

# Open Budget Survey 2017

## Questionnaire

### Macedonia

January 2018

## COUNTRY QUESTIONNAIRE: MACEDONIA

**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 2017

**Sources:** This is a 3-year Fiscal Strategy for the period 2016-2018 and this latest one, produced in October 2015, is published in November 2015. Microsoft word document also available from the Macedonian Parliament's official web site: <http://sobranie.mk/materialdetails.nsp?materialId=6a4a50ec-1bd0-4ee5-8f23-bd7c6fcdab27>

**Comments:** Researcher: There was no roll-over of this document done for the FY 2017, unfortunately.

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy which should be the base for development of the budget proposal for FY 2017 was adopted by the Government and published by the Ministry of finance on 12 October, 2016 - a few days before the adoption of the budget for FY 2017. PDF document available on the following link <http://www.finance.gov.mk/mk/node/4107> (<http://www.finance.gov.mk/mk/node/4107>)

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) 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

**Answer:** d.

**Sources:** Two reasons: 1. No PBS was released at least 1 month prior to the release of the EBP and 2. There was no roll-over of the Fiscal strategy 2016-2018 for FY 2017.

**Comments:** Researcher: Last version of the Fiscal Strategy is available also at the official website of the Parliament: <http://sobranie.mk/materialdetails.nsp?materialId=6a4a50ec-1bd0-4ee5-8f23-bd7c6fcdab27>

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Each year the Ministry of Finance prepares and the Government of RM adopts three year Fiscal Strategies (FS). For example FS 2016 - 2018 served as a base for preparation of the EBP for 2016, while the FS for the period 2017 - 2019 should serve as a base for preparation of the EBP for 2017. However the FS 2017 - 2019 was adopted by the government approximately one month after the EBP was introduced to the legislators. This clearly indicate that EBP was not based on the FS 2017 - 2019. Link to EBP document (introduced on 19 September 2016): <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Link to the Fiscal Strategy document (adopted on 12 October 2016): <file:///C:/Users/user/Downloads/2.pdf>

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-3a:** If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: No roll-over yet of the Fiscal Strategy. The (last) Fiscal Strategy was published on 12 November 2015 for the period 2016-2018.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The Fiscal Strategy document was published on 12 October 2016. The document available on the following link <file:///C:/Users/user/Downloads/2.pdf>

**Comments:** 12 October 2016.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer. Thus, now with the new document we agree that there was a roll-over. Here is the proper link: <http://finance.gov.mk/mk/node/4107> (<http://finance.gov.mk/mk/node/4107>) We also attached the new rolled-over document in the Attachment. However, please note that this document was released after the EBP was sent to Parliament and published, so the status of this document is now "Published Late".

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** Last time we got the info through the Freedom of information act. Now we saw that there is no role-over of the document yet for the FY 2017.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 12 October 2016

**Comments:** The date was determined from the letter for submission of the Fiscal Strategy to the legislature (second page from the document). Link to the document: <http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer. The document is available, but not that it was published after the Executive's Budget Proposal.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a."

**Answer:** PBS for the EBP 2017 has not been produced because the 3-year Fiscal strategy was not rolled over for the purpose of the EBP for FY 2017.

**Sources:** The last Fiscal Strategy can be downloaded from: Ministry of finance: <http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20...> (<http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20RM%202016-2018-1.pdf>) Macedonian Parliament: <http://sobranie.mk/materialdetails.nspix?materialId=6a4a50ec-...> (<http://sobranie.mk/materialdetails.nspix?materialId=6a4a50ec-1bd0-4ee5-8f23-bd7c6fcdab27>)

**Comments:** Researcher: n/a

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy 2017 - 2019 was adopted on 12 October 2016, one month after the EBP was introduced to the legislators, which is too late. The document is available on the following links: Ministry of finance: <http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20...> ([http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20RM%202017-2019\\_1.pdf](http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20RM%202017-2019_1.pdf)) Macedonian Parliament:

<http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** n/a

**Comments:** Researcher: n/a

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Fiscal Strategy for 2017-2019 was published on 12 October 2016, but is not available in machine readable format. The document is available only in pdf. Link to the document: <http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** The PR made an error writing 2017 instead of 2016. It should be 12th of October 2016 as it is available to see at: <http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** n/a

**Comments:** Researcher: n/a

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Fiscal Strategy 2017 - 2019 was adopted and published and submitted to the Parliament on 12 October 2016 or approximately one month after the EBP was introduced (19 September 2016) to the Parliament.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The Peer Reviewer confirmed that the Fiscal Strategy was published late unfortunately. Response changed from "d" to "a."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-6b:** If you selected option "c" or "d" in question PBS-6a above, 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Fiskalna strategija na Republika Makedonija 2017-2019 Fiscal strategy of the Republic of Macedonia 2017-2019

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Fiskalna Strategija na Republika Makedonija 2017 - 2019 Fiscal Strategy of Republic of Macedonia 2017 - 2019

**Comments:** The FS 2017 - 2019 was adopted, published and submitted to the Parliament on 12 October 2016, i.e., one month after the EBP was submitted to the legislators (19 September 2016).

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agreed

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** FY 2017

**Sources:** The executive power decided to go early for the EBP 2017, because of the expected early elections in December 2016.

**Comments:** Researcher: Also available at the Parliament's website: <http://sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-...>  
(<http://sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 19 September 2016

**Sources:** Website of the Parliament. Second page of the pdf, the archive date of receiving the budget is 19 September 2016.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** a. (100)

**Sources:** The web page of the Ministry of Finance and Parliament. The executive power wanted to rush the introduction and approval of the EBP because of the expected early elections in December 2016.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-3a:** If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 19 September 2016

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** We were monitoring the web page of the Ministry of Finance. Also, media in Macedonia were covering the news. Link to a number of media that were covering the topic can be found here: <http://www.time.mk/c/93faf2e239/prodolzuva-amandmanskata-ras...>  
(<http://www.time.mk/c/93faf2e239/prodolzuva-amandmanskata-rasprava-za-budzetot-za-2017.html>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** We have opened the EBP document, where on the second page in the right top corner the date on the Parliament archive stamp can be found. The EBP document can be opened through the following link: <http://sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-...>  
(<http://sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) (second document from the list of document presented on the link)

**Comments:** The date when the document was published, was determined based on the letter for submission of the EBP to the legislator.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Additional note: sometimes (actually, many times!), even though the forms become 'formal' documents with stamp and signatures, these documents remain not published and thus not available to the public. That is why for monitoring purposes of documents being available to the public, we also monitor and follow media. We attached the document suggested by the Peer Reviewer in the Attachments field.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** Ministry of finance web site: <http://finance.gov.mk/files/u6/Predlog-Budzet%20na%20RM%20za...> ([http://finance.gov.mk/files/u6/Predlog-Budzet%20na%20RM%20za%202017\\_0.pdf](http://finance.gov.mk/files/u6/Predlog-Budzet%20na%20RM%20za%202017_0.pdf)) Macedonian Parliament web site: <http://sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-...> (<http://sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** n/a

**Comments:** Researcher: Document is in pdf.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The document is published in xml format on the Ministry of finance web site, but not in csv, .xls/.xlsx, and .json. Link to the document: <http://finance.gov.mk/files/u6/Predlog%20Budzet%202017.xml> (<http://finance.gov.mk/files/u6/Predlog%20Budzet%202017.xml>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Unfortunately, we tried to open the \*.xml file, but an error message appeared: "This XML file does not appear to have any style information associated with it." The response remains unchanged.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)



**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Predlog budzet na Republika Makedonija za 2017 godina Budget proposal of the Republic of Macedonia for 2017

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** FY 2017

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 17th of October 2016

**Sources:** The EB was published on the official Parliament's website on the 18 October 2016. Link: <http://sobranie.mk/materialdetails.nspcx?materialId=13d8ebfc-...> (<http://sobranie.mk/materialdetails.nspcx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Please, click on the link titled: "Дополнет Предлог-буџет на Република Македонија за 2017 година"

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EB was approved by the legislator on 17 October 2016 and published in the official Gazette on 18 October 2016 (see second page from the link presented below). Link to the document: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-2:** When is the EB made available to the public?

a. (100) Two weeks or less after the budget has been enacted

- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** EB was published in the Official Gazette (OG) on the 27 November 2015. More than one month before the fiscal year. Link to the OG: <http://www.slvesnik.com.mk/Issues/44c49d632dd9412597cc37203b...>  
(<http://www.slvesnik.com.mk/Issues/44c49d632dd9412597cc37203b40f006.pdf>).

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EB was published in the Official Gazette on 18 October 2016. Link to the approved EBP: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>  
(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-3a:** If the EB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** EB was published in the Official Gazette-OG on the 27 November 2015. More than one month before the fiscal year. Link to the OG: <http://www.slvesnik.com.mk/Issues/44c49d632dd9412597cc37203b...>  
(<http://www.slvesnik.com.mk/Issues/44c49d632dd9412597cc37203b40f006.pdf>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EB was published in the Official Gazette on 18 October 2016 on the The Public Enterprise Official Gazette of the Republic of Macedonia web site. Document back ground information (right click on the document, than view page info) says that the document was last modified on Tuesday, 18 October 2016 at 14:24:04. <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>  
(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** Published 27 November 2015. First we open the link with Google Chrome Browser next we click with the mouse right click on the document/post and we choose inspect. A new window with a html code from the link/post will be opened. Next we search the row "Last-Modified". Next to these words there is a date when the article/link/post was published.i.e last modified. We also tried to contact the institution by phone and email with no success and have sent request as per the freedom of information act at that time without success.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EB was published in the Official Gazette on 18 October 2016 on the The Public Enterprise Official Gazette of the Republic of Macedonia web site. Document back ground information (right click on the document, than view page info) says that the document was last modified on Tuesday, 18 October 2016 at 14:24:04. <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a."

**Answer:** EB was published in the Official Gazette-OG on the 27 November 2015. More than one month before the fiscal year. Link to the OG: <http://www.slvesnik.com.mk/Issues/44c49d632dd9412597cc37203b...> (<http://www.slvesnik.com.mk/Issues/44c49d632dd9412597cc37203b40f006.pdf>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Link to the EB document published in the Official Gazette: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** pdf version.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Beside pdf format, the EB is available in xml. format.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** No link was provided in support to a change in answer. The response remains the same.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-6b:** If you selected option "c" or "d" in question EB-6a above, 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Predlog Budzet na Republika Makedonija za 2017 godina Budget of the Republic of Macedonia for 2017

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** FY 2017

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, 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:** Through contacts in the Ministry of Finance.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The Mid-Year Report for Implementation of the Open Government Partnership Action Plan for 2016-2018, measure 5.1 (open budget initiative), sum item 5.1.1. (preparation and publishing citizens budget) shows clearly that this activity is not started at all. The report was prepared in January 2017.

**Comments:** The researcher statement can not be confirmed.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** No Citizens Budget was published for the 2017 EBP in Macedonia, as checked in the media and the proper web sites. The addition of the Peer Reviewer is welcomed.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-3a:** If the CB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a." 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 Budgets are produced and their URL or weblink.

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 Budgets are produced and which budget documents they simplify.

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**



**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** FY 2016

**Sources:** These are available t-1 month.

**Comments:** Researcher: These are accumulated month by month at the same web page and presented in pdf by the Treasury Department at the Ministry of Finance. See for example the November 2016 report: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...> (<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** a. (100)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The In-Year Reports for whole 2016 are available on the following link <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>) The last In-Year Report (the report for December, 2016) was published on 25 January 2017. To confirm the date open the link, go with right click on the document and choose the function "view page info". The information is available in the last row named as "Modified."

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 27 December 2016 for the November execution.

**Sources:** First we open the link with Google Chrome Browser next we click with the mouse right click on the document/ post and we choose inspect. A new window with a html code from the link/post will be opened. Next we search the row "Last-Modified". Next to these words there is a date when the article/link/post was published.i.e last modified. The Ministry of Finance keeps only one document where it adds the months. So far they were on time in producing and publishing the IYR on time. Before the end of December 2016, the November execution was already online and available to the public:

<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** First we open the link with Google Chrome Browser next we click with the mouse right click on the document/ post and we choose inspect. A new window with a html code from the link/post will be opened. Next we search the row "Last-Modified". Next to these words there is a date when the article/link/post was published.i.e last modified.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The date of publication was determine as follows: we open the document and with right click on the document we choose the function "view page info". The information is available in the last row named as "Modified". Under this row you will find the following information: Wednesday, 25 December 2017 at 15:49:14. The In-Year Reports for the whole 2016 are available on the following link

<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>)

**Comments:** The In-Year Reports for the whole 2016 are available on the following link <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>).

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We acknowledge the additional information provided by the Peer Reviewer.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Ministry of finance official website: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>) Archive for the previous years can be find here:  
<http://finance.gov.mk/mk/node/898> (<http://finance.gov.mk/mk/node/898>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**



**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. 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:** Izvrshuvanje na budzhet na RM za 2016 (December) Realization of the budget for the 2016 budzhet for RoM (December)

**Sources:** Official web site of the Ministry of finance. The Treasury produces the IYR. The IYR one for December 2016 is available here: <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>) All reports, inclusive of archive for previous years one can find here: <http://finance.gov.mk/mk/node/898> (<http://finance.gov.mk/mk/node/898>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 2016

**Sources:** Prepared and published at the Ministry of Finance official website but not in accordance with the standards as per the OBS methodology. The document published by the Ministry of Finance is not comprehensive and does not have important information and elements like estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. Also, the published document is missing important information as per the Budget Law in Macedonia Article 53 paragraph 3, related to the updated macroeconomic indicators, which is in line with the OBS requirements as well.

**Comments:** Researcher: Link <http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanj...>  
(<http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%20RM>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The MYR was published on the Ministry of Finance web site exactly after three months after the midpoint or on Friday, 30 September 2016 at 14:45:20. The MYR can be found on the following link: <http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanj...>

(<http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%20RM>)  
To see the date when the MYR was published open the link above (use Mozilla Firefox browser), go with right click on the document, then choose the following function "view page info" and see the information presented in the last row from the box.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as a Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53, it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year;" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-3a:** If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 30 September 2016

**Comments:** The MYR was published on the Ministry of Finance website exactly after three months after the midpoint or on Friday, 30 September 2016 at 14:45:20. The MYR can be found on the following link: <http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanj...>

(<http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%20RM>) To see the date when the MYR was published open the link above (use Mozilla Firefox browser), go with right click on the document, then choose the following function "view page info" and see the information presented in the last row from the box

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as MYR because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** First we open the MYR on the Ministry of Finance web site through Mozilla Firefox browser. Then we click with the right click on the document and than we press on the function "view page info". In the last row named as "Modified" we found the following information: Friday, 30 September 2016 at 14:45:20. Link to the document: <http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanj...>

(<http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%20RM>)

**Comments:** The MYR was published on the Ministry of Finance web site exactly after three months after the midpoint or on Friday, 30 September 2016 at 14:45:20. The MYR can be found on the following link: <http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanj...>

(<http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%20RM>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Link to MYR on the Ministry of Finance website: <http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanj...>

(<http://finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%20RM>)

**Comments:** The MYR is available on the Ministry of Finance website.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The MYR is available on the Ministry of finance website just in pdf format. The MYR for the period 01.01-30.06.2016 can be find, under the last heading, on the following link: <http://www.finance.gov.mk/mk/node/898> (<http://www.finance.gov.mk/mk/node/898>).

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR is published on the Ministry of finance website. Link to the document:

<http://www.finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaru...>

(<http://www.finance.gov.mk/files/u12/Izveshtaj%20za%20ostvaruvanje%20na%20prihodi%20i%20realizacija%20na%20rashodi%20na%20Budgetot%20na%2>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, 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:** Document is produced but cannot be considered as MYR.

**Sources:** The quality of the wannabe MYR is low. Important information are missing like update on macroeconomic assumptions update.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** n/a

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Извештај за извршувањето на Буџетот на РМ за првите шест месеци, 01.01-30.06.2016 Budget of RM Execution Report for the first half of 2016, 01.01-30.06.2016

**Comments:** Извештај за извршувањето на Буџетот на РМ за првите шест месеци, 01.01-30.06.2016

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We cannot consider the document as as Mid-Year Review because it does not satisfy all the relevant criteria and standards to be qualified as such. One example: As per the Budget Law Article 53. it is required that the MYR includes, among other items: "updated report on the macroeconomic indicators and projected revenues, commitments and expenditures for the budget year" but this is missing.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes



b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 2015

**Sources:** By the Law on the budgets Article 52 ([http://finance.gov.mk/files/u6/\\_\\_\\_\\_\\_5.pdf](http://finance.gov.mk/files/u6/_____5.pdf)) the YER should be submitted to the GoM by the Minister of finance by the 31st of May. The GoM should submit the YER to the Legislator by 30th of June. That is why we will evaluate the 2015 YER.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** a. (100)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The YER was approved by the legislature on 06 July 2016 and published in The Public Enterprise Official Gazette of the Republic of Macedonia on 13 July 2016. The access to the documents published on the Official Gazette web site is not free of charge for the current year. This document becomes free of charge from January, 2017. Link to the document: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...> (<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-3a:** If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 28 June 2016

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 13 July 2016

**Comments:** The YER was published on The Public Enterprise Official Gazette of the Republic of Macedonia on 13 July 2016. The access to the documents published on the Official Gazette web site is not free of charge for the current year. This document become free of charge from January, 2017. Link to the document: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>  
(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38fbfe368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The link from the Peer Reviewer is from the Official Gazette, while the link we provided was from the Ministry of Finance. The Year-End Report and the Audit Report are submitted together to the Assembly. The document can be found at:

[http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_...](http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_...)

([http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf)). The link shows that the document was accepted by the Assembly on the 24th of June 2016 (see second page upper right corner the stamp). We monitored the MinFin and the Assembly web sites, so can confirm the Year-End Report was available to the public and to the MPs on time.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** Monitoring the web page of the Ministry of finance. In Google Chrome right click and in the row: "Last modified" see the date.

**Sources:** Source: Ministry of Finance web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Also, the media were reporting about this document. A link to links to media in Macedonia that were covering the topic can be find here: <http://www.time.mk/c/2f79d1f360/zavrsna-smetka-na-budzetot-z...>  
(<http://www.time.mk/c/2f79d1f360/zavrsna-smetka-na-budzetot-za-2015-godina.html>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a."

**Answer:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Parliament official web page: <http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-...>  
(<http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** b.

**Sources:** pdf and XML available at: <http://finance.gov.mk/mk/node/575> (<http://finance.gov.mk/mk/node/575>) The document we are referring to is the one under the Section: "Буџет 2017" Then click the link: "XML Предлог Буџет на Република Македонија за 2017 година"

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The YER is available only in pdf and xml format which is not in correspondence with the OBS methodology requirements. The pdf format available on the following link: [http://www.finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://www.finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf) ([http://www.finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://www.finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf)) The xml format available on the following link: [http://www.finance.gov.mk/files/u6/Zavrsna%202015%20-%20za%20na%20sajt\\_0.xml](http://www.finance.gov.mk/files/u6/Zavrsna%202015%20-%20za%20na%20sajt_0.xml) ([http://www.finance.gov.mk/files/u6/Zavrsna%202015%20-%20za%20objavuvanje%20na%20sajt\\_0.xml](http://www.finance.gov.mk/files/u6/Zavrsna%202015%20-%20za%20objavuvanje%20na%20sajt_0.xml))

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** We welcome the Peer Reviewer's comment, but we also note that \*xml is considered a machine-readable format. The response remains unchanged.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Zavrshna smetka na Budzhetot na Republika Makedonija za 2015 godina Final account of the 2015 Budzhet of the Republic of Macedonia

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-8:** Is there a “citizens version” of the YER?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 2015

**Sources:** Macedonian Parliament <http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-...> (<http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The AR was produced on 30.05.2016, see the following link: [http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Mak...](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Mak...) ([http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf)) The AR submitted to the legislature is available on the following link: <http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-...> (<http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>) (first document from the list of documents). But the date when the AR was submitted to the Parliament, as well as when it was published on the Parliament web site. The AR is published on State Audit Office website on 10 January 2017, see the following link: [http://dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedon...](http://dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedon...) ([http://dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** a. (100)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Audit Report was published on the State Audit Office on Tuesday, 10 January 2017 at 16:11:48. The document is available on the following link: [http://dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedon...](http://dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedon...) ([http://dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Here it is the Audit Report from 24th of June 2016. Link: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015...> ([http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf)) We were monitoring the website, and can confirm it was available on that date.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-3a:** If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 28 June 2016

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 10 January 2017

**Comments:** The Audit Report was published on the State Audit Office on Tuesday, 10 January 2017 at 16:11:48. The document is available on the following link: [http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedon...](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedon...)  
([http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Here it is the Audit Report from 24th of June 2016. Link: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015...>  
([http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf)) We were monitoring the website, and can confirm it was available on that date.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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:** In Google Chrome right click and in the row: "Last modified" see the date

**Sources:** Monitoring the SAI web site: <http://dzt.mk/> (<http://dzt.mk/>)

**Comments:** Researcher: As per the Budget Law in Macedonia: [http://finance.gov.mk/files/u6/\\_\\_\\_\\_\\_5.pdf](http://finance.gov.mk/files/u6/_____5.pdf) The Article 52 prescribes that the Ministry of Finance submits to the Government the final account together with the Audit Report at the latest on the 31st of May. By the 30th of June the Government submits the final accounts to Parliament. The practice is so far that Parliament receives the final accounts together with the Audit Report from the NAO at the same time, and at the same time they are always made available to the public.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Open the document with Mozilla Firefox, on the document go with the right click and choose the function "view page info". The information is available in the last row from the box named as "Modified".

**Comments:** The Audit Report was published on the State Audit Office on Tuesday, 10 January 2017 at 16:11:48. The document is available on the following link: [http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedon...](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedon...)  
([http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Here it is the Audit Report from 24th of June 2016. Link: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015...>  
([http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf)) We were monitoring the website, and can confirm it was available on that date.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 mark this question "n/a."

**Answer:** Macedonian parliament official web page: <http://sobranie.mk/materialdetails.nspx?materialId=9410b7aa-...>  
(<http://sobranie.mk/materialdetails.nspx?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The AR is available on the following link: [http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedon...](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedon...)  
([http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Comments:** The Audit Report was published on the State Audit Office on Tuesday, 10 January 2017 at 16:11:48. The document is available on the following link: [http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedon...](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedon...)  
([http://dzt.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://dzt.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Here it is the Audit Report from 24th of June 2016. Link: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015...>  
([http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015\\_0.pdf](http://finance.gov.mk/files/u6/Zavrsna%20smetka%20za%202015_0.pdf)) We were monitoring the website, and can confirm it was available on that date.

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** n/a

**Comments:** Researcher: Document is in pdf.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Konechen izvestaj za izvrshena revizija za usoglasenost za 2015 godina na osnoven budzhet na Republika Makedonija Final report after the conducted audit about compliance of the basic 2015 budget of the Republic of Macedonia

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** КОНЕЧЕН ИЗВЕШТАЈ НА ОБЛАСТЕНИОТ ДРЖАВЕН РЕВИЗОР, Ревизија на усогласеност на основниот буџет на Република Македонија за 2015 година FINAL GENERAL AUDIT REPORT, Regulatory Audit of the State Budget of Republic of Macedonia for 2015. Link to the AR:

[http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Mak...](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Mak...)

([http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf))

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-8:** Is there a “citizens version” of the AR?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be



selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Ministry of finance - Public finance: <http://finance.gov.mk/en/node/168> (<http://finance.gov.mk/en/node/168>) NAO: <http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1090> (<http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1090>) Macedonian Parliament: <http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-...> (<http://sobranie.mk/materialdetails.nsp?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>) There is another Government website with open data: <http://www.otvorenipodatoci.gov.mk/> (<http://www.otvorenipodatoci.gov.mk/>). This website is administered by the Ministry of IT and administration. Also, note that since 2011 the Government of Macedonia is member of the global initiative Open Government Partnership.

**Comments:** Researcher: n/a

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The PBS, EBP, EB and the YER report are available on the Ministry of Finance web site section "Public Finance - Budget - Documents". Documents can be find on the following link: <http://www.finance.gov.mk/mk/node/575> (<http://www.finance.gov.mk/mk/node/575>) The IYR and the MYR report are available on the Ministry of Finance web site section "Public Finance - Treasury - Reports". Documents can be find on the <http://www.finance.gov.mk/mk/node/898> (<http://www.finance.gov.mk/mk/node/898>) The documents submitted for approval to the legislator are available on the Parliament website in the section "Materials", on the following link: <http://sobranie.mk/materijali.nsp> (<http://sobranie.mk/materijali.nsp>) The AR is available on the State Audit Office web site in the section "Audit Reports" on the following link: <http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1090> (<http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1090>) Some of the fiscal information, published on the Ministry of Finance web site, are also available on the open data portal developed by the Ministry for Information Society and Administration on the following link: <http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataP...> (<http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataPage.aspx?page=40>). Most of the data presented on this portal are old and not updated. For example the data related to the EB and the Supplementary budget are for the period before 2014. While the data related to the IYR for 2014, 2015 and part 2016.

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** n/a  
**Comments:** Researcher: n/a

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The data related to the execution of the state budget for the current fiscal year (2016) can be downloaded as a consolidated file (or set of files). This data can be found on the [opendata.gov.mk](http://opendata.gov.mk) (<http://opendata.gov.mk>) web portal through the following link <http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataP...> (<http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataPage.aspx?page=40>) This set of data contain information for each revenue category from the budget and each expenditure category from the budget, segregated by month and year.

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer and we accept the portal: <http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataP...> (<http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataPage.aspx?page=40>) as relevant source of data. Therefore, our answer is changed, from "b" to "a." Side-note/caveat: The data in that portal comes a bit later than at the Ministry of Finance website. However, the information the portal provides deserves an "a" answer!

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The data related to the execution of the state budget for the current fiscal year (2016) can be downloaded as a consolidated file (or set of files) and is comparable with the previous fiscal years data. This data can be found on the [opendata.gov.mk](http://opendata.gov.mk) (<http://opendata.gov.mk>) web portal through the following link <http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataP...>

(<http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataPage.aspx?page=40>) This set of data contain information for each revenue category from the budget and each expenditure category from the budge, segregated by month and year.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer and we accept the portal: <http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataP...> (<http://www.otvorenipodatoci.gov.mk/Templates/Pages/OpenDataPage.aspx?page=40>) as relevant source of data Therefore, our answer is changed, from "b" to "a."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.

- a. Yes



executive branch and Participation of citizens in the work of the legislature. Some of the laws in this field are the following: Law on petitions and proposals, Law on Referendum and other forms of direct expression of citizens, etc. All the laws regulating the field are available on the following link: <http://www.fiscaltransparency.org.mk/index.php/gra%D1%93ansk...> (<http://www.fiscaltransparency.org.mk/index.php/gra%D1%93ansko-uchestvo>) 3. The law on government transparency are the following: Law on budgets, State Audit Law, Public Debt Law, Public Procurement Law, etc. All the laws related to the field can be found on the following link: <http://www.fiscaltransparency.org.mk/index.php/fiskalna-tran...> (<http://www.fiscaltransparency.org.mk/index.php/fiskalna-transparentnost-i-transparentnost>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Central budget expenditures by budget users (Биланс на расходи на централен буџет по буџетски корисници). Pages 75, 76, 77 and 78. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Please, click on: "Дополнет Предлог-буџет на Република Македонија за 2017 година"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Central Budget expenditures by administrative unites, in the EBP, are presented in the section "Central Budget expenditures Statement by users" on pages 77 - 80. Link to the document: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) (second document from the list of document)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Budget expenditures by function of Central budget (Буџетски расходи по функции на Централен буџет) Pages 79-81. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Please, click on: "Дополнет Предлог-буџет на Република Македонија за 2017 година"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Central Budget expenditures by functions, in the EBP, are presented in the section "Central Budget expenditures Statement by functions" on pages 81-83. Link to the document: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) (second document from the list of document)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Budget expenditures by function of Central budget (Буџетски расходи по функција на Централен Буџет) Pages 79, 80 and 81 Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

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

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The data, under the functional classification in the EBP, are disaggregated by main functions and main functional items. For example: 701 General Public Services, 7011 Executive and Legislative organs, financial and fiscal affairs, external affairs, 7012 Foreign Economic Aid, etc. Information for each of the sub items falling under each main functional items (ex. 70111 Executive and legislative organs, 70112 Financial and fiscal affairs, etc.) are not presented in the EBP.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Expenditures of the Budget of Republic of Macedonia by items (Биланс на расходи на Буџетот на Република Македонија по ставки), pages 73 and 74. Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The economic classification is presented in two sections of the EBP: State Budget Expenditures Statement by items (pages 70 - 71) and Central Budget Expenditures Statement by items (pages 75 - 76). Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, the economic classification is compatible with international standards.  
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Expenditures of the Budget of Republic of Macedonia by items (Биланс на расходи на Буџетот на Република Македонија по ставки), pages 73 and 74 Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година  
**Comments:** Researcher: The order is not exactly the same, but the headings correspond.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented.  
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.  
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.  
d. (0) No, expenditures are not presented by program.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal 2017 presents expenditures on a program level, i.e., expenditures are presented with a level of detail below administrative unit. From page 92 till page 345 you will see Program (Програма) and Subprogram (Потпрограма) as Items. Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: 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 with Comments

**Comments:** The Central Budget expenditures for individual programs are presented in three sections of the central budget: 1. Governmental programs in the Central Budget on pages 84 - 85; 2. Development subprograms of the Central Budget on pages 86 - 83; and 3. Separate part of the Central Budget on pages 94 - 347 (see budget headings Program and Subprogram under each administrative units budgets).

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).  
b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.  
c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.  
d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Multi-year expenditure estimates by administrative classification (Преглед на развојни потпрограми) Pages from 84 till 91. Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Those pages refer only to Development subprograms within each ministry and not of total allocations for each ministry for each year.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Multi-year expenditure estimates by administrative classification (Преглед на развојни потпрограми) Pages from 86 till 93. Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Multi-year expenditure estimates by administrative classification (Преглед на развојни потпрограми) Pages from 84 till 91. Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Only development-related (sub)programs are presented for BY+1 (2018) and BY+2 (2019).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP gives mid-term estimations/forecast only for some of the budget items presented under the administrative (administrative unit implementing development programs) or programmatic classification (development subprograms). This mid-term forecast gives estimations just for part of the budget funds planned under the administrative units covered. In the administrative classification of the budget, 93 administrative units (budget users) are presented (see page 77 - 80 from the document presented below). While mid-term forecast is developed just for 28 administrative units (budget users) (see page 86 - 93 from the document presented below). Regarding program classification, I would like to give one example. For example, under the Ministry of Health budget (page 307-317 from the document presented below) there are 9 programs and 36 subprograms, while the mid-term forecast is developed (page 92 user 19.001) just for 7 sub programs presented under one program (program 1 - Administration) in the Ministry of Health budget. (see pages 86-93 from the document presented below). With the mid-term forecast the Government gives estimates just for 15% (25.105.523 thousands MKD) of the total Central Budget Expenditures (171.287.305 thousands MKD). Link to the EBP: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>).

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Page 67 of the EBP Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: 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 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)." Thus "b" remains applicable this round, too.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Guidelines for public revenues classifications, pages 2-7: [http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacij...](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacij...) ([http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacija\\_na\\_prihodite.pdf](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacija_na_prihodite.pdf)) Page 72 in the EBP for 2017 (Central budget revenues). The tax revenues are not disaggregated in the budget. The Tax revenues are presented in 6 cumulative accounts: 711, 714, 715, 716, 717 and 718. These accounts are consisted of different tax revenues. For example: account item 711 named as: Taxes from income, profit and capital gains include two types of taxes i.e. income tax (7111) and profit tax (7112), which are not presented in the budget. The EBP is available at:

<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Page 67 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Items 722 and 723 for example "Глоби, судски и административни такси" and "Такси и надоместоци" among other non-tax revenue needs to be further disaggregated These are not disaggregated into four digit Items but, the in the 2015 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)." Therefore, answer "b" is applicable this round, too.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Guidelines for public revenues classifications, page 7 - 10: [http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacij...](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacij...) ([http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacija\\_na\\_prihodite.pdf](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacija_na_prihodite.pdf)) The non-tax revenues are not disaggregated in the budget. Non-tax revenues are presented in 5 cumulative accounts: 721, 722, 723, 724 and 725. These accounts are consisting different non-tax revenues. For example: account item 721 named as: entrepreneurial income and property income include three types of non-tax revenues, such as: Profit from additional activities of the governmental agencies (7211); revenues from public financial and non-financial institutions (7212) and other property revenues (7213), which are not presented in the budget. EBP for 2017, page 72 Link to EBP: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).



**Answer:** b.

**Sources:** There are no multi-year estimates for revenues in the EBP. Revenues are shown on page 67 of the EBP for 2017, but without multi-year estimates. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There are no multi-year estimates for revenues in the EBP. Revenues are shown on page 67 of the EBP for 2017, but without multi-year estimates. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** On page 67 (Revenues of Central budget by items) of the EBP for 2017 are presented the amount of new domestic and foreign borrowing required during the budget year, under lines 75 and 76. On page 68 (Expenditures of Central budget by items) of the EBP for 2017 are presented the interest payments on the outstanding debt for the budget year, under line 45 The total debt outstanding at the end of the budget year is missing. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The only additional pieces of information that is presented in the 2017 EBP are the separation of the debt as domestic and external (lines 75 and 76 on page 67), and the amount of interest that must be paid to creditors (line 45 on page 68). Only eternal/internal debt is considered "core" information as per the guidelines. Link: <http://www.sobranie.mk/materialdetails.nspix?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspix?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Core information on interest rates is missing in the Macroeconomic Projections (Макроекономски проекции), page 2 and page 3 of the EBP 2017). Link: <http://www.sobranie.mk/materialdetails.nspix?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspix?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no sensitivity analysis, so no information related to different macroeconomic assumptions is presented. Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP 2017 pages: 5-9 (for the general assumptions) and pages 10-14 (for the Government programs) Link: <http://www.sobranie.mk/materialdetails.aspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.aspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Note however, that there is no proper Regulatory Impact Assessment (RIA) and/or estimates done on all new policy proposals, but there is some information (not analysis) showing how new policy proposals will affect expenditures presented, and that is why we selected answer: "c." Note also that it is difficult to follow and to distinguish the new from the on-going policies.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP does not contain information on how new policy proposals will affect the next year budget expenditures. Even more, in the Macedonian budget process there is no discussion on how the new governmental policies will affect the expenditures. In the budget document, there is information that some of the existing policies (for instance the employment and social insurance policies) are continuing with its implementation. We may also add that almost each newly adopted law/plan/program does not contain financial implication for its implementation.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** In the pages we cite, there is some information on new policies, so for consistency with the question and its guidelines, the response remains unchanged, "c."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP 2017 pages: 5-9 (for the general assumptions) and pages 10-14 (for the Government programs) Link:

<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Note however, that there is no proper RIA and/or estimates done on all new policy proposals and their effect on the revenues but there are some information (not analysis) showing how new policy proposals will affect revenues presented, and that is why we selected answer: "c." Note also that it is difficult to follow and to distinguish the new from the on-going policies.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP does not contain information on how new policy proposals will affect the next year budget revenues.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** As for the previous question, in the pages we cite, some information on new policies is shown. Therefore, the response remains unchanged "c."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP 2017, pages 68 and 69 for the economic classification, and pages 75-78 for the administrative classification Link:

<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: If 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 with Comments

**Comments:** In the Macedonian Central budget, the budgets of the administrative users are presented by programs, while detailed segregation of the expenditures under each of the programs is used in 2014. The EBP budget table contains column for BY-1, but this column is blank for the programs. Only total expenditures are presented for BY-1 under each budget user.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal the expenditure estimates of the year prior to the budget year (BY-1) have been updated from the original enacted levels, but there is no proof that they reflect actual expenditures. For example: the total amount of funds approved by the legislature for 2016 for budget item 40 -Salaries and Benefits is 25.091.475 thousand MKD, while during the fiscal year two changes to the Enacted Budget have been made. With the first supplementary budget the funds for the same budget item have been changed to 25.693.095 thousand MKD, and with the second supplementary budget to 25.704.055 thousand MKD, According to the IYR, the total funds spent from this budget line are 25.958 million MKD. In the EBP for 2017 in column BY-1 for the same budget item the following amount is presented: 24.633.970 thousand MKD, Link to the EB for 2016 (page 73): <http://finance.gov.mk/files/u6/BUDZET%202016%20.pdf> (<http://finance.gov.mk/files/u6/BUDZET%202016%20.pdf>) Link to the first SB for 2016 (page 74 ): <http://finance.gov.mk/files/u6/Rebalans%202016%20za%20objavu...> (<http://finance.gov.mk/files/u6/Rebalans%202016%20za%20objavuvanje.pdf>) Link to the second SB for 2016 (page 67 ): <http://finance.gov.mk/files/u6/REBALANS%202%202016%20-%20za%...> (<http://finance.gov.mk/files/u6/REBALANS%202%202016%20-%20za%20objavuvanje.pdf>) Link to the IYR for 2016 (page 1): <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>) Link to EBP for 2017 (page 75): <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer and we changed our scoring from "b" to "a".

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP 2017 page 67 Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1) are presented in two sections of the EBP: State Budget Revenues Statement by Item (page 69) and Central Budget Revenues Statement by Item (page 72). Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?**

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP 2017 page 67 Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Revenues could be further disaggregated, 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 -- decision made in the previous round of the OBS).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Guidelines for public revenue classifications, pages 2-7: [http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacij...](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacij...) ([http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacija\\_na\\_prihodite.pdf](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacija_na_prihodite.pdf)) Page 72 in the EBP for 2017 (Central budget revenues). Tax revenues are not disaggregated in the budget. Tax revenues are presented in 4 cumulative accounts: 711, 714, 715, 716, 717 and 718. Each of these accounts consist of different tax revenues. For example: account item 711, with heading "Taxes from income, profit and capital gains," includes two types of taxes: Income tax (7111) and Profit tax (7112), which are not presented in the budget. Link to the document: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.  
b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP 2017 page 67 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal, revenue estimates of the year prior to the budget year (BY-1) have been updated from the original enacted levels, but there is no proof that they reflect the actual revenues. For example: the total amount of funds approved by the legislator for 2016 for budget item 71 - Tax revenues is 100.671.310 thousand MKD, while during the fiscal year two changes on the enacted budget have been made. With the first supplementary budget the funds for the same budget item have been change on 98.492.450 thousand MKD and with the second supplementary budget on 98.492.450 thousand MKD, According to the IYR the total funds spent from this budget line are 150.362 million MKD. In the EBP for 2017 in column BY-1 for the same budget item the following amount is presented: 107.893.563 thousand MKD, Link to the EB for 2016 (page 70):

<http://finance.gov.mk/files/u6/BUDZET%202016%20.pdf> (<http://finance.gov.mk/files/u6/BUDZET%202016%20.pdf>) Link to the first SB for 2016 (page 70): <http://finance.gov.mk/files/u6/Rebalans%202016%20za%20objavu...>

(<http://finance.gov.mk/files/u6/Rebalans%202016%20za%20objavuvanje.pdf>) Link to the second SB for 2016 (page 63):

<http://finance.gov.mk/files/u6/REBALANS%202%202016%20-%20za%...> (<http://finance.gov.mk/files/u6/REBALANS%202%202016%20-%20za%20objavuvanje.pdf>) Link to the IYR for 2016 (page 1): <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>

(<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>) Link to EBP for 2017 (page 72 ): <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer and thus, changed the scoring from "b" to "a".

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.  
b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP 2017 page 67 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** State Budget Revenues Statement by Item, available on page 69, and Central Budget Revenues Statement by Item, available on page 72 from the EBP. Link to the document: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>). Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.  
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.



- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.  
d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 page 67 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** State Budget Revenues Statement by Item, available on page 69, and Central Budget Revenues Statement by Item, available on page 72 from the EBP. Link to the document: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>). Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Two years prior to the budget year (BY-2).  
b. (67) Three years prior to the budget year (BY-3).  
c. (33) Before BY-3.  
d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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 proceeding 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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.  
b. (67) Yes, the core information is presented for government debt.  
c. (33) Yes, information is presented, but it excludes some core elements.  
d. (0) No, information related to government debt is not presented.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP 2017 page 67 item 75 domestic borrowing; item 76 foreign borrowing; page 68 item 45 interest payment -- all for 2016. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The information related to one of the core elements "weather the debt is domestic or external" could be found on the in the Revenue Statement of RM Budget by Items in the 2017 EBP, presented on page 69, and Revenue Statement of the Central Budget of RM presented on page 72, item 75 (internal/domestic borrowings) and item 76 (external borrowings); as well as on page 75, items 45 (interest payments) and 49 (installment payments). Link to EBP: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>).**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**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?**

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**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.)**

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** EBP 2017 Health Insurance Fund (pages 62 and 346-349), Pension and Disability Insurance Fund of Macedonia (pages 62 and 63, and 354-357) and Employment Service Agency of the Republic of Macedonia (pages 63 and 350 - 353). Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година**Comments:** Researcher: 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 62 and 63). Pages 346-357 show economic classification of expenditures.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The priorities and goals of the extra budgetary funds, number of employees and input/output indicators can be found on pages 64-65 from the EBP, while economic classification of expenditures can be found on the following pages: 348-359. Link to the EBP: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>).**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP 2017 The transfers from the central government to other levels of government are on page 68, line 44 and page 69 line 488. More detailed this is shown on pages 64-65 "Earmarked and block grants for delegated powers in municipalities for 2017". Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Missing are for example transfers from the personal income tax which is 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:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Transfers to public corporations are presented on page 68 (line 461) and 71 (line 461) of the 2017 EBP. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: What is missing is that we do not have analytic in order to be sure that all transfers are presented. We have a synthetic number only.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Transfers to public Enterprise are presented in the EBP on page 70 under the Sate Budget Expenditures Statement (budget line 461 - transfers to public enterprises), and page 75 under the Central Budget Expenditures Statement (budget line 461 - transfers to public enterprises). Link to the EBP: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>).

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)**

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)**

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Limited information is presented on page 69 (line 485) of the EBP for 2017. It includes only estimate of the total value of investments and investments in non-financial assets and no listing of the stock of assets. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: Here in line 485 it is presented what the executive power is planning to invest to (in what assets). There is no information and/or listing of the stock of the assets. Only how much is going to be invested in the next fiscal year.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Limited information on revenues from non-financial assets is presented, on page 67 (line 721) of the 2017 EBP, "Entrepreneurial income and income from property" Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** d.

**Comments:** The EBP presents information related to the revenues expected to be collected from non-financial assets, on page 69 and page 72 (line 721 - "Entrepreneurial income and income from property"). But the Government in the EBP does not give information about the Nonfinancial assets the government owns or controls, such as land, buildings, and machinery; also, the budget documents do not include summary information from a country's register of assets. Link to the document: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>).

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Some information on revenues on non-financial assets is presented, albeit very limited. Therefore, we keep our response, "c." Note that our choice of "c" relies on the fact that some revenues are presented from NFA but no NFA is presented at all. On the other hand we believe that "d" will be too restrictive because at the margin there are information related to NFA such as the predicted revenues from them. That is why we stay to "c".

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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? (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.)**

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: In the previous OBI grading there was a discussion at least about the pension system but in the EBP 2017 there are no: 1. Projections that cover a period of at least 10 years. 2. The macroeconomic and demographic assumptions used in making the projections. 3. A discussion of the fiscal implications and risks highlighted by the projections.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Some of the funds expected to be collected from donations are presented in the EBP pages 69 and 72, column 6 in the tables "Revenues from donations," budget item 74. The EBP document does not contain a narrative description of the estimates presented under this column of the budget.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer's assessment, and changed our response from "d" to "c."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.

- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) 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.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Some output indicators and basic discussions are presented starting from page 10 until page 63 of the 2017 EBP, also for the "Development" section of the budget, from page 358 until page 417. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**



**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP documents contain information about the general plans of the Government for the fiscal year, but do not give any linkage between the budget (revenues and expenditures) and the government policy goals.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer's assessment, and we change our response from "c" to "d."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Some output indicators and rudiment discussions are presented starting page 10 until page 63 of the EBP for 2017 but there is no multi-year estimation. Only for the "Development" section of the budget, from page 358 until page 417, there are policy goals, narrative discussion and multi-year estimates. Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The EBP documents contain information about the general plans of the Government for the fiscal year, but do not give any linkage between the budget (revenues and expenditures) and the government policy goals for multi year period.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer, and changed our response, from "c" to "d."

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Some input indicators and basic discussions are presented from page 15 till page 63 of the 2017 EBP. Note: Индикатор (Indicator) is the input information, and they are showing the number of employees and operating expenditure per employee. The link between the employees and the inputs needed to achieve the goal are shown in the text before the Indicator. Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Comments:** Researcher: All Budget users are presenting input indicators like number of employees and operational expenditures per employee. Most budget users present also output indicators like the 07003 Body responsible for issuing certificates on page 31 (number of certificates, number of

decisions, number of entries). Many budget users do not have defined output indicators like 08001 Ministry of foreign affairs on page 32. This Ministry for example, only have input indicators defined like number of employees and operational expenditures per employee.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Some output indicators and basic discussions are presented from page 15 to page 63 of the 2017 EBP. Note: Индикатор (Indicator) is the output information and they are showing efficiency and/or effectiveness information. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP 2017 Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Page 6 of the 2017 EBP shows some estimates related to the social protection of the most impoverished populations in amount of 7,8 million Macedonian denars. Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP presents some of the estimates of existing policies that are intended to benefit directly the country's most impoverished populations in at least the budget year. Page 6 of the 2017 EBP shows some estimates related to the social protection of the most impoverished populations in amount of 7,8 million Macedonian denars. Additionally, some programs aimed for marginalized communities are presented in the section where all programs under each of the administrative units are presented. See page 94 - 347. For example: Program 4, sub program 43 under the Ministry of Labor and Social Affairs budget, page 256, is aimed for supporting the implementation of the Roma Decade (improving the status of Roma population in Macedonia). Link: <http://www.sobranie.mk/materialdetails.nspx?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspx?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Дополнет Предлог-буџет на Република Македонија за 2017 година

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The timetable is released on the official web site of the Ministry of Finance of Republic of Macedonia on the following link: <http://finance.gov.mk/node/949> (<http://finance.gov.mk/node/949>). The link contains Guidelines for filling the budget circular (<http://finance.gov.mk/files/u6/Budgetski%20cirkular%20za%202...> (<http://finance.gov.mk/files/u6/Budgetski%20cirkular%20za%202017%20godina.pdf>)), Tables for filling the budget circular and Entrance in the application for filling the Budget Circular. The Budget Circular is actually instructions 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 presented on the official website of the Ministry of finance (<http://finance.gov.mk/files/u6/...> (<http://finance.gov.mk/files/u6/...5.pdf>)) the timetable 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".

**Comments:** Researcher: There is no extract like a timetable from the Budget Law presenting the budget calendar but the important dates for the budget process and the budget cycle are explicitly presented in the Budget law which law is published at the official web site of the Ministry of finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-budget statement is not produced in Macedonia.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Fiscal Strategy document contains information for the nominal GDP level and the inflation rate. GDP forecast is presented on page 17 in the document presented in the link below. The inflation rate forecast is presented on page 14 and 16 in the document presented in the link below. Link to the document: <http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The Pre-Budget Statement was published after the Executive's Budget Proposal! So our response remains the same, but for a different reason (not because the PBS is not produced, but because it is published late).

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-budget statement is not produced in Macedonia.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Fiscal Strategy contains some of the core information, such as: discussion of priorities and estimations of the total expenditures. The information is presented in tables, graphs and narrative on page 16 - 36 from the document on the following link: <http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The Pre-Budget Statement was published after the Executive's Budget Proposal! So our response remains the same, but for a different reason (not because the PBS is not produced, but because it is published late).

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-budget statement is not produced in Macedonia.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Fiscal Strategy contains some of the core information, such as: discussion of priorities and estimations of the total revenues. The information is presented in tables, graphs and narrative on page 16 - 36 from the document on the following link: <http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-...> (<http://sobranie.mk/materialdetails.nspx?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The Pre-Budget Statement was published after the Executive's Budget Proposal! So our response remains the same, but for a different reason (not because the PBS is not produced, but because it is published late).

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-budget statement is not produced in Macedonia.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**58:** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Pre-budget statement is not produced in Macedonia.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Fiscal Strategy for 2017 - 2019 presents estimates of total expenditures for a multi-year period (two years after the budget year). Estimates are presented on page 16 - 36 in the following document: <http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-...>  
(<http://sobranie.mk/materialdetails.nspix?materialId=0da2030b-ab14-4baa-ad26-75c1682bb33d>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The Pre-Budget Statement was published after the Executive's Budget Proposal! So our response remains the same, but for a different reason (not because the PBS is not produced, but because it is published late).

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Enacted Budget, published in the Official Gazette Pages 68-71 Economic classification Pages 72-73 Administrative classification Pages 80-82 Functional classification Link: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>  
(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Comments:** Researcher: Enacted Budget attached.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Enacted Budget (state and central budget) published in the Official Gazette contains information on expenditure classifications. 1. State budget contains information on one classification, the economic classification. The economic classification is presented in the State Budget Expenditures Statement by items on pages 69 - 70. 2. Central Budget contains information on three expenditure classifications (administrative, economic and functional). - Central Budget Expenditures Statement by items, pages 74-75 represents the economic classification - Central Budget Expenditures Statement by users, pages 76-79 represents the administrative classification - Central Budget Expenditures Statement by functions, pages 80-82 represents the functional classification Link: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>  
(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Enacted Budget published in the Official Gazette Pages 83-84 for central budget and Pages 85-92 for the development subprograms <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>

(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Comments:** Researcher: Enacted Budget is attached.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Expenditures for individual programs are presented in two sections of the central budgets: General part of and Separate part of the central budget. - In the general part of the central budget individual program estimates are presented as Government programs on page 83 - 84 and Development programs on page 85 - 92. - In the separate part of the central budgets individual program estimates are presented under each administrative unit budget on pages 93 - 346. Link: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Enacted Budget published in the Official Gazette Pages 68 Item lines: 71 and 72 <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>

(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Comments:** Researcher: Enacted Budget is attached

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Enacted Budget published in the Official Gazette Pages 68 (State budget revenues statement) and 71 Item (Central budget revenues statement) lines: 71 and 72. <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Enacted Budget published in the Official Gazette. On Page 68: 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 last round of the OBS). Link: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...>

(<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Comments:** Researcher: Enacted Budget is attached.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The answer to this question is based on the revenue classification regulated by the Guidelines for public revenues classifications, page 2 - 7: [http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacij...](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacij...) ([http://www.finance.gov.mk/files/u6/Pravilnik\\_za\\_klasifikacija\\_na\\_prihodite.pdf](http://www.finance.gov.mk/files/u6/Pravilnik_za_klasifikacija_na_prihodite.pdf)) In accordance to the Guidelines, revenues are presented in the Enacted Budget. For example, on page 71, tax revenues are presented in 4 cumulative accounts: 711, 714, 715 and 718. These accounts are consisted of different tax revenues, such as revenue account item 711 (taxes from income, profit and capital gains) is further divided into two revenue sub-items income tax (7111) and profit tax (7112). However information regarding the revenue sub-items are not presented in the budget. The EB is available at: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Enacted Budget published in the Official Gazette. The net new borrowing required during the budget year is shown on page 68 lines 75, 76, 77 and 78. The interest payments on the outstanding debt for the budget year is shown on page 69 line 45 and on page 70 line 49 Link: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Comments:** Researcher: Enacted Budget is attached.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Enacted Budget presents two out of three estimates related to governmental borrowing and debt: the amount of net new borrowing required during the budget year and the interest payments on the debt for the budget year. This information is presented on State and Central level. 1. Information regarding net new borrowings required during the budget year is available in: - State Budget Revenue Statement by item, budget items 75, 76, 77 and 78 on page 68. - Central Budget Revenue Statement by item, budget items 75, 76, 77 and 78 on page 71. 2. Information regarding interest payments on the debt for the budget year is available in the: - State Budget Expenditures Statement by item, budget items 45 and 49 on pages 69 - 70. - Central Budget Expenditures Statement by item, budget items 45 and 49 on pages 74 - 75. Link to the EB: <http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296...> (<http://www.slvesnik.com.mk/Issues/d8b36273dea344cc952586a296780ca1.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The CB is not published in Macedonia



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**65: How is the Citizens Budget disseminated to the public?**

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The CB is not published in Macedonia

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A Citizens Budget is not published in Macedonia.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A Citizens Budget is not published in Macedonia.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and are presenting the economic classification. Link:  
<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and are presenting ONLY the economic classification. Link:  
<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and compare only the total year expenditures from the Enacted Budget with the actual year-to-date expenditures, month by month. Link: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and the revenues are shown by category: Tax sources ( Даночни приходи и придонеси) and non-tax sources (Неданочни приходи). Link: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

- d. (0) No, In-Year Reports do not present individual sources of actual revenue.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and the revenues are shown by category: Tax sources ( Даночни приходи и придонеси) and non-tax sources (Неданочни приходи). Link: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Comments:** Researcher: 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. Note: Tax revenues are around 86% of the total revenues and the level of disaggregation is satisfactory enough to answer "b" not to mention that non-tax revenues are also disaggregated and they together with the tax revenues are accounting around 96% of total revenues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.  
b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and the In-Year Reports that are publicly available on the Internet site of the Ministry of Finance compare only the total year revenue from the Enacted Budget with the actual year-to-date revenues (month by month). Link: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.  
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.  
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.  
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986) and presented is only the interest payments on the outstanding debt (камати по надворешен долг). Link: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...>  
(<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The IYR contains information for interest payment (row 37, 38 and 39 from the table presented in the link below) and net new borrowings (row 42,43, 44, 47 and 48 from the table presented in the link below). Link to the IYR: <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>)**Government Reviewer****Opinion:** Not Qualified**Researcher response:** We agree with Peer Reviewer, and changed the response from "c" to "b." The Peer Reviewer is using a too recent document, but relevant information is also included in prior In-Year Reports.**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)**Sources:** Monthly reports of the Central Government Budget Execution (Including Fund Budget) are based on the IMF methodology for government statistics (Government Finance Statistic 1986). Link: <http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20fina...> (<http://finance.gov.mk/files/u12/CG%20SRA%2030.11.2016%20final%20MK-1.pdf>)**Comments:** Researcher: Some information is presented on the sources of financing i.e.domestic or external as well as on principle and interest payment.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Interest rates on debt and maturity profile are presented in the Public Debt Annual Report, but not in the IYR. The IYR contains information on one of the three core elements, such as "whether the debt is domestic or external". This information is presented in row 42, 43, 44, 46, 47 and 48 in the IYR (link provided below). Link to the document: <http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf> (<http://finance.gov.mk/files/u12/Budget%2031.12.2016.pdf>)**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) 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.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** According to the Budget Law, the Ministry of Finance prepares and submits to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_](http://www.finance.gov.mk/files/u6/_____)...

([http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_0.pdf](http://www.finance.gov.mk/files/u6/_____0.pdf)) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_...](http://www.finance.gov.mk/files/u6/_____...)  
([http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_0.pdf](http://www.finance.gov.mk/files/u6/_____0.pdf)) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_...](http://www.finance.gov.mk/files/u6/_____...)  
([http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_0.pdf](http://www.finance.gov.mk/files/u6/_____0.pdf)) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_](http://www.finance.gov.mk/files/u6/_____)... (http://www.finance.gov.mk/files/u6/\_\_\_\_\_0.pdf) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_](http://www.finance.gov.mk/files/u6/_____)... (http://www.finance.gov.mk/files/u6/\_\_\_\_\_0.pdf) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_0.pdf](http://www.finance.gov.mk/files/u6/_____0.pdf) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. [http://www.finance.gov.mk/files/u6/\\_\\_\\_\\_\\_0.pdf](http://www.finance.gov.mk/files/u6/_____0.pdf) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).



**Answer:** d.

**Sources:** According to the Budget Law, the Ministry of Finance prepares and submit to the government of the RM a report with detailed analysis of budget execution. In addition, the Ministry has to submit an updated report on macroeconomic indicators and projected revenues, undertaken liabilities, and expenditures for the fiscal year. The report should be submitted by the 31st of July, at the latest, and should be published on the Internet site of the Ministry of Finance. <http://www.finance.gov.mk/files/u6/...> (http://www.finance.gov.mk/files/u6/...0.pdf) Budget Law (Official Gazette of the Republic of Macedonia 64/05, 04/08, 103/08, 156/09 and 95/10). Currently, such reports are not released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** From the Ministry of Finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Pages 2-3 and 8-9 in the YER for 2015 of Republic of Macedonia

**Comments:** Researcher: We answered B because in 2015 YER there are estimates of the differences between the enacted levels and the actual outcome for all expenditures but there is no narrative discussion

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Administrative expenditure classification on pages 10-12 Economic expenditure classification on pages 2-3 Functional expenditure classification on pages 13-15

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** YER published in the Official Gazette: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>

(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38fbfe368.pdf>) Sate budget expenditures statement by items (pages 11-12) and Central budget expenditures statement by items (pages 17-18) represents the Economic classification; Central budget expenditures statement by administrative units (pages 19-21) represents the Administrative classification; Central budget expenditures statement by functions units (pages 22-24) represents the Functional classification.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Thanks

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) See pages: 16-17; and development sub programs on pages 18-26.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Expenditures for the individual programs are presented in two sections of the Central budget YER: General part of and Separate part of the central budget. - In the general part of the central budget, individual program estimates are presented as Government programs on pages 25-26 and Development programs on pages 27-35. - In the separate part of the central budgets individual program estimates are presented under each administrative unit budget on pages 36-276. YER published in the Official Gazette available on the following link:

<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>

(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38fbfe368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Page 1 and page 4.

**Comments:** Researcher: We answered "b because in the 2015 YER there are estimates of the differences between the enacted levels and the actual outcome for all revenues, but there is no narrative discussion.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Year-End Report presents the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues, but does not provide a detailed narrative discussion. The narrative discussion on pages 3-9 contains information only for the general budget items (difference between the estimated and actual macroeconomic indicators, general revenue and expenditures items, general information about the budget deficit, etc.). YER presented in the Official Gazette can be found on the following link:

<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>  
(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Page 1 and page 4. Lines 71 and 72

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Revenue estimates by category (such as tax and non-tax) are presented in the Year-End Report. The information can be found on in the following sections: State budget revenues statement by items (page 10, budget item 71 and 72) and Central budget revenues statement by items (page 13, budget item 71 and 72). YER published in the Official Gazette: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>  
(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Page 1 and page 4

**Comments:** Researcher: 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. Note: 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 form the last OBS round)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The answer to this question is based on revenue classification regulated by the Guidelines for public revenues classifications, pages 2-7: [http://www.finance.gov.mk/files/u6/Pravilnik\\_zaklasifikacij...](http://www.finance.gov.mk/files/u6/Pravilnik_zaklasifikacij...) ([http://www.finance.gov.mk/files/u6/Pravilnik\\_zaklasifikacija\\_naprihodite.pdf](http://www.finance.gov.mk/files/u6/Pravilnik_zaklasifikacija_naprihodite.pdf)) In accordance to the Guidelines, revenues are presented in the YER. For example, on page 13, tax revenues are presented in 6 cumulative accounts: 711, 714, 715, 716, 717 and 718. These accounts are consisted of different tax revenues, such as revenue account item 711 (taxes from income, profit and capital gains) is further divided into two revenue sub-items income tax (7111) and profit tax (7112). However information regarding the revenue sub-items are not presented in the YER. YER report published in the Official Gazette: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>  
(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f368.pdf>)

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) Estimates are shown only for new borrowing and weather it is domestic or external (page 1 lines 75, 76, 77 and 78); and interest payments of the outstanding debt (page 2 line 45) of the YER for 2015 of Republic of Macedonia,

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** The YER 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. Estimates are shown only for new borrowing and weather it is domestic or external on page 13 lines 75, 76 and 78 in the Central budget revenues statement and page 10 lines 75, 76, 77 and 78 in the Sate budget revenues statement. While the interest payments of the outstanding debt is presented on page 11 line 45 in the Sate budget revenues statement and page 17 line 45 in the Central budget revenues statement. YER published in the Official Gazette: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...> (<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f368.pdf>)

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) 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.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>)

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** The differences between some of the original macroeconomic forecast for the fiscal year and the actual outcome for that year are presented on pages 4 and 5 from the YER, along with short narrative description. Two of four core components are presented: real GDP growth and inflation, while information regarding the nominal GDP level and the interest rates is not presented in the document. YER published in the Official Gazette: <http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...> (<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38fbfe368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** We agree with the Peer Reviewer, and changed our response from "d" to "c".

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ministry of Finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ministry of Finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf> (<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) 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.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>) The Year End Report presents information for: Health Insurance Fund (pages 269-270 and 279-280), Pension and Disability Insurance Fund of Macedonia (Pages 273-276) and Employment Service Agency of the Republic of Macedonia (pages 271-272 and 277-278)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Year-End Report presents the differences between the original estimates of the three extra-budgetary funds (Health Insurance Fund, Employment Service Agency of the Republic of Macedonia and the Pension and Disability Insurance Fund of Macedonia ) and the actual outcome. Health Insurance Fund (pages 276, 277, 282 and 283) Employment Service Agency of the Republic of Macedonia (pages 278, 279, 284 and 285) Pension and Disability Insurance Fund of Macedonia (page 280, 281, 286 and 287) YER published in the Official Gazette:

<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38f...>

(<http://www.slvesnik.com.mk/Issues/10e64d9294f94403911ecbe38fbfe368.pdf>)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be

selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Ministry of finance official web page: <http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>  
(<http://finance.gov.mk/files/u6/Zavrsna%20smetka%202015.pdf>)

**Comments:** Researcher: There is no financial statement as part of the Year-End Report or as a separate report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Link: <http://www.dzr.mk/en/> (<http://www.dzr.mk/en/>) If it doesn't work, try the Macedonian link: <http://www.dzr.mk> (<http://www.dzr.mk>) On the left hand side "Audit reports" click on the link. There one can find all three types of audit 1. Financial and compliance audit: <http://dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1090> (<http://dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1090>) 2. Performance audit: <http://dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1091> (<http://dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1091>)

**Comments:** Researcher: Financial and compliance audit are made available to the public in one link.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Final audit report for the 2015 basic budget Link: [http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Mak...](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Mak...) ([http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf)) Here one can see, from page 13 till page 29, the SAI's analyses on the basic budget that is 100% of the basic budget as per the Final Accounts for BY 2015. Note that for 2015 the total amount is 143 billion denars. Final Accounts 2015, link: <http://finance.gov.mk/files/u6/Zavrсна%20smetka%20za%202015...> ([http://finance.gov.mk/files/u6/Zavrсна%20smetka%20za%202015\\_0.pdf](http://finance.gov.mk/files/u6/Zavrсна%20smetka%20za%202015_0.pdf)) Page 8 presents the expenditures of the basic budget of the central budget, which is under the mandate of the SAI to be audited. The amount is 143 billion denars. On the other hand. The Annual report of the SAI for 2015 on page 24 (in the table) says that 7.954 billion denars are audited from the central budget which is 6% of the 143 billion denars of the basic budget of the central budget. We asked for clarification from SAI, but the reply was not categorical and we could not clarify the dilemma. Thus, given the quality of the Final audit report for the 2015 basic budget of the SAI in accordance with its mandate we choose (also with extensive analyses for each economic item with recommendations) Criteria a): All expenditures within the SAI's mandate have been audited from the central budget.

**Comments:** Researcher: On page 14 of the SAO report between the two graphs one can see the total amount of 143.229.173 thousand denars. Next: on page 15 in the table the final row you will see the total of the same amount. IN the next pages 16 till 29 all the separate items from the Table on the page 15 are scrutinized, analyzed and commented. This 143.229.173 thousand denars is the amount of the Final accounts for BY 2015 document page 5 till 13 second row above. You will detect the same amount but different budget classification. Note however that these 143 billion denars are not the whole budget but only the core budget. THAT IS WHY WE CHOOSE "A", TO REFLECT ONLY THE CORE BUDGET. Note also that the PEFA for Macedonia says on page 63: "The individual financial audits covered less than 7 billion MKD of consolidated central government expenditure of 168 billion MKD in 2014; in 2013 there was full coverage of the social insurance Funds (47.6 billion MKD), but only 9.4 billion out of the Core Budget of more than 120 billion MKD was subject to detailed review. Because less than 50 per cent of the expenditure of central government entities is audited each year, the rating for this Dimension is D". GIVEN THE PEFA, THE LAST OBI CORRESPONDENCE WITH SAO AND THE ABOVE MENTIONED DOCUMENTS AND GIVEN THAT THE AUDITED CORE BUDGET IS AROUND 89% OF THE TOTAL BUDGET WE DECIDE TO ANSWER "b". PEFA link: <https://pefa.org/sites/default/files/assements/comments/MK-D...> (<https://pefa.org/sites/default/files/assements/comments/MK-Dec15-PFMPR-Public.pdf>) PEFA is from December 2015. We tried to check with the NAO and contacted them on 28th of December 2016 by email but we never got any explicit answer to this direct and clear question. Here is the correspondence by email: marjan.nikolov <makmar2000@yahoo.com (mailto:makmar2000@yahoo.com)> To Aleksandar Popovski CC Tanja Janevska BCC Vesna Garvanlieva Gabriela Dimovska 12/29/16 at 3:54 PM Pocituvan, Blagodarime za emailot. Nie vo CEA sme zapoznaeni kvalitativno i kvantitativno za statusot i za ocenkite za DZR od Progres Report za Makedonija i sekako za DZR imame nashe mislenje i percepcija od doseghashnata sorabotka pomegu CEA i DZR. No, prashanjeto za prashalnikot na koj sme angazhirani i samoto istrazhuvanje na IBP vo ovoj konkretnen angazhman, ne pretstavuva subjektivno ocenuvanje i ne meri percepcii, bidejki istrazhuvanjeto ne e od takov karakter i nie sme obvrzani da odgovorime onaka kako shto baraat prashanjata od soodvetniot prashalnik od nas. Ne ni e jasno kako mozhe prashanjeto koe se odnesuva na statistichki podatok od DZR za toa kolku procenti od rashodite na centralniot budzhzet se revidirani bi mozhe da go zagrozat priznatiot status i pozitivna ocenka za DZR. Vo sekoj sluchaj nie ke odgovorime so kvantitativen podatok (bidejki ne mozhe da dademe kvalifikacii imajki ja vo predvid prirodata i metodologijata na istrazhuvanjeto na IBP) soglasno nashite kvalifikacii i iskustvo. Voedno vi posakuvame sreknii praznici So pocit Marjan Nikolov Pretsedatel na CEA <http://www.cea.org.mk/> (<http://www.cea.org.mk/>) Mob: +38971310974 On Thursday, December 29, 2016 10:43 AM, Aleksandar Popovski <aleksandar.popovski@dzr.gov.mk (mailto:aleksandar.popovski@dzr.gov.mk)> wrote: Почитуван, Државниот завод за ревизија согласно своите надлежности, организација и работа, спроведува многу програмски цели активностии и задачи поврзани со тековниот развој. Обработката на ревизорските извештаи и анализата на перформансите на кадровскиот и институционалниот капацитет претставуваат години наназад стратешки приоритет. Анализите и развојот на ДЗР и во тие рамки податоците кои ги обработува од аспект на државната ревизија, се во склад со потребата од мерење на горенаведените перформанси, а на нивниот избор посебно влијаат релевантни меѓународни документи со кои се следи институцијата, како во рамките на европските така и во меѓународните организации. Во тие рамки, годишно ДЗР е посетен и контактиран од многубројни организации, институции, иницијативи секои со сопствени потреби и цели и сите со намера да ги задоволат нивните потреби. Во тие рамки цениме дека податоците кои ги обработуваме и генерираме се исклучително доволно за да може истите соодветно академски односно научно обработуваат и од нив да се извлекуваат соодветни заклучоци, меѓутоа ДЗР не може да пристапува кон посебни операции на обработка и генерирање податоци за потреби на конкретни институции бидејќи за истото нема мандат ниту овластување. Сепак ќе ги земеме во предвид податоците кои вие ги сметате за корисни за вашите анализи во евентуално понатамошно структурирање на начинот на мерење и анализата на ДЗР. Сметаме дека за Ваши потреби е добро да истакнеме дека се до 2015 година, односно за четири години ДЗР спроведе вкупно 313 ревизии, со кои беа опфатени вкупно 876 субјекти предмет на ревизија. Од вкупниот број ревизии, 134 се ревизии на успешност на различни теми од интерес на граѓаните на Република Македонија (здравство, социјална заштита, образование, регионален развој, стопанисување со добра од јавен интерес, животна средина, јавна внатрешна финансиска контрола, итн.). Со ревизиите на успешност, за истиот период, беа опфатени 674 субјекти, односно 77% од вкупно ревидираните субјекти. Како што можете да забележите ДЗР е должен и одговорен да опфати параметри кои се во општествен интерес, кои се значајни за мерење на владините програми, стратегии, политики, да го задоволи јавниот интерес за области кои во дадени периоди се исклучително важни, а воедно и истите се предмет на опсервација на официјални мониторинзи од страна на ЕУ што за нас е приоритет. Од тие причини значењето на ревизиите на успешност е несомнено, зафаќаат голем капацитет временски и човечки и имаат секогаш значително место во програмата за работа на ДЗР за тековната година. Имајќи предвид дека тие се однесуваат на оценки фокусирани на квалитетот и квантитетот на јавните средства и услугите во областите кај кои се утврдени значајни финансиски ризици и можности за социјални и системски подобрувања, со кои ревизијата ја исполнува својата додадена вредност по однос на избраните активности, а која не може да се измери и оцени преку опфатот на ревидирани расходи од Централниот буџет, оставаме на Ваша дискреција и познавање на областа на државната ревизија, како и на Вашите квалификации и искуство како понатаму истото ќе го земете во обзир и ќе го квалификувате (прикажете) истото. Од гледна точка на ДЗР, констатацијата дека "ДЗР и во тој случај ќе има пониско рангирање од претходното рангирање", сметаме дека не ги одразува ефектите од работењето на ДЗР во изминатиот период, а ниту ДЗР има намера структурно да се прилагоди на во тој случај подобро рангирање на начин што би направил измени кои би го заголемиле неговиот признат статус и позитивна оценка која што ја добива години наназад во Извештајот за постигнатиот прогрес на Р.М во интеграцијата со ЕУ, особено во делот на работењето на ДЗР. Поздрав, logo [www.dzr.gov.mk](http://www.dzr.gov.mk) (<http://www.dzr.gov.mk>) Aleksandar Popovski Генерален Секретар Aleksandar Popovski (Secretary General) тел.(t) +389 2 3211 262 локал(ext.) 224 From: marjan.nikolov [mailto:makmar2000@yahoo.com (mailto:makmar2000@yahoo.com)] Sent: Wednesday, December 28, 2016 5:26 PM To: Aleksandar Popovski <aleksandar.popovski@dzr.gov.mk (mailto:aleksandar.popovski@dzr.gov.mk)> CC: Tanja Janevska <tanja.janevska@dzr.gov.mk (mailto:tanja.janevska@dzr.gov.mk)> Subject: Re: Anketa za otvoreni budzheti Pocituvan Za da bideme poefikasni: 1. Sistemot koj nie od CEA go popolnuvame pri IBP za prashalnikot za fiskalnata 2015 godina ni gi dava slednite opcii za nasha potvrda (samo edno od a), b) ili c) treba da zaokruzhime): a) All expenditures within the SAI's mandate have been audited b) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited c) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited 2. Za 2012 fiskalna godina izbrano e opcijata pod b) deka najmalku 2/3 se revidirani javni rashodi koi se vo nadlezhnost (mandate) na DZR. Ova e napraveno posle DZR direktna konfirmacija do kolegite od IBP. 3. Od Godishniot izvestaj za 2015 godina na posocheniot od vas link na stranica 24 stoi vo tabelata deka se revidirani okolu 8 milijardi denari rashodi od centralniot budzhzet. Ova se okolu 5% od realiziranite vkupni rashodi za 2015 godina po zavrshna smetka na Centralniot budzhzet ili okolu 35% od realiziranite vkupni rashodi na Osnovniot budzhzet za 2015 godina po zavrshna smetka na Centralniot budzhzet. 4. Poradi toa za 2015 godina nie bi ja izbrale opcijata pod c) shto znachi pomalku od 2/3 od vkupnite rashoid na Centralniot budzhzet se revidirani za fiskalnata 2015 godina od strana na DZR i vo toj sluchaj ke ima ponisko rangiranje od prethodnoto rangiranje. Zatoa ve zamoluvame za preciziranje na procentot na revidirani rashodi od strana na DZR na Centralniot budzhzet za fiskalna 2015 godina za da mozhe da ja izbereme opcijata koja ke ja odrazuva realnosta na procentot na realizirani revizii na



javnite rashodi od centralniot budzhet na zavrshnata smetka za 2015 godina. So pocit Marjan Nikolov Pretsedatel na CEA <http://www.cea.org.mk/> (<http://www.cea.org.mk/>) Mob: +38971310974

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The following funds have been audited: - Health Insurance Fund ([http://www.dzr.mk/Uploads/04\\_FR\\_FZO\\_2016\\_KOMPLET.pdf](http://www.dzr.mk/Uploads/04_FR_FZO_2016_KOMPLET.pdf)) ([http://www.dzr.mk/Uploads/04\\_FR\\_FZO\\_2016\\_KOMPLET.pdf](http://www.dzr.mk/Uploads/04_FR_FZO_2016_KOMPLET.pdf)), - Pension and Disability Insurance Fund of Macedonia ([http://www.dzr.mk/Uploads/03\\_FR\\_Fond\\_PIOM\\_2016.pdf](http://www.dzr.mk/Uploads/03_FR_Fond_PIOM_2016.pdf)) ([http://www.dzr.mk/Uploads/03\\_FR\\_Fond\\_PIOM\\_2016.pdf](http://www.dzr.mk/Uploads/03_FR_Fond_PIOM_2016.pdf)) - Employment Service Agency of the Republic of Macedonia ([http://www.dzr.mk/Uploads/1\\_2\\_FR\\_Agencija\\_za\\_vrabotuvanje\\_KO...](http://www.dzr.mk/Uploads/1_2_FR_Agencija_za_vrabotuvanje_KO...)) ([http://www.dzr.mk/Uploads/1\\_2\\_FR\\_Agencija\\_za\\_vrabotuvanje\\_KOMPLET\\_2016.pdf](http://www.dzr.mk/Uploads/1_2_FR_Agencija_za_vrabotuvanje_KOMPLET_2016.pdf))

**Comments:** Researcher: Macedonia has 3 extra-budgetary funds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Link: [http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Mak...](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Mak...) ([http://www.dzr.mk/Uploads/01\\_FR\\_Osnoven\\_budzet\\_Republika\\_Makedonija\\_2016\\_KOMPLET.pdf](http://www.dzr.mk/Uploads/01_FR_Osnoven_budzet_Republika_Makedonija_2016_KOMPLET.pdf)) Page 1 and page 2 are the Summary.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** In the budget section (link: <http://finance.gov.mk/mk/node/575> (<http://finance.gov.mk/mk/node/575>)) one can find many documents including the Final Accounts with the final audit report, but no reports on the steps the executive had taken to address audit findings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In its Annual Report for FY 2015, specifically on pages 32-34, the SAI reports on what steps the executive has taken to address all audit recommendations. The SAI gives statistical information about audit recommendations that are implemented, not implemented, cannot be implemented due to changes conditions, no information due to non responsiveness of the audited body. Link: <http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1099> (<http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1099>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Assembly of the Republic of Macedonia is in the process of establishing an internal institute for research and analyses.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### 104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No IFI.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### 105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No IFI.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No IFI in Macedonia.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Fiscal Strategy was not rolled over, and there was no pre-budget statement whatsoever. The executive power puts together the EBP without consulting the legislature and/or a legislative committee. Note: a new Fiscal Strategy (2017-2019) was published on the Ministry of Finance website: <http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20...>

(<http://finance.gov.mk/files/u6/Fiskalna%20Strategija%20na%20RM%202017-2019.pdf>), but after the EBP was submitted to Parliament.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**108:** How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 EBP was submitted to the Parliament on 19th of September 2016. Media: 1. <http://24vesti.mk/budzetot-za-2017-godina-na-usvojuvanje-pre...> (<http://24vesti.mk/budzetot-za-2017-godina-na-usvojuvanje-pred-pratenicite-i-rebalansot>) 2. <http://vesti.mk/news/10417917/budjetot-za-2017-godina-na-usv...> (<http://vesti.mk/news/10417917/budjetot-za-2017-godina-na-usvojuvanje-pred-pratenicite-i-rebalansot>) 3. <http://www.time.mk/c/a2c7d2dd4f/ministerstvo-za-finansii-go-...> (<http://www.time.mk/c/a2c7d2dd4f/ministerstvo-za-finansii-go-podgotvi-budzetot-za-2017-godina.html>) 4. <http://plusinfo.mk/vest/86767/predlog-budjetot-za-2017-nared...> (<http://plusinfo.mk/vest/86767/predlog-budjetot-za-2017-narednata-sreda-pred-pratenicite>)

**Comments:** Researcher: From the official website of the Parliament. Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) The Budget law in Article 30 regulates that EBP should be submitted to the Parliament at latest the 15th of November in the current year for the next fiscal year. However, this year the EBP was submitted to the Parliament on the 19th of September 2016 for the 2017 fiscal year. Also, see the Parliament website: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) (See/click at: "Целосен текст на материјалот")

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The EBP was approved on the 17th of October 2016 by the Parliament. Media: 1. <http://www.time.mk/c/1125eb559d/sobranieto-go-donese-budzeto...> (<http://www.time.mk/c/1125eb559d/sobranieto-go-donese-budzetot-za-2016-godina.html>) 2. <http://vesti.mk/read/news/10690112/3758394/sobranieto-go-don...> (<http://vesti.mk/read/news/10690112/3758394/sobranieto-go-donese-budjetot-za-2017-godina>)

**Comments:** Researcher: The 2017 Budget was enacted on the 17th of October 2017. Article 30 of the Budget Law Paragraph 3 stipulates that the Parliament enacts the Budget at latest 31st of December. Attached are also the reports from the Budget and Finance Commission and the Budget Council within the Parliament. These docs are available from the official website of the Parliament here: <http://www.sobranie.mk/materialdetails.nsp?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) 1. For the EB click at: "Дополнет Предлог-буџет на Република Македонија за 2017 година" 2. For the Budget and Finance Commission Report click at: "Извештај од седница бр.90 на Комисија за финансирање и буџет одржана на 10.10.2016 " 3. For the Budget Council Report click at: "Извештај од седница бр.7 на Буџетски совет на Собранието на Република Македонија одржана на 26.09.2016 "

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article 180 from the "Rules of Procedure of the Parliament of Republic of Macedonia" (<http://www.sobranie.mk/delovnik-na-sobranieto-na-republika-m...> (<http://www.sobranie.mk/delovnik-na-sobranieto-na-republika-makedonija-precisten-tekst-sluzben-vesnik-na-republika-makedonija-broj-130-2010.nspX>)) 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)

**Comments:** Researcher: Rules of procedures of the Parliament link: <http://www.sobranie.mk/delovnik-na-sobranieto-na-republika-m...> (<http://www.sobranie.mk/delovnik-na-sobranieto-na-republika-makedonija-precisten-tekst-sluzben-vesnik-na-republika-makedonija-broj-130-2010.nspX>) In Article 180 of these Rules 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:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Report from the Finance and budget Commission. Link: <http://www.sobranie.mk/materialdetails.nspX?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspX?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) Click on: Извештај од седница бр.90 на Комисија за финансирање и буџет одржана на 10.10.2016 There are a \*pdf and a \*doc version.

**Comments:** Researcher: 34 Amendments out of 422 were discussed and not one was voted for and/or adopted.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) 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.
- b. (67) 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.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** On the Parliament official website: <http://www.sobranie.mk/materialdetails.nspX?materialId=13d8e...> (<http://www.sobranie.mk/materialdetails.nspX?materialId=13d8ebfc-461d-40e5-8bf3-8bb9864e33df>) 1. Finance and budget Commission report

please, click on: "Извештај од седница бр.90 на Комисија за финансирање и буџет одржана на 10.10.2016 " 2. Budget Council report please, click on: " Извештај од седница бр.7 на Буџетски совет на Собранието на Република Македонија одржана на 26.09.2016 "

**Comments:** Researcher: 1. Report from the Finance and Budget Commission: The EBP was published on 19th September 2016, and the EB was approved on 17th October 2016. The Finance and Budget Commission report mentions that "Committee on Finance and Budget of the Parliament of the ninetieth session held on 28 and 30 September and 1,3,4,5,6,7,8,10 October 2016, as a competent working body, reviewed draft budget for 2017" 2. Report from the Budget Council: The Budget Council Report mentions that "The Budget Council of the Parliament of the Republic of Macedonia on the seventh session held on 26th of September reviewed the draft budget for 2017 (item 02001-Parliament of the Republic of Macedonia)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Budget Law: [http://www.finance.gov.mk/files/u249/Budget\\_law\\_cleared\\_vers...](http://www.finance.gov.mk/files/u249/Budget_law_cleared_vers...)  
([http://www.finance.gov.mk/files/u249/Budget\\_law\\_cleared\\_version\\_20042010\\_0.pdf](http://www.finance.gov.mk/files/u249/Budget_law_cleared_version_20042010_0.pdf)) Assembly of the Republic of Macedonia decides on reallocation among budget users of the central government and between funds.

**Comments:** Researcher: Note though that: According to the Budget Law Article 33, 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:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Article 36 from the Law on Budgets stipulates 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 (legislator). See:  
[http://www.finance.gov.mk/files/u249/Budget\\_law\\_cleared\\_vers...](http://www.finance.gov.mk/files/u249/Budget_law_cleared_vers...)

([http://www.finance.gov.mk/files/u249/Budget\\_law\\_cleared\\_version\\_20042010\\_0.pdf](http://www.finance.gov.mk/files/u249/Budget_law_cleared_version_20042010_0.pdf))

**Comments:** Researcher: 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 supplemental budget process).

**Peer Reviewer**



**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** As per Article 36 of the Budget Law paragraphs 2 and 3. Link of the Budget Law:

[http://finance.gov.mk/files/u6/\\_\\_\\_\\_\\_](http://finance.gov.mk/files/u6/_____)

([http://finance.gov.mk/files/u6/\\_\\_\\_\\_\\_5.pdf](http://finance.gov.mk/files/u6/_____5.pdf))

**Comments:** Researcher: Article 36 of the Budget Law paragraph 2 stipulates when the realization of revenues are higher than the planned revenues. Paragraph 3 stipulates when there is a need for "significant" adjustments during the budget execution the MinFin and/or Mayors suggest adjustments to the City Council and Parliament and the Council and/or the Parliament adopts them. Thus, explicitly it is not stipulated in any law or regulation for the executive to obtain approval from the legislature in case of revenue shortfalls.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) 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
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Documents are available on the official website of the Parliament: Link: <http://www.sobranie.mk/materialdetails.nsp?materialId=9410b...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>) Click on: "Целосен текст на материјалот" immediately after "Основни документи". Here are the Audit report, the final account and the combined final account and audit report pdf-s Here in the first pdf document one can see the 30th of May 2016 archive number on the audit report and the pdf document was created 6th of June 2016 (right click on the pdf document and click on the "Document properties") Report is also available from the Budget and Finance Committee held on the 29th of June 2016 at: Извештај од седница бр.83 на Комисија за финансирање и буџет одржана на 29.06.2016 Session was held on 29th of June 2016.

**Comments:** Researcher: Voting outcome also available and all materials at: <http://www.sobranie.mk/materialdetails.nsp?materialId=9410b...> (<http://www.sobranie.mk/materialdetails.nsp?materialId=9410b7aa-b5b5-4d36-ac29-81e04dbf2671>) Click on: Гласање од седница бр.108 на Собрание на Р.Македонија одржана на 06.07.2016

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** (1) As confirmed with the researcher, the evidence initially provided concerns the committee's examination of the final accounts rather than the audit report from the SAI. In the absence of evidence of the latter, the score has been revised from "a" to "d". (2) Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) 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.  
b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Law on SAO Article 4. Link to the Law on SAO: [http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf)  
([http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf))

**Comments:** Researcher: The mandate of the Comptroller is 9 years and it is appointed by the Parliament. Article 4

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) 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.  
b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article 4, 5 and 6 of the Law on SAO Link to the Law on SAO: [http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf)  
([http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf))

**Comments:** Researcher: n/a

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) 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.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** 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 an integral part of the Budget of Republic of Macedonia. Law on SAO link:

[http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf) ([http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf))

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article 9 and Article 22 of the Law on SAO Link to the SAO Law: [http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf) ([http://www.dzr.mk/Uploads/NOV\\_Zakon\\_dzavna\\_revizija.pdf](http://www.dzr.mk/Uploads/NOV_Zakon_dzavna_revizija.pdf))

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The last and only peer review was done by the German SAI on 11th of July, 2012. Link: <http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1089> (<http://www.dzr.mk/DesktopDefault.aspx?tabindex=0&tabid=1089>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interview with the President of the Budget and finance Commission in the Macedonian Parliament.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is no publicly available information on whether and how frequently the head or any other senior representative of SAI has participated on some of the parliamentary committees sessions.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There are no formal requirements and also no practices of sustainable mechanisms for exchanging views on the budget with the government officials. Public is only informed and public is a sterile receiver of the final EBP product.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government

response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) 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.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No mechanisms exist and no legislation regulates this in Macedonia.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** Since no mechanisms for participation exists the answer is under "d".

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation 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).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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

- a. (100) The executive’s engagement with citizens covers all six topics

- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.



**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?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation 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).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Macedonia for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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