICATORS	TARGET FY2021	REALIZATION 2021
Improved tax efficiency	PIT tax efficiency not less than 0.26	PIT 0,28
	CIT tax efficiency not less than 0.17	CIT-0,15
	VAT C-efficiency not less than 0.52	VAT-0,52
Level of harmonization of the national legislation with the European acquis in the field of taxes and customs - number		/
% of tax services digitalised	85%	83%
Use of simplified procedures in customs controls - Number of decisions to use simplified procedures increased	/	/
Business continuity and stability of the PRO and CARNM electronic systems in case of crisis for the data and the	Functionality of the Disaster Recovery Centre for CA and SAO	The equipment was delivered, installed and configured in the premises of the Data Center of the Customs Administration - Skopje. Preparations are currently underway for the migration of one of
Priority 3: Planning and Budgeting		
INDICATORS	TARGET FY2021	REALIZATION 2021
Budget deficit reduction as % from previous year	10% reduction	The budget deficit realized in 2021 is in the amount of 5.37% and the same compared to the previous fiscal year which is in the amount of 8.2% is reduced by 2.83 percentage points.
Share of first level budget organisations that provide comprehensive performance information and programme indicators with their annual budget requests	50 more than in 2020%	Realized more than 50%
% deviation between annual budget of year N+1 with MTBF projections year N	up to 9%	-3,2
% deviation between annual budget of year N+2 with MTBF projections year N	up to 12%	-0,6
EDP notification tables prepared in accordance to ESA 2010	50%	44%
Priority 4: Budget Execution		
INDICATORS	TARGET FY2021	REALIZATION 2021
Introduction of new modules (IFMIS)	/	
% of budget users electronically connected to new IT system	/	/
Extent of alignment of the PPL to EU Acquis and Directives	partially	High degree of compliance
Average No of tenderers per tender	3	3,3
Percentage of first line budget users audited by SAO with irregularities detected on non compliance with the PP	Reports of SAO	// (sublimated data cannot be obtained)
Ratio of solved out of received appeals	Minimum 92 % cases solved	97,93% resolved
Extent of use of modern procurement techniques and methods (E-Marketplace for small value procurement and e - catalogues)		/ The E-market for low value procurement will be operational in January 2022.
Percentage of complaints rejected by SAC	32%	40,01%
% of appeals submitted electronically via the e-Appeal system (+ raising trend)	90%	90,9%
% of available EU compliant macroeconomic indicators	45%	
% of indicators produced	10%	Government financial statistics on a quarterly basis are established on an experimental basis for 2017 and 2018, and the data are sent to Eurostat.
% of statistical processes covered by re-engineered IT system for statistical production	IT system design	In 2021, work was done on developing the system. Some of the modules were tested by SSO staff.
Priority 5: Transparent Government Reporting		
INDICATORS	TARGET FY2021	REALIZATION 2021
Higher rank in the Open Budget Index	≥40 out of 100	41
Citizen budget published	Citizen's Budget published	Published Citizen Budget
Priority 6: Internal Control		
INDICATORS	TARGET FY2021	REALIZATION 2021
% of implemented internal audit recommendations	73%	59,2%
% of risk based internal audit coverage of CG+LG	74%	82%
Number of budget users applying decentralized system for managing public funds	28%	26,67%
Positive internal audit opinion on performance information submitted by institutions of CG and LG on their	10%	*
% of programmes audited annually	5%	*
Priority 7: External Control and Parliamentary Oversight		

* The last two indicators and targets are foreseen in 2018 for 2021, when the assumption was to adopt the new law on PIFC, and the new bylaws for preparation of annual report on PIFC, which could provide data for the calculation of these indicators. In conditions of non-adopted new law on PIFC and bylaws, it is not possible / applicable to calculate these targets.

INDICATORS	TARGET FY2021	REALIZATION 2021
% of external audit recommendations leading to corrective measures	76,6%	84%
% of audit coverage of the total public expenditure	55% ⁽¹⁾	59%
Number of performance audits	9	10
No of audit reports discussed by the Parliament	0	0

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