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**Official Gazette of RSM, No. 272 from December 27, 2024**

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**PARLIAMENT OF THE REPUBLIC OF NORTH MACEDONIA**

Based on Article 75, paragraphs 1 and 2 of the Constitution of the Republic of North Macedonia, the President of the Republic of North Macedonia and the President of the Parliament of the Republic of North Macedonia issue the

**DECREE FOR THE DECLARATION OF THE LAW ON AMENDMENTS AND SUPPLEMENTS TO THE BUDGET LAW**

The Law on Amendments and Supplements to the Budget Law, which was adopted by the Parliament of the Republic of North Macedonia at the session held on December 25, 2024, is hereby promulgated.

No. 08-6366/1  
December 25, 2024  
North Macedonia, Skopje

President of the Republic  
**Gordana Siljanovska-Davkova**, s.r.

President of the Parliament  
of the Republic of North Macedonia,  
**Afrim Gashi**, s.r.

**LAW ON AMENDMENTS AND SUPPLEMENTS TO THE BUDGET LAW**

**Article 1**

In the Budget Law ("Official Gazette of the Republic of North Macedonia" No. 203/22, 59/23, 39/24, and 76/24), in Article 2, in point 32, after the word "infrastructure," the following words are added: "which, during investment or operational use, is financed or co-financed from public revenues and other inflows, self-revenues of public entities, funds obtained from the budget of the European Union or other development partners, including borrowings or for which a guarantee will be requested in accordance with the law regulating public debt."

**Article 2**

In Article 4, paragraph (2) is deleted.  
Paragraphs (3), (4), (5), and (6) become paragraphs (2), (3), (4), and (5).

**Article 3**

In Article 8, paragraph (6) is amended to read as follows:  
"In cases where the proposed regulations or acts have implications for advancing gender equality, a gender-responsive budget statement must be submitted along with them, upon which the Ministry of Social Policy, Demography, and Youth provides an opinion."

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In paragraph (7), the words "Minister of Labor and Social Policy" are replaced with "Minister of Social Policy, Demography, and Youth," and the words "gender budget statement" are replaced with "gender-responsive budget statement."

#### **Article 4**

In Article 11, paragraph (2), in point 5, the words "structural reforms and" are deleted.

#### **Article 5**

In Article 13, paragraph (1), the words "15 December" are replaced with the words "15 January," and the words "sectoral strategies" are replaced with the words "sectoral and multisectoral strategies."

Paragraph (3) is amended to read as follows:

"Parent budget users prepare a strategic plan for activities and projects within their competences, aligned with the strategic priorities and goals of the Government of the Republic of North Macedonia, the National Development Strategy, the Government's Work Program, the National Program for Acquisitions of EU Law, and sectoral and multisectoral strategies. The Assembly of the Republic of North Macedonia prepares a strategic plan for activities and projects within its competences in accordance with the Law on the Assembly of the Republic of North Macedonia."

Paragraph (5) is amended to read as follows:

"The organizational unit within the General Secretariat of the Government of the Republic of North Macedonia responsible for coordinating the process of strategic planning for parent budget users in cooperation with the Ministry of Finance shall provide detailed instructions and guidelines for preparing the strategic plan, sectoral and multisectoral strategies."

After paragraph (5), a new paragraph (6) is added, which reads:

"(6) The strategic priorities of the Government of the Republic of North Macedonia and the strategic plans of budgetary users should be aligned with sectoral and multisectoral strategies, as well as the National Development Strategy, whose priorities and indicators should be the basis for the preparation of these strategic documents."

#### **Article 6**

In Article 18, paragraph (1), after point 3, a new point 3-a is added, which reads:

"3-a. Spending reviews related to the implementation of a specific budgetary policy."

#### **Article 7**

In Article 20, paragraph (1), the words "which they prepare in accordance with the prescribed methodology and submit to the Ministry of Finance for review and evaluation" are deleted.

Paragraph (2) is amended to read as follows:

"Parent budget users, including municipalities, submit new initiatives in the form of projects for public investments, on their behalf or on behalf of public entities under their jurisdiction, after a prior assessment and evaluation by the Ministry of Finance, or a working group/committee formed by the municipal council, and priority is assigned to proposed public investment projects by an interministerial working group/committee formed by the Government, or the municipal council."

Paragraphs (3) and (4) are deleted.

Paragraph (5), which becomes paragraph (3), is amended and reads:

"(3) The Government of the Republic of North Macedonia, or the Municipal Council, decides on the final priority list of proposed public investment projects."

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Paragraph (6) becomes paragraph (4).

Paragraph (7), which becomes paragraph (5), is amended and reads:

"(5) The manner, content, procedure, and criteria for defining, preparing, reviewing, evaluating, and determining priority proposed projects for public investments, as well as the implementation, monitoring, reporting on the realization, and ex-post review of public investment projects, are more closely regulated by the Government of the Republic of North Macedonia, upon the proposal of the Ministry of Finance."

After paragraph (5), two new paragraphs (6) and (7) are added, which read:

"(6) Public subjects which are not budgetary users, except for the National Bank of the Republic of North Macedonia, when preparing their work programs (investment programs), select public investment projects from the final priority list of proposed public investment projects in paragraph (3) of this article.

(7) Public subjects from paragraph (6) of this article shall submit quarterly reports to the Ministry of Finance for monitoring the implementation of public investment projects."

#### **Article 8**

In Article 22, paragraph (3) is deleted.

#### **Article 9**

In Article 31, paragraph (2), in point 2, subpoint (g), the phrase is amended to:

"gender indicators and gender-responsive budget statement when identifying at least one gender goal, where possible."

#### **Article 10**

In Article 32, paragraph (2), in point 3, the period at the end of the sentence is replaced with the conjunction "and."

After point 3, a new point 4 is added, which reads:

"4. approval of the proposed financial plan of state-owned companies founded by the Republic of North Macedonia and submission of the same to the Government of the Republic of North Macedonia."

#### **Article 11**

After Article 33, a new Article 33-a is added, which reads:

##### **"Article 33-a**

Submission of proposed financial plans of state-owned companies founded by the Republic of North Macedonia

(1) State owned companies founded by the Republic of North Macedonia and their founded companies shall prepare a proposed financial plan, which contains:

- realization of inflows and outflows for the previous year, forecast for realization of inflows and outflows for the current year, planned inflows and outflows for the next five years,
- explanation of the proposed financial plan,
- description and responsibilities of the public enterprise and joint-stock company in state ownership,

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- justification for set goals and activities aligned with strategies and long-term development documents,
- legal and other bases for planned outflows,
- sources of financing,
- monthly overview of planned revenues and expenditures for the next year,
- monthly overview of planned inflows and outflows for the next year,
- Balance Sheet and Profit & Loss Statement for the next year,
- monthly overview of planned filling and emptying of positions for the next year, and
- other necessary information."

(2) The head of the state-owned companies founded by the Republic of North Macedonia is responsible for:

- preparing and submitting the proposed financial plan to the responsible budget user,
- submitting monthly, quarterly, and annual financial reports and other financial data to the Ministry of Finance,
- submitting the approved financial plan from the Government of the Republic of North Macedonia to the Ministry of Finance, and
- submitting semi-annual and annual reports on the implementation of the financial plan to the responsible budget user."

(3) The head of the state owned companies founded by the Republic of North Macedonia submits the proposed financial plan to the responsible budget user, together with the proposed financial plans of the companies it founded.

(4) The Government of the Republic of North Macedonia gives consent to the financial plan from paragraph (1) of this article, upon the proposal of the head of the responsible budget user, unless otherwise regulated by other law.

(5) The deadlines for the preparation, submission, and consent of the financial plan from paragraph (1) of this article are set in the plan with deadlines in accordance with Article 28, paragraph (2) of this law."

#### **Article 12**

In Article 35, paragraph (2), in point 5, the word "gender" is followed by the addition of the word "responsive."

#### **Article 13**

In Article 67, in paragraph (2), after the words "Republic of North Macedonia," the words "and the commercial companies founded by it" are added.

In paragraph (6), the words "Ministry of Information Society and Administration" are replaced with the words "Ministry of Public Administration."

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Paragraph (7) is deleted.

Paragraph (8) becomes paragraph (7).

#### **Article 14**

In Article 69, after paragraph (6), three new paragraphs (7), (8), and (9) are added, which read:

“(7) For foreign exchange funds of budgetary users, they open foreign currency accounts in the National Bank of the Republic of North Macedonia with prior consent from the Ministry of Finance.

(8) After opening the foreign currency accounts under paragraph (7) of this Article, budgetary users shall open a correspondent account within the ETS.

(9) The Minister of Finance shall prescribe the method for opening foreign currency accounts for budgetary users.”

#### **Article 15**

In Article 76, in paragraph (4), the words "Ministry of Economy" are replaced with "Ministry of Energy, Mining, and Mineral Resources."

In paragraph (5), the words "Ministry of Economy" are replaced with "Ministry of Energy, Mining, and Mineral Resources."

#### **Article 16**

Article 79 is deleted.

#### **Article 17**

In Article 83, in paragraph (3), the words "Ministry of Economy" are replaced with the words "Ministry of Economy and Labor."

#### **Article 18**

In Article 91, paragraph (4) is deleted.

#### **Article 19**

In Article 92, paragraph (4) is deleted.

#### **Article 20**

In Article 93, in paragraph (5), the words "gender-responsive indicators" are replaced with "gender indicators."

#### **Article 21**

In Article 94, in paragraph (3), the words "April 30" are replaced with "May 31."

Paragraph (8) is amended and reads:

"The mayor prepares the proposed final budget statement of the municipality and submits it to the Municipal Council no later than March 31 of the current year."

Paragraph (9) is amended and reads:

"The Municipal Council adopts the proposed final budget statement of the municipality no later than April 30 of the current year."

#### **Article 22**

In Article 96, paragraph (1), in point 4, the words "gender budgeting initiative" are replaced with "gender-responsive budget statement."

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### **Article 23**

In Article 111, point 5 is amended and reads:

"has not acted in accordance with Article 94, paragraphs (8), (10), and (11) of this law;"

### **Article 24**

Article 112 is amended and reads:

"A fine in the amount of 400 to 500 euros in denar equivalent will be imposed on the responsible person in a public enterprise, other public entity, or another legal entity if they fail to publish their annual financial reports and statements on their website, in accordance with Article 95, paragraph (2) of this law."

### **Article 25**

In Article 122, the words "January 1, 2025" are replaced with "January 1, 2026."

### **Article 26**

The provisions of Articles 4, 8, 12, 15, and 20 of the Budget Law ("Official Gazette of the Republic of North Macedonia" No. 203/22, 59/23, 39/24, and 76/24) will begin to apply from the day this law enters into force.

From the day this law enters into force, the provisions of Article 26 of the Budget Law ("Official Gazette of the Republic of Macedonia" No. 64/2005, 4/2008, 103/2008, 156/2009, 95/10, 180/11, 171/12, 192/15, and 167/16, and "Official Gazette of the Republic of North Macedonia" No. 151/21) will cease to apply.

The bylaws foreseen by the Law on Budgets ("Official Gazette of the Republic of North Macedonia" No. 203/22, 59/23, 39/24, and 76/24) will be adopted within 12 months from the day this law enters into force.

### **Article 27**

This law enters into force on the day of its publication in the "Official Gazette of the Republic of North Macedonia."