

Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
						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	a) Fiscal rules and Fiscal council legislation adopted	Achieved	
				b) Adoption of the fiscal rule legislation		Achieved	
	Adoption of legislation for prescribing fiscal rules. (The new Organic Budget Law envisages provisions defining and regulating fiscal rules)	MoF	Q1 2021				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 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	Partially achieved	
					c) New microsimulation models built	Partially achieved	
	*The implementation of this activity will continue and will be supported and further 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.
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	a) Guidelines for short-term projection for direct and indirect taxation prepared	Not achieved	
				b) Preparation of guidelines for medium-term projection for direct and indirect taxation	b) Guidelines for medium-term projection for direct and indirect taxation prepared	Not achieved	
	Trainings related to analysis and forecasting of micro-data (JVI, 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 JVI 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.
	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.
	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.
	SQL Server training to build and administer databases required for data management	MoF - PRTCPD	Q4 2021				Completed. Two work activities of the EU project for SQL - Data warehouse, Data science Data governance. 20 experts from MF, PRO and CU participated.
	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				Completed. Two work activities of the EU project - Data warehouse.
	Construction of Power BI model for simulation and visualization of What If analyzes when changing customs rates	MoF - PRTCPD	Q4 2021				Completed. Work activities of the EU Power BI project

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						Partially achieved			
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 %	Partially achieved		
		Consultations with the Departments of Business and Social Statistics for the timely processing of relevant data and indicators, as well as their submission to the appropriate department in the Sector of National Accounts.	State Statistical Office	Q4 2021					Partially completed. • 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;
		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					
		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					
		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					
	P1M3A2	Exploring the usage of administrative and other data sources in the field of business and social statistics	State Statistical Office	Q4 2021	% of usage of administrative data sources statistical data compilation	50%	Partially achieved		
		Description of additional sources and methods for calculating: • employees; • compensation of employees; • number of paid hours; • number of unprocessed hours-days	State Statistical Office	Q4 2021					Partially completed. The main data sources concerning GDP data by Income approach and employment and hours worked based on ESA/2010 requirements have been analysed and reviewed. Meanwhile, the available information from SSO (Department for Labour market code by code from the database, in order to prepare a relevant model for GDP by income approach) reviewed and analysed. For the elaboration of employment and hours worked - quarterly data, the work performed during the period concerned the available data sources and national accounts estimates based on ESA 2010. A Gap Analysis of the usage of administrative and other sources in the field of business and social statistics and Action Plan to address the Gaps identified have been produced.
		Delineation of compensation of employees: • Wages and salaries; • Contributions.	State Statistical Office	Q4 2021					
		Experimental compilation of GDP by income approach on quarterly level	State Statistical Office	Q4 2021					
	P1M3A3	Delineation of Gross Capital Formation	State Statistical Office	Q4 2021	Delineation of gross investments	85%	Partially achieved		
		Obtaining the experimental calculation for inventories from the beginning and end of the year (finished products and unfinished production, as well as the final stock of raw materials, spare parts and small tools, packaging and cargos, trade goods) on a quarterly basis (mark-up factor for the inventories if work in progress and improving the holding gains/losses).	State Statistical Office	Q3 2021					Partially completed. The work performed includes: discussion of the current situation in the compilation and transmission of national accounts data on Gross capital formation and changes in inventories - data sources, coverage, identification of deficiencies in estimates of Changes in inventories; mark-up for the Work in progress inventories, Improving the estimations of Changes in inventories; HG only for FIFO valuation, timespan - checking the plausibility of using the annual inventories frame for calculation of the quarterly figures versus using direct data if/when available on time emphasizing on deficiencies in data and methods. A Gap Analysis of the delineation of gross capital formation and Action Plan to address the Gaps identified have been produced.
	P1M3A4	Strengthening the human capacities that will bear the burden of the activities planned*	State Statistical Office	Q4 2021	Number of persons employed in the relevant area	In National Accounts Sector 3 new employments are approved	Not achieved		
		*Depending on the manner of the current realization of the activities of this priority P1M3 and the subactivities A1, A2 and A3, the perception of the financial possibilities for strengthening the human capacities for timely and successful realization of this priority.	State Statistical Office	Q4 2021					Not completed. The activity is not completed due to lack of funds for realization of the employment plan for 2021.
	P1M3A5	ESA 2010 Transmission	State Statistical Office	Q4 2021	% of data transmitted to Eurostat in accordance to ESA 2010 Transmission Programme	85%	Partially achieved		
		Data preparation and filing in transmission table to Eurostat according to the Transmission Program in accordance with ESA 2010	State Statistical Office	Q4 2021					Partially completed. Activities started relate to: improvement of GDP quarterly data and additional data according to Reg 549/2013 ESA 2010, Annex B Data Transmission Programme – e.g. including GDP by income approach, Employment and Hours worked, Labour productivity, changes in inventories and Gross fixed capital formation. The Gap Assessment report and the Action Plan have been prepared.

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		Trainings provided on the best practices, regarding the newly established measures in the new drafted legislation in the following areas: Customs, Customs Tariffs, Customs Measures for Protection of Intellectual Property Rights and other related legislation;	MoF - PRTCPD	Q4 2022								
		Impact assessment of the alignment of the Customs tariff MFN rates with the EU Common External Tariff prepared;	MoF - PRTCPD	Q4 2022								
		Public awareness events on the new customs legislation organised and conducted;	MoF - PRTCPD	Q4 2022								
		Methodological tools for managing and creating customs policy developed;	MoF - PRTCPD	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 - PRTCPD	Q4 2022								
		Gap analysis of national legislative provisions (laws and bylaws and methodology) compared to the latest EU legislation and best practices, in the area of: Personal Income Tax, Profit Tax, Value Added Tax, Public Revenue Office, Tax Procedure (paperless administration and tax debt management), and other related legislation	MoF - PRTCPD	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 - PRTCPD	Q1 2023								
		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	Q1 2023								
		Introduction of a new organizational unit for predictive analytics and business intelligence.	MoF	Q1 2024							Partially completed. Started under the EU twinning project. Two activities were done regarding BI Unit.	
		Preparation of a detailed GAP analysis of own resources (Chapters 33)	MoF	Q1 2024							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 IFMIS and ITIS system in the Ministry of Finance and the PRO.	
		Preparation of a Study for Measuring efficiency in Tax and Customs administration: a data envelopment analysis approach for better Revenue mobilization.	MoF	Q1 2024							Partially completed. Consultations were held with the World Bank and the EU twinning project about this activity to be implemented with technical assistance.	
		Connecting the Ministry of Finance with the Customs Administration with File Transfer Protocol-FTP, in order to obtain data faster and more efficiently	MoF	Q1 2024							Not completed. Providing functional technical conditions and adequate staff employment	
		Full implementation of CEFTA Protocol V	MoF	Q1 2024							Completed. Activity has been implemented with support under the EU Twinning Project.	
		Full implementation of CEFTA Protocol VI	MoF	Q1 2024							Partially Completed.Two work activities of the EU project - BI Unit,	
		Full implementation of CEFTA Protocol VII	MoF	Q1 2024							Partially completed.Two work activities of the EU project - BI Unit,	
		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.)	MoF - PRTCPD	Q4 2021							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 Counters Services	c) /				
					d) Re-engineered business processes for the new tax integrated IT system	d) implemented BMP software and licenses	Not 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) /				
					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;	Not 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;	Partially achieved			
					o) Establishment of a Disaster Recovery Center that will provide full back-up of PRO data and work processes	o) Prepared technical specification	Partially achieved			
					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	Partially achieved			
					k) Increasing the security of PRO systems	k) Hardware, software and services to improve security	Partially achieved			

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Activity/sub-activity											
	Strengthening of PRO staff and new recruitments	PRO	Q4 2021						<p>Not completed. The revised Draft Annual Employment Plan for 2021 envisages 80 new employments and 100 promotions. It was not realized in the reporting period, but the Public Revenue Office in the mobility procedure by taking over from another institution takes over a total of (100) employees (83 with completed higher education and 18 with completed secondary education), with the date of employment starting on 01.06.2021. Their allocation to job positions as tax servants is conditional on obtaining of additional financial consent and will be planned in stages with annual employment plans according to needs and training plans. Additionally, during 2021, based on the secured financial consent and published public announcement, (38) part-time employments were realized until the end of the current fiscal year (2021), due to temporarily increased workload.</p>		
	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						<p>Not completed. Procurement of the BMP tool (software and licenses) was unsuccessful because there was no economic operator meeting the criteria.</p>		
	Software for the new integrated tax IT system and technical support for providing quality assurance during the implementation of the software	PRO	Q4 2022						<p>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.</p>		

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		Establishing a Data Warehouse (Consolidation of databases from existing IT systems / subsystems into a single database by introducing ESB for Data exchange)	PRO	Q4 2022						Partially completed. As part of the project with the World Bank "Supporting North Macedonia Public Revenue Office IT system Design", the experts prepared three final documents: Functional and technical requirements for data warehouse, business intelligence platform and management subsystem Compliance risks, Fiscal system for e-invoices and e-commerce with fiscal invoices; basic concepts and initial proposals for technical specifications and Overview of existing IT systems and current IT innovations in the PRO. The deadline for implementation of this activity depends on donor coordination , EU Twinning Project, IMF and WB.		
		Establishment of a new IT infrastructure - Consolidation of workstations and peripheral equipment - Procurement of IT equipment -Maintenance of information equipment (hardware and system software) -System software licenses and databases -Increasing the flow capacity of communication (network) equipment and services	PRO	Q4 2023						Partially completed.Regarding the activities for establishing a new IT infrastructure after a competitive tendering procedure, contracts for procurement of IT equipment and contracts for maintenance of information equipment (hardware and system software) were concluded.		
		Defining user requirements (technical specification) for hardware and software for Disaster Recovery Centre	PRO	Q4 2023						Not completed.Within the project, experts are engaged to assist the PRO in preparing detailed requests for implementation of additional ITIS capabilities and development of related system modules and interfaces that are expected to be financed with a World Bank loan, which are related to activities related to the software for the new integrated tax IT 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 Recovery Center from disasters		
		Upgrading of existing PRO subsystems (Upgrading of application for registry and tax accounting, Upgrading and maintenance of e-personal tax, Upgrading and maintenance of E-Taxes, Application for validation and calculations of tax returns, Tax Procedure Application, Specifying, Developing, Testing and Implementing Debt Management Software and Debt Collection Procedures, Upgrading and Maintaining the Gaming System - NIS, Upgrade of GPRS	PRO	Q4 2023						Not completed. Regarding the activity for upgrading the existing IT sub-system, there are no changes in the reporting period.		
		Increasing the security of PRO systems - Check the weaknesses and penetration of IS and development of a plan for improving security - Implementation of IT infrastructure to improve the security of IS - Security certificates for PRO systems - Antivirus protection	PRO	Q4 2023						Partially completed. Agreements for procurement of security certificates for the PRO systems and antivirus protection have been concluded.		
		Enhancement of the capacities of the Public Revenue Office for enforcement of improved tax legislation	PRO	Q1 2024						Partially completed. This activity is part of measure 1 implemented within the Twinning project EU-IPA 2018 Improving revenue collection and tax and customs policy, component 1 (Alignment of tax and customs legislation with the regulations, standards and best practices of European Union). The project activities related to the harmonization of the tax legislation started in May 2020.		
		Improvement of the capacities in the areas of management of tax debt, tax collection and tax assessment, detection of tax evasion with using of indirect methods for assessment of undeclared income internal audit function in the internal control systems, professional and ethical standards for the conduct of the employees, human resources management, public procurement, international exchange of information, and in the modernization process of the tax administration	PRO	Q1 2024						Partially completed. PRO is one of the beneficiaries of the new EU-IPA 2018 twinning project Improving Revenue Collection and Tax and Customs Policy, which started in January 2020. Within component 4 "Improved operational and administrative capacities of the Public Revenue Office for implementation of national legislation, IT services and procedures from the EU-IPA 2018 twinning project", 15 activities related to the functioning and operation of the PRO were held. They cover several topics related to the functioning and operation of the PRO: VAT refund, collection of taxes, exchange of data between tax administrations, modernization of the PRO, professional and ethical standards of employees (code of conduct), audit methods, e-commerce and BEPS (base erosion and profit shifting). Within the IPA twinning project in the part of component 4 in May an activity related to the Design of the Data Warehouse (DW) was held, which was attended by representatives from the Ministry of Finance, PRO and Customs Administration. The same activity was conducted by experts from the Austrian Ministry of Finance. All these activities in which 130 tax officials from the PRO participated were mainly held with Croatian colleagues. Due to health and economic crisis caused by the pandemic COVID-19, project activities were organized and conducted virtually.		
		Implementation of quality assurance for the new IT system, e-services and business processes	PRO	Q1 2024						Not completed. No activities in the reporting period		
		Design of the Data Warehouse	PRO	Q1 2024						Partially completed. As part of the project "Supporting North Macedonia Public Revenue Office IT system Design" with the World Bank, the experts prepared three final documents: Functional and technical requirements for data warehouse, business intelligence platform and management subsystem Compliance risks, Fiscal system for e-invoices and e-commerce with fiscal invoices; basic concepts and initial proposals for technical specifications and Overview of existing IT systems and current IT innovations in the PRO. The deadline for implementation of this activity depends on donor coordination , EU Twinning Project, IMF and WB. Within the IPA twinning project in the part of component 4 in May an activity related to the Design of the Data Warehouse (DW) was held, which was attended by representatives from the Ministry of Finance, PRO and Customs Administration.		

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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	Partially achieved			
					b) Master Plan to overcome gaps and needs prepared	Organized and implemented public awareness raising events on customs procedures (number of events)	Not achieved			
					c) Action Plan and technical specification prepared	National technical specifications prepared and delivered	Achieved			
					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	Not achieved			
		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.	
		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 I 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	Partially achieved			
					j) Plan to overcome gaps and needs prepared	b) Conducted trainings for the customs staff (number of trainings and number of employees)	Partially achieved			
					ij) 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	Not achieved			
		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.	
		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	Achieved			
						c) Delivered equipment to the CA according to the technical specification	Achieved			
		Delivery of new equipment for CA	Customs Administration	Q4 2021					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	Achieved			
		Delivered new equipment for the Disaster Recovery Centre for the CA and SAO	PRO/ CARNM/SAO	Q2 2022					Completed. The equipment was delivered in June 2021 and it is currently being tested. Data migration will follow and it is expected that the equipment will be put in use in the first months of 2022.	

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Activity/sub-activity											
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	a) Completed analysis of the program budget framework (legal basis, methodology, structure of program budgeting) with a presentation of good practices	Partially achieved					
				b) Trainings for programme budgeting conducted	b) Completed analysis of the system of program indicators and their evaluation in accordance with good practices	Partially achieved					
				c) % of budget users applying new classification	/						
	Strengthening the capacities of the Ministry of Finance and the budget users for appropriate implementation of budget programmes	MoF and budget users	Q4 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 IFMIS. 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.		
	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	Achieved					
					New organizational unit in the Ministry of Finance for Public Investment Management established	Not achieved					
					- Trainings for public investment management (number of trainings and number of trained persons) conducted	Not achieved					
		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 IMF 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						Partially completed. In the new functional analysis of the MoF, the establishment of a new sector for public investment management is envisaged. After its adoption, the amendment of the acts for organization and systematization will begin.	
		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 risks	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 and it will be realized in several missions with experts from the IMF until December 2022.		
	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						Partially completed. The IMF conducted 1 mission to strengthen the IMF's institutional framework for public investment management		

Priority		RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
Measure						Achieved	Completed	Partially completed	Not completed
	Activity/sub-activity					Partially achieved			
						Not achieved			
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)	Partially 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 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.
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. 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.
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 / 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	Partially achieved			
	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

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
							Achieved	Completed	Partially completed	Not completed
							Partially achieved			
							Not achieved			
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	Achieved			
		Adoption of a new/revised organic budget law	Assembly	Q2 2021						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.
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.
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	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 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 ESA 2010; Work on a preparation of a Memorandum of cooperation between SSO, MoF and NB in the field of EDP and GFS data
		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						
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	Not achieved			
						b) Establishment of a new organizational IFMIS unit	Not achieved			
						c) 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						Partially completed. The functional and technical specification for the new IFMIS has been updated.
		Establishment of a new organizational IFMIS unit in MoF	MoF	Q2 2021						Partially completed. With the new Draft Law on Budgets, a special provision prescribes the legal basis for the establishment of the new organizational unit for the implementation of ISIF in the MoF. Preparatory activities are underway for its establishment, which will be realized after the adoption of the new Law on Budgets by the Assembly.
		Implementation and realization of the public procurement for the new IFMIS	MoF	Q4 2021						Not completed.
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	Achieved			
		Vacancy announcement	Ministry of Finance	Q1 2021						Completed: Employed two people.
	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	Partially achieved			
		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 during 2022.
		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
	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 2021	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 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	Not achieved			
		Develop a business process for implementing active cash management	Ministry of Finance	Q4 2021						Not completed

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
							Achieved	Completed	Partially completed	Not completed
							Partially achieved			
							Not achieved			
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	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	Partially achieved			
					b) Number of trained procurement officers per year		Partially achieved			
					c) % of decisions of the State Appeal Commission challenged at the Administrative court and % of Appeal commission decisions cancelled	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.				
					d) Realisation of activities of Component III of IPA 2018 Twinning Project – Strengthening of budget planning, execution and internal control functions					
		Analysis of the mandate and responsibilities of the institutions involved in the public procurement system	PPB	Q2 2021					Completed	
		Analysis of the education system of the Public Procurement Bureau	PPB	Q2 2021					Completed	
		Analysis of the situation, needs and possibilities of using centralized procurement	PPB	Q3 2021					Not completed: The activity is expected to be realised in 2022	
		Drafting an overall Strategy for development of the public procurement system	PPB	Q4 2021					Completed: Final draft of the Strategy for development of the public procurement sector 2022-2026 is prepared	
		Drafting/updating and approval of guidelines and manuals by PPB	PPB	Q3 2021					Completed: Assessment report on existing public procurement tools and user needs in North Macedonia is prepared	
		Strengthening the capacities of PPB	PPB	Q4 2021					Completed: 2 new employments are realised, as the employment procedures according to 2020 Action plan are finalised in Q1 2021	
	P4M4A4	Introduction of an E-Appeal system	/	Q4 2021	a) % of appeals submitted electronically via the e-Appeal system (+ raising trend)	a) Software for internal management of e-complaints in the State Appeals Commission on public procurement developed	Achieved			
					b) Introduction of new modules on ESPP	/				
					c) New Law on Public Procurement and bylaws	/				
		Development and implementation of interoperability software and a new e archive in the State Commission for Public Procurement Appeals	SAC	Q4 2021					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.	
	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	Achieved			
		Development of software for e-marketplace for small value procurement and e-catalogues	PPB	Q4 2021					Completed. The software for e-marketplace for small value procurement and e-catalogues has been developed	
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	Not achieved			
		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.	
		Preparation of bylaws	ME	Q4 2021					Partially completed. The process of preparation for the technical specifications for establishing of the Single Electronic System for Public Private Partnership, through which implementation of the procedure for awarding contracts for establishing Public Private Partnership will be done, is finalized. This will enable register of the contracts from the announcement to the conclusion of the agreements of Public Private Partnership.	

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
								Achieved	Completed	Partially completed
		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.
		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
	P4M5A2	Establish/upgrade/unify and publish register of concessions	MoF	Q4 2022	Established consolidated electronic register of concessions for goods of general interest	Amended act for systematization of the MoF	Not achieved			
						Conducted trainings in the field of concessions	Not achieved			
		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	Not achieved			
						Adopted Law on Concessions for goods of general interest	Not achieved			
						Conducted PPP trainings (number of trainings and number of trained persons)	Achieved			
		Preparation of a Draft Law on Public-Private Partnership	ME MoF	Q1 2021						Partially completed. With the technical assistance of the World Bank and EU twinning project, new Law on Public-Private Partnership is being drafted and is in harmonization with the remarks received from EK and SIGMA. The Draft Public Private Partnership Law is in the final procedure of harmonization with the comments from relevant institutions and after that it will be submitted to a Government procedure.
		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
		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. With the assistance of experts from the World Bank are prepared initial texts for drafting the bylaws which arise from the Draft Public Private Partnership Law in order to achieve full harmonization with the EU legislation. In the following period activities for the finalization will continue.
		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.
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	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 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%	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. The activity on Memorandum of understanding is ongoing.
		Preparation of a Memorandum of Understanding on Government Financial Statistics	State Statistical Office	Q4 2021						

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021	PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
							Achieved	Completed	Partially completed	Not completed
							Partially achieved			
							Not achieved			
							Partially achieved			
	P4M6A3	Development of a capacity for implementing 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.
	P4M6A4	Comprehensive, timely, and reliable reporting of quarterly general government accounts	State Statistical Office	Q4 2021	a) % of quarterly general government accounts compiled	60%	Achieved			
		Compilation of Table 801 (in accordance with ESA 2010 Transmission Program) and Table 25	State Statistical Office	Q4 2021						Completed. The data are prepared and sent to the Eurostat.
		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%	Achieved			
		Processing of fiscal data for the government sector on quarterly basis	State Statistical Office	Q4 2021						Completed. The data are prepared and sent to the Eurostat.
		Preparation of correspondence table between national and ESS 2010 methodology ("bridge" table)	State Statistical Office	Q4 2021						
		Preparation of quarterly non-financial sector account for the government sector on an experimental basis	State Statistical Office	Q4 2021						
		Analysis of the quality of the obtained data	State Statistical Office	Q4 2021						
	P4M6A6	To make quarterly General Government Accounts available for users	State Statistical Office	Q4 2021	a) Preparedness of transmission tables	/	Not achieved			
		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.
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 achieved	Partially completed. The work in this area continues with experts from the project. Two systems under development. As of end of 2021 the Metadata driven system has 3 core modules ready (approximately 23%). The Statistical Business Register system has 4 modules ready and 4 modules partially ready (approximately 52%). Both systems delivery is extended into first half of 2022. First two trainings for a total of 45 SSO staff held in 11.2021		
	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	Partially achieved			
	P4M7A7	Strengthening the human capacities (number of staff and skills) that will bear the burden of the activities planned	State Statistical Office	Q2 2022	Number of SSO staff trained	IT staff (15-20 persons) and SSO users (around 100 persons)	Partially achieved			
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 organizational data structure that is new and improved user interface	New fiscal data published Created and set up a New website of the Ministry of Finance	Achieved Achieved			
		Preparing and publishing additional data	MoF	continuously during programme				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.		
	P5M1A2	Portals for increased fiscal transparency	MoF	Q4 2021	Publishing of Citizen's Budget	Published Citizen Budget	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 (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://kapitaini-nashodi.financa.gov.mk/?lang=english		
		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	Achieved Achieved Achieved			
		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.		
		Preparation and adoption FMC rulebooks	MoF	Q2 2022				Completed. Drafts have been prepared for some of the FMC regulations.		

Priority	Measure	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
Achieved						Partially achieved	Not achieved	Completed	Partially completed	Not completed	
	Activity/sub-activity										
	Preparation and adoption IA rulebooks	MoF	Q2 2022						Completed. Drafts have been prepared for some of the IA regulations		
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			
	Creation of network of institutions for exchange of experiences	MoF	Q4 2021						Not completed.		

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
Achieved							Completed	Partially completed	Not completed			
Partially achieved										Not achieved		
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	a) /							
				b) Adoption of Rulebooks for continuous trainings for FMC and IA	b) Rulebooks for continuous trainings for FMC and IA prepared		Not achieved					
				c) Adoption of Rulebook for training and exam for certification of internal auditors	c) Rulebook on Training and Examination for Certification of Internal Auditors prepared		Partially achieved					
				d) Organised trainings and exams	d) /							
	Conducting assessment with recommendations for manner of organisation of Public Finance School;	MoF	Q2 2021								Completed: An assessment was made with recommendations on the manner of organization of the School of Public Finance. It is covered by the Functional Analysis for the MoF in 2021 and will be established as a Department within the MoF	
	Preparation and adoption of Rulebooks for continuous trainings for FMC and IA;	MoF	Q2 2022								Not completed.	
	Preparation and adoption of Rulebook for training and exam for certification of internal auditors;	MoF	Q2 2022								Completed: A draft Rulebook for conducting training and examination and a program for obtaining a certificate for certified internal auditor has been prepared	
P6M2A2	Establishing system for supervision of IA and FMC units	MoF	Q4 2021	a) Increased human capacities of the CHU for supervision	a) Supervision tasks assigned to current CHU staff			Partially achieved				
				b) Training of the staff	b) Supervision training for CHU staff assigned to perform supervision tasks		Partially achieved					
				c) Implemented supervisions on FMC and IA units	c) Supervisions on FMC and IA units implemented		Not achieved					
	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.	
	Conducting training of the staff	MoF	Q4 2021								Partially completed. Part of the CHU trainings within the Twinning project from the IPA 2018 have started. According to the training program	
	Quality assurance through implementation of supervisions on FMC and IA units	MoF - CHU	Q4 2021								Not completed. The activity has not started yet.	
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	SAO	Q4 2022	a) Assessment Report on improvement of audit process as per ISSAI	a) Implemented Strategic Audit Plan for the period 2021 - 2023 in accordance with the Guidelines for Strategic and Annual Audit Planning			Achieved				
				b) Strategic audit planning process in line with SAO priorities and resources available	b) Preparation of a new draft Strategy for development of the SAO for period of 5 years		Achieved					
					c) Preparation of the Annual Work Program of the SAO for 2022, with a new structure		Achieved					
	Implementation of Guidelines for strategic and annual audit planning	SAO	Q4 2022								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 on setting SAO strategic objectives for audits 2021 - 2023 and for audit priority areas by audit departments	
	Preparation of draft Strategy for development of the SAO for period of 5 years	SAO	Q3 2021								Completed. Activities for preparation of the draft Strategy for development of the SAO for period of 5 years are realized within the Twinning Project (TP)	
	Preparation of the Annual Work Program of the SAO for 2022, with a new structure	SAO	Q4 2021								Completed. SAO Annual Work Program for 2022 has new content with information that covers additional areas. The current activities of the TA are continuously used as good practices to enrich the content of the TG for the work of the SAO.	

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES				
							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed		
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	Report with recommendations on improving the institutional and human resources capacity of SAO in order to maintain high quality of audits	SAO	Q4 2021	New State Audit Law	Prepared Assessment Report with recommendations on improving the institutional and human resources capacity of SAO	Achieved			Completed	Partially completed	Not completed		
							Partially achieved							
								Not achieved						
	Preparing new State audit law		SAO	Q4 2021							Partially completed. Activities for preparation of the of the new State Audit Law are envisage in the TP.			
	Development of analysis report with proposals on improvement of the organizational structure and human resources capacity		SAO	Q3 2021							Completed. Activities for preparing analysis report with proposals on improvement of the organizational structure and human resources capacity are realized under the TP.			
P7M1A3	Improved administrative capacity for performance audit	Further development and improvement of the methodological acts for conducting performance audit	SAO	Q4 2021			a) Revised methodology acts for improved performance audit	Partially achieved						
							b) Developed draft methodological acts for audit of EU funds and fraud and irregularities	Partially achieved						
							c) Revised methodology acts for improved IT audit	Achieved						
							d) Improved methodological acts for improved conducting follow-up of the given recommendations from the audit	Partially achieved						
			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.	
			Further development and improvement of methodological acts for conducting follow-up of audit recommendations		SAO	Q4 2021							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							Completed. Activities for further development and improvement of methodological acts for conducting IT audit are being implemented under the Twinning Project.			

Priority	Measure	Activity/sub-activity	RESPONSIBLE INSTITUTION	DEADLINE	INDICATOR	INDICATOR TARGET 2021	INDICATOR OUTTURN 2021			PROGRESS OF IMPLEMENTATION OF ACTIVITIES/SUBACTIVITIES		
							Achieved	Partially achieved	Not achieved	Completed	Partially completed	Not completed
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	Prepared Assessment Report with proposals for the legal framework of the SAO and the Assembly for submission and review of audit reports	Partially achieved					
					b) Memorandum of understanding between the SAO and the Assembly for review of audit reports	b) Memorandum of understanding signed with the Assembly of RNM for review of the audit reports	Partially achieved					
					c) Action plan for improved cooperation between the Assembly and the SAO for reviewing the audit reports	c) Prepared Action Plan for improving the Cooperation between the Assembly and the SAO for reviewing the audit reports	Partially achieved					
	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.
	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.
P7M2A2	Training needs assessment (TNA) carried out and Training plan elaborated for members of Parliament		SAO	Q4 2022	a) Report on training needs assessment (TNA) parliament administration and MP's in assessing the audit reports	Prepared fiche for a new twinning project	Partially achieved					
					b) Training plan elaborated for members of Parliament	Review of the Manual "Introduction to Audit Reports"	Partially achieved					
	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.
	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.