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Official Gazette of the Republic of North Macedonia, No.277 of 31.12.2024

According to Article 8, Paragraph (7) of the Budget Law ('Official Gazette of the Republic of North Macedonia' No. 203/22, 76/24, and 272/24), the Minister of Finance adopted

RULEBOOK ON THE FORM AND CONTENT OF THE TEMPLATE FOR ASSESSING MEDIUM-TERM FISCAL IMPLICATIONS

Article 1

This rulebook prescribes the form and content of the Template for assessing medium-term fiscal implications.

Article 2

(1) The Template for assessing medium-term fiscal implications is printed in A4 format on white paper.

(2) The form and content of the Template for assessing medium-term fiscal implications are provided in the Appendix, which is an integral part of this rulebook.

Article 3

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

No. 08-13581/1
30th December 2024
Skopje

Minister of Finance
MSc Gordana Dimitrieska - Kochoska

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Attachment

FORM FOR ASSESSING MEDIUM-TERM FISCAL IMPLICATIONS

1.Name of the proposal:		2.Public entity:					
3.Purpose of the proposal:		4.Type of proposal:					
5.Contact person and title:		6.Contact phone or email:					
7.Activity:							
8.Type of request:							
<input type="checkbox"/> Regulation related to the EU	<input type="checkbox"/> New program		<input type="checkbox"/> Reallocation (of funds) between two programs				
<input type="checkbox"/> Other new regulation	<input type="checkbox"/> Increase / decrease of an existing program		<input type="checkbox"/> Merging of two or more programs				
9.Purpose of the request/proposed activity:							
10.Connection with the government program:							
11. Fiscal implications:		(thousands of denars)					
		T	T+1	T+2	T+3	T+4	T+5
A.Total costs for the proposal							
Salaries							
Goods and services							
Capital							
Transfers							
Total							
B. Approved funds for the proposal							
Salaries							
Goods and services							
Capital							
Transfers							

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Total						
C. Change (difference) from approved funds (B-A)						
Salaries						
Goods and services						
Capital						
Transfers						
Total						
D. Available funds from overflow (from other activities or programs in the organization)						
Salaries						
Goods and services						
Capital						
Transfers						
Total						
E. Net implications on the organization's funds (C-D)						
Salaries						
Goods and services						
Capital						
Transfers						
Total						
F. Increase / decrease in revenues						
G. Additional sources of financing or cost-sharing Source: _____						
12. Net increase/decrease in the number of employees related to the proposal:						
13. What guarantees, loans, or other actual or potential obligations will arise for the Government (that are not listed in points 11 A to 11 G)						
14. If this constitutes a request for additional funds in the current fiscal year or outside the normal budget preparation cycle, please provide an explanation						

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15.Date of completion of the assessment			
16.Date of submission of the analysis to the Ministry of Finance for obtaining an opinion			
17.Date of receiving a response from the Ministry of Finance			
18.Changes requested by the Ministry of Finance			
19.Response from the proposing ministry:			
20.Response from the Ministry of Finance			
21.Is the opinion of the Ministry of Finance attached?			
22.Assessment of long-term fiscal implications:			
23.Fiscal effect on the primary budget user:			
24.Fiscal effect on the budget user:			
25.Approved / Date:			
_____	___/___ /___	_____	___/___ /___
State Secretary	Day / month / year	Minister of Finance	Day / month / year

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Instructions for Completing the Form for Assessing Medium-Term Fiscal Implications:

1. **Title of the Proposal:** Enter the name of the program/regulation/act or obligation being proposed, based on laws and/or other legal acts, including new or amendments to existing programs/regulations/acts or obligations.
2. **Public Entity:** Enter the proposer of the program/regulation/act, which is either brought by or proposed to the Government of the Republic of North Macedonia, including all legal entities established by the state or municipalities, funds, municipalities, public enterprises, and commercial companies with dominant or complete state or municipal ownership, and non-profit institutions controlled and financed by the state or municipalities.
3. **Purpose of the Proposal:** Enter whether the proposal is submitted for a decision (approval for the adoption of a law or regulation) or for information purposes.
4. **Type of Proposal:** Enter whether the proposal relates to the adoption of a new law, a draft for law amendments, subordinate regulation, regulation (rulebook), a proposal for capital investment, or a contract for granting state aid.
5. **Contact Person and Title:** Enter the personal details and title of the person who can answer questions regarding the content of the proposal.
6. **Contact Phone or Email:** Enter the phone number and email address of the contact person.
7. **Type of Request:** Check one or more types of requests related to the proposal.
8. **Purpose of the Request/Proposed Activity:** Provide a brief explanation of the need to secure or not secure financial resources.
9. **Connection with the Government Program:** Enter whether the proposed document is in accordance with the government program.
10. **Fiscal Implications:** Enter the estimated costs and revenue implications for the first (current) year and for the next five years.
- 11A. **Total Costs of the Proposal:** Enter the total costs for the proposal, including both approved and any additional funds that will be required.
- 11B. **Approved Funds for the Proposal:** Enter the approved level of funds within the program/activity allocated for the specific proposal.
- 11C. **Change (Difference) from Approved Funds (B-A):** Enter the difference between the approved funds for the proposal (11B) and the value in the total costs of the proposal (11A).
- 11D. **Available Funds from Reallocation (from other activities or programs within the entity):** Enter the funds that can be secured through reallocation of resources within the approved budget.

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11E. **Net Implications on the Agency's Funds (B-G):** Enter the net implications that the proposal will have on the approved funds of the agency. This represents the difference between "Change (Difference) from Approved Funds (B-A)" and "Available Funds from Reallocation (from other activities or programs within the entity) (B-G)."

11F. **Increase/Decrease in Revenues:** Enter the change in the amount of revenue that would result from the proposal.

11G. **Additional Sources of Funding or Cost Sharing:** Enter additional funds that would be secured outside of the approved budget funds (donations, sponsorships).

12. **Net Increase/Decrease in the Number of Employees Related to the Proposal:** Enter the net increase or decrease in the number of employees as a result of the submitted proposal.

13. **What guarantees, loans or other actual or potential obligations will arise for the Government of the Republic of North Macedonia (not mentioned in points 11A to 11E):** Enter all costs that will arise from the proposal and that will create a fiscal burden on the Budget in the future. It is necessary to specify what types of guarantees, loans, or other actual or potential obligations will arise with the proposal.

14. **If this constitutes a request for additional funds in the current fiscal year or outside the normal budget preparation cycle, provide justification:** Enter a well-founded and reasoned explanation for the requests for additional funds in the current fiscal year.

15. **Completion Date of the Assessment:** Enter the date when the fiscal analysis was approved by the state secretary in the ministry. If a fiscal implication analysis was not conducted because the proposal does not cause fiscal implications, in that case, enter the date when the state secretary signed that the proposal has no fiscal implications.

16. **Date of Submission of the Analysis to the Ministry of Finance for Opinion:** Enter the date when the fiscal implication analysis and proposal were submitted to the Ministry of Finance.

17. **Date of Receipt of Response from the Ministry of Finance:** Enter the date when the written opinion from the Ministry of Finance was received by the public entity proposer.

18. **Changes Requested by the Ministry of Finance:** Enter whether the Ministry of Finance requested any changes in the fiscal implication analysis (indicate YES or NO).

19. **Response from the Ministry – Proposer:** If changes were requested by the Ministry of Finance, provide a brief explanation of whether the directions and indications were followed, and if not, provide the reason for not complying.

20. **Response from the Ministry of Finance:** Enter whether the Ministry of Finance has been informed about the response of the public entity proposer regarding their opinion and whether they agree with the response of the public entity proposer.

21. **Is the opinion of the Ministry of Finance attached:** Enter (briefly YES).

22. **Assessment of Long-Term Fiscal Implications:** Enter the fiscal implications that would arise if the regulation has a long-term impact or it is a long-term project.

23. **Fiscal Effect on the Parent Budget User:** Enter whether the fiscal implications will be caused on the budget of the budget user who is hierarchically responsible for all budget

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users and other public entities under their jurisdiction. Specify whether these relate to the central government budget or the local government budget.

24. **Fiscal Effect on Budget User:** Enter whether the fiscal implications will be caused on the budget of the budget user which is a legal entity established by the state or municipalities, funds, and municipalities. Specify whether these relate to the central government budget or the local government budget.

25. **Approved/Date:** Enter the date of signing the Form for Assessing Medium-Term Fiscal Implications by the state secretary and the head of the proposer.