

# Open Budget Survey 2021

Questionnaire

Macedonia (the former Yugoslav Republic of)

May 2022

# Country Questionnaire: Macedonia (the former Yugoslav Republic of)

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2021

Source:

Ministry of finance web page; Fiscal strategy 2020-2022 for the FY 2020: [https://finance.gov.mk/wp-content/uploads/2009/03/Fiskalna-Strategija-na-RSM-2020-2022\\_FINAL\\_c1\\_2.pdf](https://finance.gov.mk/wp-content/uploads/2009/03/Fiskalna-Strategija-na-RSM-2020-2022_FINAL_c1_2.pdf)

Note that this Fiscal strategy was made public 25th of November 2019 (javascript in Chrome check). This document in North Macedonia is prepared in a role-over base for three years period.

On the other hand, Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared and made public in 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Law on budgets that regulates the preparation of the Fiscal strategy (Article 16 of the pdf document): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Comment:

NOTE: Fiscal year in Macedonia is the calendar year!

Peer Reviewer

Opinion: Agree

Comments: I agree with the reviewer. It is worth noting that the document FS 2021 - 2023 with prospects until 2025 published on January 25, 2021 refers to revised version of the main document. However, the prior document is not publicly available. The Fiscal Strategy 2020 - 2022 can not be subject of this review because it refers to budget year 2020. Additionally, the FS can be considered as PBS, because the fiscal strategy refers to 2021 and the next four years and gives short term guidelines for development of 2021 budget that is essential for the PBS. OECD definition of PBS: The pre-budget statement sets out the budget strategy, by introducing the government's high-level budget plans for the forthcoming fiscal year. By promoting awareness and debate on the budget aggregates, the implications of maintaining existing policies, and interactions with the broader economy, it sets expectations for the budget and paves the way for an informed scrutiny of the actual budget.

Government Reviewer

Opinion: Agree

Comments: Additionally, on 1-st of June 2021, the Government adopted new Fiscal Strategy 2022-2024, with prospects till 2026. <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>

IBP Comment

The OBS use a cut-off date to standardize the research and ensure comparability. Documents are not accepted if they are published after this date. For the OBS 2021, the cut-off date is December 31, 2020.

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in*

advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Law on budgets that regulates the preparation of the Fiscal strategy (Article 16 of the pdf document): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Comment:

Law on budgets that regulates the preparation of the Fiscal strategy (Article 16 of the pdf document): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Peer Reviewer

Opinion: Agree

Comments: It is worth noting that FS 2021 - 2023, including prospects until 2025 published on January 25, 2021 refers to revised version of the main document. However, the prior document is not publicly available.

Government Reviewer

Opinion: Agree

Comments: The Fiscal Strategy is publicly available on the Parliament web site in process of the adoption of the budget.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

Law on budgets that regulates the preparation of the Fiscal strategy (Article 16 of the pdf document): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Peer Reviewer

Opinion: Disagree

Suggested Answer: 25/01/2021

Comments: Based on the guidelines the PBS is published too late. The reviewer should add the date of publication.

Government Reviewer

Opinion: Disagree

Suggested Answer: Fiscal strategy 2021-2023 with prospects till 2025 was published on the Parliament web site in December 2020.

Researcher Response

In the Source we already have noted: "25th January 2021 (javascript in Chrome check)"

IBP Comment

Given that during an IBP consistency check, the answer presented in PBS-6a was reconsidered, and for cross-country comparability the PBS status was adjusted from "Produced but made available online to the public too late" to "Produced for internal purposes/use only", for this question it corresponds to leave the date box blank. The date of the document is noted by the researcher in the comments.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Javascript in Chrome check: <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

Law on budgets that regulates the preparation of the Fiscal strategy (Article 16 of the pdf document): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Peer Reviewer

Opinion: Agree

Comments: Open the following link: <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>. On right click press inspect and see the Last Modified date.

Government Reviewer

Opinion: Disagree

Suggested Answer: The practice of publication of the documentation is after adoption of the Government, all materials are publicly available on the Parliament web site.

Researcher Response

It is important for the documents to be made available and accessible to the public on time. The point is not to be published at any time but to be published in reasonable time to inform, invite and involve the public in the debate.

IBP Comment

Per the Open Budget Survey methodology, the Pre-Budget Statement (PBS) is required to be available to the public at least one month before the Executive's Budget Proposal is presented to the legislature for its consideration; the current response is maintained.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

Law on budgets that regulates the preparation of the Fiscal strategy (Article 16 of the pdf document): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Fiscal Strategy 2022-2026 <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>

#### IBP Comment

Per the Open Budget Survey methodology, researchers should assess documents made available to the public before the Survey cut-off date. For the OBS 2021, the cut-off date is December 31, 2020. The OBS use a cut-off date to standardize the research and ensure comparability. Documents are not accepted if they are published after this date. For the purpose of answering this question the relevant document considered in this assessment is Fiscal Strategy 2021-2023. The government reviewer is presenting the Fiscal Strategy 2022-2026, which is not considered for the OBS 2021. Given that during an IBP consistency check, the answer presented in PBS-6a was reconsidered, and for cross-country comparability the PBS status was adjusted from "Produced but made available online to the public too late" to "Produced for internal purposes/use only", for this question it corresponds to leave the date box blank. The link to the document is noted by the researcher in the comments.

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

Answer:  
c. No

Source:  
<https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Comment:  
it is a pdf document.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

<https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Comment:

The document has been prepared and made public in January 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, the answer presented for this question is reconsidered. Given that PBS 2021 was published on January 25, 2021, outside the cut-off date established by the OBS methodology. For OBS 2021, the investigation deadline is December 31, 2020. The OBS uses a deadline to standardize the investigation and ensure comparability. Documents are not accepted if published after this date. In this sense, given that as of December 31, 2020, PBS 2021 was not publicly available, for cross-country comparability this was adjusted from "Produced but made available online to the public too late" to "Produced for internal purposes/use only".

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Revised fiscal strategy for the Republic of North Macedonia 2021-2023 (with prospects till 2025)

Source:

Link: <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Comment:

Macedonian title: РЕВИДИРАНА ФИСКАЛНА СТРАТЕГИЈА НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА ЗА 20 21-2023 (со изгледи до 2025)

Peer Reviewer

Opinion: Agree

Comments: Ревидирана Фискална Стратегија на Република Северна Македонија за 2021 - 2023 (со изгледи до 2025)

Government Reviewer

Opinion: Agree

Comments: Fiscal strategy for the Republic of North Macedonia 2022-2024 (with prospects till 2026)

IBP Comment

Per the Open Budget Survey methodology researchers should assess documents made available to the public before the Survey cut-off date. For the OBS 2021, the cut-off date is December 31, 2020. The OBS use a cut-off date to standardize the research and ensure comparability. Documents are not accepted if they are published after this date. For the purpose of answering this question the relevant document considered in this assessment is Fiscal Strategy 2021-2023. The government reviewer is presenting the Fiscal Strategy 2022-2024, which is not considered for the OBS 2021.

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

There is no Citizen version.

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY2021

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Agree

Comments: The documents published on the Parliament web site are documents that are automatically downloadable and the date when they are published can not be tracked. The date that reviewer is referring to is the date when the Parliament received the document rather than when the document was made publicly available. Additionally, the reviewer date is also part of the document title. However, both dates do not prove the date of EBP publication. Based on that, my review will be based on the EBP document made publicly available on the MF web site (<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>). Based on the link, the document was prepared on November 11, 2020. However, it was made publicly available on December 15, 2020 (you can check the date by right click on the document and then press inspect).

Government Reviewer

Opinion: Agree

Researcher Response

We stay at the date noted by CEA because not only that the Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents but also the date was checked with the administrative staff from the Finance and budget committee in the Parliament.

IBP Comment

In addition to the inquiries made by the researcher, IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date, the EBP was available on November 13, 2020. In any case, the publication date (November 11 or 13) still confirms the answer given to question EBP-2, regarding public availability.

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

11/11/2020

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Agree

Comments: The date that reviewer is referring to is the date when the Parliament received the document (on the second page of the document provided in the reviewers link you can see the archive stamp of the Parliament).

Government Reviewer

Opinion: Agree

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies.*



Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Agree

Comments: The EBP was made available to the public on the MF web site on December 15, 2020. Five days before it was enacted.

Government Reviewer

Opinion: Agree

Researcher Response

We stay at the date noted by CEA because not only that the Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents but also the date was checked with the administrative staff from the Finance and budget committee in the Parliament.

IBP Comment

In addition to the inquiries made by the researcher, IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date, the EBP was available on November 13, 2020. In any case, the publication date (November 11 or 13) still confirms the answer given to question EBP-2, regarding public availability.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

11/11/2020

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 15/12/ 2020

Comments: The documents published on the Parliament web site are documents that are automatically downloadable and the date when they are published can not be tracked. The date that the reviewer is referring to is the date when the Parliament received the document rather than when the document was made publicly available. Based on that my review will be based on the EBP document made publicly available on the MF web site (<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>). Based on the link of the document it was made on November 11, 2020. However, the document was made publicly available on December 15, 2020 (you can check the date by right click on the document and then press inspect). I recommend the reviewer, to provide more information in order to prove its statement in regards to the publication date.

Government Reviewer

Opinion: Agree

Researcher Response

We stay at the date noted by CEA because not only that the Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents but also the date was checked with the administrative staff from the Finance and budget committee in the Parliament.

IBP Comment

In addition to the inquiries made by the researcher, IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date, the EBP was available on November 13, 2020. In any case, the publication date (November 11 or 13) still confirms the answer given to question EBP-2, regarding public availability.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Also, confirmed with the Parliament staff from the Finance and budget committee.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer: EBP document was made publicly available on the MF web site on December 15, 2020 (<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>, you can check the date by right click on the document and then press inspect).

Comments: If the date of publication of the document is confirmed with the Parliament staff, I recommend the reviewer to provide information related to confirmation and submit a proof for the Parliament positive practice.

Government Reviewer

Opinion: Agree

IBP Comment

In addition to the inquiries made by the researcher, IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date,

the EBP was available on November 13, 2020. In any case, the publication date (November 11 or 13) still confirms the answer given to question EBP-2, regarding public availability.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

<https://www.sobranie.mk//materialdetails.nspix?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspix?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

No comment.

IBP Comment

The additional link provided by the peer reviewer is well-received, nonetheless, it was uploaded later in December by the Ministry of Finance. As IBP confirms that the link from the Parliament, provided by the researcher, was available on November 13, 2020, we would be using this one for the purpose of this assessment.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspix?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Available only in pdf format.

Peer Reviewer

Opinion: Agree

Comments: The available document on the MF and Parliament web sites are only in PDF version.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>

Researcher Response

We accept the proposed answer b. Yes, some of the numerical data are available in a machine readable format.

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Agree

Comments: The document was publicly available on the MF web site on December 15, 2020 (<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

In addition to the inquiries made by the researcher (see comments in EBP-1a), IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date, the EBP was available on November 13, 2020. In any case, the publication date (November 11 or 13) still confirms the answer given to question EBP-2, regarding public availability.

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Предлог на Буџет на Република Северна Македонија за 2021 година

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspk?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

English translation: Budget proposal of the Republic of North Macedonia for 2021

Peer Reviewer

Opinion: Agree

Comments: Please open the link where all budget documents are published on the MF website, press Буџет 2021 and see the title of the last document in the 6 row. Link: <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

a. Yes

Source:

The CB version of the EBP is published on a separate CB platform created by the MF, available on the following link: <http://budget.finance.gov.mk>.

The CB version of the EBP for 2019 can be downloaded in PDF from the same platform (right top angle, click 2019 and click the arrow pointing below next to макроекономски индикатори, open in new window the pdf will be presented).

Unfortunately, there is no pdf version for the 2020 CB and 2021 CB

The CB version of the EBP was published on February 22, 2021 (javascript check in Chrome for the web page: <http://budget.finance.gov.mk>) thus, too late.

Comment:

Available in Macedonian, English and Albanian.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: The available Citizens budget in North Macedonia refers only to last available budget document. Namely, after adoption of the EBP from the Government, the Ministry of Finance fill the data in the citizens budget platform, but after EBP adoption by the Parliament the Ministry of Finance changed the date on the platform based on the new document without recording the previous available data. At the moment of this review (August 3th), the CB for 2021 correspond to the EB (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzheta\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzheta_2021.pdf) As the document is published on November 19, 2020, before the budget is approved on December 20, 2020, the document is considered the Citizen's version of the EBP. The score is revised from "A" to "E". The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021. For the OBS 2021, the cut-off date is December 31, 2020.

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY2021

Source:

Official Gazette 307/20.

Link: <https://www.slv.esnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

Also, on the web page of the Parliament (<https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>) one can see:

1. Report from Finance and budget committee (click on the pdf or word tile below Извештај од седница бр.6 на Комисија за финансирање и буџет одржана на 7.12.2020)
2. Report from the Legal committee (click on the pdf or word tile below Извештај од седница бр.22 на Законодавно-правна комисија одржана на 7.12.2020)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:  
20/12/2020

Source:  
Web page of the media in North Macedonia:  
1. <https://360stepeni.mk/den-za-donesuvane-na-budhetot-za-2021-godina/>  
2. <https://www.radiomof.mk/donesen-budzhetot-za-2021-vreden-4-milijardi-evra/>

Comment:  
NA

Peer Reviewer

Opinion: Agree

Comments: The MF also published press release on the same date when the budget for 2021 was enacted (link: <https://finance.gov.mk/2020/12/20/%D1%81%D0%BE%D0%B1%D1%80%D0%B0%D0%BD%D0%B8%D0%B5%D1%82%D0%BE-%D0%B3%D0%BE-%D1%83%D1%81%D0%B2%D0%BE%D0%B8-%D0%B1%D1%83%D1%9F%D0%B5%D1%82%D0%BE%D1%82-%D0%B7%D0%B0-2021-%D0%BF%D1%80%D0%B2%D0%B8%D0%BE/>) The reviewers links are taken from electronic portals, where the information was made available day after the budget was actually enacted. I suggest the sources of the reviewer to be changed with the link provided in my comment.

Government Reviewer

Opinion: Agree

Researcher Response

The additional links are helpful and well received. Thank you.

IBP Comment

The peer reviewer's suggested addition is well-received.

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:  
a. Two weeks or less after the budget has been enacted

Source:  
Official Gazette 307/20.  
Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:  
Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

javascript in Chrome gives the date: December 24, 2020

Peer Reviewer

Opinion: Agree

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>). Based on the inspection made on the document published on the MF website, the date when the EB was made available to the public is December 28, 2020 (open the link, right click, inspect).

Government Reviewer

Opinion: Agree

Researcher Response

The Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf> javascript in Chrome gives the date: December 24, 2020. Thus, it was made available to the public Two weeks or less after the budget has been enacted.

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. It can be accessed by clicking on the three stripes in the upper left corner of the portal: <http://www.slvesnik.com.mk/>, and then clicking on Free Access to Editions (БЕСПЛАТЕН ПРИСТАП ДО ИЗДАНИЈА). Although the Official Gazette offers a subscription, it is an option to access specialized documents and printed editions of the Gazette and it is not an option nor restriction that applies to the online access of the Gazette nor the budget. The researcher's comment is confirmed; the current response is maintained.

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

24/12/2020

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

javascript check in Chrome

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: 28/12/2020

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>). Based on the inspection made on the document published on the MF website, the date when the EB was made available to the public is December 28, 2020 (open the link, right click, inspect).

Government Reviewer

Opinion: Agree

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. It can be accessed by clicking on the three stripes in the upper left corner of the portal: <http://www.slvesnik.com.mk/>, and then clicking on Free Access to Editions (БЕСПЛАТЕН ПРИСТАП ДО ИЗДАНИЈА). Although the Official Gazette offers a subscription, it is an



option to access specialized documents and printed editions of the Gazette and it is not an option nor restriction that applies to the online access of the Gazette nor the budget. The researcher's comment is confirmed; the current response is maintained.

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Official Gazette 307/20.  
Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

javascript check in Chrome

Source:  
Official Gazette 307/20.  
Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:  
NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: Please open the link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>. Then on right click press inspect and check the Last Modified date.

Comments: Access to the Official Gazette for the ongoing year have only those who are subscribed (mostly companies and state entities). Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review, since is not free. The only place where the EB was available for the general public is the MF website.

Government Reviewer

Opinion: Agree

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. It can be accessed by clicking on the three stripes in the upper left corner of the portal: <http://www.slvesnik.com.mk/>, and then clicking on Free Access to Editions (БЕСПЛАТЕН ПРИСТАП ДО ИЗДАНИЈА). Although the Official Gazette offers a subscription, it is an option to access specialized documents and printed editions of the Gazette and it is not an option nor restriction that applies to the online access of the Gazette nor the budget. The researcher's comment is confirmed; the current response is maintained.

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Source:  
Official Gazette 307/20.  
Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:  
NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. It can be accessed by clicking on the three stripes in the upper left corner of the portal: <http://www.slvesnik.com.mk/>, and then clicking on Free Access to Editions (БЕСПЛАТЕН ПРИСТАП ДО ИЗДАНИЈА). Although the Official Gazette offers a subscription, it is an option to access specialized documents and printed editions of the Gazette and it is not an option nor restriction that applies to the online access of the Gazette nor the budget. The researcher's comment is confirmed; the current response is maintained.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

This is pdf document

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: Neither the Official Gazette, nor the MF documents are available in machine readable format.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>

Researcher Response

We agree to select answer b. Yes, some of the numerical data are available in a machine readable format

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see*

Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>).

Government Reviewer

Opinion:

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. It can be accessed by clicking on the three stripes in the upper left corner of the portal: <http://www.slvesnik.com.mk/>, and then clicking on Free Access to Editions (БЕСПЛАТЕН ПРИСТАП ДО ИЗДАНИЈА). Although the Official Gazette offers a subscription, it is an option to access specialized documents and printed editions of the Gazette and it is not an option nor restriction that applies to the online access of the Gazette nor the budget. The researcher's comment is confirmed; the current response is maintained.

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Буџет на Република Северна Македонија за 2021

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The title of the document is the same in the Official Gazette and the MF web site. To see the title of the EB document on the MF web site please open the following link: <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>. After opening the link, press on Буџет 2021. The 4th title in the list is the EB for 2021.

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

NA

Comment:

CB available only for EBP.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The available Citizens budget in North Macedonia refers only to last available budget document. Namely, after adoption of the EBP from the Government, the Ministry of Finance fill the data in the citizens budget platform, but after EBP adoption by the Parliament the Ministry of Finance changed the date on the platform based on the new document without recording the previous available data. At the moment of this review (August 3th), the CB for 2021 correspond to the EB (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

Upon further evidence, it was determined that a budget is produced for the Executive Budget Proposal, not for the Enacted Budget. (see comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzhet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzhet_2021.pdf) The information on <http://budget.finance.gov.mk> is not considered

for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:  
FY2021

Source:  
CB in North Macedonia is only prepared for EBP!

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:  
Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Peer Reviewer

Opinion: Agree

Comments: The available Citizens budget in North Macedonia refers only to last available budget document. Namely, after adoption of the EBP from the Government, the Ministry of Finance fill the data in the citizens budget platform, but after EBP adoption by the Parliament the Ministry of Finance changed the data on the platform based on the new document without recording the previous available data. At the moment of the review the CB for 2021 correspond to the EB for the FY.

Government Reviewer

Opinion: Agree

Researcher Response

During the research period the CB was available on English, Albanian and Macedonian in pdf version for 2019 but not for 2020 nor for 2021. Citizens and taxpayers are interested in the CB and not on the dynamics of how the Ministry of finance updates its web page. An interested citizen opens the web page and asks for information at the moment of interest during the EBP and is interested to find data on-time. Thus, we stay at our answer.

IBP Comment

Upon further review and discussion by the researcher and IBP, the portal <https://vlada.mk/budzet2021> was identified. The portal presents a series of citizen presentations done by the Council of Ministers. The Citizens Budget for the EBP presented by the Deputy Prime Minister for Economic Affairs (Fatmir Bytyqi) is the most comprehensive one. The other documents are sectorial presentations of the budget. In this regard, the document "Citizen Budget 2021 - For Economic Stability and Speed Growth" ([https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzhel\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzhel_2021.pdf)) meets the criteria to be considered the citizen's version of the 2021 budget proposal, and the document was published on November 19, 2020, within the times of the OBS methodology to be considered available to the public. For that reason, the status of this document is revised to be 'publicly available' and the scores of related questions to assess the contents of the document are also revised.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

Option "d" applies if the document is not produced at all.  
Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

CB in North Macedonia is only prepared for EBP!

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:

There is no pdf version of the 2020 CB nor for 2021. pdf versions for 2019 is available if you click on the proper year on the right hand upper corner and then move browser to the right hand side up on the arrow that points below next to the text: макроекономски индикатори and click download in new window.

javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: Monday, February 22, 2021; that is too late for this CB to mirror the 2021 EBP.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The Citizens budget represents an online platform for visualization of budget data. The date when the changes were made on the platform can not be checked.

Government Reviewer

Opinion: Agree

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): [https://vlada.mk/sites/default/files/img/zprsm\\_bitikji-budzheta\\_2021.pdf](https://vlada.mk/sites/default/files/img/zprsm_bitikji-budzheta_2021.pdf) As the document is published on November 19, 2020, before the budget is approved on December 20, 2020, the document is considered the Citizen's version of the EBP. The score is revised from "A" to "E". The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021. For the OBS 2021, the cut-off date is December 31, 2020.

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:  
19/11/2020

Source:  
MinFin link: <http://budget.finance.gov.mk/>

Comment:  
There is no pdf version of the 2020 CB nor for 2021. pdf versions for 2019 is available if you click on the proper year on the right hand upper corner and then move browser to the right hand side up on the arrow that points below next to the text: макроекономски индикатори and click download in new window.

javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: Monday, February 22, 2021; that is too late for this CB to mirror the 2021 EBP.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Citizens budget represents an online platform for visualization of budget data. The date when the changes were made on the platform can not be checked.

Government Reviewer

Opinion: Agree

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsn\\_bitikji-budzhet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsn_bitikji-budzhet_2021.pdf) The publication date is November 19, 2020. The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:  
javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: February 22, 2021; that is too late for this CB to mirror the 2021 EBP.

Source:  
CB in North Macedonia is only prepared for EBP!  
Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:  
NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Citizens budget represents an online platform for visualization of budget data. The date when the changes were made on the platform can not be checked.

Government Reviewer

Opinion: Agree

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (see comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsn\\_bitikji-budzhet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsn_bitikji-budzhet_2021.pdf) The publication date of November 19, 2020, was determined by JavaScript consultation and supported by the press conference date. The information on <http://budget.finance.gov.mk> is not considered for this assessment,

given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

<http://budget.finance.gov.mk/>

Source:

CB in North Macedonia is only prepared for EBP!

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:

No pdf version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): The corresponding link for consultation is this: [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzhet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzhet_2021.pdf), and it is found here <https://vlada.mk/budzet2021>

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

Граѓански буџет 2021

Source:

CB in North Macedonia is only prepared for EBP!

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:

Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Peer Reviewer

Opinion: Agree



Government Reviewer  
Opinion: Agree

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1). The corresponding title of the documents in English and Macedonian are: ENG: Citizen budget 2021 for economic stability and accelerated growth MK: ГРАЃАНСКИ БУЏЕТ 2021 ЗА ЕКОНОМСКА СТАБИЛНОСТ И ЗАБРЗАИ РАСТ

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

CB in North Macedonia is only prepared for EBP!

Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Source:

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Citizens budget represents an online platform for visualization of budget data. The date when the changes were made on the platform can not be checked. The data contained in the CB platform in August correspond with the EB document for 2021. The enacted supplementary budget for 2021 was published on July 29, 2021 on the MF web site. On August 3rd, the data in the CB platform have not been updated.

Comments:

Government Reviewer

Opinion: Disagree

Suggested Answer: CB for 2020 and 2021 is available

<http://budget.finance.gov.mk/#~:text=%D0%93%D1%80%D0%B0%D1%93%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%20%D0%91%D1%83%D1%9F%D0%B5%D1%82%20%D0%B5%20%D0%B2%D0%B5%D0%B1%20%D0%B0%D0%BF%D0%BB%D0%B8%D0%BA%D0%B0%D1%86%D0%B8%D1%98%D0%B0%20%D0%BA%D0%BE%D1%98%D0%B0%20%D0%BD%D0%B0%20%D0%B5%D0%B4%D0%BD%D0%BE%D1%81%D1%82%D0%B0%D0%B2%D0%B5%D0%BD,%D1%81%D0%B5%20%D0%BF%D0%BE%D0%BB%D0%BD%D0%B8%20%D0%B8%20%D0%BA%D0%B0%D0%BA%D0%BE%20%D1%81%D0%B5%20%D1%82%D1%80%D0%BE%D1%88%D0%B0%D1%82%20%D1%80%D0%B0%D1%81%D0%BF%D1%80%D0%B5%D0%B4%D0%B5%D0%BB%D0%B5%D0%BD%D0%B8%D1%82%D0%B5%20%D1%81%D1%80%D0%B5%D0%B4%D1%81%D1%82%D0%B2%D0%B0>

IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (see comment on CB-1):

[https://vlada.mk/sites/default/files/img/zprsm\\_bitikji-budzhet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zprsm_bitikji-budzhet_2021.pdf) The document is produced for the Executive Budget Proposal. The publication date of November 19, 2020, was determined by JavaScript consultation and supported by the press conference date. The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY2020

Source:

Ministry of finance treasury monthly reports: <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

This is usual practice of the Ministry of finance to produce and to publish t-1 month monthly IYR.

There is also archive from 2008 available (click on Архива hyperlink).

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)):  
<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

a. At least every month, and within one month of the period covered

Source:

Ministry of finance treasury monthly reports: <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

This is usual practice of the Ministry of finance to produce and to publish t-1 month monthly IYR and this is going for years now. MinFin are disciplined on this one.

Comment:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)):  
<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can not prove the reviewer statement. The MF has the practice to publish the in year reports over those already existing on the web site. More precisely, the IYR for December contains the data from the previous months of the FY. The date when the reports are published can not be checked based on the existing excel table. However, when you download the IYR for 2020 (link: <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>), right click on the document, choose properties and select the tab "Details" you will see that the document was lastly saved on 12/05/2021. Based on that, I suggest reviewer to provide more detailed information and proof on the answer he has provided.

Government Reviewer

Opinion: Agree

Researcher Response

Please, see IBP comment.

IBP Comment

The peer reviewer's comment is well received. As the properties of the November 2020 IYR file also show that it was last modified/saved on 25 December 2020, the current response of "a" is maintained. At the initial stage of this assessment, IBP was able to track the November version by searching for the full title on Google and confirming the date. Searching for the full title of the November 2020 IYR on the new MoF website also confirmed this date.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."*

Answer:

25 January 2021 for the December 2020

The practice is within 5 days of the end of the calendar month for the IYR to be published for the t-1 month.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

There is also archive from 2008 available (click on Архива hyperlink).

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can not prove the reviewer statement. The MF has the practice to publish the in year reports over those already existing on the web site. More precisely, the IYR for December contains the data from the previous months of the FY. The date when the reports are published can not be checked based on the existing excel table. However, when you download the IYR for 2020 (link: <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>), right click on the document, choose properties and select the tab "Details" you will see that the document was lastly saved on 12/05/2021. Based on that, I suggest reviewer to provide more detailed information and proof on the answer he has provided.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to IYRs-2. Per the Open Budget Survey methodology, the researcher's assessment is confirmed.

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Checking the web site of the Ministry of finance  
CEA monitors the execution of the budget in Macedonia for years and this is a routine practice for us.

Also, Ctrl+I gives result of Monday, January 25, 2021 last modification.

Further, the December 2020 is available and today is 25th of January 2021 thus, t-1 month is the publication and on time as usual.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

There is also archive from 2008 available (click on Архива hyperlink).

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can not prove the reviewer statement. The MF has the practice to publish the in year reports over those already existing on the web site. More precisely, the IYR for December contains the data from the previous months of the FY. The date when the reports are published can not be checked based on the existing excel table. However, when you download the IYR for 2020 (link: <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>), right click on the document, choose properties and select the tab "Details" you will see that the document was lastly saved on 12/05/2021. Based on that, I suggest reviewer to provide more detailed information and proof on the answer he has provided.

Government Reviewer

Opinion: Disagree

Suggested Answer: The publication is made in accordance with the Advance Release Calendar publicly available on the web site and the dynamic of publication is in line with the SDDS plus standards of IMF. <https://finance.gov.mk/advance-release-calendar/?lang=en> Additionally, the publication of the monthly budget execution date is prescribed in the Budget Law, article 53.

Researcher Response

The fiscal transparency is about testing the government practices in providing on-time information to the public rather than testing the scope of the legal framework. Thus, we stay at our answer.

IBP Comment

In relation to the peer reviewer comment, please see IBP comment to IYRs-2. In relation to the government reviewer comment: Beyond the legal and administrative frameworks for the management of public spending in the countries, the Open Budget Survey examines practices in terms of budget transparency and accountability, based on international good practice standards. Furthermore, the calendar provided by the reviewer corresponds to FY2021, and the OBS 2021 examines In-Year Reports for FY2020. Per the Open Budget Survey methodology, the researcher's assessment is confirmed.

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Source:

Ministry of finance treasury monthly reports:

<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

This is usual practice of the Ministry of finance to produce and to publish t-1 month monthly IYR.

There is also archive from 2008 available (click on Архива hyperlink).

Latest one available for December 2020 in Excel here (please,, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)):

<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Peer Reviewer

Opinion: Agree

Comments: The IYR for 2020 is published on the following link: <https://finance.gov.mk/wp-content/uploads/2021/05/CG-12.2020-web-MKf.xls>

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

Document is in Excel e.g. xls format

Peer Reviewer

Opinion: Agree

Comments: Link to the IYR for 2020 is available on the following link: <https://finance.gov.mk/wp-content/uploads/2021/05/CG-12.2020-web-MKf.xls>

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

This is usual practice of the Ministry of finance to produce and to publish t-1 month monthly IYR.

There is also archive from 2008 available (click on Архива hyperlink).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

Answer:

Извршување на Буџет на РСМ 2020

Извршување на Буџет на РСМ 2020 (декември)

In English: Budget realization of RNM for 2020

In English: Budget realization of RNM for 2020 (December)

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

This is usual practice of the Ministry of finance to produce and to publish t-1 month monthly IYR.

There is also archive from 2008 available (click on Архива hyperlink).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the*

executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

In North Macedonia the CB is produced only for the EBP

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The Budget reports are not translated in CB version.

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2020

Source:

Ministry of finance for 2020:

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanje%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanje%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Ministry of finance for 2020:

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The document considered as MYR from the MF presents an overview on the macro and budget data, without any estimations or estimates adjustments. However, due to changes in the MF website, the link provided by the reviewer do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on that statement.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six weeks or less after the midpoint

Comments: The MYR is publicly available chrome-extension://efaidnbmnnnibpajpcgclefindmkaj/viewer.html?

pdfurl=[https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM_2020.pdf)

content%2Fuploads%2F2021%2F08%2F%25D0%259F%25D0%25BE%25D0%25BB%25D1%2583%25D0%25B3%25D0%25BE%25D0%25B4%25D0%25B8%25D1%2588%25D0%25B5%25D0%25BD-%25D0%25B8%25D0%25B7%25D0%25B2%25D0%25B5%25D1%2588%25D1%2582%25D0%25B0%25D1%2598-%25D0%25B7%25D0%25B0-%25D0%25B8%25D0%25B2%25D1%2580%25D1%2583%25D0%25B2%25D0%25B0%25D1%259A%25D0%25B5%25D1%2582%25D0%25BE%25D0%25BD%25D0%25B0-%25D0%2591%25D1%2583%25D1%259F%25D0%25B5%25D1%2582%25D0%25BE%25D1%2582-%25D0%25BD%25D0%25B0-%25D0%25A0%25D0%25B5%25D0%25BF%25D1%2583%25D0%25B1%25D0%25BB%25D0%25B8%25D0%25BA%25D0%25B0-%25D0%25A1%25D0%25B5%25D0%25B2%25D0%25B5%25D1%2580%25D0%25BD%25D0%25B0-%25D0%259C%25D0%25B0%25D0%25BA%25D0%25B5%25D0%25B4%25D0%25BE%25D0%25BD%25D0%25B8%25D1%2598%25D0%25B0-2021.pdf&clen=639777&chunk=true

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Answer:

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.



Peer Reviewer

Opinion: Agree

Comments: The MYR is not published. Open the following link ([https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-zavrsuvanjeta-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-zavrsuvanjeta-na-Budzetot-na-RM_2020.pdf)), right click on the pdf and inspect.

Government Reviewer

Opinion: Disagree

Suggested Answer: The "MYR" document published by the Government include information on macroeconomic indicators and trends \*See section (1 and 2) chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/viewer.html?pdfurl=https%3A%2F%2Ffinance.gov.mk%2Fwp-content%2Fuploads%2F2021%2F08%2F%25D0%259F%25D0%25BE%25D0%25BB%25D1%2583%25D0%25B3%25D0%25BE%25D0%25B4%25D0%25B8%25D0%2588%25D0%25B5%25D0%25BD-%25D0%25B8%25D0%25B7%25D0%25B2%25D0%25B5%25D1%2588%25D1%2582%25D0%25B0%25D1%2598-%25D0%25B7%25D0%25B0-%25D0%25B8%25D0%25B7%25D0%25B2%25D1%2580%25D1%2588%25D1%2583%25D0%25B2%25D0%25B0%25D1%259A%25D0%25B5%25D1%2582%25D0%25BE-%25D0%25BD%25D0%25B0-%25D0%2591%25D1%2583%25D1%259F%25D0%25B5%25D1%2582%25D0%25BE%25D1%2582-%25D0%25BD%25D0%25B0-%25D0%25A0%25D0%25B5%25D0%25BF%25D1%2583%25D0%25B1%25D0%25BB%25D0%25B8%25D0%25BA%25D0%25B0-%25D0%25A1%25D0%25B5%25D0%25B2%25D0%25B5%25D1%2580%25D0%25BD%25D0%25B0-%25D0%259C%25D0%25B0%25D0%25BA%25D0%25B5%25D0%25B4%25D0%25BE%25D0%25BD%25D0%25B8%25D1%2598%25D0%25B0-2021.pdf&clen=639777&chunk=true

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

NA

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeta%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeta%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: According to the Budget Law article 53, paragraph 2 and 3, the MYR must be prepared and submitted to the Government no later than 31 of July for the first six months of current year. After the adoption by the Government the MYR is published on web site.

Researcher Response

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:  
Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsvuanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsvuanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Comments: Due to the changes of the MF website the link provided by the reviewer is not allowing access to the document. The document is now accessible on the following link: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsvuanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsvuanjeto-na-Budzetot-na-RM_2020.pdf)

Government Reviewer

Opinion: Agree

Comments: MYR for 2021 chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/viewer.html?pdfurl=https%3A%2F%2Ffinance.gov.mk%2Fwp-content%2Fuploads%2F2021%2F08%2F%25D0%259F%25D0%25BE%25D0%25BB%25D1%2583%25D0%25B3%25D0%25BE%25D0%25B4%25D0%25B8%25D1%2588%25D0%25B5%25D0%25BD-%25D0%25B8%25D0%25B7%25D0%25B2%25D0%25B5%25D1%2588%25D1%2582%25D0%25B0%25D1%2598-%25D0%25B7%25D0%25B0-%25D0%25B8%25D0%25B7%25D0%25B2%25D1%2580%25D1%2588%25D1%2583%25D0%25B2%25D0%25B0%25D1%259A%25D0%25B5%25D1%2582%25D0%25BE-%25D0%25BD%25D0%25B0-%25D0%2591%25D1%2583%25D1%259F%25D0%25B5%25D1%2582%25D0%25BE%25D1%2582-%25D0%25BD%25D0%25B0-%25D0%25A0%25D0%25B5%25D0%25BF%25D1%2583%25D0%25B1%25D0%25BB%25D0%25B8%25D0%25BA%25D0%25B0-%25D0%25A1%25D0%25B5%25D0%25B2%25D0%25B5%25D1%2580%25D0%25BD%25D0%25B0-%25D0%259C%25D0%25B0%25D0%25BA%25D0%25B5%25D0%25B4%25D0%25BE%25D0%25BD%25D0%25B8%25D1%2598%25D0%25B0-2021.pdf&clen=639777&chunk=true

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:  
Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsvuanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsvuanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

This is a pdf document

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: [https://finance.gov.mk/wp-content/uploads/2021/08/%D0%9F%D1%80%D0%B8%D1%85%D0%BE%D0%B4%D0%B8-%D0%B8-%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%B8-%D0%BF%D0%BE-%D0%B1%D1%83%D1%9F%D0%B5%D1%82%D1%81%D0%BA%D0%B8-%D0%BA%D0%BE%D1%80%D0%B8%D1%81%D0%BD%D0%B8%D1%86%D0%B8-%D0%B8-%D1%84%D0%BE%D0%BD%D0%B4%D0%BE%D0%B2%D0%B8\\_%D0%BF%D1%80%D0%B2%D0%BE-%D0%BF%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%B8%D0%B5-2021.xls](https://finance.gov.mk/wp-content/uploads/2021/08/%D0%9F%D1%80%D0%B8%D1%85%D0%BE%D0%B4%D0%B8-%D0%B8-%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%B8-%D0%BF%D0%BE-%D0%B1%D1%83%D1%9F%D0%B5%D1%82%D1%81%D0%BA%D0%B8-%D0%BA%D0%BE%D1%80%D0%B8%D1%81%D0%BD%D0%B8%D1%86%D0%B8-%D0%B8-%D1%84%D0%BE%D0%BD%D0%B4%D0%BE%D0%B2%D0%B8_%D0%BF%D1%80%D0%B2%D0%BE-%D0%BF%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%B8%D0%B5-2021.xls)

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

d. Not produced at all

Source:

NA

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The MYR is publicly available (The mid year report is published with the macroeconomic indicators). For the unpaid liabilities and liabilities in t+1,t+2 the reports are also published on a quarterly basis, see [The chrome-extension://efaidnbnmnnibpcajpcgclcfindmkaj/viewer.html?pdfurl=https%3A%2F%2Ffinance.gov.mk%2Fwp-content%2Fuploads%2F2021%2F04%2F%25D0%2598%25D0%2597%25D0%2592%25D0%2595%25D0%25A8%25D0%25A2%25D0%2590%2588-%25D0%2597%25D0%2590-%25D0%259F%25D0%25A0%25D0%2598%25D0%2588%25D0%2590%25D0%2592%25D0%2595%25D0%259D%25D0%2598-%25D0%259E%25D0%2591%25D0%2592%25D0%25A0%25D0%25A1%25D0%259A%25D0%2598-%25D0%259F%25D0%259E-%25D0%2593%25D0%25A0%25D0%25A3%25D0%259F%25D0%2598-%25D0%259D%25D0%2590-%25D0%25A1%25D0%25A3%25D0%2591%25D0%2588%25D0%2595%25D0%259A%25D0%25A2%25D0%2598-%25D0%2597%25D0%2590-%25D0%259F%25D0%2595%25D0%25A0%25D0%2598%25D0%259E%25D0%2594-%25D0%259C%25D0%2590%25D0%25A0%25D0%25A2-2021-%25D0%2593%25D0%259E%25D0%2594%25D0%2598%25D0%259D%25D0%2590.pdf&clen=37635&chunk=true](https://efaidnbnmnnibpcajpcgclcfindmkaj/viewer.html?pdfurl=https%3A%2F%2Ffinance.gov.mk%2Fwp-content%2Fuploads%2F2021%2F04%2F%25D0%2598%25D0%2597%25D0%2592%25D0%2595%25D0%25A8%25D0%25A2%25D0%2590%2588-%25D0%2597%25D0%2590-%25D0%259F%25D0%25A0%25D0%2598%25D0%2588%25D0%2590%25D0%2592%25D0%2595%25D0%259D%25D0%2598-%25D0%259E%25D0%2591%25D0%2592%25D0%25A0%25D0%25A1%25D0%259A%25D0%2598-%25D0%259F%25D0%259E-%25D0%2593%25D0%25A0%25D0%25A3%25D0%259F%25D0%2598-%25D0%259D%25D0%2590-%25D0%25A1%25D0%25A3%25D0%2591%25D0%2588%25D0%2595%25D0%259A%25D0%25A2%25D0%2598-%25D0%2597%25D0%2590-%25D0%259F%25D0%2595%25D0%25A0%25D0%2598%25D0%259E%25D0%2594-%25D0%259C%25D0%2590%25D0%25A0%25D0%25A2-2021-%25D0%2593%25D0%259E%25D0%2594%25D0%2598%25D0%259D%25D0%2590.pdf&clen=37635&chunk=true) Additionally, the reports by budget users are published on the web site on a quarterly basis. The quarterly reports for execution by the municipalities is also provided on the web site .

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeteto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeteto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: See answer 57

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

NA

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeteto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeteto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Извештај за извршувањето на Буџетот на РСМ за првите шест месеци Additionally, the open finance data is a portal created to present the treasury payments that are presented on the very detail level by transaction by budget user (including local governments). Additionally, the excel reports are prepared on a monthly and quarterly basis for revenues and expenditures by budget users and by municipalities and source of financing. Additionally, on the web site there is a fiscal counter (on a daily basis is published total budget revenues, budget expenditures, capital expenditures, % of realization, as well as data for government debt on a monthly basis). Additionally, on regular quarterly basis, MoF publish data for unpaid liabilities for the all public institutions (by budget users, municipalities, public companies on central and local level and public health institutions).

IBP Comment

The researcher's comment is confirmed. As the MYR is considered to be not produced, due to the fact that the "Report on the execution of the Budget of RSM for the first six months" does not meet the necessary content requirements, the current response of "N/A" is maintained.

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

NA

Comment:

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2019

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:

<http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda from today's 25th of January 2021 session of the Parliament (see point 19):

<https://www.sobranie.mk/sessiondetails.nsp?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

Peer Reviewer

Opinion: Agree

Comments: The link to the YER provided by the researcher can not be opened, due to changes in the MF website. Please access the document on the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer  
Opinion: Agree

Researcher Response

Due to changes in the MF website please, access the document on the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's assessment is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained. Given the changes in the Ministry of Finance website, the original link provided is no longer functional, please, access the document on the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

c. More than nine months, but within 12 months, after the end of the budget year

Source:

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20: <http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Comment:

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk//materialdetails.nspx?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda from today's 25th of January 2021 session of the Parliament (see point 19):

<https://www.sobranie.mk/sessiondetails.nspx?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Comments: I choose D as answer, because the enacted YER approved by the Parliament was released on 02/07/2021. The versions that the researcher has stated in his comments can not be considered as YER. They are proposals.

Government Reviewer

Opinion: Agree

Researcher Response

We stay at our answer. Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet: <https://www.sobranie.mk//materialdetails.nspx?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c> Note though that the YER was on the Agenda on 25th of January 2021 to be scrutinized by the Parliament (on the same day we did the research for this question). Link to the Agenda from 25th of January 2021 session of the Parliament (see

point 19): <https://www.sobranie.mk/sessiondetails.nsp?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021> The same YER document presented in the above link was adopted by the Parliament on the session on 18th of April 2021. Please, on the same link: <https://www.sobranie.mk/sessiondetails.nsp?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021> click on the document: Стенографски белешки од Деветтото продолжение на 32-та седница на Собранието на РСМ, одржана на 18-04-2021 where you will see that the YER was adopted without discussion and changes upon the document.

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's assessment is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained.

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

15/10/2020

Source:

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda from today's 25th of January 2021 session of the Parliament (see point 19):

<https://www.sobranie.mk/sessiondetails.nsp?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

Comment:

Parliament has a good practice of publishing budget documents on time once submitted by the Government.

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:

<http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 02/07/2021

Comments: The YER was approved on April 18, 2021 (see the first page on the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>). However, it was made publicly available on July 02, 2021 (right click on the pdf, inspect and last modified date). The documents the researcher is referring to are proposals, and not approved version of the YER.

Government Reviewer

Opinion: Agree

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's assessment is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:  
<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda from today's 25th of January 2021 session of the Parliament (see point 19):  
<https://www.sobranie.mk/sessiondetails.nsp?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

**Source:**

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:  
<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

**Comment:**

Parliament has a good practice of publishing budget documents on time once submitted by the Government.

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:  
<http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: Open the YER available on the MF website on the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf> Then on the right click on the document press inspect.

Comments: The document the researcher is referring to is proposal, not adopted version of the YER.

**Government Reviewer**

Opinion: Agree

Comments: The date of publication depends of adoption of the Parliament supplemented with the SAO report. MoF in accordance with the Budget Law must prepared and submit to the Government YER till 31 of May for the previous year together with the State Audit report. In the 2020 the period of Covid pandemic and election, MoF prepared and submit the YER on time. The delays were as a result of time of establishing the new Government and SAO report.

**IBP Comment**

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's assessment is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained.

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

**Source:**

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page):  
<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:  
<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda



from today's 25th of January 2021 session of the Parliament (see point 19):  
<https://www.sobranie.mk/sessiondetails.nspx?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

Comment:

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:  
<http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Peer Reviewer

Opinion: Disagree

Suggested Answer: MF website link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's assessment is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained. Regarding the link, please see the researcher's response to YER-1.

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 as a pdf document (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk/materialdetails.nspx?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda from today's 25th of January 2021 session of the Parliament (see point 19):

<https://www.sobranie.mk/sessiondetails.nspx?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

Comment:

This document is pdf document and has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:  
<http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: Because the YER is not published in the timeframe i choose D as answer. However, there are numerical data for the YER from the previous years, but not for the YER 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format  
Comments: <https://finance.gov.mk/%d0%b4%d0%be%d0%ba%d1%83%d0%bc%d0%b5%d0%bd%d1%82%d0%b8-2/>

Researcher Response

We stay at our answer because we are talking about the YER and the government is presenting a link about the EBP and EB.

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk//materialdetails.nsp?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER is on the Agenda today 25th of January 2021 to be scrutinized by the Parliament on today's session. Link to the Agenda from today's 25th of January 2021 session of the Parliament (see point 19):

<https://www.sobranie.mk/sessiondetails.nsp?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

Comment:

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:

<http://www.slvesnik.com.mk/Issues/a838b54dbb3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

ПРЕДЛОГ НА ЗАВРШНА СМЕТКА НА БУЏЕТОТ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА ЗА 2019 ГОДИНА, СО КОНЕЧЕН ИЗВЕШТАЈ НА ОВЛАСТЕНИОТ ДРЖАВЕН РЕВИЗОР ЗА ИЗВРШЕНА РЕВИЗИЈА НА УСОГЛАСЕНОСТ НА ОСНОВЕН БУЏЕТ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА ЗА 2019 ГОДИНА

Source:

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk//materialdetails.nspx?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Comment:

In English: Draft final account of the Budget of the Republic of Macedonia for 2019 with a Final report of the audit compliance performed for 2019 on the basic budget of the Republic of Macedonia

Peer Reviewer

Opinion: Disagree

Suggested Answer: ЗАВРШНА СМЕТКА НА БУЏЕТОТ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА ЗА 2019 ГОДИНА

Government Reviewer

Opinion: Agree

IBP Comment

In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's assessment is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained.

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

CB is prepared in Macedonia only for the EBP

Comment:  
NA

Peer Reviewer

Opinion: Agree

Comments: The citizens budget platform do not present data from the budget reports only the EBP, EB, SB.

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2019

Source:

Official website of the SAI in Macedonia:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

Official website of the SAI in Macedonia:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. More than 12 months, but within 18 months, after the end of the budget year

Comments: The AR was made publicly available on January 25, 2021. Open the document provided by the researcher ([https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)), right click, inspect and see the last modified version date.

Government Reviewer

Opinion: Agree

Researcher Response

See IBP comment.

IBP Comment

The peer reviewer's comment is well received. As through a search of the full title on Google, IBP was able to confirm that the document was publicly available on September 18, 2020, the current response of "b" is maintained. JavaScript confirms last modified/saved on November 15, 2020, which still justifies a "b". See here earlier uploaded link: [https://dzt.mk/sites/default/files/2020-10/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2020-10/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

25/9/2020

Source:

Official website of the SAI in Macedonia:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Peer Reviewer

Opinion: Disagree

Suggested Answer: 25/01/2021

Comments: The AR was made publicly available on January 25, 2021. Open the document provided by the researcher

([https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)), right click, inspect and see the last modified version date.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well received. As through a search of the full title on Google, IBP was able to confirm that the document was publicly available on September 18, 2020, the current response of "b" is maintained. JavaScript confirms last modified/saved on November 15, 2020, which still justifies a "b". See here earlier uploaded link: [https://dzt.mk/sites/default/files/2020-10/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2020-10/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Source:

Official website of the SAI in Macedonia:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

SAI have a new web site for the last two years

Peer Reviewer

Opinion: Disagree

Suggested Answer: The AR was made publicly available on January 25, 2021. Open the document provided by the researcher

([https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)), right click, inspect and see the last modified version date.

Comments: If the researcher has a prove that the document was published on the date he is referring too, I can change my answers to the AR section.

Government Reviewer

Opinion: Agree

Comments: After adoption of the Government, the AR supplemented with the YER is submitted to the Parliament and published.

IBP Comment

See IBP comment to AR-2. Per the Open Budget Survey methodology and IBP's confirmation of the date, the researcher's assessment is confirmed.

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Source:

Official website of the SAI in Macedonia:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:  
c. No

Source:  
Official website of the SAI in Macedonia:  
[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:  
The doc is in pdf

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
e. Not applicable (the document is publicly available)

Source:  
Official website of the SAI in Macedonia:  
[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:  
The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

КОНЕЧЕН ИЗВЕШТАЈ ЗА ИЗВРШЕНА РЕВИЗИЈА НА УСОГЛАСЕНОСТ НА ОСНОВЕН БУЏЕТ НА РЕПУБЛИКА СЕВЕРНА МАКЕДОНИЈА ЗА 2019 ГОДИНА

Source:

Official website of the SAI in Macedonia:

[https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

The AR was finalized on the 18th of September 2020 but made available to the public on the 25th of September 2020 (phone discussion with the employee at the SAI on 25th of January 2021)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

NA

Comment:

In Macedonia CB has been prepared for the EBP only

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

Answer:

a. Yes

Source:

Open finance portal of the Government: <https://open.finance.gov.mk/mk/home>

Ministry of finance also provides detailed monthly and annual execution data with archive from 2008:

<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-2/>

Comment:

Open finance portal of the Government provides all budget execution data that the Treasury department within the Ministry of finance have.

Peer Reviewer

Opinion: Agree

Comments: The second link provided by the researcher is already covered with the YER, MYR and IYR section, and do not represent additional platform for fiscal data sharing. In addition to the first link provided, please add the following: 1. Fiscal transparency related to realization of budget programs dedicated to fight against Corona virus: [https://finansiskatransparentnost.koronavirus.gov.mk/?\\_ga=2.10729588.1176786572.1627990979-1470699032.1627990979#/home](https://finansiskatransparentnost.koronavirus.gov.mk/?_ga=2.10729588.1176786572.1627990979-1470699032.1627990979#/home) 2. Financial indicators for local level government budget:

<http://indikatori.opstinskiisoveti.mk/> 3. Electronic system for public procurement in simplified version: <https://www.e-nabavki.gov.mk/opendata-announcements.aspx#/home> 4. Open data portal: <https://data.gov.mk/> 5. Portal to share information on the state employment fund designated to people with disabilities: <http://av.gov.mk/listspecialfund.nspk>

Government Reviewer

Opinion: Agree

Comments: Additionally the web site <https://koronavirus.gov.mk/>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

b. Yes, but only expenditure data can be downloaded as a consolidated file

Source:

Open finance portal of the Government: <https://open.finance.gov.mk/mk/home>

Comment:

Open finance portal of the Government provides all budget execution data that the Treasury department within the Ministry of finance have.

Peer Reviewer

Opinion: Agree

Comments: The second link provided by the researcher is already covered with the YER, MYR and IYR section, and do not represent additional platform for fiscal data sharing. In addition to the first link provided, please add the following: 1. Fiscal transparency related to realization of budget programs dedicated to fight against Corona virus: [https://finansiskatransparentnost.koronavirus.gov.mk/?\\_ga=2.10729588.1176786572.1627990979-1470699032.1627990979#/donation-financial-details](https://finansiskatransparentnost.koronavirus.gov.mk/?_ga=2.10729588.1176786572.1627990979-1470699032.1627990979#/donation-financial-details) (Press the green button "Преземи") 2. Financial indicators for local level government budget: <http://indikatori.opstinski.gov.mk/> (only available for download in PDF or PNG format) 3. Electronic system for public procurement in simplified version: <https://www.e-nabavki.gov.mk/opendata-announcements.aspx#/home> (the data can not be downloaded) 4. Open data portal: <https://data.gov.mk/> (<https://data.gov.mk/dataset>) 5. Portal to share information on the state employment fund designated to people with disabilities: <http://av.gov.mk/listspecialfund.nsp> (the data can not be downloaded)

Government Reviewer

Opinion: Agree

Comments: On the MoF web site there is a data for revenues in readable format.

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

b. Yes, but only expenditure data can be downloaded for multiple years in consistent formats

Source:

Open finance portal of the Government: <https://open.finance.gov.mk/mk/home>

Comment:

Open finance portal of the Government provides all budget execution data that the Treasury department within the Ministry of finance have.

Peer Reviewer

Opinion: Agree

Comments: All available portals provide information for the expenditures only. For example, the portal created to provide information on the programs dedicated to the pandemic, provides partial information regarding the expenditures (only the donations received).

Government Reviewer

Opinion: Agree

Comments: On the MoF web site there is a data for revenues in readable format.

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Open finance portal of the Government: <https://open.finance.gov.mk/mk/home>

Comment:

Open finance portal of the Government provides all budget execution data that the Treasury department within the Ministry of finance have.

NOTE: Besides the complete Treasury data, there are graphic visualizations.

Peer Reviewer

Opinion: Agree

Comments: In addition to the first link provided, please add the following: 1. Fiscal transparency related to realization of budget programs dedicated to fight against Corona virus: <https://finansiskatransparentnost.koronavirus.gov.mk/#/home> (visualizations available) 2. Financial indicators for local level government budget: <http://indikatori.opstinskisoveti.mk/> (visualizations available) 3. Electronic system for public procurement in simplified version: <https://www.e-nabavki.gov.mk/opendata-announcements.aspx#/home> (visualizations available) 4. Open data portal: <https://data.gov.mk/> (visualizations not available) 5. Portal to share information on the state employment fund designated to people with disabilities: <http://av.gov.mk/> (visualizations available)

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 ([http://kenyalaw.org/8181/exist/kenyalex/actview\\_xql?actid=No.%2018%20of%202012](http://kenyalaw.org/8181/exist/kenyalex/actview_xql?actid=No.%2018%20of%202012)), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Ministry of finance Budget law:

<https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

State audit law:

[https://dzt.mk/sites/default/files/2020-01/Zakon\\_drzavna\\_revizija\\_precisten\\_tekst\\_2020.pdf](https://dzt.mk/sites/default/files/2020-01/Zakon_drzavna_revizija_precisten_tekst_2020.pdf)

Comment:

Fiscal transparency is regulated in the Budget law in the Section VII Articles 53 and 54 related to the MYR, IYR, EBP and YER

Participation is not regulated neither in the Budget law nor in the State audit law

However, the SAI in 2020 adopted a tool on their web page inviting interested parties to request for audit:

[https://dzt.mk/mk/contact/barane\\_z\\_a\\_revizija](https://dzt.mk/mk/contact/barane_z_a_revizija)

Peer Reviewer

Opinion: Agree

Comments: The Law on budgets: <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf> (article 3, 13, 37, section VII article 53 - 55) The State Audit law: [https://dzt.mk/sites/default/files/2020-01/Zakon\\_drzavna\\_revizija\\_precisten\\_tekst\\_2020.pdf](https://dzt.mk/sites/default/files/2020-01/Zakon_drzavna_revizija_precisten_tekst_2020.pdf) (article 18, 19, 22, 23, 31, 33, and 34) In addition to above mentioned document, below is a list of other relevant laws and bylaws. Please access the following link <http://www.fiscaltransparency.org.mk/index.php/fiskalna-transparentnost-i-transparentnost> and then open each document link and you'll see the specific articles related to transparency and participation. List of other relevant laws and bylaws: - Constitution of RM - Law on financing local self government units - Law on accounting for the budget and budget users - Public borrowing law - Instructions on the method of treasury operations - Rulebook on accounting for the budget and budget users - Rulebook on the content of individual accounts in the chart of accounts of the budgets - Rulebook on the content of individual accounts in the chart of accounts of the budgets and budget users - Rulebook on classification of public revenues - Rulebook on classification of public expenditure - Rulebook and the methodology of allocation of funds from the shared fund of the City of Skopje and the municipalities in the City of Skopje - Rulebook on the content and the form of periodical financial reports of municipalities

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or

participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Freedom of information act: <http://komspi.mk/wp-content/uploads/2017/09/%D0%97%D0%90%D0%9A%D0%9E%D0%9D-%D0%97%D0%90-%D0%A1%D0%9F%D0%98-%D0%9F%D0%94%D0%A4.pdf>

Comment:

Macedonian title of the Act: ЗАКОН ЗА СЛОБОДЕН ПРИСТАП ДО ИНФОРМАЦИИ ОД ЈАВЕН КАРАКТЕР

ENG: Law on free access to public information

Peer Reviewer

Opinion: Agree

Comments: The researches link is related to access to information area. In addition to that I would like to add the following laws: 1. Access to information: - <http://www.fiscaltransparency.org.mk/index.php/pristap-do-informacii-od-%D1%98aven-karakter> 2. Transparency - Documents are available on the following link: <http://www.fiscaltransparency.org.mk/index.php/fiskalna-transparentnost-i-transparentnost> - Strategy for improvement of Government transparency (2019 - 2021) 3. Participation - Documents are available on the following link: <http://www.fiscaltransparency.org.mk/index.php/gra%D1%93ansko-uchestvo>

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Budget expenditures by budget users (Биланс на расходи на централен буџет по буџетски корисници). Pages 84-87.

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

The total of 220.463.155 thousand denars at the top of the table on pg. 84 presents the central budget.

The 247.567.000 thousand denars figure on pg. 1 presents the total consolidated budget that includes the budgets of the funds as well.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

Budget expenditures by functional classification (Буџетски расходи по функции). Pages 88-90.

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

**Comment:**

NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

a. Yes, the functional classification is compatible with international standards.

Source:

Budget expenditures by functional classification (Буџетски расходи по функции). Pages 88-90.

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"Македонија за 2020 година"

Comment:

Starting from the main headings (general public services, defense, recreation culture and religion, economic affairs, etc...), the classification is compatible with COFOG international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Expenditures of the State Budget of Republic of Macedonia by items (Биланс на расходи на Буџетот на Република Македонија по ставки), pages 77 and 78.

Expenditures of the Central Budget of Republic of Macedonia by items (Биланс на расходи на Буџетот на Република Македонија по ставки), pages 82 and 83.

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Expenditures of the State Budget of Republic of Macedonia by items (Биланс на расходи на Буџетот на Република Македонија по ставки), pages 77 and 78.

Expenditures of the Central Budget of Republic of Macedonia by items (Биланс на расходи на Буџетот на Република Македонија по ставки), pages 82 and 83.

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

The order is not exactly the same, but the headings correspond.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

**GUIDELINES:**

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

1. Government programs: pages: 91-92

2. Development 3-years (2021-2023) subprograms by administrative units: pages: 93-100

3. Expenditures on a program level, i.e., expenditures are presented with a level of detail below administrative unit. From page 101 till page 370 you will see Program (Програма) and Subprogram (Потпрограма) as Items.

NOTE: In Macedonia we have line budgeting, but since in the explanation of the question it is stated: "...any programmatic grouping that is below the ministry..." our answer to this question is "a" because we have programmatic grouping with a level of detail below administrative unit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Multi-year expenditure estimates (for at least two years beyond the budget year) are presented only by administrative classification and only for the development programs (Преглед на развојни потпрограми; Pages from 93 till 100).

But, we cannot select the "c" as answer because the expenditures for the development programs only account for around 10% of the overall expenditures of those fiscal years - less than 2/3 of overall expenditure - thus, we cannot count this as a full administrative classification of expenditure estimates for a multi-year period and that is why the answer is "d".

Peer Reviewer

Opinion: Agree

Comments: There are estimates for the multi-year period (2021, 2022 and 2023) but only for the development sub programs.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The development part of the budget is presented for the medium term period t+2 by administrative, economic, program classification and source of financing.

Researcher Response

We stay at our answer: Multi-year expenditure estimates (for at least two years beyond the budget year) are presented only by administrative classification and only for the development programs (Преглед на развојни потпрограми; Pages from 93 till 100). But, we cannot select the "c" as answer because the expenditures for the development programs only account for around 10% of the overall expenditures of those fiscal years - less than 2/3 of overall expenditure - thus, we cannot count this as a full administrative classification of expenditure estimates for a multi-year period and that is why the answer is "d".

IBP Comment

The researcher's comment is confirmed; the current response is maintained.



7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Multi-year expenditure estimates (for at least two years beyond the budget year) are presented only by administrative classification and only for the development programs (Преглед на развојни потпрограми; Pages from 93 till 100).

But, we cannot select the "a" as answer because the expenditures for the development programs only account for around 10% of the overall expenditures of those fiscal years - less than 2/3 of overall expenditure - thus, we cannot count this as a full administrative classification of expenditure estimates for a multi-year period and that is why the answer is "d".

Peer Reviewer

Opinion: Agree

Comments: There are estimates for the multi-year period (2021, 2022 and 2023) only for development sub programs.

Government Reviewer

Opinion: Disagree

Suggested Answer: The development part of the budget is presented for the medium term period t+2 by administrative, economic, program classification and source of financing.

IBP Comment

The researcher's comment is confirmed; the current response is maintained.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

c. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Multi-year expenditure estimates (for at least two years beyond the budget year) are presented only by administrative classification and only for the development programs (Преглед на развојни потпрограми; Pages from 93 till 100).

But, we cannot select the "a" as answer because the expenditures for the development programs only account for around 10% of the overall expenditures of those fiscal years - less than 2/3 of overall expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

b. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Page 76 (budget) and page 79 (central budget)

Item 711 (Данок од доход, од добивка и од капитални добивки) lumps together at least three if not more individual taxes. Item 714 (Домашни даноци на стоки и услуги) lumps together at least 2 individual taxes.

This is why the selected answer is "B." These are not disaggregated into four digit items, but in the 2015 and 2017 OBS research it was agreed with IBP that "Revenues could be further disaggregated but when we compare the level of detail to other countries it merits a B answer (in coordination with IBP in 2015)." Thus "b" remains applicable this round, too.

Further, as per the IBP reasoning for the 2019 OBS research: "As subcategory 711 accounts for less than one third of overall 2020 tax income, the current response of "b" is maintained".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

**Answer:**

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

**Source:**

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

**Comment:**

Page 76 (budget) and page 79 (central budget)

Items 722 and 723 for example "Глоби, судски и административни такси" and "Такси и надоместоци" among other non-tax revenue needs to be further dis-aggregated as these are not dis aggregated into four digit items but, the in the 2015 and 2017 OBS research it was agreed with IBP that: "Revenues could be further dis-aggregated but when we compare the level of detail to other countries it merits a B-answer (in coordination with IBP in 2015)."

Further, answer "b" is applicable in this round, following the reasoning of IBP from the 2019 round, because the "other" non-tax categories on page 71 account for less than a third of all 2020 non-tax revenues,

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

b. No, multi-year estimates of revenue are not presented by category.

**Source:**

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

**Comment:**

There are no multi-year estimates for revenues in the 2021 EBP.

Revenues are shown on page 76 and 79 of the EBP for 2021, but with no multi-year estimates.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

There are no multi-year estimates for revenues in the 2021 EBP.

Revenues are shown on page 76 and 79 of the EBP for 2021, but with no multi-year estimates.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments,*

or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspk?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

The amount of net new borrowing required during the budget year are shown in the Table 1 on page 9 of the EBP for 2021 (net new domestic and net new foreign borrowing e.g. see under: Нето домашно задолжување and Нето странско задолжување lines).

The interest payments on the outstanding debt for the budget year are shown in Table 1 on page 9 of the EBP for 2021 (see: Каматни плаќања which is interest payments on the outstanding debt for the budget year).

Unfortunately, the central government's total debt burden at the end of the budget year 2021 is not presented. For the 2020 fiscal year it is presented the estimates of the total public debt for 2020 FY in amount of 51.2% of the GDP on page 15.

Peer Reviewer

Opinion: Agree

Comments: The researcher answer to the question is correct. The EBP shows' two of the estimates related to government borrowing and debt.

However, in his comment he is referring to the EBP document published on the Parliament web site. I suggest the researcher to change the page numbers based on the EBP document published on the MF web site, which date of publication can be confirmed. The domestic and foreign borrowings are presented on page 76 for the State Budget and page 79 for the Central Budget. The budget item 75 refers to the estimated amount for domestic borrowing. While the budget item 76 refers to the estimated amount of Foreign borrowings. The interest and the principle for the borrowing already received that are expected to be paid during the year are presented on page 77 and 78 for the Sate budget in budget item 45 for the interest and budget item 79 for the principle. As well as on page 82 and 83 for the Central Budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: In the budget documentation data related to the amount of net new borrowing required during the budget year the public debt burden at the end of the budget year; and the interest payments on the outstanding debt for the budget year are presented.

Researcher Response

We stay at our answer.

IBP Comment

In relation to the government reviewer comment: on page number 15 (17 of the pdf) of the Budget Proposal, there is information regarding the fiscal year 2020, per the survey guidelines this question examines the fiscal year 2021. Therefore the estimates of the total debt outstanding at the end of the budget year 2021 are not presented. The current response of "B" is maintained. Regarding the peer reviewer comment about the link: In addition to the inquiries made by the researcher, IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date, the EBP was available on November 13, 2020. Therefore the Parliament link date can be confirmed and is acceptable under the OBS methodology.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

The amount of net new borrowing required during the budget year are shown in the Table 1 on page 9 of the EBP for 2021 (net new domestic and net new foreign borrowing e.g. see under: Нето домашно задолжување and Нето странско задолжување lines).

The interest payments on the outstanding debt for the budget year are shown in Table 1 on page 9 of the EBP for 2021 (see: Каматни плаќања which is interest payments on the outstanding debt for the budget year).

Unfortunately, the central government's total debt burden at the end of the budget year 2021 is not presented. For the 2020 fiscal year it is presented the estimates of the total public debt for 2020 FY in amount of 51.2% of the GDP on page 15.

Peer Reviewer

Opinion: Agree

Comments: The researcher answer to the question is correct. The EBP shows' two of the estimates related to government borrowing and debt. However, in his comment he is referring to the EBP document published on the Parliament web site. I suggest the researcher to change the page numbers based on the EBP document published on the MF web site, which date of publication can be confirmed. The domestic and foreign borrowings are presented on page 76 for the State Budget and page 79 for the Central Budget. The budget item 75 refers to the estimated amount for domestic borrowing. While the budget item 76 refers to the estimated amount of Foreign borrowings. The interest and the principle for the borrowing already received that are expected to be paid during the year are presented on page 77 and 78 for the Sate budget in budget item 45 for the interest and budget item 79 for the principle. As well as on page 82 and 83 for the Central Budget.

Government Reviewer

Opinion: Agree

IBP Comment

Regarding the peer reviewer comment about the link: In addition to the inquiries made by the researcher, IBP confirms that by searching the "materials" in the portal <https://www.sobranie.mk/> by date, the EBP was available on November 13, 2020. Therefore the Parliament link date can be confirmed and is acceptable under the OBS methodology.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspcx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

Information that is presented in the 2021 EBP are some information that the borrowing is domestic and external (page 15) but nothing about the debt outstanding.

Unfortunately, there is no information on the interest rates on the debt and there is no information on the maturity profile of the debt.

Unfortunately, the central government's total debt burden at the end of the budget year 2021 is not presented. For the 2020 fiscal year it is presented the estimates of the total public debt for 2020 FY in amount of 51.2% of the GDP on page 15.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The EBP provides information on the origin of the outstanding debt, whether it is domestic or foreign. The amount of funds that should be payed based on previous arrangements, are presented in budget items 491 (foreign) and 492 (domestic). While the amount of funds to be paid for interest are presented in budget item 451 (foreign) and 452 (domestic). Please see pages 77 and 78 for the Sate budget and pages 82 and 83 for the Central Budget. EBP document made publicly available on the MF web site (<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Breakdown of domestic and foreign borrowing as well as breakdown of domestic vs foreign principal and interest payments are presented

Researcher Response

We stay at our answer because information that is presented in the 2021 EBP are some information that the borrowing is domestic and external (page 15) but nothing about the debt outstanding. Further, there is no information on the interest rates on the debt and there is no information on the maturity profile of the debt. Unfortunately, the central government's total debt burden at the end of the budget year 2021 is not presented. For the 2020 fiscal year it is presented the estimates of the total public debt for 2020 FY in amount of 51.2% of the GDP on page 15.

IBP Comment

As observed in Q13, the figures on total debt outstanding for the end of FY 2021 are not provided in the 2021 Budget Proposal. This question examines the composition of the total debt outstanding at the end of the budget year (2021): interest rates on the debt; maturity profile of the debt; and whether the debt is domestic or external). The peer reviewer is citing information linked to new borrowing and interest payments rather than interest rates. As there is no information about the three core elements, the current response of "d" is maintained.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspcx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Information that is presented in the 2021 EBP are some information that the borrowing is domestic and external (page 15) but nothing about the debt outstanding.

Unfortunately, there is no information on the interest rates on the debt and there is no information on the maturity profile of the debt.

Unfortunately, the central government's total debt burden at the end of the budget year 2021 is not presented. For the 2020 fiscal year it is presented the estimates of the total public debt for 2020 FY in amount of 51.2% of the GDP on page 15.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The EBP provides information on the origin of the outstanding debt, whether it is domestic or foreign. The amount of funds that should be paid based on previous the arrangements, are presented in budget items 491 (foreign) and 492 (domestic). While the amount of funds to be paid for interest are presented in budget item 451 (foreign) and 452 (domestic). Please see pages 77 and 78 for the Sate budget and pages 82 and 83 for the Central Budget.

Government Reviewer

Opinion: Disagree

Suggested Answer: Breakdown of domestic and foreign borrowing as well as breakdown of domestic vs foreign principal and interest payments are presented

IBP Comment

As observed in Q13, the figures on total debt outstanding for the end of FY 2021 are not provided in the 2021 Budget Proposal. This question examines the composition of the total debt outstanding at the end of the budget year (2021): interest rates on the debt; maturity profile of the debt; and whether the debt is domestic or external). The peer reviewer is citing information linked to new borrowing and interest payments rather than interest rates. As there is no information about the three core elements, the current response of "d" is maintained.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

Core information on interest rates is missing in the Macroeconomic Projections (Макроекономски проекции), page 5-7 of the EBP 2021 but additional information beyond the core elements is presented: employment and unemployment on p. 7 or strategic priorities on p. 8 for example.

Nominal and real GDP growth presented in Figures 4 and 5 on page 6.

Inflation of 1.5% in the text on page 7.



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: In the Budget document there are projection regarding composition of GDP growth, unemployment and employment rate, current account etc.

Researcher Response

Core information on interest rates is missing in the Macroeconomic Projections (Макроекономски проекции), page 5-7 of the EBP 2021 but additional information beyond the core elements is presented.

IBP Comment

The researcher's comment is confirmed; per the OBS methodology, answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. As one core element is missing (interest rates) but there is information beyond the core, the current response "B" is maintained.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:  
Inflation rate  
Real GDP growth  
Information beyond the core elements (please specify)  
Nominal GDP level

Source:  
Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:  
Core information on interest rates is missing in the Macroeconomic Projections (Макроекономски проекции), page 5-7 of the EBP 2021

Nominal and real GDP growth presented in Figures 4 and 5 on page 6.

Inflation of 1.5% in the text on page 7.

Information beyond the core elements are presented on pages 5-7 like different scenarios impact on nominal GDP on Figure 4; increase in % of number of employees and unemployment rate in Figure 6 on page 7; information on the composition of the GDP are presented in Figure 5 on page 6.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: In the Budget document there are projection regarding composition of GDP growth, unemployment and employment rate, current account, wages, etc

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

d. No, information related to different macroeconomic assumptions is not presented.

**Source:**

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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**Comment:**

There is a scenario analysis for the nominal GDP before and after the crisis in Figure 4 on page 6 but it is not presented the effect on the real GDP growth rate.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: In the Fiscal Strategy there are analysis of the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the fiscal policy.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

There is some information (not analysis) and listing showing how policy proposals will affect expenditures presented but these are too generic and do not represent and can not be substitute of a proper analyses and a proper separation between new and old policies.

It is difficult to follow and to distinguish the new from the on-going policies.

Please, note though that on pages 10-14 it is presented a narrative about the: tax policy priorities; major assumptions behind the expenditures; details on the current and capital expenditures; list of capital expenditures; information on financing deficit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: In the budget documentation same general information are include for example fiscal impact on revenue policy changes, pension reform, social assistance reform, salary policy changes, COVID measures etc.

Researcher Response

We stay at our answer (even the GR writes it is general information with which we agree and that us why we selected d. as answer) because there is some information (not analysis) and listing showing how policy proposals will affect expenditures presented but these are too generic and do not represent and can not be substitute of a proper analyses and a proper separation between new and old policies. It is difficult to follow and to distinguish the new from the on-going policies.

IBP Comment

The document presents a general discussion on policies without a clear distinction of new and existing programs and without estimates of their impact; the existing response of "d" is maintained.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

There is some information (not analysis) and listing showing how policy proposals will affect revenues presented but these are too generic and do not represent and can not be substitute of a proper analyses and a proper separation between new and old policies.

It is difficult to follow and to distinguish the new from the on-going policies.

Note: on page 10 there is a list of priorities for tax collection and also some information on non-tax revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: In the budget documentation same general information are include for example fiscal impact on revenue policy changes, for example in the Budget 2020 fiscal impact for increase for social contributions, impact of progressive income tax reform etc.

Researcher Response

We stay at our answer (even the GR writes it is general information with which we agree and that us why we selected d. as answer) because there is some information (not analysis) and listing showing how policy proposals will affect revenues presented but these are too generic and do not represent and can not be substitute of a proper analyses and a proper separation between new and old policies. It is difficult to follow and to distinguish the new from the on-going policies.

IBP Comment

The document presents a general discussion on policies without a clear distinction of new and existing programs and without estimates of their impact; the existing response of "d" is maintained.

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Pages:

77 and 78 (and 82-83) for economic classification and

84 to 87 for administrative classification

88-90 for functional classification. Note: For the functional classification there is not info for BY-1

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NOTE: you see carefully the BY-1 is only for the administrative unit and not for the program and/or subprogram at all.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Compared to the EBP 2020 on the web page of OG. EBP 2020 link: <https://www.slvesnik.com.mk/Issues/55cf71174a414d4daca938f439007c5.pdf>

Comment:

One can see that the 2021 EBP presents updated from the original 2020 enacted level to reflect actual expenditures.

Compare for example realization in the page 77 (see column for actual expenditures: Расходи на Основен буџет и фондови за 2020 година) from the 2021-EBP (MKD=273,081,568) and page 1 from the 2020 EBP where MKD=239,693,000.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:  
None of the above

Source:  
Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:  
NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:  
d. No, expenditures are not presented by program for BY-2 and prior years.

Source:  
Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:  
NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

**Answer:**

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

**Source:**

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspcx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

**Comment:**

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspcx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

**Comment:**

Page 76 (state budget) and 79 (central budget)

Note: the state budget is the consolidated budget that includes the central budget plus the extra-budgetary funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for



revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Page 76 and page 79

Revenues could be further dis-aggregated, but when we compare the level of detail to that of other countries, this question merits a "b" answer (in coordination and agreement with IBP for the 2015 OBS round and 2017 as well. Also case in the 2019 OBS round).

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher answer. However, I suggest the researcher to change the provided link to the document with the EBP published on the MF web site where the date of publication of the document can be checked. (link:<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>). The page numbers provided are same in the documents published on both links (researchers and mine).

Government Reviewer

Opinion: Agree

Researcher Response

We stay at our answer. Additional source of information is welcomed always.

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2. This question asks about information on individual sources of revenue for BY-1.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Compared to the EBP 2020 on the web page of OG. EBP 2020 link: <https://www.slvesnik.com.mk/Issues/55cf71174a414d4daca938f439007c5.pdf>

Comment:

One can see that the 2021 EBP presents updated from the original 2020 enacted level to reflect actual revenues.

Compare for example the page 76 (see column: Приходи на Основен буџет и фондови за 2020 година) from the 2021 EBP (MKD=273,005,568) and page 1 from the 2020-EBP where MKD=222,308,000

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher answer. However, I suggest the researcher to change the provided link to the document with the EBP published on the MF web site where the date of publication of the document can be checked. (link:<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>). The page numbers provided are same in the documents published on both links (researchers and mine).

Government Reviewer  
Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher answer. However, I suggest the researcher to change the provided link to the document with the EBP published on the MF web site where the date of publication of the document can be checked. (link:<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher answer. However, I suggest the researcher to change the provided link to the document with the EBP published on the MF web site where the date of publication of the document can be checked. (link:<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher answer. However, I suggest the researcher to change the provided link to the document with the EBP published on the MF web site where the date of publication of the document can be checked. (link:<https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>).

Government Reviewer

Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*

- maturity profile of the debt; and
- whether it is domestic or external debt.

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspix?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Pages 76 and 79: item 75 domestic borrowing; item 76 foreign borrowing

Pages 77-78 and 82-83: item 45 Interest payment; Item 49 Principle payment

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>. The net new borrowings are presented on page 76, budget line 75 (domestic borrowings) and page 76 (foreign borrowings) for the State Budget. While for the Central Budget they are presented on page 79. The interest and principle payments are presented on page 77 and 78 budget item 45 (interest) and 49 (principle) for the State budget and pages 82 and 83 for the Central budget.

Government Reviewer

Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest that the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion:

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

*GUIDELINES:*

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

*Please provide in the comments a list of all known extra-budgetary funds.*

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspk?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Beyond the core elements are presented: priorities and goals of the extra-budgetary fund, number of employees and input/output indicators of the extra-budgetary funds (pages 70-72).

Health Insurance Fund (pages 70 and 371-374),

Employment Service Agency of the Republic of Macedonia (pages 71 and 375 - 378) and

Pension and Disability Insurance Fund of Macedonia (pages 71-72, and 379-382).

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest that the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspk?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest that the link provided by the

researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: In the Budget, data are presented on consolidated level by economic and functional classification, include central budget users and social security funds (Pension, Health fund and Emolument agency).

Researcher Response

We stay at b. because central government finances are not presented on a consolidated basis.

IBP Comment

IBP did follow-up communication with the government reviewer, to obtain specific citations and references to support their comment, the following response was provided: "In the Budget for 2021 a table with included funds and central budget is published (page 9). Additionally, we have a functional classification (pages 88-90), where expenditures are classified by areas and funds are appropriately allocated. At the same time, in addition to the consolidated presentation of the central budget and the funds, we also have a separate presentation of each individual fund (pages 371-382)." While there is information on pages 317-382 regarding extrabudgetary funds, this is not a consolidated presentation of central government finances, please also note that this information is quoted in q33 as supporting evidence to that question. As the additional information does not include revenue figures for the extra-budgetary health insurance or pension funds, the existing response of "b" is maintained. The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

*GUIDELINES:*

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

The transfers from the central government to other levels of government are on page 77, line 44 and page 78 line 488.

More detailed this is shown on pages 73-74 "Earmarked and block grants for delegated powers in municipalities for 2021").

Missing are for example transfers from the personal income tax which is a shared tax. Tax sharing is a common definition in intergovernmental fiscal relations and/or fiscal decentralization when a tax is collected at central government level (in our case) and then a uniform proportion is distributed to the local government on an origin based criteria.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: The estimates of the intergovernmental transfers are presented on page 77 and 78 (lines: 44, 46 and 47) for the State budget. The line 44 is related to transfers to local self governments, line 46 refers to subsidies and transfers to public enterprises and other entities, line 47 refers to transfers to publicly owned Funds and Agencies. The Central budget transfers are presented on page 82 and 83. In regards to the researcher comment, I would like to state that the personal income taxes are paid on local self government directly, no transfers from central level needed.

Government Reviewer

Opinion: Disagree  
Suggested Answer:  
a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.  
Comments: see budget proposal 2021 (page number 12, 73, 74, 77, 78, 167, 202, 282, 287, 327)

Researcher Response

We stay at our answer. Note to the PR even though the PIT is paid directly still information is missing how much is that amount that is shared with the local government.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree



Comments: YER contains information for gender breakdown. file:///D:/Users/Downloads/zavrsna\_smetka\_2019\_-\_osnoven\_dokument.pdf

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2. This question assesses information related to the EBP, therefore the reference provided by the government reviewer is not considered to respond to this question.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspix?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

Comments: Transfers from Ministry of education to local government as a bloc grants are separately presented by municipality.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspix?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Transfers to public corporations are presented on page 77 (line 461) and 82 (line 461) of the 2021 EBP.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>. In regards to my answer I would like to point out that all subsidies the Government plan to transfer to the public corporations, in order to cover some of their debts or losses, are presented in budget item 461 at page 77 (State budget) and 82 (Central Budget). The losses of the public corporations due to government decisions for forgiving citizens or other entities debt that cannot be recovered or collected, are not covered by the Government and are not part of the budget estimates.

Government Reviewer

Opinion: Agree

Researcher Response

We stay at answer "c" as we do not know for sure to be certain that ALL transfers are presented in the EBP. We only see a budget item titled: "Subsidies to public enterprises". Without a proper narrative and a narrative of who receives what and how much we cannot conclude if these are the only transfers as well as we cannot conclude if there are no other transfers from other budget items that the public enterprises in Macedonia are receiving from funds from the central government. Thus, we do not know transparently what exactly is in this budget item line and that is why we stay at c.

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

*The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.*

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.*

*If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.*

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

*GUIDELINES:*

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

d. No, information related to financial assets is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Limited information is presented on page 78 and 83 (line 485) of the EBP for 2021.

It includes only estimate of the total value of investments and investments in non-financial assets and no listing of the stock of assets.

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

Comments: YER contains information for stock of deposits

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2. This question assesses information related to the EBP, therefore the reference provided by the government reviewer is not considered to respond to this question.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

**Answer:**

d. No, information related to nonfinancial assets is not presented.

**Source:**

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

**Comment:**

There is no information on nonfinancial assets held by the government.

**Peer Reviewer**

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

**Government Reviewer**

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changes with the following: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

Comments: YER, Fiscal Strategy and the MoF's website contain information for unpaid liabilities (arrears) and liabilities for the period T, T+1, T+2

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2. This question assesses information related to the EBP, therefore the reference provided by the government reviewer is not considered to respond to this question.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to*

contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

Comments: In the Budget proposal there is data for court enforcement payments (as a contingent liabilities) digit 465

Researcher Response

Note: Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2; the current response of "d" is maintained.

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp->

<content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Pages 76 and 79; Items 742 Foreign donations and 744 Current donations

NOTE: As the line items are not disaggregated into individual sources of donor assistance, the response of "c" is selected rather than "b".

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>. In addition to the researcher comment, its worth to be mentioned the the budget do not show information on the in-kind assistance. Also, its important to be clarified that the page 76 refers to the State budget, while the page 79 refers to the Central budget.

Government Reviewer

Opinion: Agree

Researcher Response

True that there is no information on in-kind assistance.

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree



IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>. Additionally, in the comment of the question it is important to be mentioned that in the country there are earmarked revenues that can not be tracked in the budget document. For example the Law on Health Protection foresee use part of the excises on tobaccos, ethyl alcohol and beer for health protection of the citizens; and additionally the Law on the games of chance and entertainment games foresee use part of the funds to finance CSO working with people with disabilities, protection of domestic violence and Red Cross.

Government Reviewer

Opinion: Agree

Researcher Response

The PR is talking about expenditures. The question is about revenues. The excises are supposed to be earmarked revenues but it is not known on what exactly these revenues are allocated for.

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2. Given that earmarked revenues can not be tracked in the budget document, the current response of "D" is maintained.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are*

completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

Some output indicators and basic discussions are presented but do not give any linkage between the budget (revenues and expenditures) and the government policy goals. Thus, there is no clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices.

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Comments: The government's policy goals for the budget year (New policies) are linked with strategic priorities of the government along with a narrative discussion

Researcher Response

We stay at our answer. Some output indicators and basic discussions are presented but do not give any linkage between the budget (revenues and expenditures) and the government policy goals. Thus, there is no clear and transparent description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Some output indicators and basic discussions are presented but do not give any linkage between the budget (revenues and expenditures) and the government policy goals. Thus, there is no clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices.

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: The new proposals and existing policies are linked to government's strategic priorities and goals in the medium term perspectives are presented in the Fiscal Strategy. For example in the Budget 2019, fiscal impact for introducing on progressive income tax and the changes in the social securities rates are presented, but in the Fiscal Strategy medium term fiscal outlook of this particular change is applied.

Researcher Response

We stay at our answer. Some output indicators and basic discussions are presented but do not give any linkage between the budget (revenues and expenditures) and the government policy goals. Thus, there is no clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

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Comment:

Input indicators (only human resources) and some output indicators and basic discussions are presented from page 24 to page 72 of the 2021 EBP.

Peer Reviewer

Opinion: Agree

Comments: The non-financial data on the inputs are partially presented in the budget through the indicators provided in the researcher comment. However, its worth to be mentioned that after EBP adoption by the Parliament, detail explanation of each budget program was developed, enacted and published by each public entity. The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Input indicators (only human resources) and some output indicators and basic discussions are presented from page 24 to page 72 of the 2021 EBP.

For example:

- Output indicators for inspector's council on p. 35 = trainings for capacity building of inspectors
- Output indicators for Ministry of defense on p. 36 = number of construction of infrastructure etc. projects =12 and number of soldiers that will have missions abroad = 210
- Output indicators for Ministry of finance on p. 42/43 = trainings=35; audits=11; reports to other institutions=270

Peer Reviewer

Opinion: Agree

Comments: The non-financial data on the results are partially presented in the budget through the indicators provided in the researcher comment. However, its worth to be mentioned that after EBP adoption by the Parliament, detail explanation of each budget program was developed, enacted and published by each public entity. The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

Comments: YER contain data for gender responsive budgeting.

IBP Comment

The additional link suggested by the peer reviewer is well received. For information regarding the date of publication of the EBP, please refer to EBP-2. This question assesses information related to the EBP, therefore the reference provided by the government reviewer is not considered to respond to this question.

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of

whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Web page of the Parliament. EBP 2021 link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Some elements for example: on page 12 on socially vulnerable (10.5 billion denars); page 18 Program B on poverty reduction (also page 282).

Page 56 Ministry of labor and social policy also on page 275 on Roma decade, elderly and refugees, gender and non-discrimination, asylum seekers.

Page 286 Ministry of education on Roma education.

Page 329 Ministry of health on Roma decade implementation.

Peer Reviewer

Opinion: Agree

Comments: The date when the document was published on the Parliament web site can not be checked. I suggest the link provided by the researcher to be changed with the following link: <https://finance.gov.mk/wp-content/uploads/2020/12/BUDZET-2021-verzija-za-sobranie-11.11.2020-2.pdf>.

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

The law on the budgets: <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

The budget circular for the 2021 budget:

<https://arhiva.finance.gov.mk/files/u6/%D0%9F%D1%80%D0%BE%D0%BF%D1%80%D0%B0%D1%82%D0%BD%D0%BE%20%D0%BF%D0%B8%D1%81%D0%B%D0%BE%20%D0%B8%20%D0%9D%D0%B0%D1%81%D0%BE%D0%BA%D0%B8%20%D0%B7%D0%B0%20%D0%BF%D0%BE%D0%B4%D0%B3%D0%BE%D1%82%D0%BE%D0%B2%D0%BA%D0%B0%20%D0%BD%D0%B0%20%D0%91%D1%83%D1%9F%D0%B5%D1%82%D1%81%D0%BA%D0%B8%20%D1%86%D0%B8%D1%80%D0%BA%D1%83%D0%BB%D0%B0%D1%80%20%D0%B7%D0%B0%202021%20%D0%B3%D0%BE%D0%B4.pdf>

Comment:

The law on the budgets is a document setting deadlines for submissions from other government entities, such as line ministries or subnational governments, to the Ministry of Finance.

The Budget Circular is actually instruction for submission of application from the government entities for the preparation of the Budget Proposal. Also, the timetables with deadlines for submissions from other government entities to Ministry of Finance are listed in the Budget Law of Republic of Macedonia (Articles: 19-28)

Further. In the Budget Law the timetable of the budget process is presented starting Article 15 until Article 32.

Note however, there is no formal regulation ensuring CSO engagement and that is why we choose answer "b" rather than "a".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a timetable is released, but it lacks important details.

Comments: The budget circular shows the deadline for the state entities to submit their budget proposals to the Ministry of Finance. Additionally, budget circular document provides some basic guidelines to the budget user that have to be considered during development of their proposals. The Budget law gives a framework for each stage in the budget process, including the stage for development of the budget proposal. However, both are very technical, there is a timeline within the text that are complex and can be understood by experienced organizations. There is no available timeline that is simplified and can be understood and followed by the public.

Government Reviewer

Opinion: Agree

Researcher Response

We stay at our answer. The timetables with deadlines for submissions from other government entities to Ministry of Finance are listed in the Budget Law of Republic of Macedonia (Articles: 19-28) Further. In the Budget Law the timetable of the budget process is presented starting Article 15 until Article 32. Note however, there is no formal regulation ensuring CSO engagement and that is why we choose answer "b" rather than "a".

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: It is worth noting that the document FS 2021 - 2023 with prospects until 2025 published on January 25, 2021 refers to revised version of

the main document. However, the prior document is not publicly available. The Fiscal Strategy 2020 - 2022 can not be subject of this review because it refers to budget year 2020. Additionally, the FS can be considered as PBS, because the fiscal strategy refers to 2021 and the next four years and gives short term guidelines for development of 2021 budget that is essential for the PBS. However, the FS provides projections on Nominal GDP (graph 10, page 11), Real GDP (graph 11, page 11), inflation rate (table 1, page 12). Information on interest rates are not presented.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: MoF does not prepare Pre-Budget Statement in a separate prescribed format, but the macroeconomic projections are regularly published on the web site.

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. If a document is not available to the public, then all the questions regarding that document should be marked "d." As in light of the researcher's findings, the PBS is determined not made available to the public, or not within the specified timeframe, per the survey guidelines all of questions 54-58 must be marked "d."; the current response is maintained.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: It is worth noting that the document FS 2021 - 2023 with prospects until 2025 published on January 25, 2021 refers to revised version of the main document. However, the prior document is not publicly available. The Fiscal Strategy 2020 - 2022 can not be subject of this review because it refers to budget year 2020. Additionally, the FS can be considered as PBS, because the fiscal strategy refers to 2021 and the next four years and gives short term guidelines for development of 2021 budget that is essential for the PBS. However, the FS provides mid term expenditures estimates (table 3, page 16). Also, FS provides some overview on the capital project, but not on the expenditures policies and priorities.

Government Reviewer

Opinion: Disagree



Suggested Answer: e. Not applicable/other (please comment).  
Comments: MoF does not prepare Pre-Budget Statement in a separate prescribe format.

IBP Comment

See IBP comment to q54. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

*GUIDELINES:*

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.*

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: It is worth noting that the document FS 2021 - 2023 with prospects until 2025 published on January 25, 2021 refers to revised version of the main document. However, the prior document is not publicly available. The Fiscal Strategy 2020 - 2022 can not be subject of this review because it refers to budget year 2020. Additionally, the FS can be considered as PBS, because the fiscal strategy refers to 2021 and the next four years and gives short term guidelines for development of 2021 budget that is essential for the PBS. However, the FS provides projections on the total revenues (table 3, page 16) and some of the revenue priorities are explained in the narrative on page 17 and 18.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: MoF does not prepare Pre-Budget Statement in a separate prescribe format.

IBP Comment

See IBP comment to q54. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: It is worth noting that the document FS 2021 - 2023 with prospects until 2025 published on January 25, 2021 refers to revised version of the main document. However, the prior document is not publicly available. The Fiscal Strategy 2020 - 2022 can not be subject of this review because it refers to budget year 2020. Additionally, the FS can be considered as PBS, because the fiscal strategy refers to 2021 and the next four years and gives short term guidelines for development of 2021 budget that is essential for the PBS. However, the FS provides projections on net new borrowings and interest and principle payment in table 3 and table 4.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: MoF does not prepare Pre-Budget Statement in a separate prescribe format.

IBP Comment

See IBP comment to q54. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Ministry of finance web page Fiscal strategy 2021-2023 with prospects till 2025 has been prepared in December 2020 (see title page bottom date) and made public on 25th January 2021 (javascript in Chrome check): <https://finance.gov.mk/wp-content/uploads/2021/01/REVIDIRANA-Fiskalna-Strategija-na-RSM-2021-2025.pdf>

Thus, made publicly available after the EBP 2021 was submitted to the Parliament in November 2020.

Comment:

NA

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: It is worth noting that the document FS 2021 - 2023 with prospects until 2025 published on January 25, 2021 refers to revised version of the main document. However, the prior document is not publicly available. The Fiscal Strategy 2020 - 2022 can not be subject of this review because it refers to budget year 2020. Additionally, the FS can be considered as PBS, because the fiscal strategy refers to 2021 and the next four years and gives short term guidelines for development of 2021 budget that is essential for the PBS. However, the FS provides projections on the expenditures estimates until 2025 (table 3).

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: MoF does not prepare Pre-Budget Statement in a separate prescribe format.

IBP Comment

See IBP comment to q54. Per the Open Budget Survey methodology, the researcher's assessment is confirmed; the current response is maintained.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

Economic, pages: State budget = 77-78, Central budget = 82-83

Administrative, pages: 80-81

Functional, pages: 88-90

Peer Reviewer

Opinion: Agree

Comments: The pages provided for the administrative classification, the researcher refers to, are related to revenues. The pages should be 84 - 87.

Government Reviewer

Opinion: Agree

Researcher Response

Agree with PR. The administrative classification pages should be 84 - 87.

IBP Comment

The peer reviewer's comment in relation to pages numbers is well received. The reference of administrative classification is corrected to be: pages 84 - 87.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Official Gazette 307/20.

Link: <https://www.slvessnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

Economic, pages: State budget = 77-78, Central budget = 82-83

Administrative, pages: 80-81

Functional, pages: 88-90

Peer Reviewer

Opinion: Agree

Comments: The pages provided for the administrative classification, the researcher refers to, are related to revenues. The correct pages should be 84 - 87.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well received: the reference of administrative classification is corrected to be: pages 84 - 87.

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

Government programs pages 91-92

Development programs pages: 93-100

Programs per all administrative units pages: 101-370

Peer Reviewer

Opinion: Agree

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>). However, the page numbers the researcher is referring to remain the same.

Government Reviewer

Opinion: Agree

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. See IBP comment to EB-2 for further details.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

Page 76 State budget

Page 79 Central budget

Peer Reviewer

Opinion: Agree

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>). However, the page numbers the researcher is referring to remain

the same.

Government Reviewer

Opinion: Agree

IBP Comment

After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. See IBP comment to EB-2 for further details.

62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Official Gazette 307/20.

Link: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

On Page 76: Данок од доход, од добивка и од капитални добивки is at least three if not more individual taxes. Домашни даноци на стоки и услуги is at least 2 individual taxes. Глоби, судски и административни такси, Такси и надоместоци among other non-tax revenue needs to be further disaggregated. This is why B is the answer.

Revenues could be further disaggregated but when we compare the level of detail to other countries it merits a B answer (in coordination with IBP in the 2015 and 2017 rounds of the OBS). Also considering the answer consistency with 2019 OBS.

Peer Reviewer

Opinion: Agree

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>). However, the comment provided by the researcher is relevant to support his answer.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: All revenues are presented by individual sources, the other revenues (not identified sources) are only around 1,5% of the total revenues.

Researcher Response

We stay at our answer. On Page 76: Данок од доход, од добивка и од капитални добивки is at least three if not more individual taxes. Домашни даноци на стоки и услуги is at least 2 individual taxes. Глоби, судски и административни такси, Такси и надоместоци among other non-tax revenue needs to be further disaggregated. This is why B is the answer. Revenues could be further disaggregated but when we compare the level of detail to other countries it merits a B answer (in coordination with IBP in the 2015 and 2017 rounds of the OBS). Also considering the answer consistency with 2019 OBS.

IBP Comment

Regarding the peer reviewer comment, after extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. See IBP comment to EB-2 for further details. As for the government reviewer comment, please note that the subcategory "711 Данок од доход, од добивка и од капитални добивки" under "71 ДАНОЧНИ ПРИХОДИ" on page 76 corresponds with only a 3rd level tax classification in the IMF's Government Financial Statistics Manual 2014 (see pg. 88 of <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>). Together with the "other" categories such as 724 (724 other government services), 725 (other non-tax), and 769 (others borrowed abroad), these items account for more than three percent of all revenue for 2021. The

current response of "B" is maintained.

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 63 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

Official Gazette 307/20.

Link: <https://www.slv.esnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

**Comment:**

The net new borrowing required during the budget year is shown on page 76 lines 75, 76, 77 and 78.

The interest payments on the outstanding debt for the budget year is shown on page 77 line 45 (interest payment) and on page 78 line 49 (principle payment)

Unfortunately, the total debt outstanding at the end of the budget year 2021 is not presented.

**Peer Reviewer**

Opinion: Agree

Comments: The Official Gazette for the ongoing fiscal year are accessible only to those who are subscribed (mostly companies and state entities) and consequently are not free of charge available. Majority of citizens do not have access to the Official Gazette for the ongoing year. Based on that we can not consider the publication of the EB in the Official Gazette as relevant source for this review. The only place where the EB was available for the general public is the MF website (link: <https://finance.gov.mk/wp-content/uploads/2020/12/%D0%91%D0%A3%D0%8F%D0%95%D0%A2-%D0%9D%D0%90-%D0%A0%D0%95%D0%9F%D0%A3%D0%91%D0%9B%D0%98%D0%9A%D0%90-%D0%A1%D0%95%D0%92%D0%95%D0%A0%D0%9D%D0%90-%D0%9C%D0%90%D0%9A%D0%95%D0%94%D0%9E%D0%9D%D0%98%D0%88%D0%90-%D0%97%D0%90-2021-%D0%93%D0%9E%D0%94%D0%98%D0%9D%D0%90-4.pdf>). However, the net new borrowings are presented on page 76, budget line 75 (domestic borrowings) and 76 (foreign borrowings) for the State Budget. While for the Central Budget they are presented on page 79. The interest and principle payments are presented on page 77 and 78 budget item 45 (interest) and 49 (principle) for the State budget and pages 82 and 83 for the Central budget.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The total debt outstanding at the end of the budget year is presented on page 15 of Budget document

Researcher Response

We stay at our answer. Unfortunately, the total debt outstanding at the end of the budget year 2021 is not presented.

IBP Comment

On page 15 of the Enacted Budget, there is information regarding the fiscal year 2020, per the survey guidelines this question examines the fiscal year 2021. Therefore the estimates of the total debt outstanding at the end of the budget year 2021 are not presented. The current response of "B" is maintained. Regarding the peer reviewer comment: After extra reviews and discussion between the researcher and IBP, it is confirmed that the EB is available free of charge and without subscription in the Official Gazette. See IBP comment to EB-2 for further details.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

CB in North Macedonia is only prepared for EBP!

That is too late publishing for this CB to mirror the 2021 EBP.

javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: Monday, February 22, 2021

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:

Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Note that if you scroll down the page there are links to: Приходи (Revenues), Расходи (Expenditures), Дефицит (Deficit), Макроекономски индикатори (Macroeconomic indicators) and it gives additional more detailed information for the public.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Comments: Citizens budget represents an online platform for visualization of budget data. The date when the changes were made on the platform can not be checked. The data contained in the CB platform in August correspond with the EB document for 2021. The enacted supplementary budget for 2021 was published on July 29, 2021 on the MF web site. On August 3rd, the data in the CB platform was not updated and only referring to total revenues and expenditures. All other elements were not presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The Citizens Budget provides the core information.

Comments: Citizen budget is published and contain all necessary information (macroeconomic forecast, revenues, expenditures, deficit etc.).

<http://budget.finance.gov.mk/#:~:text=%D0%93%D1%80%D0%B0%D1%93%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%20%D0%91%D1%83%D1%9F%D0%B5>



%D1%82%20%D0%B5%20%D0%B2%D0%B5%D0%B1%20%D0%B0%D0%BF%D0%BB%D0%B8%D0%BA%D0%B0%D1%86%D0%B8%D1%98%D0%B0%20%D0%BA%D0%BE%D1%98%D0%B0%20%D0%BD%D0%B0%20%D0%B5%D0%B4%D0%BD%D0%BE%D1%81%D1%82%D0%B0%D0%B2%D0%B5%D0%BD,%D1%81%D0%B5%20%D0%BF%D0%BE%D0%BB%D0%BD%D0%B8%20%D0%B8%20%D0%BA%D0%B0%D0%BA%D0%BE%20%D1%81%D0%B5%20%D1%82%D1%80%D0%BE%D1%88%D0%B0%D1%82%20%D1%80%D0%B0%D1%81%D0%BF%D1%80%D0%B5%D0%B4%D0%B5%D0%BB%D0%B5%D0%BD%D0%B8%D1%82%D0%B5%20%D1%81%D1%80%D0%B5%D0%B4%D1%81%D1%82%D0%B2%D0%B0

#### Researcher Response

During the research period the CB was available on English, Albanian and Macedonian in pdf version for 2019 but not for 2020 nor for 2021. Citizens and taxpayers are interested in the CB and not on the dynamics of how the Ministry of finance updates its web page. An interested citizen opens the web page and asks for information at the moment of interest during the EBP and is interested to find data on-time. Thus, we stay at our answer.

#### IBP Comment

Upon further review and discussion by the researcher and IBP, and further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzheta\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzheta_2021.pdf) This CB for the EBP 2021 provides information about expenditures and revenues totals; the main policy initiatives; macro forecasts, but it does not provide contact information for follow-up by citizens, therefore the score is revised from "d" to "c". The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

65. How is the Citizens Budget disseminated to the public?

#### GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

#### Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

#### Source:

CB in North Macedonia is only prepared for EBP!

That is too late publishing for this CB to mirror the 2021 EBP.

javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: Monday, February 22, 2021

Ministry of finance web portal: <http://budget.finance.gov.mk/>

#### Comment:

Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Note that if you scroll down the page there are links to: Приходи (Revenues), Расходи (Expenditures), Дефицит (Deficit), Макроекономски индикатори (Macroeconomic indicators) and it gives additional more detailed information for the public.

#### Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Comments: The Citizens Budget is available to the public only through electronic platform developed for that purpose (<https://budget.finance.gov.mk/>), without using other tools and approaches for promotion of the content among wider public. Its worth to be mentioned that the platform was developed by young enthusiasts through a hackathon. After the development of the platform, the MF used different methods to promote the platform among the public, including press conferences, press releases, web site promotion, social media, etc. However, after launching the platform the dedication of the MF to promote the use and widely disseminate the CB became lower and lower. Additionally, on November 11, 2020 when the Government adopted the BP from the MF all Ministers hold a joint press conference to present the plans for each public sector (link: <https://vlada.mk/budzheta2021>) using simplified methods to present the proposal, naming it as CB for 2021. However, this can not be considered as CB, but as presentation of the EBP after its submitting to the Parliament.

#### Government Reviewer

Opinion: Disagree  
Suggested Answer:  
c. A Citizens Budget is disseminated only by using one means of dissemination.  
Comments: Citizen budget is published on web side

#### Researcher Response

During the research period the CB was available on English, Albanian and Macedonian in pdf version for 2019 but not for 2020 nor for 2021. Citizens and taxpayers are interested in the CB and not on the dynamics of how the Ministry of finance updates its web page. An interested citizen opens the web page and asks for information at the moment of interest during the EBP and is interested to find data on-time. Thus, we stay at our answer.

#### IBP Comment

Upon further review and discussion by the researcher and IBP, and further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzhnet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzhnet_2021.pdf) This CB for the EBP 2021 uses one mean of dissemination (web page of the government website), therefore the score is revised from "d" to "c". The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

#### GUIDELINES:

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

#### Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

#### Source:

CB in North Macedonia is only prepared for EBP!

That is too late publishing for this CB to mirror the 2021 EBP.

javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: Monday, February 22, 2021

Ministry of finance web portal: <http://budget.finance.gov.mk/>

#### Comment:

Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Note that if you scroll down the page there are links to: Приходи (Revenues), Расходи (Expenditures), Дефицит (Deficit), Макроекономски индикатори (Macroeconomic indicators) and it gives additional more detailed information for the public.

#### Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Comments: As stated in the previous question comment, the platform for simplification of the budget data and showing the data in a format of CB was developed though an 42 hours competition named as "Фин Хакатонот". However, the type of information and the way if its presentation was determined by the MF was without any prior consultations with interested parties. Moreover, after its introduction there were no changes in the presentation format, nor practice for consultation with the interested parties in order to adapt the information in the CB based on their needs.

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Researcher Response

We agree to move to answer d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget. Note: During the research period the CB was available on English, Albanian and Macedonian in pdf version for 2019 but not for 2020 nor for 2021. Citizens and taxpayers are interested in the CB and not on the dynamics of how the Ministry of finance updates its web page. An interested citizen opens the web page and asks for information at the moment of interest during the EBP and is interested to find data on-time. Thus, we stay at our answer.

IBP Comment

Upon further review and discussion by the researcher and IBP, and further evidence, the status of the citizens budget has been revised to be 'publicly available' (See comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzhet\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzhet_2021.pdf) Similarly, for this other CB version identified the executive has not established any mechanisms to identify the public's requirements for budget information.

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

CB in North Macedonia is only prepared for EBP!

That is too late publishing for this CB to mirror the 2021 EBP.

javascript in Chrome for the link: <http://budget.finance.gov.mk/> results in a date: Monday, February 22, 2021

Ministry of finance web portal: <http://budget.finance.gov.mk/>

Comment:

Available on English, Albanian and Macedonian.

pdf version only available for 2019 but not for 2020 nor for 2021.

Note that if you scroll down the page there are links to: Приходи (Revenues), Расходи (Expenditures), Дефицит (Deficit), Макроекономски индикатори (Macroeconomic indicators) and it gives additional more detailed information for the public.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: The available Citizens budget in North Macedonia refers only to last available budget document. Namely, after adoption of the EBP from the Government, the Ministry of Finance fill the data in the citizens budget platform, but after EBP adoption by the Parliament the Ministry of Finance changed the data on the platform based on the new document without recording the previous available data. At the moment of the review the CB for 2021 correspond to the EB for the FY. The audit phase of the budget is not part of the CB.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Researcher Response

During the research period the CB was available on English, Albanian and Macedonian in pdf version for 2019 but not for 2020 nor for 2021. Citizens

and taxpayers are interested in the CB and not on the dynamics of how the Ministry of finance updates its web page. An interested citizen opens the web page and asks for information at the moment of interest during the EBP and is interested to find data on-time. Thus, we stay at our answer.

#### IBP Comment

Upon further evidence, the status of the citizens budget has been revised to be 'publicly available' (see comment on CB-1): [https://vlada.mk/sites/default/files/img/zpvrsm\\_bitikji-budzheta\\_2021.pdf](https://vlada.mk/sites/default/files/img/zpvrsm_bitikji-budzheta_2021.pdf) The document is produced for the Executive Budget Proposal. A citizens version of budget documents is published for at least budget formulation, therefore the score is revised from "d" to "c". The information on <http://budget.finance.gov.mk> is not considered for this assessment, given that it was updated on February 22, 2021 – past the cutoff date for OBS 2021, per consultation of JavaScript and Wayback Machine. For the OBS 2021, the cut-off date is December 31, 2020.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

#### GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

#### Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

#### Source:

Ministry of finance treasury monthly reports: <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

#### Comment:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Monthly reports of the General Government Budget Execution (Including extra Funds) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and are presented in the economic classification.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

#### Suggested Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Comments: By administrative and economic classification

<https://finance.gov.mk/%d0%ba%d1%80%d0%b0%d1%82%d0%ba%d0%be%d1%80%d0%be%d1%87%d0%bd%d0%b8-%d0%b5%d0%ba%d0%be%d0%bd%d0%be%d0%bc%d1%81%d0%ba%d0%b8-%d0%b4%d0%b2%d0%b8%d0%b6%d0%b5%d1%9a%d0%b0-%d0%ba%d0%b5%d0%b4-%d0%bc%d0%b5/>

#### Researcher Response

We stay at our answer as this is the IYR that we assess. The IYR should provide a timely (as much as possible real time) snapshot of the budget's implementation during the budget year. In-Year Reports are relatively brief, periodic (usually monthly) reports that list – but do not really attempt to assess – the major components of the budget. These features distinguish In-Year Reports from the Mid-Year Review for example or from short term reports. The link we provide is a link from the treasury execution and in that regards are brief, timely and t-1 available. The government is referring to a monthly reports that are not really up timely and are t-2 months. For example, at the moment at the link provided by the Government the latest available report is for August 2021 and we are in November. The public needs and deserves a timely data of the in-year execution of the budget.

#### IBP Comment

The link provided by the government reviewer refers to documents (Short-term economic developments (KED) - monthly reports) that according to a consultation of the JavaScript code were published in December 2020. Precisely the Reports from January to September were published 17/12/2020 and therefore not made available to the public within the specified timeframe established by the OBS methodology. The remaining reports were published after the cut-off date of the OBS 2021, (December 31, 2020). The OBS uses a cut-off date to standardize the research and ensure comparability. Documents are not accepted if they are published after this date. The current response of "c" is maintained.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)):  
<https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

The execution presented by the Treasury is economic classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: By administrative and economic classification

<https://finance.gov.mk/%d0%ba%d1%80%d0%b0%d1%82%d0%ba%d0%be%d1%80%d0%be%d1%87%d0%bd%d0%b8-%d0%b5%d0%ba%d0%be%d0%bd%d0%be%d0%bc%d1%81%d0%ba%d0%b8-%d0%b4%d0%b2%d0%b8%d0%b6%d0%b5%d1%9a%d0%b0-%d0%ba%d0%b5%d0%b4-%d0%bc%d0%b5/>

Researcher Response

We stay at our answer as this is the IYR that we assess. The IYR should provide a timely (as much as possible real time) snapshot of the budget's implementation during the budget year. In-Year Reports are relatively brief, periodic (usually monthly) reports that list – but do not really attempt to assess – the major components of the budget. These features distinguish In-Year Reports from the Mid-Year Review for example or from short term reports. The link we provide is a link from the treasury execution and in that regards are brief, timely and t-1 available. The government is referring to a monthly reports that are not really up timely and are t-2 months. For example, at the moment at the link provided by the Government the latest available report is for August 2021 and we are in November. The public needs and deserves a timely data of the in-year execution of the budget.

IBP Comment

The link provided by the government reviewer refers to documents that according to a consultation of the JavaScript code were published in December 2020. Precisely the Reports from January to September were published 17/12/2020 and therefore not made available to the public within the specified timeframe established by the OBS methodology. The remaining reports were published after the cut-off date of the OBS 2021, (December 31, 2020). The OBS uses a cut-off date to standardize the research and ensure comparability. Documents are not accepted if they are published after this date. The current response is maintained.

69. Do the In-Year Reports present actual expenditures for individual programs?

*GUIDELINES:*

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

The execution presented by the Treasury is economic classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

Compare only the total year planned expenditures from the Enacted Budget with the actual year-to-date expenditures, month by month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The comparisons are made with the original estimates.

Researcher Response

The IYRs present figures for the entire fiscal year, rather than the same period to which the report refers, thus we stay at our "b" answer.

IBP Comment

As the IYRs compare only the total year expenditures (from the Enacted Budget and the Rebalance Budget 2020) with the actual year-to-date expenditures, month by month, rather than compare actual year-to-date expenditures with the same period to which the report refers, the current response of "b" is maintained.

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

Revenues are shown by category: Tax sources ( Даночни приходи и придонеси) and non-tax sources (Неданочни приходи).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

While there are revenue line items that are clearly aggregated. Административни такси и Глоби among other non-tax revenue needs to be further disaggregated. This is why B is the answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Only around 1.5% are classified as other revenues.

Researcher Response

We stay at our answer because answer "a" merits only if ALL individual sources of actual revenue are presented.

IBP Comment

Please note that the subcategory "Административни такси и Глоби" corresponds with only a 3rd level tax classification in the IMF's Government Financial Statistics Manual 2014 (see pg. 88 of <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>). Together with the "other" categories, account for more than three percent of all revenue. The current response of "B" is maintained.

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

**Answer:**

b. No, comparisons are not made for revenues presented in the In-Year Reports.

**Source:**

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>)

**Comment:**

NA

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: The comparisons are made with the original estimates.

**Researcher Response**

The IYRs present figures for the entire fiscal year, rather than the same period to which the report refers thus, the answer "b" stays.

**IBP Comment**

As the IYRs compare only the total year revenues (from the Enacted Budget and the Rebalance Budget 2020) with the actual year-to-date revenues, month by month, rather than compare actual year-to-date revenues with the same period to which the report refers, the current response of "b" is maintained.

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*



Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

The IYR contains information for interest payment (excel row 42, 43 and 44 from the table presented in the link above) and net new borrowings (excel row 52,54, 55, 56 and 57 from the table presented in the link above).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Latest one available for December 2020 in Excel here (please, click on the hyperlink: Извршување на Буџет на РСМ за 2020 (декември)): <https://finance.gov.mk/%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d0%b8-%d1%82%d1%80%d0%b5%d0%b7%d0%be%d1%80/>

Comment:

It does not present maturity profile of the debt nor interest rates.

Peer Reviewer

Opinion: Agree

Comments: I suggest the researcher to add to the comment lines where origin of the debt can be seen. In that regard I suggest to add the following:

1. Line 52 from the document refers to foreign loans, while line 54 to domestic. 2. Line 43 refers to interest payment for domestic loans, while line 44 to foreign.

Government Reviewer

Opinion: Agree

Researcher Response

1. Line 52 from the document refers to foreign loans, while line 54 to domestic. 2. Line 43 refers to interest payment for domestic loans, while line 44 to foreign.

IBP Comment

The peer reviewer's comment is well received.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeteto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeteto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

On page 4 there is a comment on the global impact but there is no discussion for Macedonia.

On page 7 there is a table with revised GDP for Macedonia but there is no update on the projected revenues, commitment and expenditures for the remainder of the year.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeteto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeteto-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Comments: The Mid-Year Review of the budget include an updated macroeconomic forecast if there is a reason for updating. For example in the Mid-Year Review for 2021 we explain the changes in the structure of projected growth for 2021 (page 5).

Researcher Response

The "MYR" document published by the Government does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR. See also IBP comment.

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. If a document is not available to the public, then all the questions regarding that document should be marked "d." As in light of the researcher's findings, the MYR is

determined to be not produced, per the survey guidelines all of questions 76-83 must be marked "d."; the current response is maintained.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

**Answer:**

d. No, expenditure estimates have not been updated.

**Source:**

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

**Comment:**

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Not applicable.

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement. However, the available document do not present the budget data based on any of the three expenditures classifications.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjetona%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjetona%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjetona-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjetona-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement. However, the available document do not present the budget expenditures by individual programs.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the*

*Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

Answer:

d. No, revenue estimates have not been updated.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeto-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement. However, the available document presents only the amount of funds collected in the first six months of the year and make comparison with the enacted amount. The updated information on the revenues are shown in the supplementary budget that usually comes after the report published for the first six fiscal months.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeto%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: TThe document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeta-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeta-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement. However, the document do not present the updates for the revenue estimates by category.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeta%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeta%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeta-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeta-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement. However, the available document presents only the amount of funds collected in the first six months of the year and compare it with the enacted amount. The updated information on the revenues are shown in the supplementary budget that usually comes after the execution report is published for the first six fiscal months.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Ministry of finance

[https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeta%20na%20Budzetot%20na%20RM\\_2020.pdf](https://arhiva.finance.gov.mk/files/u1269/Polugodisen%20izvestaj%20za%20izvrsuvanjeta%20na%20Budzetot%20na%20RM_2020.pdf)

Comment:

The Ministry of finance named this document MYR but it does not qualify as such.

This document does not include information on macroeconomic indicators update nor update on projected revenues, commitments, and expenditures for the remainder of the budget year thus, it can not be considered as MYR.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The document considered as MYR from the MF presents the update of the macroeconomic forecast for the year underway. However, due to changes in the MF website, the link provided by the researcher do not allow access to the document and therefore please use the new link to the document: [https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeta-na-Budzetot-na-RM\\_2020.pdf](https://finance.gov.mk/wp-content/uploads/2021/01/Polugodisen-izvestaj-za-izvrsuvanjeta-na-Budzetot-na-RM_2020.pdf). Because the document do not satisfy the standards, I will say that its not produced, and all further questions related to this document will be based on this statement. However, the available document provides brief description on the public debt (page 17 and 18), including total amount of funds borrowed by individual domestic or external creditor. The interest rates and the maturity status are not presented.

Government Reviewer

Opinion: Agree

IBP Comment

See IBP comment to q76. Per the Open Budget Survey methodology, the researcher's assessment is confirmed. If a document is not available to the public, then all the questions regarding that document should be marked "d."; the current response is maintained.

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**



Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Pages 2 and 3 gives actual and enacted expenditures but a narrative discussion explaining reasons for the difference is not included

This document has been published on the web page of the Ministry of finance on Friday, November 13, 2020 (ctrl+I on the web page)

Note that during the Emergency measures due to COVID-19, the Government adopted a Decree published at OG 79/20:

<http://www.slvesnik.com.mk/Issues/a838b54db3a42ac86c2dce0c5f42148.pdf>.

With this Decree the preparation of the Fiscal strategy, and the YER are to be delayed due to the Emergency.

Note that the YER for 2019 was submitted to the Parliament and published by the Parliament on the 15th of October 2020 (click on the pdf tile below-Целосен текст на материјалот and then in the pdf right click to check properties of the document it has been modified 15th of October 2020). The YER was not scrutinized by the Parliament yet:

<https://www.sobranie.mk/materialdetails.nspx?materialId=555de289-bf6e-49dc-8d8e-d37ea4ab501c>

Note though that the YER was on the Agenda 25th of January 2021 to be scrutinized by the Parliament. Link to the Agenda from 25th of January 2021 session of the Parliament (see point 19):

<https://www.sobranie.mk/sessiondetails.nspx?sessionDetailsId=b66734a2-2ea3-4c3f-8451-2da5dd06cb70&date=25.1.2021>

However, the YER was not adopted by the Parliament yet.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The link to the YER provided by the researcher can not be opened, due to changes in the MF website. Please access the document on the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf> I choose E as answer, because the enacted YER approved by the Parliament was released on 02/07/2021. The versions that the researcher has stated in his comments cannot be considered as YER.

Government Reviewer

Opinion: Agree

IBP Comment

The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's evaluation is confirmed, the Year-End Report Draft for 2019 is considered for this assessment; the current response is maintained. Regarding the link, please see the researcher's response to YER-1.

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Economic pages: 2-3 (State budget) and 8-9 (Central budget)

Administrative pages: 10-13

Functional pages: 14-16

Peer Reviewer

Opinion: I choose not to review this question

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the adopted YER, even though published 1,5 year later presents the expenditures by all three classifications: 1. Economic classification presented on page 14 and 15 for the State Budget and page 20 and 21 for the Central Budget 2. Administrative classification presented on page 22 - 25 for the Central Budget. While the administrative classification for the State budget is not presented. 3. Functional classification is presented on page 26 to 28. Please see the following link:

<https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained. The additional references are well received, the researcher uses the numbered pages, while the peer reviewer uses the pdf pages.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Economic pages: 2-3 (State budget) and 8-9 (Central budget)

Administrative pages: 10-13

Functional pages: 14-16

Peer Reviewer

Opinion: Disagree

Suggested Answer: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, will say that this question is not applicable.

Comments: The adopted YER, even though published 1,5 year later presents the expenditures by all three classifications: 1. Economic classification presented on page 14 and 15 for the State Budget and page 20 and 21 for the Central Budget 2. Administrative classification presented on page 22 - 25 for the Central Budget. While the administrative classification for the State budget is not presented. 3. Functional classification is presented on page 26 to 28. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer  
Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained. The additional references are well received, the researcher uses the numbered pages, while the peer reviewer uses the pdf pages.

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Government programs pages: 17-18

Development programs pages: 19-26

Programs by each administrative unit pages: 27-288

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the adopted YER, even though published 1,5 year later presents actual expenditures for all programs. Please see the Governmental programs explained on page 29 and 39, development programs on page 31-37, and additionally specific budget programs for each state intuition from page 39 to 309. Please see the following link:

<https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained. The additional references are well received, the researcher uses the numbered pages, while the peer reviewer uses the pdf pages.

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

**Source:**

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

**Comment:**

Page 1 State budget but a narrative discussion on the reasons behind the differences is missing.

Page 4 Central budget but a narrative discussion on the reasons behind the differences is missing.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the comment of the researcher is relevant. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

**Comment:**

Page 1 State budget revenues.

Page 4 Central budget revenues.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

89. Does the Year-End Report present individual sources of revenue?

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

On pages 1 and 4:

Данок од доход, од добивка и од капитални добивки is at least three if not more aggregated individual taxes.

Домашни даноци на стоки и услуги is at least 2 aggregated individual taxes.

Глоби, судски и административни такси, Такси и надоместоци among other non-tax revenue needs to be further disaggregated.

This is why B is the answer

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: The revenues are presented by individual sources (only around 1.5% of the total revenues are classified as other revenues)

Researcher Response

We stay on b. On pages 1 and 4: Данок од доход, од добивка и од капитални добивки is at least THREE IF NOT MORE aggregated individual taxes. Домашни даноци на стоки и услуги is at least 2 aggregated individual taxes. Глоби, судски и административни такси,

Такси и надоместоци among other non-tax revenue needs to be further disaggregated. This is why B is the answer

IBP Comment

1) Regarding the peer reviewer comment: Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated. 2) As for the government reviewer comment, please note that the subcategory "711 Данок од доход, од добивка и од капитални добивки" under "71 ДАНОЧНИ ПРИХОДИ" on page 1 (13 of pdf) corresponds with only a 3rd level tax classification in the IMF's Government Financial Statistics Manual 2014 (see pg. 88 of <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>). Together with the "other" categories such as 724 (other government services), 725 (other non-tax), and 769 (others borrowed abroad), these items account for more than three percent of all revenue for 2019. The current response of "B" is maintained.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

On pages 2 and 4:

Estimates are shown only for new borrowing and whether it is domestic or external (page 1 lines 75, 76, 77 and 78); and interest payments of the outstanding debt (page 2 line 45)

The central government's total debt burden at the end of the budget year is missing

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, in addition to the researcher comment, it should be stated that the YER do not contain information of the maturity profile and the interest rates. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Whether the debt is domestic or external

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Estimates are shown only for new borrowing and whether it is domestic or external (page 1 lines 75, 76, 77 and 78); and interest payments of the outstanding debt (page 2 line 45)

Peer Reviewer

Opinion: Disagree

Suggested Answer: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, will say that this question is not applicable.

Comments: However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Please check the pages 471-476 of the pdf document Table 1 and Table 2.

Interest rates and nominal GDP are missing.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document, but the page numbers are not correct. They should be changes with page 4 and 6. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Comments: In the Year-End Report we present all of the original macroeconomic assumptions and the actual outcome with narrative discussion (for GDP, inflation, wages, employment, unemployment, trade deficit and current account deficit) i.e all main macroeconomic assumption used in the preparation of the Budget. (page 3-5 in the Year-End Report for 2019 <chrome-extension://efaidnbnmnibpcjpcglclefindmkaj/viewer.html?pdfurl=https%3A%2F%2Ffinance.gov.mk%2Fwp-content%2Fuploads%2F2021%2F07%2F%25D0%25B7%25D0%25B0%25D0%25B2%25D1%2580%25D1%2588%25D0%25BD%25D0%25B0-%25D1%2581%25D0%25BC%25D0%25B5%25D1%2582%25D0%25BA%25D0%25B0-%25D0%25B7%25D0%25B0-2019.pdf&clen=29663076&chunk=true>)

Researcher Response

We stay at our answer. Interest rates and nominal GDP are missing.

IBP Comment

1) The Open Budget Questionnaire is intended to evaluate information on the central government's budget that is available to the public. In accordance with the Open Budget Survey methodology and the consistency across survey countries, the researcher's evaluation is confirmed, the Year-End Report Draft for 2019 is considered for this assessment. Regarding the link, please see the researcher's response to YER-1. 2) The peer reviewer's comment regarding the correction of the page numbers is well received. The discussion regarding macroeconomic forecast starts on page 3, see Table 1 (page 2), and Table 2 (page 6) 3) With regard to the government reviewer comment: We need to see estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome, along with a narrative discussion. That is information about nominal GDP level, inflation rate, real GDP growth, and interest rates. As the information and comparison regarding two core elements are missing (nominal GDP and interest rates), per the OBS methodology the current response of "C" is maintained.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Beyond core elements: gross wage, employment and unemployment rates, trade deficit and current account deficit.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my



answers to the first set of questions related to the YER, I will say that this question is not applicable.  
Comments: However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: In the Year-End Report the differences between the original forecast and the outcome for the year presented are presented for real GDP growth, inflation, wages, growth in employment, unemployment rate,

Comments: In the Year-End Report the differences between the original forecast and the outcome for the year presented are presented for real GDP growth, inflation, wages, growth in employment, unemployment rate, trade deficit, current account deficit)

Researcher Response

We stay at our answer. Interest rates and nominal GDP are missing.

IBP Comment

1) In clarification to the peer reviewer comment: See IBP comment to question YER-2, per the Open Budget Survey methodology, the researcher's evaluation is confirmed, the Year-End Report Draft for 2019 is considered for this assessment. 2) With regard to the government reviewer comment: We need to see estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome, along with a narrative discussion. That is information about nominal GDP level, inflation rate, real GDP growth, and interest rates. As the information and comparison regarding two core elements are missing (nominal GDP and interest rates), per the OBS methodology the current response of "C" is maintained.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

In the YER for 2019 there is no non-financial information on estimated inputs and the actual inputs.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document.

Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

**Comment:**

No estimates of the differences between the original estimates of nonfinancial data on results, outputs, outcomes and the actual outcome for the year nor narrative discussion.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Comments: In the YER the gender responsive indicators are presented as a output

**Researcher Response**

We stay at our answer. No estimates of the differences between the original estimates of nonfinancial data on results, outputs, outcomes and the actual outcome for the year nor narrative discussion.

**IBP Comment**

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

In the special part of the YER (pages 27-288) is presented by programs and subprograms under ministries or agencies separate programs for Roma people, separate programs for social care, asylum seekers etc, where planned and realized expenditures are presented.

Examples: Roma strategy and decade support program: "ПОДДРШКА НА ИМПЛЕМЕНТАЦИЈАТА НА ДЕКАДАТА И СТРАТЕГИЈАТА ЗА РОМИТЕ" on p. 162

Social care programs: Poverty related measures "МЕРКИ ЗА НАМАЛУВАЊЕ НА СИРОМАШТИЈАТ" on p. 195

Asylum seekers refugees: "НАДОМЕСТОЦИ ЗА ЗАШТИТА НА БЕГАЛЦИ И АЗИЛАНТИ" on p. 194

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document.

Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

Health insurance fund pages: 289-290

Employment agency pages: 291-292

Pension fund pages: 293-294

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment to question YER-1: Per the Open Budget Survey methodology, the researcher's assessment is confirmed and due to changes in the Ministry of Finance website the link has been updated; the current response is maintained.

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

The YER prepared by the Ministry of finance:

<https://arhiva.finance.gov.mk/files/u6/Zavrsna%20smetka%20na%20Budget%20na%20RSM%20za%202019%20god.pdf>

Comment:

There are no cash flow statement, no operating statement, no balance sheet, and no notes on accounting.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The YER is not published to the public or its published one and a half year after the fiscal years end. Based on that and my answers to the first set of questions related to the YER, I choose E as most appropriate answer. However, the researcher comment is relevant to the document. Please see the following link: <https://finance.gov.mk/wp-content/uploads/2021/07/%D0%B7%D0%B0%D0%B2%D1%80%D1%88%D0%BD%D0%B0-%D1%81%D0%BC%D0%B5%D1%82%D0%BA%D0%B0-%D0%B7%D0%B0-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

In light of the researcher's findings, a financial statement is neither part of the Year-End Report nor released as a separate report. If a document is not available to the public, then all the questions regarding that document should be marked "d." (For questions with only three answer options, the answer should be marked "b" if no information is available to the public.); the current response is maintained.

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

Link: <https://dzt.mk/mk/revizorski-izvestai>

**Comment:**

Go on the tile Ревизии in the menu and a list will pop out with all three types of audits (compliance, financial, or performance).

NOTE: Financial and compliance audit are made available to the public in one link.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

**Answer:**

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

**Source:**

Annual SAI report for 2019: [https://dzt.mk/sites/default/files/2020-06/Godisen\\_izvestaj\\_2019\\_MKD.pdf](https://dzt.mk/sites/default/files/2020-06/Godisen_izvestaj_2019_MKD.pdf) (please click on the hyperlink: Годишен извештај за извршените ревизии и за работењето на ДЗР во 2019 година)

Comment:

On page 16 they publish that they audited in 2019:

- 161,158 million denars public expenditures

The YER for 2019 publish (titel page):

- 217,447 million denars public expenditures

Thus, percentage is:

- 74% audited public expenditures

- 122% of public revenues (here within also the budgets of the local governments)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

Annual SAI report for 2019: [https://dzt.mk/sites/default/files/2020-06/Godisen\\_izvestaj\\_2019\\_MKD.pdf](https://dzt.mk/sites/default/files/2020-06/Godisen_izvestaj_2019_MKD.pdf) (please click on the hyperlink: Годишен извештај за извршените ревизии и за работењето на ДЗР во 2019 година)

Comment:

Employment agency pages 28-30;

Pension fund pages 31-33

health fund pages 33-34

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this*

question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

SAI report for 2019: [https://dzt.mk/sites/default/files/2021-01/1\\_Osnoven\\_budzet\\_na\\_RSM\\_KOMPLET\\_2020\\_REDUCE.pdf](https://dzt.mk/sites/default/files/2021-01/1_Osnoven_budzet_na_RSM_KOMPLET_2020_REDUCE.pdf)

Comment:

Pages 1-3 of the report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

NA

Comment:

The EXECUTIVE never reports its own report to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution in Macedonia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the executive reports publicly on most audit findings.

Comments: YER page (591-633)

Researcher Response

We stay at our answer because these are not available to the public and we do not know if these are audit findings or the steps that will be taken to address the audit findings.

IBP Comment

The reference provided by the government reviewer (pages 591 to 633 of the YER) refers to an SAI report include within the YER and not a document produced by the Executive. See page 490, where the report starts: "Final Report for a Performance Review of Conformity of Basic budget of the Republic of Northern Macedonia explanations towards the financial report"; the current response is maintained.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**Source:**

NA

**Comment:**

The public in North Macedonia is not informed about the status of steps/actions the executive has taken to address audit recommendations.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

Comments: YER page (591-633)

**Researcher Response**

We stay at our answer because these are not available to the public and we do not know if these are audit findings or the steps that will be taken to address the audit findings.

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its



tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

There is neither PBO type nor fiscal council in Macedonia.

Comment:

The Government presented to the public the new draft Organic budget law at the national electronic legislation registry:

[https://ener.gov.mk/Default.aspx?](https://ener.gov.mk/Default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=57671&fbclid=IwAR1Apa0NtBLuzBcg0klrRI37JGYD8IlzOS5zUeckLrqlmyKiw44nUG5kZY)

[item=pub\\_regulation&subitem=view\\_reg\\_detail&itemid=57671&fbclid=IwAR1Apa0NtBLuzBcg0klrRI37JGYD8IlzOS5zUeckLrqlmyKiw44nUG5kZY](https://ener.gov.mk/Default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=57671&fbclid=IwAR1Apa0NtBLuzBcg0klrRI37JGYD8IlzOS5zUeckLrqlmyKiw44nUG5kZY). In Article 11 of this draft Law it is regulated the establishing of Fiscal council in North Macedonia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

No IFI in North Macedonia

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

No IFI in North Macedonia

Comment:

NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

There is no IFI in North Macedonia

Comment:

NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Source:**

In North Macedonia neither the Parliament nor the Finance and budget committee discusses/debates the PBS.

**Comment:**

NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook*

(2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Comment:

Please, click on the pdf tile under the: "Целосен текст на материјалот" in order to see on the page 2 of the pdf document that the EBP was submitted to the Parliament on the 11th of November 2020 (archive stamp date of the Parliament).

The Parliament so far have a good track record on publishing the documents on the web page the same day they receive the documents.

Peer Reviewer

Opinion: Agree

Comments: The date that the researcher is referring to is the date when the Parliament received the document (on the second page of the document provided in the researcher link you can see the archive stamp of the Parliament). The EBP was made available to the public on the MF web site on December 15, 2020. Five days before it was enacted.

Government Reviewer

Opinion: Agree

Researcher Response

We stay at our answer.

IBP Comment

The peer reviewer's comment is well-noted. This question assesses how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal, therefore, the date provided by the researcher is the relevant one; the date related to the publication of the document is not applicable for this question. Please see IBP comment in EBP-2 for information of the public availability of the EBP.

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Web page of the Parliament. EBP link: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

Please, click on the pdf tile under the: "Целосен текст на материјалот"

Link to the Official Gazette: <https://www.slvesnik.com.mk/Issues/bad581e065654f8ab0ce360cf6a90a52.pdf>

Comment:

On the web page of the Parliament one can also see:

1. Reports from Finance and budget committee (click on the pdf or word tile below Извештај од седница бр.6 на Комисија за финансирање и буџет одржана на 7.12.2020)
2. Reports from Legal committee (click on the pdf or word tile below Извештај од седница бр.22 на Законодавно правна комисија одржана на 7.12.2020)
3. Approval date was 20th of December 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Article 180 from the "Rules of Procedure of the Parliament of Republic of Macedonia" (<https://www.sobranie.mk/delovnik-na-sobranieto-na-republika-makedonija-precisten-tekst-sluzben-vesnik-na-republika-makedonija-broj-130-2010.nsp>)

Articles 29 and 30 from the Law on Budgets. (Official Gazette of the Republic of Macedonia 4/2005; 4/2008;103/2008;156/2009, 95/2010 and 180/2011). Link: <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Comment:

In Article 180 of these Rules of Procedure of the Parliament of Republic of Macedonia it is stipulated that the MPs are engaged in scrutinizing the EBP prepared by the Government and that the Government later prepares new version of the EBP where the amendments (that the Government agreed upon) from the Parliament are integrated in this new version. This new version together with explanation is submitted by the Government to the Parliament again.

Article 29 of the Law on Budgets regulates details about the budget presentation and classification to be submitted from the Ministry of finance to the Government. Article 30 of the Law on Budgets regulates the date when the budget should be submitted to the Parliament (15 of November) and when the Parliament should adopt the budget (31st of December).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

On the link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681> click on the link: Извештај од седница бр.6 на Комисија за финансирање и буџет одржана на 7.12.2020. This is the report from the finance and budget committee. There it is stated that the committee discussed upon 528 amendments in total. All of these amendments are listed with proper narrative.

The legislator used its authority and some amendments out of 528 were adopted.

Comment:

In the report from the Commission:

When it reads: "го усвои амандманот" it means that amendment is adopted.

When it reads: "не го усвои амандманот" it means that amendment is not adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

On the link: <https://www.sobranie.mk//materialdetails.nspx?materialId=13353519-2b0f-49fa-8d86-ddf596c83681> click on the link: Извештај од седница бр.6 на Комисија за финансирање и буџет одржана на 7.12.2020. This is the report from the finance and budget committee. There is it stated that the committee discussed upon 528 amendments in total. All of these amendments are listed with proper narrative.

The legislator used its authority and some amendments out of 528 were adopted.

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: During the last budget approval process, the Budget Proposal was submitted in the specialized committee for around 50 days.

Researcher Response

Finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. We stay at our answer.

IBP Comment

According to the report referenced by the researcher, the Committee on Finance and Budget at the Sixth Session held on November 24, 25, 28 and 30, 1, 2, 3, 4, 5, and 7 December 2020, as the main working body reviewed the Draft Budget of the Republic of Northern Macedonia for 2021; this means that the committee had two weeks to examine the EBP. The researcher's comment is confirmed; the current response is maintained.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

On the Macedonian Parliament official website: <https://www.sobranie.mk//materialdetails.nsp?materialId=13353519-2b0f-49fa-8d86-ddf596c83681>

one can see that the 2021 EBP was discussed only at the Finance and Budget and Legal committee.

Comment:

This is a practice in decades in North Macedonia. Sector committees in the Parliament never discuss the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

*GUIDELINES:*

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

d. No, a committee did not examine in-year implementation.

Source:

NA

Comment:

It have never happened in North Macedonia for the Parliament to discuss IYR

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

*GUIDELINES:*



Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

In accordance with the Budget law (Article 33): <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Comment:

According to the Budget Law Article 33 however, each ministry can reallocate funds among its own budget programs up to 5 million denars.

The reallocation over 5 mil. must be approved by the Government. For reallocation among administrative users, approval from the legislators is mandatory.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Budget law: <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Article 36 from the Law on Budgets regulates that in the case when revenues are significantly higher than the projected a supplementary budget must be submitted for approval by the Assembly of the Republic of Macedonia .

Comment:

In practice however, the executive spends these funds before obtaining approval from the legislature: Namely, according to the Budget Law (Article 36, paragraph 2) the Minister of finance and the Mayor may use the excess revenues for paying additional payments of the current debts and their interest payments. Note though that this spending is earmarked by law to paying debt and interest. Thus, the reason why we selected "d" is that, no matter what the law prescribes, the executive uses the excess revenue however it wants (so without passing through a legislator approval) as it have certain window of flexibility.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Comments: In the Budget law according to article 34 paragraph 4 and Article 36, are prescribe the details amendments and modifications of the Budget.

Researcher Response

We stay at our answer. We assess the fiscal transparency and practice of the government, thus, in practice, the executive spends funds before obtaining approval from the legislature: Namely, according to the Budget Law (Article 36, paragraph 2) the Minister of finance and the Mayor may use the excess revenues for paying additional payments of the current debts and their interest payments. Note though that this spending is earmarked by law to paying debt and interest. Thus, the reason why we selected "d" is that, no matter what the law prescribes, the executive uses the excess revenue however it wants (so without passing through a legislator approval) as it have certain window of flexibility.

IBP Comment

This question assesses whether the executive receives approval from the legislature prior to spending excess revenue and whether it is legally required to do so. Article 36, paragraph 2 of Budget Law, states that in the case when the estimated revenues and other inflows of the main budgets are at a higher level than planned, The Ministry of Finance, with the concurrence of the City the municipality may make supplementary payments of the principal and the amount of the debt. Therefore, the Executive uses the excess revenue into the budget without obtaining approval from the legislature; the current response "d" is maintained.

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

Budget law: <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Article 36:

(3) If, during the execution of the budget, the Ministry of Finance, i.e. the Mayor of the municipality estimates that more significant reallocation of appropriations are necessary or that the realization of the revenues and other inflows deviates from the plan considerably, it proposes amendments and modifications to the budget to the Government of the Republic of Macedonia i.e. the Council of the municipality.

(4) The Parliament of the Republic of Macedonia, i.e. the Council of the municipality shall adopt the amendments and modifications to the budget on the proposal by the Government of the Republic of Macedonia i.e. the Mayor not later than November 15 in the current year.

(5) During the procedure for adoption of the modifications and amendments to the budget, the Ministry of Finance shall timely stop the execution of different appropriations of the Budget of the Republic of Macedonia that are subject to proposed modifications and amendments referred to in paragraph (3) of this article.

Comment:

In practice if the Ministry of Finance or the Mayor estimate lower level of revenue collection, mostly due to collection capacities, they may propose cuts on the expenditure side which should be approved by the Government and the legislators as supplementary budget.

Or they can go for supplementary budget that needs to be approved by the Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Budget law: <https://finance.gov.mk/wp-content/uploads/2009/02/5.pdf>

Article 52:

(1) The Ministry of Finance shall submit the annual report of the Budget of the Republic of Macedonia to the Government of the Republic of Macedonia not later than May 31. A report from an authorized state auditor of the base budget shall be submitted with the annual report together with the comments from the Ministry of Finance as well as the annual reports of the municipal budgets.

(2) After the approval of the final account by the Government it shall be submitted to the Parliament of the Republic of Macedonia for discussion and adoption until June 30th at the latest.

Comment:

Unfortunately, it never happened in the Macedonian Parliament so far.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Researcher Response

We stay at our answer.

IBP Comment

Given that there is no evidence that a committee from the Macedonian Parliament examined the Audit Report, (e.g. minutes of the meetings) nor of an official report with findings and recommendations, the current response "d" is maintained.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

*GUIDELINES:*

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Law on state audit: [https://dzt.mk/sites/default/files/2020-01/Zakon\\_drzavna\\_revizija\\_precisten\\_tekst\\_2020.pdf](https://dzt.mk/sites/default/files/2020-01/Zakon_drzavna_revizija_precisten_tekst_2020.pdf)

Comment:

Article 4 states that the mandate of the Comptroller is 9 years and it is appointed by the Parliament.

North Macedonia got a new General Comptroller in 2019

Mr. Maksim Acevski was unanimously elected for new Auditor General: <https://dzt.mk/en/191219-maksim-acevski-unanimously-elected-new-auditor-general>

Peer Reviewer

Opinion: Agree

Comments: In addition to the researcher comment, the law prescribes, but do not guarantee the independence of the appointed SAI head. Most of the processes for appointment of Heads for different independent bodies are highly politicized and influence by the political parties. SAI office did not have appointed Head for more then three years (since 2017), see the article: <https://irl.mk/tesna-trka-so-vremeto-za-izbor-na-drzhaven-revizor/>.

Government Reviewer

Opinion: Agree

Researcher Response

In Macedonia the head of the SAI may only be appointed by the legislature.

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified*

in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Law on state audit: [https://dzt.mk/sites/default/files/2020-01/Zakon\\_drzavna\\_revizija\\_precisten\\_tekst\\_2020.pdf](https://dzt.mk/sites/default/files/2020-01/Zakon_drzavna_revizija_precisten_tekst_2020.pdf)

Comment:

Articles 4, 5 and 6 regulates the appointment, qualifications and mandate of the general comptroller.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Law on state audit: [https://dzt.mk/sites/default/files/2020-01/Zakon\\_drzavna\\_revizija\\_precisten\\_tekst\\_2020.pdf](https://dzt.mk/sites/default/files/2020-01/Zakon_drzavna_revizija_precisten_tekst_2020.pdf)

Comment:

Article 12 of the Law on State Audit states that the funds for the operation of the SAI are determined by the Assembly of Republic of Macedonia on the previous proposal of the SAI; the budget of the SAI is prepared within established annual limits determined in accordance with the fiscal strategy and it is an integral part of the Budget of Republic of Macedonia.

Peer Reviewer

Opinion: I choose not to review this question

Comments: The maximum funds available for each state entity is determined from the Ministry of Finance including for SAI. The institutions submit their proposals based on those guidelines, or allocate the available funds based on their priorities, which doesn't mean that those funds are enough to cover all needs and functions of the institution. In practice the funds allocated by the Ministry of Finance are not enough to cover all the needs of the institutions, and institutions are generating debts or paying penalties for the delays in the payments (this is the case in the social, education and health sector institutions, including the Agency for Protection of the Right for Free Access to Public Information). I choose not to

review the question because we do not have publicly available document where we can see the SAI proposal.

Government Reviewer  
Opinion: Agree

Researcher Response

We stay at our answer. Article 12 of the Law on State Audit states that the funds for the operation of the SAI are determined by the Assembly of Republic of Macedonia on the previous proposal of the SAI; the budget of the SAI is prepared within established annual limits determined in accordance with the fiscal strategy and it is an integral part of the Budget of Republic of Macedonia. the budget of SAI is voted at the budget discussion session separately to stress the importance of SAI.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Law on state audit: [https://dzt.mk/sites/default/files/2020-01/Zakon\\_drzavna\\_revizija\\_precisten\\_tekst\\_2020.pdf](https://dzt.mk/sites/default/files/2020-01/Zakon_drzavna_revizija_precisten_tekst_2020.pdf)

Comment:

Article 9 of the Law on state audit

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Years ago they have had peer review from the German SAI

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

*GUIDELINES:*

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

d. Never.

Source:

Nothing on the web site of the Parliament nor on the web site of the SAI

Comment:

It never happened so far in North Macedonia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

*GUIDELINES:*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

*[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input*

into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There are no formal requirements and also no practices of sustainable mechanisms for exchanging views on the preparation of the budget with the government officials in North Macedonia.

Comment:

There are no proper deliberative mechanism that involves the public in the FORMULATION of the annual budget. Further, there are no formal requirements and also no practices of sustainable mechanisms for exchanging views on the PREPARATION of the budget with the government officials in North Macedonia. Public is only informed about the final EBP final product.

Peer Reviewer

Opinion: Agree

Comments: Even though there is no formal requirement, there is no practice among executives to organize public consultations. In recent years, the Government focused its efforts to increase the number of publicly available data without giving an opportunity to the public to actually exercise the data and use it for actual contribution to the public sector development. In that regard, it's not only important to publish data, but also to create mechanisms for collecting feedback and check if the available data is serving the public interest. The only step to inform the public about their proposal submitted to the parliament is one joint press conference of all ministers where each of them presents the "new opportunities" coming from the budget in their specific sector. They call this Citizens Budget. However this can not be considered as opportunity for participation. The EBP for 2021 was presented on November 17 on the press conference held in the Government press center (link: <https://vlada.mk/budzet2021>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Comments: In Law for local government article 25-30 (prescribe public participation) Some ministries in designing their budget request have citizens participation through surveys. <https://urlsand.esvalabs.com/?u=http%3A%2F%2Fmtc.gov.mk%2Fvesti%2FJaven-povik-za-podnesivanje-na-baranja-za-koristenje-na-sredstva-od-Budzheta-na-Ministerstvoto-za-transport-i-vrski-za-2021-godina-za-poddrshka-na-implementatsijata-na-Dekadata-i-Strategijata-za-Romite&e=6f55e4c0&h=828b25bf&f=y&p=n>



Researcher Response

We stay at our answer. We once again stress that there are no proper deliberative mechanism that involves the public in the FORMULATION of the annual budget. Further, there are no formal requirements and also no practices of sustainable mechanisms for exchanging views on the PREPARATION of the budget with the government officials in North Macedonia. Public is only informed about the final EBP final product. Further, the example pointed by the GR is incidental and not a sustainable mechanism across EBP and more it is dated 05.08.2021, so beyond cut off date of the OBS.

IBP Comment

The researcher's comment is confirmed: reference provided by the government reviewer refers to a public call for local governments units to submit requests for use of funds, is dated 05.08.2021 and therefore outside the cut-off date of this assessment; the current response is maintained.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: The Ministry of Labor and Social Policy include vulnerable and under-represented parts of the population according to Special Law and Strategy. According to the Article 29 of Law on Disability Organizations , national disability organizations are financed by the budget from the sources of games of chance, they submit a request and program to the Ministry of Labor and Social Policy for the current year, and also from The Budget on the basis of projects with which they apply the announcement announced by the Ministry of Labor and Social Policy.

Researcher Response

We stay at our answer. We test the fiscal transparency in practice and not the legislation prescriptions that cannot be tested.

IBP Comment

The researcher's comment is confirmed: reference provided by the government reviewer refers to a public call for local governments units to submit requests for use of funds, is dated 05.08.2021 and therefore outside the cut-off date of this assessment; the current response is maintained.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues

2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

Unfortunately, no such mechanisms and practice in North Macedonia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Comments: MoF organized public debate for the draft budget proposal where chambers, NGO, university members and other stockholders are invited to discuss for general macroeconomic, fiscal output and other key topics.

Researcher Response

Unfortunately, no such mechanisms and practice in North Macedonia DURING FORMULATION STAGE. If the MoF organizes presentation of the EBP this is just a presentation on what MoF already decided and it is not engagement with citizens.

IBP Comment

There is no evidence of a participation mechanism during the budget formulation phase for EBP 2021. The current response is maintained.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as*

revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

Unfortunately, no such mechanisms

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Comments: The public debate is organized by MoF and the topic for discussion and agenda is timely provided.

Researcher Response

We stay at our answer. There is no comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner

IBP Comment

There is no evidence of a participation mechanism during the budget formulation or implementation of the budget. The current response is

maintained.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

NA

Comment:

NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**GUIDELINES**

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*The researcher must present evidence to support selection of a "c" response.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

No participation mechanisms



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.  
Comments: Ministry of transport, Ministry of Labor

Researcher Response  
We stay at our answer. No practice at which the public can provide input during the formulation or implementation of the annual budget.

IBP Comment  
The researcher's comment is confirmed: reference provided by the government reviewer refers to a public call for local governments units to submit requests for use of funds (not citizens), is dated 05.08.2021, and therefore outside the cut-off date of this assessment; the current response is maintained.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

NA

Comment:

NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

SAI link: [https://dzt.mk/mk/contact/barane\\_za\\_revizija](https://dzt.mk/mk/contact/barane_za_revizija)

Comment:

For the first time in North Macedonia in 2020, SAI introduced the formal tool through which public can suggest future audit in their audit program. Interested party can declare their name and phone (not mandatory) and suggested topic with explanation (mandatory). They can even browse/attach document as annex to their request for audit.

Further, SAI since 2020 maintain a Public pool to assess their work. It is accessible also in English: <https://dzt.mk/en/public-poll>

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: There is no established mechanisms for collecting proposals from the public on the issues and topics that should be addressed with the audit program. The link provided by the researcher is regular service satisfaction form that include one question on how SAO can be improved. This can not be considered as participation mechanism, nor as an opportunity for the public to intervene in the SA annual program.

**Government Reviewer**

Opinion: I choose not to review this question

**Researcher Response**

We stay at our answer because we provide the link as a Source where SAI invites for audit suggestions from the public. Here again the link: [https://dzt.mk/contact/barane\\_za\\_revizija](https://dzt.mk/contact/barane_za_revizija) As for the poll we just presented additional information.

**IBP Comment**

Per the Open Budget Survey methodology, the mechanism Request for Revision (БАРАЊЕ ЗА РЕВИЗИЈА)

[https://dzt.mk/contact/barane\\_za\\_revizija](https://dzt.mk/contact/barane_za_revizija) is considered as formal mechanisms through which the public can suggest issues/topics to include in its audit program. The researcher's comment is confirmed; the current response is maintained.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

2020 Annual program=no such information: [https://dzt.mk/sites/default/files/2019-12/GP\\_na\\_DZR\\_za\\_2020.pdf](https://dzt.mk/sites/default/files/2019-12/GP_na_DZR_za_2020.pdf)

2021 Annual program=there is only information about the formal tool for the public to request audit (p. 8) but no information/feedback on how citizen's inputs have been used to prepare the program

Link on : [https://dzt.mk/sites/default/files/2020-12/Godisna\\_programa\\_za\\_rabota\\_DZR\\_2021.pdf](https://dzt.mk/sites/default/files/2020-12/Godisna_programa_za_rabota_DZR_2021.pdf)

Comment:  
NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:  
b. The requirements for an "a" response are not met.

Source:  
NA

Comment:  
NA

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question