

Roadmap for Public Administration Reform

AREAS AND SUB-AREAS	STRATEGIC/LEGISLATIVE/ INSTITUTIONAL FRAMEWORK	IMPLEMENTATION AND INSTITUTIONAL CAPACITY	PERFORMANCE
<p>1) Policy Development and Coordination</p> <p><i>1.1. Policy planning and budgets are harmonized;</i></p>	<p>Ensure that the activities in the 2027-2030 Action Plan for implementation of PAR Strategy, are properly costed and sources of funds for those measures are identified to avoid gaps in financing the planned measures. (2026)</p>	<p>The new restructured Secretariat for PAR, with member from CSOs, through recommendations and opinions at the professional and technical level provides support to the PAR Council in the implementation and monitoring of the PAR (2024)</p> <p>In order to strengthen the overall coordination and monitoring of the whole PAR Agenda MISA will strengthen internal capacities of the PAR unit through 2 new employments and 2 promotions by 2024, having in mind that currently are determined 12 job positions and only 6 are full field (2024).</p> <p>For ensuring closer and more regular discussion of implementation issues with other key institutions the organisational unit for public administration reform in MISA will develop a monitoring mechanism with early warning table for the implementation of the PAR Strategy Action Plan and ensure regular meetings with the network of PAR contact persons from the relevant institutions and cooperation with all participants in the PAR process. (2024)</p>	<p>Depoliticized, efficient, effective and accountable public administration that provides high-quality policies and easily accessible services to citizens and business entities (2030)</p> <p>PAR Council and the PFM Council hold regular two meetings per year to endorse the conclusions of the PAR SG and the PFM Dialogue and will subsequently follow up on their implementation.</p>
	<p>Align the Methodology for strategic planning and preparation of the Annual Work Programme of the Government with the new Organic Budget Law to ensure consistent approach in public policy planning and the Budget and to improve the medium-term strategic planning system. (2024)</p>	<p>Improve central co-ordination capacities, notably by strengthening the role of the General Secretariat to ensure it can properly perform its co-ordination and quality control function. (2024)</p> <p>Ensure the designated units for strategic planning have sufficient administrative and</p>	<p>Effective coordination on budget planning and budget spending, with focus on implementation of strategic goals ensured. (2025)</p> <p>Consistent and effective implementation of all assigned functions of the General</p>

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		financial capacities for effective implementation of the strategic planning system. (2024)	Secretariat , including final checks on the content of legislative and strategic proposals, to ensure policy coherence (2025)
		Ensure annually adequate planning, funding, and preparation of the national version of the acquis , in line with the dynamics of the EU accession negotiations	The entire corpus of EU acquis is available in Macedonian language (2029).
1.2. <i>Policy objectives are clearly defined, monitored and evaluated.</i>	<p>Adopt new Government Rules of Procedure inter alia to operationalise Centre of Government functions, including streamlining the legislative procedure and tools for transposition of the EU acquis. (2024)</p> <p>Revise the decisions for the Statement of Compliance and Table of Concordance and in line with the revised accession methodology Credible EU Perspective for the Western Balkans from March 2020 (2024)</p>	<p>Ensure continuity in capacity building of across-Government civil servants on policy coordination, evidence-based policy making, EU acquis transposition, monitoring and evaluation, outcome level reporting, policy co-creation amongst different stakeholders on Government and external level, regulatory impact assessment and synchronization of strategic and budget planning.</p> <p>Upgrade strategic planning e-Government module in view of electronic monitoring of GAWP implementation, integration of sector and multisector strategies, introduction of electronic register of sector strategies. (2025)</p> <p>Ensure that all new strategies are developed based on a robust evidence and performance measurement methodology and active participation of all internal and external stakeholders.</p>	<p>Improved transparency and efficiency of the Government's decision-making system (2026).</p> <p>Full and strict implementation of the Government's Rules of Procedures ensured (2025)</p> <p>Annual monitoring reports by the end of the first quarter after the end of the reporting year, including thorough analysis, and identify corrective measures prepared and published. (in continuation within 2030/ 70% by 2024, 90% by 2026, 100% by 2030)</p>

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	Mechanism established that implementing legislation required for the effective implementation of primary laws is developed and adopted before the relevant provisions are set to come into effect. (2024)	Ensure an upgrade of e-Government multiplatform system in view of full digitalisation of e-Government processes, linking e-Government to GS digital archive, linking e-Government to digital platforms e-Parliament, e-Official Gazette, NPAA and ENER. (2025)	General Secretariat is modern, digitalised, and transparent “Centre of Government” with central co-ordination and quality control role. (2026)
1.3. <i>Public finances are planned in a transparent and sustainable way and allow the delivery of policy objectives.</i>		Ensure monitoring of the implementation of planned reforms more closely through semi-annual and annual reports with recommendations to address potential issues, including gaps in resource allocation and funding,. (in continuation until 2030)	Full implementation of the Public Financial Management Reform Programme 2022 – 2025 ensured. (2025)
<p>1.4. <i>Public policies are developed through an open process, based on sound evidence and analysis, coherent and well-coordinated across the whole of government.</i></p> <ul style="list-style-type: none"> • Government policy coordination and communication • Integrated policy planning and budgeting¹ • Definition, monitoring and evaluation of policy objectives • Governing European integration 	<p>Adopt new Methodology for RIA, Guidelines for the work of ministries in the process of implementing RIA and Decision on the form and content of the RIA Report (2025)</p> <p>Adopt new rules and procedures for planning, implementing and monitoring the RIA process in line ministries, in light of establishing a direct link between ex-ante and ex-post analysis and expanding the scope of RIA process to implementing legislation. (-2028)</p>	<p>Ensure continuous strengthening of the mandate and capacity of national authorities, especially the RIA oversight body, to ensure more effective and consistent quality control of RIAs,</p> <p>Ensure annual trainings for ministries to improve the quality of RIAs.</p>	<p>Improve transparency in policy planning by published at least 80% of draft laws that are subject to RIA for consultations via Single National Electronic Register of Regulation ENER (2026)</p> <p>Public policies are based on evidence and analysis by preparation of RIA Report for at least 80% of draft-laws that are subject to RIA (2026)</p> <p>Improved coordination and organized 6 capacity building activities for the members of RIA network from line ministries (2026).</p> <p>Consistent and effective implementation of all assigned</p>

¹ Make reference to area 5b as required.

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			functions of the General Secretariat, including checks on compliance with the RIA and public consultation requirements ensured. (2025)
	Develop and introduce new guidelines for costing of strategic documents , to be used for financial planning, costing and monitoring of the strategic documents. (2024)	The relevant co-ordination bodies for PAR and PFM reforms will regularly engage and consult more actively with key external stakeholders and non-state actors throughout the monitoring process, including involving them in consultative meetings.	Adequate funding of all reforms and regular financial monitoring of strategies to ensure financial sustainability of reforms provided (2027)
	Review the criteria and practice for approving laws through shortened and urgent procedures with the objective of reducing the number of laws processed through non-standard procedures to a minimum. (2025)	Strengthen central oversight and reporting on public consultation . (2024) Ensure that new policies are developed in an inclusive and evidence-based manner. (2025 in continuation up to 2030)	Public consultations are conducted according to the requirements of the Regulation on Public Consultations and are properly followed-up. (in continuation until 2030) Limited use of shortened or urgent legislative procedure ensnared (decrease by 20% in 2026 compared to 2022) .
	Strengthen the procedures for regular monitoring and reporting on government performance , including reporting on the GAWP and the NPAA , and ensure their consistent and full implementation. (2025) Adopt new Methodology for development, monitoring and reporting of the NPAA to ensure its	Assess the effectiveness of the EI co-ordination mechanisms and the planning system to make sure that they are adequate to the needs and requirement of the accession negotiations, after receiving all screening reports. (2024) Ensure that all relevant institutions have digitalized registers in order to enable sharing of administrative data on expanded and	Regular semi-annual monitoring and reporting on the implementation of the NPAA ensured. Fully functional and operational NPAA portal in place (2026)

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	alignment with different policy planning documents, and cross-sector strategies. (2024)	<p>simplified level, in order to be more consistently used in the decision-making process. (2026)</p> <p>Upgrade the NPAA portal as IT tool for planning, monitoring and reporting of EI related reforms (2024)</p> <p>Capacity building of the EU negotiation structure of up to 1 200 civil servants (2024 in continuation within 2030)</p>	
<p>2) Public Service and Human Resources Management <i>1.1. The public service is an attractive employer.</i></p>	<p>Adopt new Law on Administrative Servants that improve the merit based employment model and competency-based performance appraisal and introduce comprehensive retention policy, as well as implementing legislation in line with the European standards(2024)</p>	<p>Develop Comprehensive Retention Policy for professional and competent personnel in the public administration. (2026)</p> <p>Revision of the Manual for implementation on Competency-Based Interview (Gender Sensitivity/Positive Discrimination Aspect). (2025)</p> <p>Building capacities in all public sector institutions, at least 2500 employees, 2 person per institution, for conducting competency-based interviews (2025 in continuation by 2030)</p> <p>Introduce Conducting an interview in the presence of all candidates (2026 in continuation by 2030)</p> <p>Upgrade the IT System of the Agency of administration. (2025)</p> <p>Introduce new performance appraisal instruments in line with carrier development on administrative servants (2025)</p>	<p>Reduced percentage of employees who leave the public administration from 0 – 10% in total. (2025 in continuation by 2030)</p> <p>Reduced percentage of complaints/objections before the Agency of Administration by 5% every year. (2026 in continuation by 2030)</p> <p>A fully functional IT system in the Agency of Administration, to guarantee security and protection in all employment procedures. (2026)</p> <p>All promoted administrative servants are evaluated through new performance appraisal system. (2026 in continuation by 2030)</p>

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	<p>Establish New body for public administration development and professional training in line with the new Law on Administrative Servants. (2025)</p>	<p>Capacity building of trainers in public institutions who will continuously conduct training for the professional development of employees up to 100 administrative servants. (2026 in continuation by 2030)</p> <p>Capacity building of at least 5000 administrative servants for horizontal training in continuity (HR, accounting, recruitment, promotion, performance appraisal, managerial competences) (2025 in continuation by 2030)</p>	<p>A fully functional body for development and professional training for public administration. (2025)</p>
<p>1.2. <i>Public servants act with professionalism, integrity and neutrality.</i></p>	<p>Adoption of the new Law on Top Management Service introducing a new system for recruiting and managing top public managers, based on the principle of autonomy, responsibility, delegation, transparency, competitiveness, professional ethics, impartiality and objectivity and merit and implementing legislation (2025)</p>	<p>Ensuring all the necessary conditions (financial and human) for the full functioning of the Top Management Service Commission (2025)</p> <p>Introduce the principle of gender equality (2026)</p> <p>Ensure that appointment of acting top managers is limited only in cases when:</p> <ul style="list-style-type: none"> - the tenure of the top manager ended prematurely, - the selection procedure has been extended longer than the legal term or - a decision was made not to make an election and <p>that appointed acting top managers fulfill the following criteria:</p> <ul style="list-style-type: none"> - a candidate who passed the procedure for a senior manager but was not elected 	<p>Established Top Management Service based on expertise and merit, as a mechanism for improving organizational capacities and strengthening good management in state bodies (2026)</p> <p>Representation of 10% women at top management level is ensured. (2026 in continuations by 2030)</p> <p>Appointment of Acting top managers in line with the provisions prescribed in the Law on Top Management Service is ensured (2026 in continuation by 2030)</p>

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		<p>- from among the management employees of the institution. (2026 in continuations by 2030)</p>	
<p>1.3. <i>They are recruited and promoted based on merit and equal opportunities and have the right competencies to deliver their tasks effectively.</i></p> <p>a) Public service as an attractive employer</p> <p>b) Professionalism and integrity in public service</p> <p>c) Strategic and innovative HR</p>	<p>Adopt the Law on Public Sector Employees and implementing legislation in line with the European standards. (2024)</p> <p>-</p>	<p>Reduce the temporary employment by establishing a unified procedure for employment and selection of the best candidate and ensure consistent monitoring mechanism. (2025)</p> <p>Upgrade of HRMIS and introduced modules for performance appraisal, employment planning and integration with employment agency, pension and healthy fund. (2025 in continuous up to 2027)</p> <p>Ensure regular building HR capacities in all public institutions through training for introducing the new system for regular update of data into the HRMIS in order to ensure its full functionality. (2026/2027)</p> <p>Strengthening MISA and the HR units in all public institutions to analyze HR data, produce analytical reports, plan measures in consequence and monitor their impacts. (2026)</p>	<p>All middle management level servants are permanently employed. (2026 in continuation by 2030)</p> <p>HR units in all public institutions regularly update data input in the HRMIS. (2026 in continuation by 2030)</p> <p>Fully trained HR unit in public institutions to use and analyses improved data in HRMIS. (2027 in continuation by 2030)</p>
	<p>Adopt new Law on the Salary System in the public sector, which will establish a single system of salary calculation and salary allowances for employees in public sector institutions and all implementing legislation. (2024)</p>		<p>Ensure single system that regulates the rules by which salaries in public institutions will be regulated. (2030)</p>

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	<p>New Methodology for the analysis and classification of jobs in the salary subsystems in the areas determined by the law on the salary system in the public sector will be set up. (2025)</p> <p>New salary system for the public sector addressing the deficiencies of the job categorisation and unsystematic provision of salary supplement will be developed. (2025)</p> <p>Align other relevant national legislation with the new salary system(2025 in continuations by 2030)</p>	<p>Analysis and classification of jobs in the salary subsystems in the areas determined by the law on the salary system in the public sector will be set up. (2025)</p> <p>Job categorization and systematic provision of salary supplement will be developed. (2025)</p>	<p>New job classification in the salary subsystems is in place. (2026)</p> <p>New job categorization and salary supplement is in place. (2026)</p> <p>Up to 38% of employees are receiving salaries according to the new salary system (2026) Up to 60% of employees are receiving salaries according to the new salary system (2028) Up to 100% of employees are receiving salaries according to the new salary system (2030)</p>
<p>3) Organisation, Accountability and Oversight <i>3.1. Public administration is organised in an efficient and effective way, and across levels of government.</i></p>	<p>Ensure that the new Law on Organisation of State Administrative Bodies (LOSAB) sets a clear typology and criteria for establishing of central government bodies, eliminate overlapping competences, improve the administration's efficiency and improve the lines of accountability. (2025)</p>	<p>Identify the state bodies that do not require independence from the Government and are currently accountable to the Assembly and transfer their accountability lines to the relevant portfolio ministry. (2025)</p>	<p>Full implementation of three pilot institutions regarding recommendations and proposals on the reorganisation of functions per policy area ensured. (2024)</p> <p>Bodies that perform functions typical for executive branch of government are subordinated to relevant ministry or Government (2024 in continuations to 2026)</p>

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		<p>Streamline the functions, responsibilities and competencies in 8 ministerial systems in which reorganisation process has started (2024)</p> <p>Streamline the functions, responsibilities and competencies in 8 state institutions (7 ministerial systems + GS) in which reorganisation process has started (2025)</p> <p>Introduce mechanism for setting specific performance indicators for state administrative bodies to enable results-oriented management (2025 – 2030)</p>	<p>≤ Reorganization in 110 state bodies in order to streamline the functions, responsibilities and competencies (2026)</p> <p>Procedures for setting specific objectives linked to policy priorities and measurable targets are defined (2025 in continuations by 2030)</p>
		<p>Identify all state administrative bodies where the principle of delegation of powers is not systematically implemented and take concrete measures to ensure that ministers and other political authorities systematically delegate all ordinary administrative decisions and other technical issues to management level. (2025)</p>	<p>Special laws are fully aligned with the Law on General Administrative Procedures to ensure that delegation of powers is systematically implemented (2026 in continuations to 2030)</p>
<p>3.2. Public administration bodies apply clearly defined internal and external accountability mechanisms, are open and transparent, and are overseen by strong oversight bodies that protect citizens' rights and the public interest</p> <p>a) Functional state organisation across all levels of government</p> <p>b) Transparency and openness</p>	<p>Introduce legal amendments, to provide the Agency for Protection of the Right to Free Access to Public Information (APRFAPI) with competence to conduct ex officio supervisions and monitoring of the compliance with the Law on free access to public information., decrease the deadline for processing requests, new proactive transparency and improved misdemeanor provisions and recommendations from relevant EU monitoring bodies (2025)</p>	<p>Strengthening the capacity of the Agency for Protection of the Right to Free Access to Public Information (APRFAPI) including digitalization of APRFAPI e-services and electronic portals, skilled human resources and adequate financial resources: (2024 in continuation up to 2030)</p>	<p>Ensure enhanced performance of APRFAPI under its legal competences with support of all stakeholders in the state system to secure total compliance of its jurisdictions (2024 in continuation up to 2030)</p> <p>Ensure high level of transparency, public information disclosure and accountability of state institutions under LFAPI. (2024 in continuation by 2030)</p>

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c) Internal and external accountability mechanisms	Adopt implementing legislation steaming from the amended Law on free access to public information (2025)	<p>Implementation of trainings and information-educational sessions about the importance of access to public information for information holder officers and elected officials of state institutions at regional and central level as follows:19 training sessions (2026), 30 training sessions (2028) and 45 training sessions (2030)</p> <p>-with approved budget for realization of training sessions APRFAPI's jurisdiction</p>	<p>Proactive disclosure of information under LFAPI on official websites ensured. (2024 in continuation by 2030)</p> <p>All complaints for access to public information are responded within the statutory deadline under LFAPI. (2025-2028)</p> <p>Ensure greater compliance in the work of public information mediation officers while handling requests in accordance with the LFAPI (2024 in continuation by 2030)</p> <p>Ensure greater compliance towards APRFAPI and the legal provisions under LFAPI - by information holder officers and elected officials of institutions (2025 in continuation by 2030)</p> <p>information holder officers and elected officials of state institutions at regional and central are fully trained on the importance of access to public</p>
3.3 Quality of public sector integrity system	Introduce legal amendments of the Law on prevention of corruption and conflict of interest, in order to provide provisions that obligate the public sector institutions to establish integrity system and appoint integrity officers, and to provide the SCPC with strengthened competence to monitor the implementation of the integrity system in the public sector. (2025)	Carry out activities to promote the implementation of the elements of the integrity system including: "Human resources management based on a merit and qualifications system", "Compliance with the code of ethics relevant to the official's position" (in terms of the Code of ethics of the administrative servants), and "Quality management". (2023 in continuations by 2030)	The SCPC and MISA will undertake activities including signing the integrity policy, appointing integrity officers, determining the risks of corruption in each institution separately, conducting integrity trainings etc. in order to strengthen the individual and

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	<p>Providing activities in regard to strengthening the implementation and monitoring of the integrity in the National strategy for prevention of corruption and conflict of interest (2025)</p>		<p>institutional integrity of institutions from the public sector. (2027)</p> <p>Systematic follow up to the initiatives launched by the SCPC and to the reports of the SAO ensured (in continuations up to 2030)</p> <p>SCPC monitors the implementation of the upgraded regulations on integrity in the public service at both central and local level based on the methodology for assessing the risk of institutional corruption ensured. (2030)</p>

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<p>4) Service Delivery</p> <p><i>4.1. Public administration places the users at the centre and delivers high-quality and easily-accessible services online and offline to all citizens and businesses</i></p> <p>a) User centricity b) Streamlining and quality of service c) E-government aligned with European standards</p>	<p>Adopt a Government plan for harmonizing legal acts with the MK eIDAS², MK-GDPR³ and Law on General Administrative Procedures, with the additional promotion of simplifying and re-engineering administrative procedures. (2024)</p> <p>Adopt new Law for archival activity aligned with European standards in order to ensure implementation of the legislation on electronic document management (adopt2024, enforcement 2026)</p>	<p>Identify national legislation that needs to be aligned with the MK-eIDAS[2], MK-GDPR[3] and Law on General Administrative Procedure, with user centricity approach implementing simplifying and re-engineering administrative procedures. (2024)</p> <p>All ministries create and publish a report with a deadline for amendments for all laws (that need to be harmonized with the MK-eIDAS[2], MK-GDPR[3] and Law on General Administrative Procedure, with the additional promotion of simplifying and re-engineering administrative procedures) for which they are competent. (2025)</p> <p>According to the conducted report with a deadline for changes for all laws, all ministries will publish the plan on their web page. According to fulfilment of the government procedure for law changes and the parliamentary procedure, the status of changes of each law will be updated regularly. (starting from 2025 and continuing till 2027)</p>	<p>Full harmonization of all laws with the MK-eIDAS[2], MK-GDPR[3] and Law on General Administrative Procedure ensured. (2027)</p> <p>Ministries updated the status of changes of each law for which they are competent regularly. (starting from 2025 and continuing till 2027)</p>

² MK-eIDAS meaning Law on Electronic documents, electronic identification, and trust services, Law on Electronic management and electronic services and Law on the Central Population Register.

³ MK-GDPR meaning Law on personal data protection.

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	<p>Adopt a new legislation for establishment of authority competent for digital transformation and transposition of the NIS2 Directive. (2024)</p>	<p>Increase the institutional capacities and establish the new IT system for “digitally born documents” in the State archives of the Republic of North Macedonia. (2025 and 2026)</p> <p>Strengthening the capacities in new digital transformation authority, with employment and transfer of competent human resources to maintain all horizontal IT systems (the Platform for Interoperability, the National Population Register, the National Portal for e-Services, the register of authorizations, and the platform for register digitalization). (2025)</p>	<p>The new IT system for “digitally born documents” in the State Archives of the Republic of North Macedonia established. (2026)</p> <p>The authority for digital transformation established and functional. (2025)</p> <p>The full functionality of the Platform for Interoperability, the National Population Register, the National Portal for e-Services, the register of authorizations, and the platform for register digitalization will be ensured. (2025)</p> <p>Number of Interoperability Platform transactions in 2026 will be more than 5 million.</p> <p>Established digital registries:</p> <ul style="list-style-type: none"> - 7 in 2026; - 12 in 2030.

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	<p>Increase the usage of data and improve alignment between the Law on the National population register and other laws about the use of state-owned digital ID cards (digital wallet for citizens). (2024)</p>	<p>Launching a small-scale pilot application to test the feasibility and acceptance of a state-owned digital authentication tool – digital ID cards (digital wallet for citizens) connected with the National Population register among the population (2024)</p> <p>Upgrade the National portal to accept the state-owned digital authentication tool – digital ID cards (digital wallet for citizens) (2024)</p> <p>Upgrade of internal IT systems in public institutions responsible for main “life events”, elections process and anti-corruption’s institutions (2027)</p>	<p>Ensured fully functional State-owned digital authentication tool – digital ID cards (digital wallet for citizens) connected with the National Population register among the population ensured (2026)</p> <p>The National portal for e-services accepts authentication with the state-owned digital authentication tool (2025)</p> <p>Data from the National population register is used for administrative purposes, in IT systems for main “life events”, election process and anti-corruption institutions. (2030)</p>
	<p>Adopt a Digital Service Roadmap, aligned with the Government plan for harmonizing legal acts, the Public Administration Reform Strategy and National ICT Strategy to ensure consistency in service delivery. (2025)</p>	<p>Conduct presentations and trainings in 15 most populated municipalities and active use of state-owned digital ID cards (digital wallet for citizens) when access the services on the National portal and services from the companies. (2026)</p>	<p>Trained citizen and employees in the 15 most populated municipalities for the usage of the state-owned digital ID cards and access the services on the National portal (till 2026)</p>

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	<p>Adopt a roadmap for improving the digital capacities and skills of both the civil servants and the general public to promote the modernisation of public services and their wider use. (2026)</p>	<p>Align national legislation with the latest European Interoperability Framework and Interoperable Europe Act, and consistently use the framework to the full potential of the national institutions. (2026)</p> <p>The MISA and the new authority competent for digital transformation will take clear ownership and leadership of the co-ordination of overall public service delivery (in addition to e-services) to guarantee a uniform approach across different sectors and develop relevant competences. (2026)</p> <p>Establish a new system that will introduce the digital mailbox to facilitate further progress on e-government (2026)</p>	<p>The changes of the Interoperability Framework published. (2026)</p> <p>Number of digital services from Central and Local Government increased and simplified administrative procedures. (2030)</p> <p>The digital mailbox is available for all citizens and companies. (2027)</p>
	<p>Introduce guidelines to improve service delivery. (2024)</p>	<p>Strengthen the role of MISA as the leader in promoting quality management practices, prepare a new National Quality Management Plan in the public sector and conduct annual studies based on the Methodology for Assessing the Quality of Institutions. (in continuation by 2026)</p>	<p>More efficient and simplified use of the administrative procedures across the administration ensured for service delivery. (2029)</p>
<p>5) Public finance Management (PFM)2</p> <p><i>5.1. Public administration plans and manages public finances to ensure they are transparent and sustainable and allow the delivery of policy objectives, with control, procurement and oversight arrangements in place to ensure economic, efficient and effective use of public resources.</i></p>			
<p>a) Quality of PFM systems</p>	<p>Adopt the new Law on Public Internal Financial Control, and subsequently adopt an Action plan for the</p>	<p>Strengthen the capacities and staffing in MoF key technical units, in accordance with the Strategic</p>	<p>Revised PFM Reform Programme 2024 - 2027.</p>

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	<p>implementation of the new Law on PIFC (2024).</p> <p>Adopt a detailed action plan for the implementation of the new OBL and IFMIS (2023).</p> <p>Adopt implementing legislation and guidelines stemming from the OBL (2025).</p>	<p>Plan of the MoF 2024-2026, within the following areas:</p> <ul style="list-style-type: none"> - macro-modelling and revenue forecasting; - programme-based budgeting; - cost-benefit analysis, comprehensive and regular monitoring and high-level reporting of tax expenditures as mandated with the new OBL; - active cash management; <p>and</p> <ul style="list-style-type: none"> - public internal financial control; (2024). <p>Continue with the capacity development of the newly established Public Finance Academy, as a tool to build the capacity of parent ministries to fulfil their responsibilities under the new OBL in a sustainable manner (2024).</p> <p>A new modern Integrated Financial Management Information System (IFMIS) will be set up at the MoF in line with the Ministry's strategic goals (2025).</p>	<p>adopted (2024) and its implementation ensured (2027).</p> <p>Timely implementation of the comprehensive and ambitious reforms envisaged with the new OBL through the implementation of IFMIS ensured. (2025).</p>
<p>b) Budget preparation and implementation in line with the medium-term framework and fiscal sustainability⁴</p>	<p>Further advance the Fiscal Strategy in line with the new OBL, to ensure integration of policy information within the fiscal framework i.e. improved alignment between sector and cross-sector strategies and the budget process. (2024).</p>	<p>In line with the new OBL, establish a Fiscal Council with a proper mandate and sufficient resources to monitor compliance with the fiscal rules and provide advice on fiscal policy (2023).</p> <p>Conduct a review of the financial departments of the new “parent” ministries to identify their gaps in capacity and resources, and ensure strengthening of their budget planning capacities, in line with their new tasks and responsibilities in the new OBL framework, including for programme-based budgeting. (2024)</p>	<p>Increased public participation in the process of budget preparation, as well in monitoring budget execution enabled through the IFMIS reporting system. ensured (2025).</p> <p>Budget credibility and relevance of the fiscal strategy, including through improved alignment between sector and cross-sector strategies and the budget process enhanced. (2025).</p>

⁴ The PFM Roadmap refers to the PRM principles within the Budget Management segment; the Public Procurement is covered by Chapter 5, and the Internal Control and Audit and External audit with Chapter 32.

AREAS AND SUB-AREAS	STRATEGIC/LEGISLATIVE/ INSTITUTIONAL FRAMEWORK	IMPLEMENTATION AND INSTITUTIONAL CAPACITY	PERFORMANCE
		<p>Implement a reduction of the very high number of first-level budget users, in organizations in accordance with the recommendations from the EC, SIGMA, IMF and the WB, which will facilitate a more strategic approach to the budget preparation process. (2024)</p>	<p>Operational efficiency of the Treasury Department, particularly in providing real-time budget execution data for informed decision-making advanced. (2025).</p> <p>Budget transparency by strengthened disclosure of all relevant fiscal information, including of performance information on service delivery enhanced. (2025).</p>
<p>c) Asset and liability management (including public investment management, fiscal risks, debt management)</p>	<p>Prepare and adopt a new PIM Decree with guidelines and methodology for appraisal, selection, prioritisation and monitoring of public investment projects based on best international practises, to be used across all large capital projects regardless of sources of funding, thus creating a mechanism for a single project pipeline. (2024)</p>	<p>Strengthen the capacities and staffing in MoF, in accordance with the Strategic Plan of the MoF 2024-2026, within the following areas: - monitoring and reporting of all fiscal risks, including from SOEs and LSGs, and preparation of a fiscal risk statement; - debt management; and - public asset management. (2024).</p> <p>Continue the process of staffing with 3 additional employees and capacity development of the newly established PIM Department in MoF to ensure it fulfils its gate-keeping role for the capital budgeting, including by developing and implementing a short-term PIM information system solution to capture basic public investment project information and to create a database to manage project data from inception to monitoring (including climate change related impacts on infrastructure). (2024).</p>	<p>Public debt management enhanced, supported by full implementation of the Public Debt Management Strategy for the period 2024 to 2026 (with 2028 prospects). (2026).</p> <p>Consistency between national strategic planning and capital budgeting, including by integrating PPPs within the overall PIM framework increased. (2025).</p> <p>Strengthened monitoring and analysis of all fiscal risks, including the fiscal risks from SOEs, LSGs and PPPs, and issuance of a fiscal risks statement to be submitted to the Parliament as part of the budget documentation ensured. (2025).</p> <p>Institutionalize a rigorous system of appraisal, prioritization and</p>

AREAS AND SUB-AREAS	STRATEGIC/LEGISLATIVE/ INSTITUTIONAL FRAMEWORK	IMPLEMENTATION AND INSTITUTIONAL CAPACITY	PERFORMANCE
		<p>Ensure timely auditing of the financial statements of SOEs and submission of audit reports within six months of year end, as well as implementation of an annual audit cycle of LSGs to enhance the regularity of LSGs' spending for the purposes of the fiscal risks monitoring process. (2026)</p>	<p>implementation of investment projects, for significantly improving the capital budgeting process and prevent under-execution of capital spending. (2024).</p> <p>Significantly strengthened public asset management, including by establishing at the MoF a registry of public financial assets at national and at local level. (2025).</p>
<p>d) Effective, efficient and sustainable revenue administration (elements not covered by the EU <i>acquis</i> under chapter 16)</p>		<p>A new modern Integrated Tax Information System (ITIS) will be set up at the PRO. (2028)</p> <p>Institutional strengthening of the PRO through organizational changes (setting up a modernization department, a department for operational functions and a compliance risk management unit) and enhancing its administrative capacities, which will enable the PRO to apply modern compliance and risk management approaches and IT tools to maximize its effectiveness. (2028)</p>	<p>Tax transparency, including enhanced exchange of information between tax authorities and other entities, will be increased and, in particular, based on e-services, which will result in enhanced fiscal literacy and increased voluntary compliance. (2028)</p>