

Republic of North Macedonia

# **Ministry of Finance**

# 2019 ACTION PLAN FOR IMPLEMENTATION OF THE PUBLIC FINANCIAL MANAGEMENT REFORM PROGRAMME

March 2019

PRIORITY Priority 1: Improved Fiscal Framework	
INDICATORS	TARGET FY19
Establishment of Fiscal Council	Fiscal council established
Variance between tax revenue outturn and original budgeted	less than 9%
% of indicators and improved quality of statistical data produced	85%

2019 Action Plan for Implementation of the PFM Reform Programme							
PRIORITY							
Priority 1: Improved Fiscal Framework							
MEASURE							
P1M1: Formulation, adoption and implementation of fisc	al rules						
ACTIVITY		1 1 . 1					
Activity 1 (P1M1A1): Designing of fiscal rule and adoption DELIVERABLES	n of the fi	scal rule I					
Fiscal rule legislation adopted							
INDICATORS			TARGET FY 2				
a) Draft Fiscal rules design				egislation adopted			
b) Adoption of the fiscal rule legislation ACTIVITY	TIME	RAME	Fiscal counci RESPONSIBLE	lestablished	PI	ANNED INPUTS	
ACTIVITI		ICI IIVIL	INSTITUTION	OTHER			
	START	END		INSTITUTIONS	BUDGET	SOURCE	
	qq/yy	qq/yy		INVOLVED			
Designing of fiscal rule and adoption of the fiscal rule	Q1	Q4					
legislation	2018	2019					
SUB-ACTIVITY							
Adoption of legislation for prescribing fiscal rules. (The	2019	2019	Ministry of	Assembly			
new Budget Law envisages provisions defining and	2019	2019	Finance	Assembly			
regulating fiscal rules)			T manee				
Adoption of legislation for institutionalizing the Fiscal	2019	2019	Ministry of	Assembly	0*	National budget	
Council. (The new Budget Law envisages provisions for			Finance				
establishment of a Fiscal Council.)					*operating costs of		
					the Fiscal Council		
					(after it becomes		
					operational in 2019)		
					are estimated at		
					EUR 165,000 yearly		
					TOTAL:	EUR 165,000	
						MKD 10,148,000	

PRIORITY Priority 1: Improved Fiscal Framework							
MEASURE P1M2: Strengthening of forecasting							
ACTIVITY Activity 2 (P1M2A2): Strengthening the capacities fo	or tax reve	nue planr	ning				
DELIVERABLES Strengthened capacities for tax revenue planning							
INDICATORS       TARGET FY 2019         a) Improved analytical capacities for tax revenue planning       a) Installed software         b) Realized trainings       b) Realized trainings         c) New microsimulation models built							s built
ACTIVITY	TIMEF	RAME	RESPONSIBLE INSTITUTION		THER	PLANNED INPUTS	
	START qq/yy	END qq/yy			ITUTIONS VOLVED	BUDGET	SOURCE
Strengthening the capacities for tax revenue planning	Q1 2019	Q4 2019					
SUB-ACTIVITY							
Installing appropriate econometric software suitable for analysis and microsimulation	Q1/ 2019	Q2/ 2019	MoF departments		/	0	
Training	Q1/ 2019	Q3/ 2019	MoF departments		/	1,100 eur = 67,650 MKD	National budget
Bulding up new micro-simulation models	Q3/ 2019	Q4/ 2019	MoF - Tax and customs policy department		/	5,580 eur= 343,350 MKD	National budget
						TOTAL:	EUR 6,683 MKD 411,000

PRIORITY						
Priority 1: Improved Fiscal Framework						
MEASURE						
P1M2: Strengthening of forecasting						
ACTIVITY						
Activity 4 (P1M2A4): Further development of the macro	oeconomic	model				
DELIVERABLES						
Improved macroeconomic model						
INDICATORS			TARGET	FY 2019		
a) Revision of methodology of the model's supply side				ogy revised		
b) Inclusion of new quarterly national accounts time serie				terly national accounts t	ime series included in the	
ACTIVITY	TIME	FRAME	RESPONSIBLE INSTITUTION	OTHER	PLANN	IED INPUTS
	START	END		INSTITUTIONS INVOLVED	BUDGET	SOURCE
	qq/yy	qq/yy	M		EUD 2 000	
Further development of the macroeconomic model	Q3/ 2018	Q4/ 2019	MoF		- EUR 2,000 = <b>123,000 MKD</b> for	<ul> <li>National Budget for software</li> </ul>
	2010	2017			software	Software
					- EUR 3,500 =	
					215,000 MKD for	- EU-TAIEX for STE
					STE mission	mission
					assumed	
		l	I		TOTAL:	EUR 5,500
						MKD 338,000

2019 Action Plan for Implementation of th	erimin		logrann	<u>ne</u>			
PRIORITY							
Priority 1: Improved Fiscal Framework							
MEASURE							
P1M3: Increased data availability for better forecastin	g of GDP						
ACTIVITY							
Activity 1 (P1M3A1): To continue harmonisation of the s		nethodol	ogies in t	he area of l	ousiness and social stati	stics (monthly and quar	terly), providing timely
and accurate data for compiling quarterly national acco	unts						
DELIVERABLES							
• Improved GDP data							
INDICATORS				TARGET	FV 2019		
% of statistics aligned with EU acquis (social, business a	nd nationa	al account	ts)	> 85 %	1 2017		
	-						
ACTIVITY	TIMEF	RAME		ESPONSIBLE NSTITUTION OTHER INSTITUTIONS	PLANNED INPUTS		
	START	END	INST		INSTITUTIONS	BUDGET	SOURCE
	qq/yy	qq/yy			INVOLVED	DUDGET	SUUKLE
To continue harmonisation of the statistical			Ctata C	tatistical		615,000 EUR =	IPA 2017 National
methodologies in the area of business and social	Q1 2019	Q4 2021		ffice		37,823,000 MKD	programme – service
statistics (monthly and quarterly), providing timely	2017	2021		ince		57,025,000 MICD	contract
and accurate data for compiling quarterly national							
accounts							
SUB-ACTIVITY							
Consultations with the Departments of Business and	Q1	Q4	State S	tatistical			
Social Statistics for the timely processing of relevant	2019	2021		ffice			
data and indicators, as well as their submission to the							
appropriate department in the Sector of National							
Accounts.	01	04	Chata C	4041041-1			
Finding the possibilities for additional processing of specific data and indicators, necessary for:	Q1 2019	Q4 2021		tatistical ffice			
<ul> <li>calculation of quarterly GDP and</li> </ul>	2017	2021					
• calculation of additional quarterly data according to the							
ESA2010 transmission program.							

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Inclusion of additional activities of the departments in	Q1	Q4	State Statistical		
the State Statistics Statistic in the "Annual Work	2019	2021	Office		
Program" of the State Statistics Statistic.					
Inclusion of additional data and indicators on monthly	Q1	Q4	State Statistical		
and quarterly level depending on the change and	2019	2021	Office		
requirements of Eurostat and the IMF in accordance with					
ESA2010.					
				TOTAL:	37,823,000 MKD
					615,000 EUR

PRIORITY Priority 1: Improved Fiscal Framework						
MEASURE P1M3: Increased data availability for better forecastir	MEASURE P1M3: Increased data availability for better forecasting of GDP					
ACTIVITY Activity 2 (P1M3A2): Exploring the usage of administrat	tive and ot	her data s	ources in the field	of business and social st	atistics	
DELIVERABLES • Improved GDP data						
INDICATORSTARGET FY 2019% of usage of administrative data sources statistical data compilation50						
ACTIVITY	TIMEF	RAME	RESPONSIBLE INSTITUTION	OTHER	PLANNED INPUTS	
	START qq/yy	END qq/yy		INSTITUTIONS INVOLVED	BUDGET	SOURCE
Exploring the usage of administrative and other data sources in the field of business and social statistics	Q1 2019	Q4 2021	State Statistical Office		<b>0*</b> * costs are included under the budget for activity <b>P1M3A1</b>	IPA 2017 National programme – service contract
SUB-ACTIVITY						
Processing and submission of data on a monthly and quarterly basis for: • employees; • compensation of employees; • number of paid hours; • number of unprocessed hours-days	Q1 2019	Q4 2021	State Statistical Office	Revenue Tax Office Ministry of Finance		

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<ul> <li>Examining the possibilities for submitting data for:</li> <li>sown crops and harvesting of cereals, fruits and vegetables;</li> <li>livestock - number of livestock, slaughtered heads in slaughterhouses and quantity of meat produced;</li> <li>investments in fixed assets - mechanization in agriculture;</li> <li>costs of fodder, fuel and fertilizer</li> </ul>	Q1 2019	Q4 2021	State Statistical Office	Ministry of Agriculture, Forestry and Water Economy and other relevant institutions		
Timely submission of data at quarterly level for: • number of TV subscribers; • number of users fixed and mobile telephony; • number of Internet users.	Q1 2019	Q4 2021	State Statistical Office	Agency for electronic communications		
Timely submission of quarterly data on paid insurance premiums and expenses for insuring households from insurance companies.	Q1 2019	Q4 2021	State Statistical Office	Insurance Supervision Agency		
Timely submission of data on imports and exports of goods and services from the balance of payments (BoP).	Q1 2019	Q4 2021	State Statistical Office	National Bank of the Republic of North Macedonia		
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.	Q1 2019	Q4 2021	State Statistical Office	Additional precision depending on the execution of the addictiveness		
					TOTAL:	0

PRIORITY Priority 1: Improved Fiscal Framework						
MEASURE						
P1M3: Increased data availability for better forecastin	g of GDP					
ACTIVITY						
Activity 3 (P1M3A3): Delineation of Gross Capital Forma	tion					
DELIVERABLES						
• Improved GDP data						
INDICATORS			TARGET	FY 2019		
% of delineation of GCF			85			
ACTIVITY	TIMEF	RAME	RESPONSIBLE INSTITUTION	OTHER	PLANNED INPUTS	
	START qq/yy	END qq/yy		INSTITUTIONS INVOLVED	BUDGET	SOURCE
Delineation of Gross Capital Formation	Q1	Q4	State Statistical		<b>0</b> *	IPA 2017 National
	2019	2021	Office		*costs are included under the budget for activity P1M3A1	programme – service contract
SUB-ACTIVITY						
Consultations with the Business community on the	Q1	Q4	State Statistical	The Economic		
possibilities for submitting data for start and end of	2019	2021	Office	Chamber of the		
inventories (finished products and unfinished production, as well as the final stock of raw materials, spare parts and				Republic of North Macedonia, Ministry		
small inventory, packaging and cargos, goods) on a				of Finance and other		
quarterly basis.				relevant institutions		
Inclusion of additional data and indicators on monthly	Q1	Q4	State Statistical	Additional precision		
and quarterly level depending on the change and	2019	2021	Office	depending on the		
requirements of Eurostat and the IMF in accordance with				execution of the		
ESA2010.				addictiveness		
					TOTAL:	0

2019 Action Plan for Implementation of the	e PFM R	eform P	rogramme				
PRIORITY							
Priority 1: Improved Fiscal Framework							
MEASURE							
P1M3: Increased data availability for better forecastin	σ of GDP						
Timp. Increased data availability for better forecasting	g of ODI						
ACTIVITY							
Activity 4 (P1M3A4): Strengthening the human capacitie	es that wil	l bear the	burden of the	activiti	ies planned		
The string of th	co chuc mh	i beur ene	buruen or ene	uccivic	ies praimea		
DELIVERABLES							
• Improved GDP data							
					. 2040		
INDICATORS				RGET FY			
Number of persons employed in the relevant area			3 (In	1 Nation	ial Accounts Sector 3 n	ew employments are a	pproved for 2019)
ACTIVITY	TIMEF	RAME	RESPONSIB	3LE	OTUED	PLANN	ED INPUTS
		r	INSTITUTIO	TTUTION OTHER INSTITUTIONS			
	START	END			INVOLVED	BUDGET	SOURCE
	qq/yy	qq/yy					
Strengthening the human capacities that will bear the	Q1	Q4	State Statist	tical		1,035,000 MKD =	National budget
burden of the activities planned	2019	2021	Office			16,836 EUR	(According to the 2019
							SSO plan for employments)
							employments
SUB-ACTIVITY							
Depending on the manner of the current realization of the	Q1	Q4	State Statisti	ical			
activities of this priority P1M3 and the subtleties A1, A2	2019	2021	Office				
and A3, the perception of the financial possibilities for					Ministry of Finance		
strengthening the human capacities for timely and							
successful realization of this priority.							10250001002
						TOTAL:	1,035,000 MKD
							16,836 EUR

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2019 Action Plan for Implementation of the PFM Reform Programme							
PRIORITY							
Priority 1: Improved Fiscal Framework	Priority 1: Improved Fiscal Framework						
MEASURE							
P1M3: Increased data availability for better forecastin	g of GDP						
ACTIVITY							
Activity 5 (P1M3A5): ESA 2010 Transmission							
DELIVERABLES							
• Improved GDP data							
INDICATORS				TARGET	F <b>Y 2019</b>		
% of data transmitted to Eurostat in accordance to ESA	2010 Tran	smission		85			
Programme	1						
ACTIVITY	TIMEF	RAME		PONSIBLE OTHER	PLANN	ED INPUTS	
	START	END			INSTITUTIONS INVOLVED	BUDGET	SOURCE
	qq/yy	qq/yy					
ESA 2010 Transmission	Q1	Q4		atistical		0*	IPA 2017 National
	2019	2021	Of	fice		* costs are included under the budget for activity <b>P1M3A1</b>	programme – service contract
SUB-ACTIVITY							
Depending on the successful realization of the activities	Q1	Q4	State Statistical				
of this priority P1M3 and the sub-activities A1, A2, A3 and	2019	2021 Office					
A4, it will be the percentage of data coverage sent to							
Eurostat according to the Transmission Program in							
accordance with ESA 2010 will be determined.							
						TOTAL:	0

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PRIORITY Priority 2: Revenue Mobilization	
INDICATORS	TARGET FY 2019
Improved tax efficiency	<ul> <li>PIT tax efficiency not less than 0,23 and PIT revenue share of GDP not less than 2,6%.</li> <li>CIT tax efficiency not less than 0,14 and CIT revenue share of GDP not less than 1,9%.</li> <li>VAT C-efficiency not less than 0,52 and VAT revenue share of GDP not less than 7,9%</li> </ul>
Level of harmonization of the national legislation with the European acquis in the field of taxes and customs - number of EU tax and customs acquis (existing EU legal provisions in 2018) transposed in the national legislation	
% of tax services digitalised	40
Use of simplified procedures in customs controls - Number of decisions to use simplified procedures increased	215
Business continuity and stability of the PRO and CARM electronic systems in case of crisis for the data and the business processes	Disaster Recovery Centre not established

PRIORITY Priority 2: Revenue Mobilization         MEASURE P2MI: Improved revenue legislation framework, harmonized with the EU acquis         ACTIVITY         ACTIVITY         ACTIVITY         ACTIVITY         Activity 1(P2MIA): Harmonisation of tax and customs legislation         Improved revenue legislation         DELIVERABLES         Anameded tax legislation         INDICATORS         Anameded tax legislation         INDICATORS         A failing ment with the EU acquis         A failing informent work for tax ations of migrovement of the current ational legislative framework for tax ations         A failing informent with the EU acquis         A failing informent with the EU acquis         INTERTY 2019         Preparied twinning ficke for the IPA 2018 project         Support with recommendations for improvement of the current ational legislation so for improvement of the current ational legislation of the and customs legislation of the and customs legislation of the and customs legislation of the anad customs legislation of the and customs legislation in line       Mo - Tax and Custom legislation of the and custom legislation of t	2019 Action Plan for Implementation of th	ie PFM R	eform P	rogramme			
MEASURE         PZMI: Improved revenue legislation framework, harmonized with the EU acquis         ACTIVITY         ACTIVITY         Activity 1 (P2M1A1): Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices         DELIVERABLES         Amended tax legislation         INDICATORS         a) Analysis of current national legislative framework on taxations and its alignment with the EU acquis       TARGET FY 2019       Prepared twinning fiche for the IPA 2018 project       Functional tegislation         NUME of with recommendations for improvement of the current national legislative framework for taxations - ganized for the MoP and the PRO - ganized for the MoP and the	PRIORITY Descrity 2: Revenue Mobilization						
P2M: Improved revenue legislation framework, harmonized with the EU acquis         ACTIVITY         ACTIVITY         ACTIVITY         ACTIVITY         Activity 1(P2M1Al): Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices         DELIVERABLES         Amended tax legislation         TMECATORS         a) Analysis of current national legislative framework on taxations and its alignment with the EU acquis       TAREET FY 2019         Prepared twinning fiche for the IPA 2018 project         OPTOHED another tax and customs legislation for tax and customs legislation organized for the MoF and the PRO explanation of tax and customs legislation organized for the MoF and the PRO explanation of the armeture legislation organized for the MoF and the PRO explanation of tax and customs legislation in line qu/yr       PTIMEF NET NOTION INSTITUTION INSTITUTION INVOLVED       PHLEN       PLANNED INPUTS         ACTIVITY       TIMEF X       RESPONSIBLE INSTITUTION INVOLVED       PHLEN       BUDGET       SOURCE         ACTIVITY       TIMEF X       RESPONSIBLE INSTITUTION INVOLVED       OTHER INSTITUTION INVOLVED       PLANNED INPUTS         ACTIVITY       Q2       Q4       MoF - Tax and Customs Policy Department       BUDGET       SOURCE	Priority 2: Revenue Mobilization						
ACTIVITY Activity 1(P2MIA1): Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices DELIVERABLES • Amended tax legislation INDICATORS a) Analysis of current national legislative framework on taxations a) Analysis of current national legislative framework on taxations a) Analysis of current national legislative framework on taxations b) Report with recommendations for improvement of the current national legislation for improvement of the current national legislation for and the PRO e) Number of workshops for implementation of the amended legislation organized for the MoP and the PRO e) Number of workshops for implementation of the amended legislation organized for the MoP and the PRO e) Number of adopted legislations ACTIVITY Marmonisation of tax and customs legislation in line with relevant EU acquis and best practices SUB-ACTIVITY Prepared [2019] 2021 Prepared [2019] 2021 Prepared [2019] 2021 MoP - Tax and Customs Policy PRO PRO 2000 MICD PRO 2000 MICD PRO 2000 MICD 2000 MICD 2	MEASURE						
Activity 1 (P2M1A1): Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices         DELIVERABLES         Amended tax legislation         INDICATORS         a) Analysis of current national legislative framework on taxations and its alignment with the EU acquis         b) Report with the couracies       Prepared twinning fiche for the IPA 2018 project         b) Report with the couracies of improvement of the current national legislative framework for taxations of the amendents (or new laws) of tax and customs begislation of the amended legislation organized for the MoF and the PRO       TIMEFT ME       RESPONSIBLE INSTITUTION ACTIVITY       PLANNED INPUTS         ACTIVITY       TIMEFT       RESPONSIBLE INSTITUTION ACTIVITY       OTHER INSTITUTION ACTIVITY       BUDGET       SOURCE         Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices       Q2       Q4       Q4       Q4       Q4       Q4       Q4       Prepariment       Stotement       Stotement       Stotement       Stotement       Stotement       Activity and activity	P2M1: Improved revenue legislation framework, harm	onized wit	th the EU	acquis			
Activity 1 (P2M1A1): Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices         DELIVERABLES         Amended tax legislation         INDICATORS         a) Analysis of current national legislative framework on taxations and its alignment with the EU acquis         b) Report with the couracies       Prepared twinning fiche for the IPA 2018 project         b) Report with the couracies of improvement of the current national legislative framework for taxations of the amendents (or new laws) of tax and customs begislation of the amended legislation organized for the MoF and the PRO       TIMEFT ME       RESPONSIBLE INSTITUTION ACTIVITY       PLANNED INPUTS         ACTIVITY       TIMEFT       RESPONSIBLE INSTITUTION ACTIVITY       OTHER INSTITUTION ACTIVITY       BUDGET       SOURCE         Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices       Q2       Q4       Q4       Q4       Q4       Q4       Q4       Prepariment       Stotement       Stotement       Stotement       Stotement       Stotement       Activity and activity							
DELIVERABLES            • Amended tax legislation          TARGET FY 2019          TARGET FY 2019          prepared twinning fiche for the IPA 2018 project         Analysis of current national legislative framework on taxations and its alignment with the EU acquis          NUDICATIORS          a) Analysis of current national legislative framework for taxations          () Parted amendments (or new laws) of tax and customs        Prepared twinning fiche for the IPA 2018 project          (a) Number of workshops for implementation of the amended        Image: Start To Model and the PRO        Prepared twinning fiche for the IPA 2018 project          ACTIVITY       Image: Time First term       RESPONSIBLE        OTHER        Prepared twinning fiche including this component as        BUDGET       SOURCE          Harmonisation of tax and customs legislation in line        Q2        Q4        Q4        Q4        MoF - Tax and        BUDGET       SOURCE          SUB-ACTIVITY       Image: Current and Added Tax        MoF - Tax and        M		1! - 1 - 4 !		the selection of the sec			
<ul> <li>Amended tax legislation</li> <li>INDICATORS         <ul> <li>Analysis of current national legislative framework or taxations and its alignment with the EU acquis</li> <li>Beport with recommendations for improvement of the trend taxations of the trend taxations of the trend taxations of the trend taxations of the transport of taxations of the taxations of the taxations of taxatitaxions of taxations of ta</li></ul></li></ul>	Activity I (P2MIAI): Harmonisation of tax and customs	legislatio	n in line w	ith relevant EU acq	uis and dest practices		
<ul> <li>Amended tax legislation</li> <li>INDICATORS         <ul> <li>Analysis of current national legislative framework or taxations and its alignment with the EU acquis</li> <li>Beport with recommendations for improvement of the trend taxations of the trend taxations of the trend taxations of the trend taxations of the transport of taxations of the taxations of the taxations of taxatitaxions of taxations of ta</li></ul></li></ul>	DELIVERABLES						
a) Analysis of current national legislative framework on taxations and its alignment with the EU acquis b) Report with recommendations for improvement of taxations c) Drafted amendments ( or new laws) of tax and customs legislation d) Number of workshops for implementation of the amend- e) Number of adopted legislation organized for the MoF and the PRO e) Number of adopted legislation organized for the MoF and the PRO e) Number of adopted legislation service in the taxation of the amend- e) Number of adopted legislation in line with relevant EU acquis and best practices SUB-ACTIVITY Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2-2018 for the apart of a Twinning Fiche within IPA 2-2018 for the awa na Vaub Added Tax awa na Vaub Added Tax Activity Preparing Twinning Fiche within IPA 2-2018 for the awa na Vaub Added Tax Activity Preparing Twinning Fiche within IPA 2-2018 for the apart of a Twinning Fiche within IPA 2-2018 for the awa na Vaub Added Tax Activity Preparing Twinning Fiche within IPA 2-2018 for the awa na Vaub Added Tax Activity Preparing Tax matrix Activity Preparing Tax matrix Activity Preparing Tax matrix Activity Preparing Fiche within IPA 2-2018 for the awa na Vaub Added Tax matrix Activity Preparing Fiche with IPA 2-2018 for the awa na Vaub Added Tax matrix Activity Preparing Fiche with IPA 2-2018 for the awa na Vaub Added Tax Activity Preparing Fiche With IPA 2-2018 for the awa na Vaub Added Tax Activity Preparing Fiche With IPA 2-2018 for the awa na Vaub Added Tax Activity Preparing Fiche With IPA 2-2018 for the Activity Preparing Fiche Viching Prep							
a) Analysis of current national legislative framework on taxations and its alignment with the EU acquis b) Report with recommendations for improvement of the with recommendations (or new laws) of tax and customs legislation d) Number of workshops for implementation of the amended legislation organized for the MoF and the PRO e) Number of adopted legislation d) Number of adopted legislation and the PRO e) Number of adopted legislation d) Number of adopted legislation for the MoF and the PRO e) Number of adopted legislation to the mended e) Number of adopted legislation of the and the PRO e) Number of adopted legislation in line with relevant EU acquis and best practices SUB-ACTIVITY Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2-2018 for the part of a Twinning Fiche within IPA 2-2018 for the awa na Vaub Added Tax Current SUB-ACTIVITY Network SUB-ACTIVITY Ne	INDICATORS		TAD	CET EV 2010			
and its alignment with the EU acquis b) Report with recommendations for improvement of the current national legislative framework for taxations c) Drafted amendments (or new laws) of tax and customs legislation d) Number of workshops for implementation of the amended legislation organized for the MoF and the PRO e) Number of adopted legislations ACTIVITY ACTIVITY ACTIVITY TIMEFRATE START END START END START V refuely v Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices SUB-ACTIVITY Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2- 2018 for the law on Value Added Tax V V V V V V V V V V V V V		1 taxation			or the IPA 2018 project		
b) Report with recommendations for improvement of the current national legislative framework for taxations c) Drafted amendments (or new laws) of tax and customs legislation d) Number of workshops for implementation of the amedd legislation organized for the MoF and the PRO e) Number of adopted legislations e) Number of adopted legislations TRTRT END qq/yy qq/yy Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices SUB-ACTIVITY Preparing Twinning Fiche including this component as part of a Twinning Fiche including this component as part of a Twinning Fiche including this component as part of a Twinning Fiche within IPA 2-2018 for the law on Value Added Tax			3 IICPC	area twinning fiene i	or the fr A 2010 project		
c) Drafted amendments ( or new laws) of tax and customs legislation d) Number of workshops for implementation of the amended legislation organized for the MoF and the PRO e) Number of adopted legislations ACTIVITY ACTIVITY TIMEF ACTIVITY TIMEF ACTIVITY TIMEF TIME	b) Report with recommendations for improvement of th	e current					
legislation d) Number of workshops for implementation of the amended legislation organized for the MoF and the PRO e) Number of adopted legislations       TIMEFRANCE       RESPONSIBLE INSTITUTION       OTHER INSTITUTIONS INVOLVED       PLANNE/ BUDGET       SOURCE         ACTIVITY       Image: START qq/yy       END qq/yy       Responsible qq/yy       OTHER INSTITUTIONS INVOLVED       BUDGET       SOURCE         Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices       Q2 2019       Q4       MoF - Tax and Customs Policy Department       Customs Policy Department       BUDGET       SOURCE         Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2- 2018 for the Law on Value Addod Tax       Q4 2019       Q4 2019       MoF - Tax and Customs Policy       PRO       Bot Eur = 22.000 MKD       National budget							
d) Number of workshops for implementation of the amended legislation organized for the MoF and the PRO e) Number of adopted legislations ACTIVITY $ \begin{array}{c c c c c c c c c c c c c c c c c c c $		is					
legislation organized for the MoF and the PRO       Image: state in the properties of adopted legislations         ACTIVITY       TIMEFRANCE       RESPONSIBLE INSTITUTION 1NSTITUTIONS 1NVOLVED       OTHER INSTITUTIONS 1NVOLVED         Marmonisation of tax and customs legislation in line with relevant EU acquis and best practices       Q2       Q4       MoF - Tax and Customs Policy 1Department       BUDGET       SOURCE         SUB-ACTIVITY       Image: state		nded					
e) Number of adopted legislations ACTIVITY $ \begin{array}{c c c c c c c c c c c c c c c c c c c $		nucu					
Image: Strapped base in the strapp	0 0						
Institution     Institution     Institution       START     END qq/yy     qq/yy     qq/yy     BUDGET     SOURCE       Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices     Q2 2019     Q4 2021     MoF - Tax and Customs Policy Department     Image: Customs Policy Department     Image: Customs Policy Department     Image: Customs Policy Department     Image: Customs Policy Department       Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2 - 2018 for the Law on Value Added Tax     Q4 2019     Q4 2019     MoF - Tax and Customs Policy     PRO     360 EUR = 22,000 MKD     Mational budget	ACTIVITY	TIME	FRAME		OTHER	PLANNE	D INPUTS
qq/yyqq/yyqq/yyINVOLVEDInvolvedHarmonisation of tax and customs legislation in line with relevant EU acquis and best practicesQ2 2019Q4 2021MoF - Tax and Customs Policy DepartmentInvolvedInvolvedSUB-ACTIVITYInvolvedInvolvedInvolvedInvolvedInvolvedInvolvedPreparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2- 2018 for the Law on Value Added TaxQ4 2019Q4 2019MoF - Tax and Customs PolicyInvolvedInvolvedInvolvedInvolvedPreparing Twinning Fiche within IPA 2-2018 for the Law on Value Added TaxQ4 2019Q4 2019MoF - Tax and Customs PolicyInvolvedInvolvedInvolvedInvolvedInvolvedInvolvedInvolvedQ4 2019Q4 2019PROInvolvedInvolvedInvolvedInvolved		CTADT		INSTITUTION		DUDCET	COLIDEE
Harmonisation of tax and customs legislation in line with relevant EU acquis and best practices       Q2       Q4       MoF - Tax and Customs Policy Department       Image: Customs Policy Department					INVOLVED	BUDGET	SOURCE
with relevant EU acquis and best practices20192021Customs Policy DepartmentImage: Customs Policy DepartmentImage: Custom Policy Department	Harmonisation of tax and customs legislation in line			MoF - Tax and			
SUB-ACTIVITYImage: Subscript of a Subscript of a Twinning Fiche within IPA 2 - 2018 for the Law on Value Added TaxMoF - Tax and Customs PolicyMoF - Tax and PROMational budget	8	-	-				
Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2 - 2018 for the Law on Value Added Tax     Mog - Tax and Q4 2019     MoG - Tax and Q4 2019     360 EUR = 22.000 MKD     National budget				Department			
part of a Twinning Fiche within IPA 2 - 2018 for the Q4 2019 Q4 2019 Customs Policy PRO	SUB-ACTIVITY						
part of a Twinning Fiche within IPA 2 - 2018 for the Q4 2019 Q4 2019 Customs Policy PRO				MoF - Tax and		360 EUR = 22 000 MKD	National budget
		Q4 2019	Q4 2019		PRO	<u>500 HOIC 22,000 MICD</u>	
	Law on Value Added Tax	-		-			

2019 Action Plan for Implementation of the PFM Reform Programme

Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Law on Excises	Q4 2019	Q4 2019	MoF - Tax and Customs Policy Department	CARM	<u>360 EUR = 22,000 MKD</u>	National budget
Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Personal Income Tax Law	Q4 2019	Q4 2019	MoF - Tax and Customs Policy Department	PRO	<u>360 EUR = 22,000 MKD</u>	<u>National budget</u>
Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Profit Tax Law	Q4 2019	Q4 2019	MoF - Tax and Customs Policy Department	PRO	<u> 360 EUR = 22,000 MKD</u>	National budget
Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Law on the Public Revenue Office	Q4 2019	Q4 2019	MoF - Tax and Customs Policy Department	PRO	360 EUR = 22,000 MKD	National budget
Preparing Twinning Fiche including this component as part of a Twinning Fiche within IPA 2018 for the Law on Tax Procedure	Q4 2019	Q4 2019	MoF - Tax and Customs Policy Department	PRO	360 EUR = 22,000 MKD	National budget
					TOTAL:	132,000 MKD 2,160 EUR

PRIORITY		orni Progr	annie						
Priority 2: Revenue Mobilization									
MEASURE P2M2: Improved tax and customs services and proce ACTIVITY Activity 1 (P2M2A1): Implementation of the project ac Integrated IT system) DELIVERABLES New software		en in the PR	Os Moder	misa	tion Programme (i	ncluding reengineerin	g of business processes, new Tax		
New hardware INDICATORS a) E-submission of the "Calculation for all personal into payments of salary)" b) Issuing pre-populated Annual Tax Return by PRO c) Improved Contact Centre and Tax Counters Service d) Re-engineered business processes for the new tax i e) New tax integrated IT system HARDWARE f) New tax integrated IT system SOFTWARE g) Quality Assurance technical support for implement system, provided for PRO h) Risk Evaluation System – RES for tax audit	s ntegrated IT s	ystem	e ed IT	a) / b) Pr c) / d) Ro syst user the 1 e) To f) Te	edesigned and ree em of the PRO in 1 requirements for	ine with the EU standa the implementation of BMP software and lic ion prepared unched	ses for the new integrated IT Irds and requirements, defined The new integrated IT system of		
ACTIVITY	TIMEF	RAME	RESPON BLE		OTHER INSTITUTIONS	PL	for the new integrated IT s and requirements, defined e new integrated IT system of		
	START qq/yy	END qq/yy	INSTITU ON	JTI	INVOLVED	BUDGET	SOURCE		
Implementation of the project activities foreseen in the PROs Modernisation Programme (including reengineering of business processes, new Tax Integrated IT system)	Q1 2016								
SUB-ACTIVITY									
Issuing pre-populated Annual Tax Return by PRO (Upgrade and maintenance of e-Personal tax)	Q4 2016	Q4 2019	PRO		MoF	194,489 EUR = 12,000,000 MKD	National budget		
Strengthening of PRO staff and new recruitments (35	Q1 2019	Q4 2019				380.875 EUR =	National budget		

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Development and re-engineering of business processes for the new tax integrated IT system (prepare and deliver a Business Process Modeling (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	Q4 2017	Q4 2019	PRO	MoF/MISA	299.766 EUR = 18,436,000 MKD 25.932 EUR =	FWC IPA II / EUIF 2014 National budget
assurance - technical support for implementation)					1,600,000 MKD	National Budget
Software for the new integrated tax IT system and technical support for providing quality assurance during the implementation of the software	Q4 2018	Q4 2021	PRO	DEU/MoF/PRO	8,130 EUR = 500.000,00 MKD**	National budget (**PRO-Procurement plan- Procurement of consulting services for the preparation of tender documentation and market analysis for the needs of the new integrated tax system and for the Disaster Recovery Center)
Establishment of new Data IT System Centre (secured location premises; design services and project supervision; Works Contract)	Q1 2018	Q4 2019	PRO	/	48.622 EUR = 3,000,000 MKD	National budget
Upgrade of current PRO IT sub-systems and equipment, maintaining, licenses etc. (Upgrade and maintenance of e-Tax system 7.000.000 MKD; Upgrade of Tax accounting system 5.000.000 MKD)	Q1 2018	Q4 2019	PRO	/	194,489 EUR = 12,000,000 MKD	National budget
					TOTAL:	71,036,000 MKD 1,152,303 EUR

2019 Action Plan for Implementation of the	e PFM R	eform Pi	rogramme				
PRIORITY Priority 2: Revenue Mobilization							
Priority 2. Revenue Mobilization							
MEASURE							
P2M2: Improved tax and customs services and procedures	6						
ACTIVITY							
Activity 2 (P2M2A2): Strengthening operational capaci	ities of CA	RM to inci	rease the quality of o	control	s and responses an	d introducing further simplifi	cation of procedures
DELIVERABLES							
Strengthened operational capacities of CARM							
INDICATORS					TARGET FY 201	9	
a) Number of decisions to use simplified procedures increas	ed						
i) Master Plan to overcome gaps and needs prepared					Prepared Twinni	ng Fiche	
ii) Action Plan and technical specification prepared							
iii) Number of trained customs officers and economic op			1				VDUMO
ACTIVITY	TIME	RAME	RESPONSIBLE INSTITUTION		OTHER	PLANNED INPUTS	
	START	END			ISTITUTIONS	BUDGET	SOURCE
	qq/yy	qq/yy			INVOLVED		
Strengthening operational capacities of CARM to increase	Q1	Q4					
the quality of controls and responses and introducing	2016	2021					
further simplification of procedures							
SUB-ACTIVITY							
Drafting the Twinning Fiche including this component	Q1	Q2	Customs	DEU		9,150 EUR= 563,000 MKD	National budget
as part of one Twinning Fiche under IPA 2 - 2018	2018	2019	Administration				
			 			TOTAL:	563,000 MKD
							9,150 EUR

PRIORITY Priority 2: Revenue Mobilization										
MEASURE P2M2: Improved tax and customs services and procedures ACTIVITY Activity 3 (P2M2A3): Introducing enhanced models and me goods while facilitating the trade		trengthen	the contr	ol system t	o prevent, detect and figl	nt against customs frauds a	nd illegal trafficking of			
DELIVERABLES Enhanced models and methods of control by CARM										
INDICATORSTARGET FY 2019a) No of financial investigations conductedPrepared Twinning Fichei) Plan to overcome gaps and needs preparedPrepared Twinning Ficheii) Upgrade of equipment and tools used by the customs officers to implement andPrepared Twinning Fiche										
ACTIVITY	TIMEF	RAME		NSIBLE OTHER		PLANNEI	D INPUTS			
	START qq/yy	END qq/yy			INSTITUTIONS INVOLVED	BUDGET	SOURCE			
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	Q1 2018	Q4 2021								
SUB-ACTIVITY										
Analyses of gaps, needs to increase the quality of controls and responses throughout the country and Drafting this component as part of one Twinning Fiche under IPA 2 - 2018	Q1 2018	Q2 2019	Custom Adminis		DEU	<u>0*</u> <u>*costs are included</u> <u>under the budget for</u> activity P2M2A2	National budget			
	1	1			L		0			

MEASURE P2M2: Improved tax and customs services and procedures ACTIVITY Activity 4(P2M2A4): Provision of equipment and tools to implement enhanced models of control, facilitate trade and increase quality of services **DELIVERABLES** New equipment **INDICATORS** TARGET FY 2019 a) Preparation of technical specification b) Procuring equipment a) Technical specification prepared ACTIVITY TIMEFRAME RESPONSIBLE PLANNED INPUTS OTHER INSTITUTION **INSTITUTIONS START** END BUDGET SOURCE INVOLVED qq/yy qq/yy Provision of equipment and tools to implement Q1 2019 Q4 2020 enhanced models of control, facilitate trade and Customs EUD increase quality of services Administration SUB-ACTIVITY Preparation of the technical specification based on Q1 2019 Q2 2019 National budget 9,150 EUR = 563,000 MKD detailed technical Assessment and the Needs; 01 2019 Preparation of detailed requirements for the design, Q2 2019 maintenance and operational support of the equipment, to be included in the specification; TOTAL 563,000 MKD 9,150 EUR

2019 Action Plan for Implementation of th	e PFM K	eform Pi	rogramme			
PRIORITY						
Priority 2: Revenue Mobilization						
MEASURE						
P2M3: Ensuring stability of the PFM systems in case o	f crisis					
ACTIVITY						
Activity 1 (P2M3A1): Ensuring spatial facilities for Disas	ter Recov	ery Centre	e and establishmer	nt of Disaster Recovery C	entre for PFM System	
DELIVERABLES						
Disaster Recovery Centre established and operation	al					
INDICATORS				FY 2019		
a) Establishment of Disaster Recovery Centre			Technica	al Specification prepared		
ACTIVITY	TIMEF	FRAME	RESPONSIBLE	OTHER	PLANN	ED INPUTS
			INSTITUTION	INSTITUTIONS		
	START qq/yy	END qq/yy		INVOLVED	BUDGET	SOURCE
Establishment of Disaster Recovery Centre	Q4	<u>44/99</u> Q4	PRO/ CARM			
	2019	2021		EUD		
SUB-ACTIVITY						
					0*	IPA 2 / EUIF 2014 Project
					*costs were included	"Development and
					under the budget for activity P2M2A1 -	reengineering of business processes for the new tax
Defining user requirements (technical specification) for	Q4	Q4		MoF/Ministry of	PRO	integrated IT system"
hardware and software for the Disaster Recovery Center	2018	2019	PRO/CARM	Interior		
						National budget
					FUD 7000 - 420 500	
					EUR 7,000 = 430,500 MKD (CARM)	National budget
		l 			TOTAL:	430,500 MKD
						7,000 EUR

2019 Action Plan for Im	plementation of the l	PFM Reform Programme

PRIORITY	
Priority 3: Planning and Budgeting	
INDICATORS	TARGET FY 2019
Budget deficit reduction as % from previous year	10% reduction
Share of first level budget organisations that provide comprehensive performance information and programme indicators with their annual budget requests	30%
% deviation between annual budget of year N+1 with MTBF projections year N % deviation between annual budget of year N+2 with MTBF projections year N	up to 10%
	up to 15%
EDP notification tables prepared in accordance to ESA 2010	50%

2019 Action Plan for Implementation of the PRIORITY Priority 3: Planning and Budgeting	<u>e PFM K</u>	erorm Pr	ogramn	ne					
MEASURE P3M1: Upgraded programme based budget approach ar	id improv	ed project	informat	tion					
ACTIVITY Activity 1 (P3M1A1): Implementation of the proposed	l program	based bu	dgeting a	pproach					
DELIVERABLES Draft methodology and guidelines for new programme b	udgeting								
INDICATORS a) Improvement of methodology and guidelines for new ( b) Trainings for programme budgeting conducted c) % of budget users applying new classification	programn	e budget	ing	-	FY 2019 Draft-Methodology and g prepared	guidelines for new p	rogramme budgeting		
ACTIVITY	TIMEF	RAME		NSIBLE FUTION	OTHER	PLA	NNED INPUTS		
	START qq/yy	END qq/yy			INSTITUTIONS INVOLVED	BUDGET	SOURCE		
Implementation of the proposed program based budgeting approach	Q1 2019	Q4 2021							
SUB-ACTIVITY									
Strengthening the capacities of the Ministry of Finance and the budget users for appropriate implementation of budget programmes	2019		MoF an users	d budget	Foreign and domestic experts	EUR 44,390 = 2,730,000 MKD + foreign experts costs	National Budget Donors		
Process analysis, monitoring and control of programme2019MoF and budget usersEUR 80,000 =National Bud Donorsbudgeting4,920,000 MKD									
						TOTAL:	EUR 124,390 MKD 7,650,000		

Explanation: These two subactivities will continue in 2019 as a part of the work that Ministry of finance is doing with foreign experts and as a part of new organic budget law. These activities are related to secondary legislation preparation, more precisely with drafting Methodology and guidelines for new programme budgeting. In this stage it is important to have meeting with budget users and make further analyses. Process of strengthening the capacities, trainings, monitoring and control of programme budgeting will come once we have established proper programme classification.

2019 Action Plan for Implementation of th	e PFM R	eform P	rogramr	ne			
PRIORITY Priority 3: Planning and Budgeting							
MEASURE P3M2: Improving the medium-term budget planning							
ACTIVITY Activity 1 (P3M2A1): Introduction of comprehensive Med	lium-term	ı Budget F	Framewor	k (MTBF) a	nd linking ERP prepara	tion to it	
DELIVERABLES Updated Fiscal Strategy document based on updated Me	edium-terr	n Budget	Framewo	ork			
INDICATORS a) Comprehensive Medium-term Budget Framework (MT	BF) in pla	ce		TARGET	FY 2019 ategy adopted		
ACTIVITY	TIMEF	FRAME		NSIBLE TUTION	OTHER	PLANNED INPUTS	
	START qq/yy	END qq/yy			INSTITUTIONS INVOLVED	BUDGET	SOURCE
Introduction of comprehensive Medium-term Budget Framework (MTBF) and linking ERP preparation to it	Q1 2019	Q4 2021	and	Budget Funds rtment			
SUB-ACTIVITY							
Analyses of the current data, documents, guidelines and proposals provided by the IPA project; ** Starting from 2019, the MoF in cooperation with foreign experts will conduct an analysis of existing documents and data provided with the IPA project and will start with drafting secondary legislation for MTBF and budget expenditures planning.	2019		MoF - B and Fun Departr other re departn	nds nent and elevant	foreign experts	EUR 17,073 = 1,050,000 MKD	National budget Donors
Preparing an analysis of fiscal risks in a separate chapter as part of the medium-term Fiscal Strategy	2019		MoF - B and Fun Departr other re departn	nds nent and levant			
						TOTAL:	EUR 17,073 MKD 1,050,000

PRIORITY Priority 3: Planning and Budgeting								
MEASURE P3M2: Improving the medium-term budget planning								
ACTIVITY Activity 2 (P3M2A2): Improvement of budget forecasting	g tools (int	troductio	n of the b	aseline sce	nario, new initiatives)			
DELIVERABLES New tools for baseline estimates and costing of new poli	icies							
INDICATORS a) New tools for baseline estimates and costing of new p	olicies in	place		TARGET	FY 2019 s for baseline estimates	and costing of new pol	icies in place	
ACTIVITY	TIMEF	RAME		NSIBLE FUTION	OTHER	PLANNED INPUTS		
	START qq/yy	END qq/yy			INSTITUTIONS INVOLVED	BUDGET	SOURCE	
Improvement of budget forecasting tools (introduction of the baseline scenario, new initiatives)	2019	Q4 2021	and	Budget Funds rtment				
SUB-ACTIVITY								
Drafting guidelines for improvement of budget forecasting tools ***Once we have new budget law in place secondary legislation related to the law regarding inprovement of budget forecasting tools should be drafted			MoF - Budg and Funds Department other releva departmen		foreign experts	EUR 17,073 = 1,050,000 MKD to be calculated	National budget Donors	
						TOTAL:	EUR 17,073 MKD 1,050,000	

2019 Action Plan for Implementation of the	e PFM Ref	form Pro	gramn	ne			
PRIORITY							
Priority 3: Planning and Budgeting							
MEASURE							
P3M3: Revised Organic Budget Law in line with the im	provements	s of the PI	FM syste	em			
ACTIVITY							
Activity 1 (P3M3A1): Preparation and adoption of new/re	evised organ	nic budget	t law				
DELIVERABLES							
New organic budget law							
INDICATORS				TARGET	FY 2019		
New organic budget law prepared				New orga	nic budget law adopted		
ACTIVITY	TIMEFI	RAME		ONSIBLE	OTHER	PLANN	ED INPUTS
			INSTI	TUTION	INSTITUTIONS		I
	START	END			INVOLVED	BUDGET	SOURCE
	qq/yy	qq/yy					
Preparation and adoption of new/revised organic budget law	Q1 2017	2019					
SUB-ACTIVITY							
Adoption of a new/revised organic budget law	2019	2019	Δε	sembly		/	
Adoption of a new/revised organic budget law	2019	2017	AS	Semility		4	
	I	I	1			TOTAL:	0

2019 Action Plan for Implementation of th			ogramme							
PRIORITY										
Priority 3: Planning and Budgeting										
MEACUDE										
MEASURE										
P3M5: Developed capacities for compilation of EDP notification tables										
ACTIVITY										
Activity 1 (P3M5A1): Strengthening the human capacities	s that will b	ear the bu	rden of the activities	s planned						
DELIVERABLES										
EDP notification tables										
INDICATORS			Target F	Y 2019						
Number of persons employed in the relevant area			See P1M3	BA4						
ACTIVITY	TIMEF	RAME	RESPONSIBLE	OTUED	ŀ	PLANNED INPUTS				
			INSTITUTION	OTHER						
	START	END		INSTITUTIONS	BUDGET	SOURCE				
	qq/yy	qq/yy		INVOLVED						
Strengthening the human capacities that will bear the	2019	2021	State Statistical		0*	National budget (According to the				
burden of the activities planned			Office		* costs are	2019 SSO plan for employments)				
L L					included under	· · · · · · · · · · · · · · · · · · ·				
					the budget for					
					activity P1M3A4					
		I	1		TOTAL:	0				

PRIORITY Priority 3: Planning and Budgeting			0								
PRIORITY											
Priority 3: Planning and Budgeting											
MEASURE											
P3M5: Developed capacities for compilation of EDP notif	ication tab	oles									
ACTIVITY											
Activity 2 (P3M5A2): Development of a methodological k	nowledge	for prepara	ation of E	DP notifica	tion tables						
DELIVERABLES											
EDP notification tables											
INDICATORS				Target F	Y 2019						
				0							
% of compiled EDP notification tables				50							
ACTIVITY	TIME	FRAME	RESPO	NSIBLE		DI	ANNED INPUTS				
ACHVIII				TUTION	OTHER						
	START	END			INSTITUTIONS	BUDGET	SOURCE				
	qq/yy	qq/yy			INVOLVED						
Development of a methodological knowledge for	2019	2021	State S <sup>-</sup>	tatistical		0*	IPA 2017 National programme –				
preparation of EDP notification tables			Of	fice		* costs are included	service contract				
						under the budget					
						for activity P1M3A1	2				
						TOTAL:	0				

2019 Action Plan for Implementation of th	e PFM Ref	orm Progi	ramme							
PRIORITY										
Priority 3: Planning and Budgeting										
MEASURE										
P3M5: Developed capacities for compilation of EDP notification tables										
· · · ·										
ACTIVITY										
Activity 3 (P3M5A3): Preparation of ESA 2010 based EDP I	nventory									
DELIVERABLES										
EDP notification tables										
INDICATORS			TARGET F	Y 2019						
% of completeness of EDP Inventory, compliant to ESA 201	0		30							
ACTIVITY	TIME	FRAME	RESPONSIBLE	OTHER	PLANN	ED INPUTS				
	START	END	INSTITUTION	INSTITUTIONS	BUDGET	SOURCE				
	qq/yy	qq/yy		INVOLVED	DODULI	JUNCL				
Preparation of ESA 2010 based EDP Inventory	2019	2021	State		0*	IPA 2017 National				
reparation of Dorr Doro Dabed DDT inventory	2017	2021	Statistical		* costs are included	programme – service				
Officeunder the budget forcontract										
					activity P1M3A1					
					TOTAL:	0				

# PRIORITY

Priority 4: Budget Execution

INDICATORS	TARGET FY 2019
Introduction of new modules	/
% of budget users electronically connected to new IT system	
Extent of alignment of the PPL to EU Acquis and Directives	/
Average No of tenderers per tender	3
Percentage of first line budget users audited by SAO with irregularities detected on non compliance with the PP regulations	Reports of SAO
Ratio of solved out of received appeals	Minimum 90 % cases solved
Extent of use of modern procurement techniques and methods (E-Marketplace for small value procurement and e – catalogues)	0
Percentage of complaints rejected by SAC	/
% of appeals submitted electronically via the e-Appeal system (+ raising trend)	0
% of available EU compliant macroeconomic indicators	40%
% of indicators produced	5%
% of statistical processes covered by re-engineered IT system for statistical production	15%

PRIORITY Priority 4: Budget execution											
MEASURE Π4M1: Implementation of new financial management information system (FMIS)											
ACTIVITY Activity 1 (P4M1A1): 1: Supporting the Development of Integrated Financial Management Information System											
DELIVERABLES Functional and Technical Specifications of new IFMIS											
INDICATORSTARGET FY 2019a) Preparation of Functional and Technical Specifications of new IFMISFunctional and Technical Specifications of new IFMIS prepared and delivered											
ACTIVITY	TIMEF	RAME	RESPONSIBLE INSTITUTION	OTHER INSTITUTIONS INVOLVED	PLAN	NED INPUTS					
	START qq/yy	END qq/yy			BUDGET	SOURCE					
Supporting the Development of Integrated Financial Management Information System	Q4 2018	Q4 2019	МоҒ	NBRNM (National bank), KIBS , PRO, Customs, Social funds, budget users	USD 150,000= EUR 7,950,000	Donors					
SUB-ACTIVITY											
Technical support for development of IFMIS requirements and procurement documents											
TOTAL:       MKD 7,950,000         EUR 129,300       EUR 129,300											

## PRIORITY

Priority 4: Budget Execution

MEASURE

P4M2: Strengthening commitment controls

ACTIVITY

Activity 1 (P4M2A1): Publication of quarterly reports on registered commitments data according to Law on registering and reporting of commitments

DELIVERABLES

Quarterly reports on registered commitments data according to Law on registering and reporting of commitments

INDICATORS	TARGET FY 2019
(%) Number of subjects who record commitments according to Law/total number of subjects obliged	90
to register commitments	

to register commitments										
ACTIVITY	TIM	EFRAME	RESPONSIBLE INSTITUTION	OTHER INSTITUTIONS INVOLVED	PLANNEI	) INPUTS				
	START qq/yy	END qq/yy			BUDGET	SOURCE				
Publication of quarterly reports on registered commitments data according to Law on registering and reporting of commitments	Q3/2018	continuously quarterly	Ministry of Finance	Budget users and other institutions definde by Law on registering and reporting of commitments	EUR 8,500 = 523,000 MKD	National budget				
SUB-ACTIVITY										
Preparation of quarterly reports on registered commitments according to Law on registering and reporting of commitments	Q3/2018	continuously quarterly	Ministry of Finance	Budget users and other institutions definde by Law on registering and reporting of commitments	EUR 8,500 = 523,000 MKD	National budget				
					TOTAL:	MKD 523,000				
						EUR 8,500				

PRIORITY Priority 4: Budget execution						
MEASURE P4M3: Strenghtening debt management						
ACTIVITY Activity 1 (P4M3A1): Revision of the debt legislation						
DELIVERABLES Public debt legislation amendments adopted						
INDICATORS Adopted amendments to the Public debt law			TARGET Adopted	F <b>Y 2019</b> amendments to the F	Public debt law	
ΑСΤΙVΙΤΥ			RESPONSIBLE INSTITUTION	OTHER	PL	ANNED INPUTS
	START qq/yy	END qq/yy		INSTITUTIONS INVOLVED	BUDGET	SOURCE
Revision of the debt legislation	Q4 2017	Q1 2019	Ministry of Finance			
SUB-ACTIVITY						
Adoption of the amendments to the Public debt Law	Q4 2018	Q1 2019	Assembly	Ministry of Finance		
					TOTAL:	0
PRIORITY Priority 4: Budget execution						
MEASURE P4M3: Strengthening debt management						

### ACTIVITY

Activity 2 (P4M3A2): Preparation of the Debt Management Strategy as separate document

#### DELIVERABLES

Debt management strategy

INDICATORS			TARGE	TARGET FY 2019				
Preparation of debt management strategy		Debt M	Debt Management Strategy adopted					
ACTIVITY	TIMEF	RAME	RESPONSIBL E	OTHER	P	LANNED INPUTS		
	START qq/yy	END qq/yy	INSTITUTION	TION INSTITUTIONS INVOLVED	BUDGET	SOURCE		
Preparation of the Debt Management Strategy as	Q1 2019	Q2 2019	Ministry of					
separate document			Finance					
SUB-ACTIVITY								
Capacity building/trainings – continuous activity	Q1 2019	Q4 2019	Ministry of Finance	none	MKD 111,000=EUR 1,800	National budget		
Preparation of Debt Management Strategy as separate document	Q1 2019	Q2 2019	Ministry of Finance	none	MKD 119,000=EUR 1,931	National budget		
Adoption of Debt Management Strategy as separate document	Q2 2019	Q2 2019	Government	Ministry of Finance		National budget		
					TOTAL:	MKD 230,000		
						EUR 3,731		

2019 Action Plan for Implementation of the	<u>e PFM Ref</u>	form Prog	gramme								
PRIORITY											
Priority 4: Budget execution											
MEASURE											
P4M3: Strengthening debt management											
ACTIVITY											
Activity 3 (P4M3A3): Supplementing current risk indicators for refinancing and interest rate risk											
DELIVERABLES											
new indicators for risk measurement											
INDICATORS				TARGE	T FY 2019						
New indicators for risk measurement introduced				New inc	dicators introduced	l					
ACTIVITY	TIMEF	RAME	RESPO		OTHER	Р	LANNED INPUTS				
	START	END	INSTITU	L INSTITUTIONS	BUDGET	SOURCE					
	qq/yy	qq/yy			INVOLVED	DODGII	Soonel				
Supplementing current risk indicators for refinancing	Q3 2017	Q2 2019	Minist	ry of							
and interest rate risk			Fina	nce							
SUB-ACTIVITY											
Capacity building/ trainings			Minist	ry of		MKD					
	Q3 2017	Q2 2019	Finar	-	WB Treasury	268,000=EUR 4,356	WB expert cost will be cover by WB under GDRM Program.				
Strengthen the analytical foundation of the debt	0 ( 2010	02 2010	Minist	-		MKD 28,000 =					
management strategy	Q4 2018	Q2 2019	Finar	nce		EUR 457	National Budget				
						TOTAL:	MKD 296,000				
							EUR 4,813				

### 2010 Action Dlan for Implementation of the DEM Reform Dr

2019 Action Plan for Implementation of the	e PFM Ref	orm Prog	ramme							
PRIORITY										
Priority 4: Budget execution										
MEASURE										
P4M3: Strengthening debt management										
ACTIVITY										
Activity 4 (P4M3A4): Strengthening human capacities										
DELIVERABLES										
Strengthened human capacities for debt management										
INDICATORS			TARGET							
a) number of newly employed staff			2 new rec	riutments						
ACTIVITY	TIMEF	RAME	RESPONSIBL E	OTHER INSTITUTIONS INVOLVED	PLANNED INPUTS					
	START qq/yy	END qq/yy	INSTITUTION		BUDGET	SOURCE				
Strengthening the capacities for debt management	Q4 2017	Q1 2020	Ministry of							
planning			Finance							
SUB-ACTIVITY										
Vacancy announcement	Q1 2019	Q12020	Ministry of Finance		MKD 1,200,000=EUR 19,512	National Budget				
					TOTAL:	MKD 1,200,000 EUR 19,512				

#### 2010 Action Dlan for Impla aontatio n of the DEM Deform Dr
DDIODIWU		form Prog	ramme							
PRIORITY										
Priority 4: Budget execution										
MEASURE										
P4M3: Strengthening debt management										
ACTIVITY										
Activity 5 (P4M3A5): Improving MTDS framework an	d coordinat	ion with De	ebt Sustainability	Analysis						
DELIVERABLES										
Debt management strategy										
			TADO							
INDICATORS	MTDC + 1-			ET FY 2019						
Improvement of Debt management strategy with DSA and	MIDS tools		/							
ACTIVITY	TIMEF	RAME	RESPONSIBL		PLANNED INPUTS					
			ILDI ONDIDL	OTHER	P	LANNED INPUTS				
		1	Е	OTHER						
	START	END		INSTITUTIONS	BUDGET	SOURCE				
	qq/yy	END qq/yy	E INSTITUTION							
Improving MTDS framework and coordination with		END	E INSTITUTION Ministry of	INSTITUTIONS						
	qq/yy	END qq/yy	E INSTITUTION	INSTITUTIONS						
Improving MTDS framework and coordination with	qq/yy	END qq/yy	E INSTITUTION Ministry of	INSTITUTIONS						
Improving MTDS framework and coordination with Debt Sustainability Analysis	qq/yy	END qq/yy	E INSTITUTION Ministry of	INSTITUTIONS						
Improving MTDS framework and coordination with Debt Sustainability Analysis SUB-ACTIVITY World Bank Mission within Government Debt and Risk	qq/yy	END qq/yy	E INSTITUTION Ministry of	INSTITUTIONS INVOLVED	BUDGET	SOURCE WB expert cost will be cover by				
Improving MTDS framework and coordination with Debt Sustainability Analysis SUB-ACTIVITY	qq/yy Q1 2019	END qq/yy Q2 2021	E INSTITUTION Ministry of Finance	INSTITUTIONS	BUDGET MKD 567,000=EUR	SOURCE				
Improving MTDS framework and coordination with Debt Sustainability Analysis SUB-ACTIVITY World Bank Mission within Government Debt and Risk	qq/yy Q1 2019	END qq/yy Q2 2021	E INSTITUTION Ministry of Finance Ministry of	INSTITUTIONS INVOLVED	BUDGET MKD 567,000=EUR 9,220	SOURCE WB expert cost will be cover by WB under GDRM Program.				
Improving MTDS framework and coordination with Debt Sustainability Analysis SUB-ACTIVITY World Bank Mission within Government Debt and Risk	qq/yy Q1 2019	END qq/yy Q2 2021	E INSTITUTION Ministry of Finance Ministry of	INSTITUTIONS INVOLVED	BUDGET MKD 567,000=EUR	SOURCE WB expert cost will be cover by WB under GDRM Program.				

### 2010 Action Dlan for Implementation of the DEM Deform Dr

2019 Action Plan for Implementation of the	e PFM Ref	form Prog	gramme					
PRIORITY Priority 4: Budget execution								
MEASURE								
P4M3: Strengthening debt management								
ACTIVITY								
Activity 8 (P4M3A8): Enhance cash forecasting and expa	and the hori	izon of casł	n planning	g				
DELIVERABLES								
Strengthened cash forecasting process								
INDICATORS				TARGE	T FY 2019			
New cash forecasting procedure developed				New exe	cel tool for cash fore	casting with horizon	T+90 is created and put in use	
ACTIVITY	TIMEF	RAME		E E	OTHER INSTITUTIONS INVOLVED	PLANNED INPUTS		
	START qq/yy	END qq/yy	INSTIT	UTION		BUDGET	SOURCE	
Enhance cash forecasting and expand the horizon of	Q1 2019	Q4 2019	Minis	try of	PRO, Custom	MKD 517,500 =	National budget	
cash planning			Fina	nce	Office, NBRNM, HIF, PDIF, EA	EUR 8,415		
SUB-ACTIVITY								
Design of new cash forecasting procedure	Q1 2019	Q3 2019	Minis	-				
			Fina	nce				
Provide and update data basis (relevant time series and	Q1 2019	Q4 2019	Minis	•				
variables)			Fina	nce				
		 	I			TOTAL:	MKD 517,500	
							EUR 8,415	

PRIORITY Priority 4: Budget Execution										
MEASURE										
P4M4: Strengthening public procurement system										
ACTIVITY										
Activity 1 (P4M4A1): Streamlining (revision) of the mandate and responsibilities of the institutions involved in the public procurement system										
DELIVERABLES										
New Law on Public Procurement and new employees in PPB and SAC										
INDICATORS	INDICATORS TARGET FY 2019									
a) Modified competencies of relevant institutions in public	-	in	· -		institutions in public pro	ocurement				
accordance with the analysis according the SIGMA Report	t		b) 25 new red	cruitments in PPB a	nd 3 in SAC					
b) Number of newly recruited staff										
ACTIVITY	TIME	FRAME	RESPONSIBLE INSTITUTION	OTHER INSTITUTIONS	PLANNED INPUTS					
	START	END	1		BUDGET	SOURCE				
	qq/yy	qq/yy		INVOLVED						
Streamlining (revision) of the mandate and	Q3 2017	Q4 2019								
responsibilities of the institutions involved in the										
public procurement system										
SUB-ACTIVITY										
Strengthening the capacities of PPB	Q2 2018	Q4 2019	MoF	PPB	MKD 10,000,000 = EUR 162,600	National budget				
Strengthening the capacities of SAC	Q4 2018	Q3 2019	MoF	SAC	MKD 1,070,000 = EUR 17,400	National budget				
					TOTAL:	MKD 11,070,000				
						EUR 180,000				

PRIORITY											
Priority 4: Budget Execution											
MEASURE											
P4M4: Strengthening public procurement system											
ACTIVITY											
Activity 2 <b>(P4M4A2)</b> : Harmonisation of the Public Procures	ment legal fr	amework w	ith the acquis								
DELIVERABLES New Law on Public Procurement											
INDICATORS a) Level of alignment with EU acquis			TARGET FY 2019	nonised with EU acqu	ic						
b) Competition rate: - one bid tender (only from electronic p	procedures)		b) 25%	nomseu with LO acqu	15						
ACTIVITY	TIMEF	FRAME	RESPONSIBLE INSTITUTION	OTHER	PLAN	NED INPUTS					
	START qq/yy	END qq/yy		INSTITUTIONS INVOLVED	BUDGET	SOURCE					
Harmonisation of the Public Procurement legal framework with the acquis	Q4 2017	Q2 2020									
SUB-ACTIVITY											
Adoption of new Law on Public Procurement	Q4 2017	Q1 2019	MoF	PPB; SAC							
Adoption of the Bylaws deriving from the new Law on Public Procurement	Q4 2018	Q2 2020	PPB	MoF	MKD 465,000 = EUR 7,500	Budget of PPB					
	l				TOTAL:	MKD 465,000					
						EUR 7,500					

PRIORITY Priority 4: Budget Execution										
MEASURE										
P4M4: Strengthening public procurement system										
ACTIVITY	. 1.		• 1 1• .1							
Activity 3 (P4M4A3): Institutional strengthening of the public procurement system, including the review set-up										
DELIVERABLES										
Clear user friendly guidelines and instructions standard do	cuments and	d other too	ls available to CA ar	d Procurement officia	ls					
INDICATORS	atmistions	tondord	TARGET FY 2019	ficho						
a) Nature and extent of clear user friendly guidelines and in documents and other tools available to CA and Procuremer			Prepared twinning	ncne						
Report		IUMA								
b) Number of trained procurement officers per year										
c) % of decisions of the State Appeal Commission challenge	d at the									
Administrative court and % of Appeal commission decision	s cancelled									
ACTIVITY	TIME	FRAME	RESPONSIBL		DIA	NNED INPUTS				
ACHIVITI	TIMLI	KAML	E	OTHER	I LANNED INI 013					
	START	END	INSTITUTION	INSTITUTIONS	BUDGET	SOURCE				
	qq/yy	qq/yy		INVOLVED						
Institutional strengthening of the public procurement	Q2 2018	Q4 2020								
system, including the review set-up										
SUB-ACTIVITY										
	01 2010	04 2010	DDD	MaE SAC	MKD 106 000 -	Pudget of DDP				
Drafting the Twinning Fiche including this component as	Q1 2019	Q4 2019	PPB	MoF, SAC	MKD 196,000 =	Budget of PPB				
	Q1 2019	Q4 2019	PPB	MoF, SAC	MKD 196,000 = EUR 3,180	Budget of PPB				
Drafting the Twinning Fiche including this component as	Q1 2019	Q4 2019	PPB	MoF, SAC		Budget of PPB MKD 196,000				

2019 Action Plan for Implementation of the PF	M Reform	i Prograr	nme				
PRIORITY Priority 4: Budget Execution							
MEASURE							
P4M4: Strengthening public procurement system							
ACTIVITY							
Activity 4 <b>(P4M4A4)</b> : Introduction of an E-Appeal system							
DELIVERABLES							
New Law on Public Procurement							
INDICATORS			FARGET FY 2019				
<ul><li>a) % of appeals submitted electronically via the e-Appeal syste</li><li>b) Introduction of new modules on ESPP</li></ul>	em (+ raising	g trend)	· -	nder documentatio		into in the State Commission	
c) New Law on Public Procurement and bylaws			<ul> <li>b) Development of software for introduction of e-complaints in the State Commission for complaints on public started</li> </ul>				
ACTIVITY	TIME	FRAME	RESPONSIBL E		PLAN	INED INPUTS	
	START	END	INSTITUTION		BUDGET	SOURCE	
	qq/yy	qq/yy					
Introduction of an E-Appeal system	Q2 2017	Q2 2020					
SUB-ACTIVITY							
Preparation of tender documentation and development of software for introduction of e-complaints in the State	Q2 2019	Q2 2020	SAC	PPB	0* * costs are included	IPA 2018 Funds - service contract	
Commission for complaints on public procurement and					under the budget	contract	
implementation of the software					for activity		
-					P4M4A8		
					TOTAL:	0	
						0	

PRIORITY Priority 4: Budget Execution

2019 Action Plan for Implementation of the PF	M Refor	m Progra	umme							
MEASURE										
P4M4: Strengthening public procurement system										
ACTIVITY										
Activity 8 <b>(P4M4A8)</b> : E-Marketplace for small value procurement and e – catalogues										
DELIVERABLES										
New Law on Public Procurement										
New procurement tools: e-marketplace for small value procuren	nent and e	-catalogues								
INDICATORS			TARGET FY 20							
No of recommendations for implementation of new procureme	nt tools: e	-marketpla		red tender documen						
for small value procurement and e-catalogues					for e -marketplace for sm	all value procurement and				
				alogues started						
ACTIVITY	TIME	FRAME	RESPONSIBLE INSTITUTION	OTHER	PLANN	NED INPUTS				
	START	END		INSTITUTIONS	BUDGET	SOURCE				
	qq/yy	qq/yy		INVOLVED						
E-Marketplace for small value procurement and e –	Q1	Q4								
catalogues	2018	2020								
SUB-ACTIVITY										
Preparing tender documentation and development of software	Q2 2019	Q2 2020	PPB		MKD 18,450,000 =	IPA 2018 Funds - service				
for e-marketplace for small value procurement and e-					EUR 300,000	contract				
catalogues										
					TOTAL:	MKD 18,450,000				
						EUR 300,000				

2019 Action Plan for Implementation of the PFM Reform Programme								
PRIORITY								
Priority 4: Budget Execution								
MEASURE								
P4M5: Effective PPP and concessions system								
ACTIVITY								
Activity 1 (P4M5A1): Establish/upgrade/unify and publish register of PPPs								
DELIVERABLES								
Amended Law on Concessions and Public Private Partnership								
INDICATORS		TARGET	FY 2019					
Comprehensive, timely and reliable data on concluded agreements for the		Adopted amendment to the Law on Concessions and Public Private Partnership						
establishment of a public-private partnership								
ACTIVITY	TIME	FRAME	RESPONSIBLE INSTITUTION	OTHER	PLANNED INPUTS			
	START	END		INSTITUTIONS INVOLVED	BUDGET	SOURCE		
	qq/yy	qq/yy		INVOLVED				
Establish/upgrade/unify and publish register of PPPs	К4 2018	К4 2020	Ministry of					
			Economy (ME)					
SUB-ACTIVITY								

2019 Action Plan for Implementation of the PFM Reform Programme
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Duraft variant of the amondment to the Law on Concessions and Dublic			МГ	Inter mini-t-t	FUD 2 (00	National budget
Draft version of the amendment to the Law on Concessions and Public	Q4 2018	Q1 2019	ME	Inter-ministerial	EUR 3,600 =	National budget
Private Partnership with a view to harmonization with the EU legislation				Working Group	MKD 221,000	(Taalaataalaad
and establishing a single system for awarding public-private partnership				comprised of		(Technical and
agreements, ie Single Electronic Public Private Partnership System				representatives of		<u>financial</u>
through which announcements for awarding of this type of contracts, the				the ME, MoF,		assistance from
whole procedure will be implemented and will contain a register of				Ministry of		<u>foreign donors)</u>
concluded contracts (a sublimated system for awarding contracts for				Transport and		
establishing a public-private partnership from the beginning ok to end)				Communications,		
				Ministry of		
				Culture, Ministry		
				of Environment		
				and Physical		
				Planning, Ministry		
				of Agriculture, Forestry and		
				Water Economy,		
				Ministry of		
				Education and		
				Science, Ministry		
				of Health, The		
				Secretariat for		
				European Affairs,		
				the Office of the		
				Deputy Prime		
				Minister for		
				Economic Affairs		
Preparation of the Draft Law on Amending the Law on Concessions and	Q2 2019	Q3 2019	ME	Inter-ministerial	EUR 4,800 =	National budget
Public Private Partnership and preparation of the bylaws	22 2017	25 2017	1*11	Working Group	MKD 295,000	<u>rtacionar budget</u>
				Working Oroup		(Technical and
						financial
						assistance from
						foreign donors)
Preparation of draft specification for upgrading / establishing a single	Q3 2019	Q4 2019	ME	PPB	EUR 1,800 =	National budget
electronic system for public-private partnership	25 2015	~ - 2017			MKD 111,000	
electrome of oten for public private participant						(Technical and
						financial
						assistance from foreign donors)

_		i i i ogram	IIIC				
	Implementation of the overall procedure for adoption of the Law on	Q4 2019	Q4 2019	ME	Inter-ministerial	EUR 7,200 =	<u>National budget</u>
	Amending the Law on Concessions and Public Private Partnership by the				Working Group	MKD 443,000	
	Assembly of the Republic of North Macedonia						(Technical and
							<u>financial</u>
							assistance from
							<u>foreign donors)</u>
						TOTAL:	MKD 1,070,000
							EUR 17,400

### PRIORITY

Priority 4: Budget Execution

#### MEASURE

P4M5: Effective PPP and concessions system

#### ACTIVITY

Activity 3 (P4M5A3): Harmonisation of legislation in line with relevant EU acquis

#### DELIVERABLES

Amended Law on Concessions and Public Private Partnership

INDICATORS Level of compliance with EU legislation ACTIVITY	TARGET FY 2019 Adopted amendmo TIMEFRAME START END qq/yy qq/y		Adopted amendment to the Law on Conversion       TIMEFRAME       RESPONSIBL       E     E       START     END       INSTITUTION		Concessions and Public F OTHER INSTITUTIONS INVOLVED	Private Partnership PLANNED INPUTS BUDGET SOURCE		
Harmonisation of legislation in line with relevant EU acquis SUB-ACTIVITY	Q4 2018	<b>y</b> Q4 2019	Ministry of Economy (ME) MoF					
Preparation of Draft version for amendments to the Law on Concessions and Public-Private Partnership for the purpose of transposing the 2014/23 / EU Directive on the award of concession contracts	2018	Q1 2019	ME MoF	Inter-ministerial Working Group	EUR 3,600 = MKD 221,000 *(funds are provided within the budget for activity P4M5A1)	National budget (Technical and financial assistance from foreign donors)		
Preparation of a Draft Law on Amending the Law on Concessions and Public-Private Partnership	Q2 2019	Q3 2019	ME MoF	Inter-ministerial Working Group	EUR 4,800 MKD 295,000 *(funds are provided within the budget for activity P4M5A1)	National budget (Technical and financial assistance from foreign donors)		

Implementation of the overall procedure for adoption of the	-	Q4	ME	Inter-ministerial	EUR 7,200	National budget
Law on Amending the Law on Concessions and Public Private		2019	MoF	Working Group	MKD 443,000	
Partnership by the Assembly of the Republic of North					+(C 1 1 1	
Macedonia					*(funds are provided	(Technical and financial
					within the budget for	assistance from foreign
					activity P4M5A1)	<u>donors)</u>
					TOTAL:	0

PRIORITY									
Priority 4: Budget Execution									
MEASURE									
P4M6: General Government Accounts established in ac	cordance	with ESA	2010 and made ava	uilable for policy makers					
ΑCTIVITY									
	ities that y	will hoar t	the burden of the a	ctivities planned					
Activity 1 (P4M6A1): Strengthening of human capacities that will bear the burden of the activities planned									
DELIVERABLES	DELIVERABLES								
Quarterly general government accounts									
INDICATORS			TARGET	FY 2019					
a) Number of persons employed in the relevant are	ea		See P1M	3A4					
ACTIVITY	TIMEF	RAME	RESPONSIBLE	OTUED	PLANNED INPUTS				
			INSTITUTION	OTHER INSTITUTIONS					
	START	END		INVOLVED	BUDGET	SOURCE			
	qq/yy	qq/yy							
Strengthening of human capacities that will bear the	Q1	Q4	State Statistical		0	SSO budget (According			
burden of the activities planned	2019	2021	Office		*funds are provided	to the 2019 plan for			
		within the budget for <b>employ</b>							
					activity P1M3A4	0			
					TOTAL:	0			

PRIORITY								
Priority 4: Budget Execution								
MEASURE								
P4M6: General Government Accounts established in accordance with ESA 2010 and made available for policy makers								
ACTIVITY								
Activity 2 (P4M6A2): Assessment of the availability	and quality	y of data r	necessary for produc	ction of Government Fir	nance Statistics on quart	terly level		
DELIVERABLES	DELIVERABLES							
• Quarterly general government accounts								
INDICATORS	0.70		TARGET	FY 2019				
a) % of available data for production of quarterly	GFS		60					
ACTIVITY	TIMEF	RAME	RESPONSIBLE INSTITUTION	OTHER	PLANN	ED INPUTS		
	START	END		INSTITUTIONS INVOLVED	BUDGET	SOURCE		
Assessment of the availability and quality of data	qq/yy Q1	qq/yy Q4	State Statistical		0	IPA 2017 National		
Assessment of the availability and quality of data necessary for production of Government Finance	2019	2021	Office		*funds are provided	programme – service		
Statistics on quarterly level					within the budget for activity P <b>1M3A1</b>	contract		
					TOTAL:	0		

PRIORITY									
Priority 4: Budget Execution									
MEASURE									
P4M6: General Government Accounts established in accordance with ESA 2010 and made available for policy makers									
ACTIVITY									
Activity 3 (P4M6A3): Development of a capacity for i	mplement	ing of me	thodolog	y for calcu	lation of General Govern	nment Accounts			
DELIVERABLES									
• Quarterly general government accounts									
INDICATORS				TARGET					
a) Number of staff trained				3 persons	trained				
ACTIVITY	TIMEF	RAME		ONSIBLE OTHER TUTION		PLANN	ED INPUTS		
	START	END			INSTITUTIONS INVOLVED	BUDGET	SOURCE		
	qq/yy	qq/yy							
Development of a capacity for implementing of	Q1	Q4		tatistical		0	IPA 2017 National		
methodology for calculation of General Government	2019	2021	Of	ffice		*funds are provided within the budget for	programme – service contract		
Accounts						activity P1M3A1	CUILLACL		
						TOTAL:	0		

PRIORITY									
Priority 4: Budget Execution									
MEASURE									
P4M6: General Government Accounts established in accordance with ESA 2010 and made available for policy makers									
ACTIVITY									
Activity 4 (P4M6A4): Comprehensive, timely, and reliable reporting of quarterly general government accounts									
DELIVERABLES • Quarterly general government accounts									
INDICATORS			TARGET	FY 2019					
a) % of quarterly general government accounts co	mpiled		60						
ACTIVITY	TIMEF	FRAME	RESPONSIBLE	OTHER	PLANNED INPUTS				
		1	INSTITUTION	INSTITUTIONS		Γ			
	START	END		INVOLVED	BUDGET	SOURCE			
	qq/yy	qq/yy							
Comprehensive, timely, and reliable reporting of	Q1	Q4	State Statistical		0	IPA 2017 National			
quarterly general government accounts	2019	2021	Office		*funds are provided	programme – service			
					within the budget for	contract			
					activity P1M3A1 TOTAL:	0			

PRIORITY									
Priority 4: Budget Execution									
MEASURE									
P4M6: General Government Accounts established in accordance with ESA 2010 and made available for policy makers									
i mus. General Government Accounts established in a	cordunce	WICH LOIN		nuble for poncy makers					
ACTIVITY									
Activity 5 (P4M6A5): Calculation of quarterly Genera	l Governn	nent Acco	unts						
DELIVERABLES	DELIVERABLES								
• Quarterly general government accounts									
INDICATORS			TARGET	FV 2019					
a) % of quarterly general government accounts con	npiled		60	1 1 2017					
	-		-						
ACTIVITY	TIMEF	RAME	RESPONSIBLE	OTHER	PLANNED INPUTS				
	OTADT		INSTITUTION	INSTITUTIONS	DUDODZ	COUDOE			
	START	END		INVOLVED	BUDGET	SOURCE			
	qq/yy	qq/yy	Charles Charlinsting]		0				
Calculation of quarterly General Government	Q1 2019	Q4 2021	State Statistical Office		0 *funds are provided	IPA 2017 National			
Accounts	2019	2021	Unice		*funds are provided within the budget for	programme – service contract			
					activity P1M3A1	contract			
			·		TOTAL:	0			

PRIORITY									
Priority 4: Budget Execution									
MEASURE									
P4M6: General Government Accounts established in accordance with ESA 2010 and made available for policy makers									
ACTIVITY									
Activity 6 (P4M6A6): To make quarterly General Government Accounts available for users									
DELIVERABLES • Quarterly general government accounts									
INDICATORS			TARGET	FY 2019					
a) Preparedness of transmission tables			/						
ACTIVITY	TIMEF	FRAME	RESPONSIBLE	OTHER	PLANNED INPUTS				
			INSTITUTION	INSTITUTIONS					
	START	END		INVOLVED	BUDGET	SOURCE			
	qq/yy	qq/yy							
To make quarterly General Government Accounts	Q1	Q4	State Statistical			IPA 2017 National			
available for users	2019	2021	Office		*funds are provided	programme – service			
					within the budget for activity P1M3A1	contract			
					TOTAL:	0			

PRIORITY							
Priority 4: Budget Execution							
MEASURE							
P4M7: Strengthening statistical services							
ACTIVITY							
Activity 3 (P4M7A3): Strengthened capacity on using	standard	IT tools f	or data processing	of surve	y data		
DELIVERABLES							
New software							
New hardware							
INDICATORS					TARGET FY 20	)19	
a) Number of new data processing IT tools adopted	l and impl	emented			12 new tools		
ACTIVITY	TIMEF	RAME	RESPONSIBLE			PLANNED INPUTS	
			INSTITUTION		OTHER TITUTIONS		
	START	END			NVOLVED	BUDGET	SOURCE
	qq/yy	qq/yy					
Strengthened capacity on using standard IT tools for	Q1	Q4	State Statistical			0	IPA 2017 National
data processing of survey data	2019	2021	Office			*funds are provided	programme – service
						within the budget for	contract
			 			activity P1M3A1 TOTAL:	0
						IUIAL.	0

PRIORITY									
Priority 4: Budget Execution	Priority 4: Budget Execution								
MEASURE									
P4M7: Strengthening statistical services									
ACTIVITY									
Activity 4 (P4M7A4): Technical assistance for defining	g the busi	iness requ	iirements	of differe	nt parts of the re-engine	ered IT system for stati	stical production		
DELIVERABLES									
New software									
New hardware									
INDICATORS				TARGET	FY 2019				
a) Business requirements of different parts of the	re-engine	ered IT sy	stem	Documen	t with description availa	able for tendering			
for statistical production prepared for tendering	y Y								
ACTIVITY	TIMEF	RAME	RESPO	NSIBLE	OTHER	PLANNED INPUTS			
			INSTIT	<b>FUTION</b>	INSTITUTIONS				
	START	END			INVOLVED	BUDGET	SOURCE		
	qq/yy	qq/yy			INVOLVED				
Technical assistance for defining the business	Q1	Q4	State St	tatistical		0	IPA 2017 National		
requirements of different parts of the re-engineered IT	2019	2019	Office			*funds are provided	programme – service		
system for statistical production						within the budget for	contract		
						activity P1M3A1			
						TOTAL:	0		

PRIORITY									
Priority 4: Budget Execution									
MEASURE									
P4M7: Strengthening statistical services									
ACTIVITY									
Activity 5 (P4M7A5): Outsourced software developm	ent of IT s	ystem, ma	aintenance	and sup	port				
DELIVERABLES									
New software									
New hardware									
INDICATORS			]	TARGET	FY 2019				
a) % of developed and tested modules of the system	n		/	/					
ACTIVITY	TIMEF	FRAME	RESPON	ISIBLE	OTHER	PLANNED INPUTS			
		1	INSTITU	UTION	INSTITUTIONS				
	START	END			INVOLVED	BUDGET	SOURCE		
	qq/yy	qq/yy							
Outsourced software development of IT system,	Q3	Q4	State Sta	tistical		0	IPA 2017 National		
maintenance and support	2019	2021	Office			*funds are provided	programme – service		
						within the budget for	contract		
						activity P1M3A1			
						TOTAL:	0		

PRIORITY							
Priority 4: Budget Execution							
MEASURE							
P4M7: Strengthening statistical services							
ΑCTIVITY							
Activity 7 (P4M7A7): Upgrading of the IT infrastruct	ture (hardw	vare and s	oftware) and puttin	g the new IT system into	o production, maintena	nce and support	
DELIVERABLES							
New software							
New hardware							
INDICATORS			TARGET	FY 2019			
a) Drafted detailed specification for the equip	oment		Specifica	tion prepared			
b) Tendering procedure completed	-			tendering procedure			
ACTIVITY	TIMEF	FRAME	RESPONSIBLE INSTITUTION	OTHER	PLANN	NED INPUTS	
	START	END		INSTITUTIONS	BUDGET	SOURCE	
	qq/yy	qq/yy		INVOLVED			
Upgrading of the IT infrastructure (hardware and	Q4	Q3	State Statistical		159 000 Eur =	IPA 2017 National	
software) and putting the new IT system into	2019	2020	Office		9,779,000 MKD	programme – supply	
production, maintenance and support						contract	
*(Within IPA 2017 service contract a technical							
specification for the supply contract will be prepared)							
					TOTAL:	MKD 9,779,000	
						EUR 159,000	

PRIORITY Priority 5: Transparent Government Reporting						
INDICATORS	TARGET FY 2019					
Higher rank in the Open Budget Index	40 out of 100					
Citizen budget published	Citizen's Budget published					

Priority 5: Transparent Government Reporting          MEASURE       P5M1: Improved transparency through government reporting         ACTIVITY       ACTIVITY         Activity 1(PSM1A1): Publishing additional data on the WoF website       Vertice         DELIVERABLES       Reports, additional data on the MoF website         Citizen's Budget       TARGET FY 2019         INDICATORS       - New fiscal information         New fiscal information published       - New fiscal information         - New fiscal information published       - New fiscal information         - New fiscal information published       - New fiscal information         - New fiscal information published       - New fiscal information         - Report of fiscal transparency evaluation of IVF       - New fiscal information         - Report of fiscal transparency evaluation of IVF       BUDGET         - START       END         - g4/yy       g4/yy         Publishing additional data on the web site of MoF       Q1 2018         Q4 2021       -       -         Preparing and publishing additional data       2017         Continuously during the programment       MoF         Programment       -         -       -         -       -         -       -         -	PRIORITY											
P5MI:       Improved transparency through government reporting         ACTIVITY       Activity 1(P5MIA1): Publishing additional data on the MoF website         DELIVERABLES       Exports, additional data on the MoF website         Citizen's Budget       TARGET FY 2019         INDICATORS       TARGET FY 2019         New fiscal information published       - New fiscal information report of fiscal transparency evaluation of IMF         ACTIVITY       TIMEFRAME         START       RESPONSIBL         gq/yy       qq/yy         qq/yy       qq/yy         NoF       BUDGET         SUB-ACTIVITY       Q12018         Preparing and publishing additional data       2017         Continuously during the programme       MoF         budget users       5,000 eur = 308,000         MKD 308,000       MKD 308,000	Priority 5: Transparent Government Reporting											
ACTIVITY Activity 1 (P5M1A1): Publishing additional data on the MoF website DELIVERABLES Reports, additional data on the MoF website Citizen's Budget INDICATORS New fiscal information - New fiscal information - Report for fiscal transparency evaluation of IMF ACTIVITY ACTIVITY Publishing additional data on the web site of MoF Preparing and publishing additional data 2017 Continuously during the Programme MKD 308,000 MKD MKD MAGE MKD 308,000	MEASURE											
Activity 1 (P5MIA1): Publishing additional data on the MoF website           DELIVERABLES Reports, additional data on the MoF website         Citizen's Budget         INDICATORS New fiscal information published         TARGET FY 2019												
DELIVERABLES Reports, additional data on the MoF website         Citizen's Budget         TARGET FY 2019 - New fiscal information - New fiscal information - Report for fiscal transparency evaluation of IMF         OTHER Responsible         ACTIVITY       TIMEFRAME TIMEFRAME       RESPONSIBL E INSTITUTION INSTITUTION INSTITUTION INVOLVED       OTHER INSTITUTIONS INVOLVED         Publishing additional data on the web site of MoF       Q1 2018       Q4 2021       Other colspan="4">Generation of IMF         SUB-ACTIVITY       Q12018       Q4 2021         Preparing and publishing additional data       2017       Continuously during the Programme       MoF       budget users MKD 308,000       Mational budget	ACTIVITY											
Reports, additional data on the MoF website           Citizen's Budget           TARGET Y2 2019 <ul> <li>New fiscal information published</li> <li>New fiscal information</li> <li>Report for fiscal transparency evaluation of IMF</li> </ul> <ul> <li>New fiscal information</li> <li>Responsible</li> <li>Responsible</li></ul>	Activity 1 (P5M1A1): Publishing additional data on th	e MoF websit	е									
Citizen's Budget         TARGET FY 2019         New fiscal information         New fiscal information         ACTIVITY       PLANNED INPUTS         START       END       OTHER         TIMEFRAME       PLANNED INPUTS         START       END       OTHER         qq/yy       qq/yy       OTHER         Publishing additional data on the web site of MoF       Q1 2018       Q4 2021       SuB-ACTIVITY       SUB-ACTIVITY       SUB-ACTIVITY       SOUT       Continuously during the Programme       MoF       budget users       SUGeur = 308,000       MKD 308,000         MKD 308,000       MKD 308,000       MKD 308,000	DELIVERABLES											
$\frac{\text{INDICATORS}}{\text{New fiscal information published}} \qquad $	Reports, additional data on the MoF website											
$\frac{\text{INDICATORS}}{\text{New fiscal information published}} \qquad $												
New fiscal information published       - New fiscal information         ACTIVITY       RESPONSIBL E       OTHER INSTITUTION INVOLVED       PLANE INPUTS         ACTIVITY       TIME FRAME (qq/yy)       REND (qq/yy)       RESPONSIBL E       OTHER INSTITUTION INVOLVED       BUDGET       SOURCE         Publishing additional data on the web site of MoF       Q1 2018       Q4 $\ge t$ Institution       Institution       Institution       Institution       Responsible       Responsible </td <td></td> <td></td> <td>ТАРСІ</td> <td>ET EV 2010</td> <td></td> <td></td> <td></td>			ТАРСІ	ET EV 2010								
$ - Revert for fiscal transparency evaluation of IMF \\ \hline ACTIVITY \\ \hline$					n							
Image: Preparing and publishing additional data       Image: Preparing anditional data       Image: Prepari	New fiscal mornation published					f IMF						
STARI     END     INSTITUTION     INVOLVED     BODGE1     SOURCE       qq/yy     qq/yy     qq/yy     qq/yy     INVOLVED     BODGE1     SOURCE       Publishing additional data on the web site of MoF     Q1 2018     Q4 2021     Image: Construction of More     Image: Constructio of More     Image: Construction of More	ACTIVITY	TIM	EFRAME			PLAN	NED INPUTS					
Image: register of the set of MoF       Q1 2018       Q4 2021       Image: register of MoF       Q1 2018       Q4 2021       Image: register of MoF       Q1 2018       Q4 2021       Image: register of MoF       Image: register of MoF       Image: register of MoF       Q1 2018       Q4 2021       Image: register of MoF       Image: register of MoF       Q1 2018       Q4 2021       Image: register of MoF       Image: register of MoF       Image: register of MoF       Q1 2018       Q4 2021       Image: register of MoF       Image: register of		START	END	INSTITUTION		BUDGET	SOURCE					
Image: SUB-ACTIVITY       Image: Subscript of the sector of												
Image: system of the system	Publishing additional data on the web site of MoF	Q1 2018	Q4 2021									
Image: system of the system	SUB-ACTIVITY											
during     the       Programme     MKD												
Programme     MKD 308,000	Preparing and publishing additional data	Preparing and publishing additional data       2017       Continuously       MoF       budget users       5,000 eur = 308,000       National budget										
MKD 308,000												
			Programme			MKD 308 000						
						EUR 5,000						

2019 Action Plan for Implementation of	ule i i mi	Reform Flogra	annne									
MEASURE												
P5M1: Improved transparency through government reporting												
ACTIVITY												
Activity 2(P5M1A2): New web portals for improving fiscal transparency												
DELIVERABLES												
Citizen's Budget												
Data from the Treasury system of MoF												
INDICATORS			TARGET FY	2019								
Publishing of Citizen's Budget			Citizen's Bud	lget published								
Publishing data from the Treasury system of MoF	1			e Treasury system of I	MoF published							
ACTIVITY	TIM	EFRAME	RESPONSIBL	OTHER	PLANNED	INPUTS						
		1	E	INSTITUTIONS		1						
	START	END	INSTITUTION	INVOLVED	BUDGET	SOURCE						
	qq/yy	qq/yy										
New web portals for improving fiscal transparency	2018	2021										
SUB-ACTIVITY												
Portal "Open Finance"	2018	Continuously	MoF									
Tortal OpenTimance	2010	during the	WIOI		13,000 eur= 800,000 MKD	Donor						
		Programme			13,000 cur 000,000 mitb	Donor						
		riogramme										
Portal "Citizen's Budget"	2018	Continuously	MoF		24,300 eur = 1,500,000	National budget						
		during the			MKD	Ū						
		Programme										
					MKD 2,300,000							
					EUR <b>37,3</b> 00							

2019 Action Plan for Implementation of the PFM Reform Programme

PRIORITY Priority 6: Internal Control	
INDICATORS	TARGET FY 2019
% of implemented internal audit recommendations	45%
% of risk based internal audit coverage of CG+LG	69%
Number of budget users applying decentralized system for managing public funds	49%
Positive Internal audit opinion on performance information submitted by institutions of CG and LG on their programmes (% coverage)	15%
% of programmes audited annually	25%

PRIORITY Priority 6: Internal Control										
MEASURE P6M1: Improved PIFC (FMC and IA) legislation and meth	nodological fra	amework								
ACTIVITY Activity 1 <b>(P6M1A1)</b> : Preparing the new PIFC legislation										
DELIVERABLES 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										
INDICATORS a) New PIFC Law b) New rulebooks for FMC c) New rulebooks for IA d) New FMC Manual e) New IA Manual			TARGET FY 2019 a) PIFC Law prepar b) Rulebooks for F c) Rulebooks for IA	MC prepared						
ΑСΤΙVΙΤΥ	TIME	FRAME	RESPONSIBLE INSTITUTION	OTHER	PLANN	IED INPUTS				
	START qq/yy	END qq/yy	_	INSTITUTIONS INVOLVED	BUDGET	SOURCE				
1.Preparing the new PIFC legislation	Q1 2018	Q4 2020								
SUB-ACTIVITY										
Public discussion on Draft PIFC law	Q1 2019	Q1 2019	MoF - CHU	Other stakeholders						
Preparation of final Draft PIFC law and submission to the government for adoption	Q2 2019	Q2 2019	MoF - CHU	Legal secretariat Government	10,898 EUR = 670,000 MKD	IPA 2014 Twinning Light Project				
Adoption of the PIFC law by the Parliament	Q3 2019	Q4 2019	MoF	Government, Parliament						

2019 Action Plan for Implementation of the PFM Reform Programme

Preparation and adoption FMC rulebooks	Q2 2019	Q1 2020	MoF	Legal secretariat	15,392 EUR = 947,000 MKD	IPA 2014 Twinning Light Project
Preparation and adoption IA rulebooks	Q2 2019	Q1 2020	MoF	Legal secretariat	15,392 EUR= 947,000 MKD	IPA 2014 Twinning Light Project
					TOTAL:	MKD 2,564,000
						EUR 41,682

PRIORITY Priority 6: Internal Control											
MEASURE P6M1: Improved PIFC (FMC and IA) legislation and methodological framework											
ACTIVITY Activity 2 (P6M1A2): Promoting the concept of public inte	rnal control sy	stem to the	managers of the ent	ities of the central a	nd local level						
DELIVERABLES Raised awareness of the managers of the entities of the c	entral and loca	l level on the	• O	the PIFC system							
INDICATORS a) Number of promoted institutions			TARGET FY 2019 2		-						
ACTIVITY	TIMEF	RAME	RESPONSIBLE INSTITUTION	OTHER INSTITUTIONS	PLANN	ED INPUTS					
	START qq/yy	END qq/yy		INVOLVED	BUDGET	SOURCE					
Promoting the concept of public internal control system to the managers of the entities of the central and local level	Q4 2019	Q4 2021									
SUB-ACTIVITY											
Selection and promoting "state institutions" in the implementation of the system of internal financial controls;	Q3 2019	Q4 2019	MoF	Selected institutions	20,727 EUR = 1,275,000 MKD	IPA 2014 Twinning Light Project					
Creation of network of institutions for exchange of experiences       Q3 2019       Q4 2019       MoF       Public       10,440 EUR =       IPA 2014 Twinning Light         experiences       642,000 MKD       institutions       Project											
					TOTAL:	MKD 1,917,000 EUR 31,167					

PRIORITY Priority 6: Internal Control									
MEASURE									
P6M2: Strengthened administrative capacities on central and local level on FMC and IA									
ACTIVITY									
Activity 1(P6M2A1): Establishing system of continuous training	and on the jol	b training							
DELIVERABLES									
Adopted Public Finance School Law									
Adopted Rulebooks for continuous trainings for FMC and IA									
Adopted Rulebook for training and exam for certification of inter-	rnal auditors								
Trainings INDICATORS			ТЛР	GET FY 2019					
a) Public Finance School established			$\begin{vmatrix} 1AK \\ a \end{vmatrix} /$	011112017					
b) Adoption of Rulebooks for continuous trainings for FMC and L	А			ulebooks for continu	ious trainings for F	MC and IA prepared			
c) Adoption of Rulebook for training and exam for certification o		litors	c) /			ine una intpreparea			
d) Organised trainings and exams			d) /						
ACTIVITY	TIMI	EFRAME		RESPONSIBLE INSTITUTION	OTHER	PLANN	ED INPUTS		
	START	END	)		INSTITUTIONS INVOLVED	BUDGET	SOURCE		
	qq/yy	qq/y	y						
Establising system of continious training and the job	Q2 2019	Q4 2021		MoF					
training									
SUB-ACTIVITY									
Conducting assessment with recommendations for manner of organisation of Public Finance School;	Q4 2019	Q1 2020		MoF		5,000 EUR = 307,500 MKD	IPA 2018 Twinning Project		
Preparation and adoption of Rulebooks for continuous trainings for FMC and IA;	OusQ2 2019Q1 2020MoFLegal secretariat5,000 EUR = 307,500 MKDIPA 2014 Twinning Light Project								
Preparation and adoption of Rulebook for training and exam for certification of internal auditors;Q4 2019Q2 2020MoFLegal secretariat5,000 EUR = 307,500 MKDIPA 2018 Twinning Project									
							MKD 922,500		
							EUR 15,000		

cal level on FI						
cal level on FI						
al level on Fl						
al level on Fl						
	MC and IA					
1716						
nd FMC units						
		TARC	GET FY 2019			
		a	) Supervision ta	sks assigned to curr	ent CHU staff	
		b				upervision tasks
		с		n FMC and IA units	· ·	
TIM	EFRAME			OTHER	PLANNE	D INPUTS
STA DT	END		INSTITUTION	INSTITUTIONS	DUDCET	SOURCE
				INVOLVED	DODOLI	SUOKCL
Q1 2018		1				National budget
Q1 2019	Q4 2019		MoF	/		
02 2010	04 2010		МаГ		5 000 FUD -	National hudget
Q3 2019	Q4 2019		IVIOF		,	National budget
03 2019	04 2021		MoF - CHU		500,000 Mitth	
<u> </u>	<b>C</b>					
	I				TOTAL:	MKD 308,000
						EUR 5,000
	TIMI START qq/yy Q1 2018	qq/yy         qq/yy           Q1 2018         Q4 2027           Q1 2019         Q4 2019           Q1 2019         Q4 2019           Q3 2019         Q4 2019	TIMEFRAME     TARC       TIMEFRAME     a       START     END       qq/yy     qq/yy       Q1 2018     Q4 2021       Q1 2019     Q4 2019       Q3 2019     Q4 2019	TARGET FY 2019 <ul> <li>a) Supervision ta</li> <li>b) Supervision ta</li> <li>c) Supervision ta</li> <li>c) Supervision ta</li> <li>c) Supervision ta</li> <li>d) Supervision ta</li> </ul> G1 2019     Q4 2019     MoF           Q3 2019         Q4 2019	TARGET FY 2019 <ul> <li>a) Supervision tasks assigned to curre</li> <li>b) Supervision training for CHU staff</li> <li>c) Supervisions on FMC and IA units</li> </ul> TIMEFRAME           RESPONSIBLE         OTHER           INSTITUTION         INSTITUTIONS           gq/yy         qq/yy         OTHER           Q1 2018         Q4 2021         Image: Colspan="2">Image: Colspan="2">Image: Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2"Col	TARGET FY 2019 <ul> <li>a) Supervision tasks assigned to current CHU staff</li> <li>b) Supervision training for CHU staff assigned to perform s</li></ul>

INDICATORS	TARGET FY 2019
% of external audit recommendations leading to corrective measures	60%
% of audit coverage of the total public expenditure	50%
Number of performance audits	5
No of audit reports discussed by the Parliament	0

2019 Action Plan for Implementation of the PFM Reform Programme

PRIORITY Priority 7: External Control and Parliamentary Oversight										
MEASURE										
P7M1: Improved strategic planning and external audit process in	n line with the	e ISSAIs								
ACTIVITY										
Activity 1(P7M1A1): Development and implementation of Strate	gic Plan of SA	40								
DELIVERABLES										
Assessment Report on improvement of audit process prepared										
Guidelines on suggesting audits for annual programme amendee	l as regards s	trategic aud	it planning process							
Multi-annual Audit Plan 2020-2022 prepared										
INDICATORS		ET FY 2019								
a) Assessment Report on improvement of audit process as per IS	· · · ·		- 0			cess as per ISSAIs elaborated				
b) Strategic audit planning process in line with SAO priorities		-		is, recommendatio	ns and proposals with	reference to the strategic				
resources available			ess developed							
c) SAO staff trained in strategic planning of audit	c) Mu	ilti-annual A	udit Plan 2020-2022	2						
ACTIVITY	TIMEF	RAME	RESPONSIBLE	0.000	PLANN	NED INPUTS				
			INSTITUTION	OTHER INSTITUTIONS		-				
	START	END		INVOLVED	BUDGET	SOURCE				
	qq/yy	qq/yy		IIIIIII						
Development and implementation of Strategic Plan of SAO	Q4 2017	Q3 2019								
SUB-ACTIVITY										
Development of Multi-annual Audit Plan 2020-2022 Q3 2019 Q4 2019 SAO No 6,000 EUR National Budget										
					TOTAL:	MKD 369,000				
						EUR 6,000				

PRIORITY Priority 7: External Control and Parliamentary Oversight												
MEASURE												
P7M1: Improved strategic planning and external audit process in line with the ISSAIs												
ACTIVITY												
Activity 2 (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												
DELIVERABLES												
Report with recommendations on improving the institutional ar	nd human re	sources capac	city of SAO prepared	l								
INDICATORS			TARGET FY 2019									
Report with recommendations on improving the institutiona	l and huma	in resources	Development of Tr	aining Plan								
capacity of SAO in order to maintain high quality of audits			-	U								
ACTIVITY	TIME	FRAME	RESPONSIBLE INSTITUTION	OTHER INSTITUTIO	I	PLANNED INPUTS						
	START qq/yy	END qq/yy		NS INVOLVED	BUDGET	SOURCE						
Assessment of institutional and human resources capacity of SAO in order to maintain high quality of audits, in accordance with the relevant legal framework	Q4 2017	Q3 2019										
SUB-ACTIVITY												
Development of Training Plan, based on the Report with recommendations on improving the institutional and human resources capacity of SAO (SAO)												
						<b>TOTAL:</b> MKD 369,000						
						EUR 6,000						

PRIORITY Priority 7: External Control and Parliamentary Oversight										
MEASURE										
P7M1: Improved strategic planning and external audit process in line with the ISSAIs										
ACTIVITY										
Activity 3 (P7M1A3): Improved administrative capacity for perfo	rmance audit									
DELIVERABLES										
Audit Reports on performance audits issued										
INDICATORS			TARGET FY 2	2019						
a) Training of SAO staff in performance audit and audit of EU fur	nds									
b) Audit Reports on performance audits conducted in the areas su	ch as EU fund	s, ICT, career	Audit Reports on	performance audits	issued and presented					
development of graduate students, public procurement										
ACTIVITY	TIME	FRAME	RESPONSIBL E	OTHER	PLANNE	D INPUTS				
	START	END	INSTITUTION	INSTITUTIONS INVOLVED	BUDGET	SOURCE				
	qq/yy	qq/yy		INVOLVED						
Improved administrative capacity for performance audit	Q4 2017	Q3 2019								
SUB-ACTIVITY										
Pilot performance audits conducted in the areas such as EU funds, ICT, career development of graduate students, public procurement	Q3 2018	Q3 2019	SAO	No	EUR 114,750 = 7,057,000 MKD *estimated cost for 2019	IPA Twinning				
Presentation of the results of pilot auditsQ3 2019Q3 2019SAONoEUR 10,896 = 670,000 MKDIPA Twinning										
					TOTAL:	MKD 7,727,000				
						EUR 125,646				

PRIORITY Priority 7: External Control and Parliamentary Oversight												
MEASURE												
P7M2: Improved scrutiny over the budget by the Parliament												
ACTIVITY												
Activity 2 <b>(P7M2A2)</b> : Training needs assessment (TNA) carried out and Training plan elaborated for members of Parliament												
DELIVERABLES												
Report on training needs assessment for parliament administration and MP's prepared												
Training plan for members of Parliament elaborated												
INDICATORS	TARGET FY 201	TARGET FY 2019										
a) Report on training needs assessment (TNA) parliament admi	a) Report on training needs assessment (TNA) prepared											
assessing the audit reports	b) Training plan elaborated											
b) Training plan elaborated for members of Parliament				-								
ACTIVITY			RESPONSIBL E	OTHER	PLANNED INPUTS							
	START qq/yy	END qq/yy	INSTITUTION	INSTITUTIONS INVOLVED	BUDGET	SOURCE						
Training needs assessment (TNA) carried out and Training plan elaborated for members of Parliament	Q1 2019	Q3 2019										
SUB-ACTIVITY												
Training needs assessment (TNA) of parliament administration and MPs in assessing the audit reports (findings and recommendations) carried out;	Q1 2019	Q3 2019	Parliament	SAO	EUR 6,236 = 383,000 MKD	IPA Twinning contract						
Training plan elaborated for members of Parliament	Q1 2019	Q3 2019	Parliament	SAO	EUR 6,235 = 383,000 MKD	IPA Twinning contract						
					TOTAL:	MKD 766,000						
						EUR 12,471						

### Table 1 - 2019 Action Plan budget

	Budget								
Priority	National budget		Donor	funds	Total				
	in MKD	in EUR	in MKD	in EUR	in MKD	in EUR			
1: Improved Fiscal	11,717,000	190,519							
Framework			38,038,000	618,500	49,755,000	809,019			
2: Revenue Mobilization	54,288,500	879,997	18,436,000	299,766	72,724,500	1,179,763			
3: Planning and Budgeting	9,750,000	158,536	0	0	9,750,000	158,536			
4: Budget Execution	15,299,500	248,695	37,014,000	601,876	52,313,500	850,571			
5: Transparent Government	1,808,000	29,300							
Reporting			800,000	13,000	2,608,000	42,300			
6: Internal Control	308,000	5,000	5,403,500	87,849	5,711,500	92,849			
7: External Control and	738,000	12,000							
Parliamentary Oversight			8,493,000	138,117	9,231,000	150,117			
Total	93,909,000	1,524,047	108,184,500	1,759,108	202,093,500	3,283,155			