



■ WeBER Indicator Summary

AREA: PUBLIC FINANCE MANAGEMENT

MACEDONIA

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PAR Area	PUBLIC FINANCE MANAGEMENT	Country	Macedonia
SIGMA Principle	5. Transparent budget reporting and scrutiny are ensured		

WeBER Indicator	PFM_P5_I1: Transparency and accessibility of budgetary documents
Indicator approach	<i>Elements of this indicator cover the key budgetary documents: annual budget, and budget execution reports – monthly, mid-year, and year-end. First three elements focus on ease of access of documents on official websites of responsible institutions. Remaining elements look into transparency and quality of data from these documents, in relation to citizen-friendliness, performance information and open data. For all elements of this indicator analysis of available budgetary information and documents from the website of ministries responsible for finances is performed, unless specified otherwise.</i>
Summary of the findings	<i>The Ministry of Finance publishes the data on the execution of the Budget of the Republic of Macedonia on its website, in line with the IMF Government Finance Statistic Manual of 1986. The annual budgets for 2017 and 2018 are easily accessible and are on the same page. There aren't separate monthly reports, they are consolidated in one document but on the page where they're placed it says that "Tables for the Budget of the Republic of Macedonia execution are published within 30 days in the current month for the previous month at the latest." There are also quarterly reports which are comprehensive as well as separate mid-year budget execution reports. Regarding the mid-year data, the year-end report contains information on all three classifications, consolidated with the "Budget Execution Report". There is partial explanation on the budget expenditure, mainly for Capital investments but not sufficient enough for all the budget users. Official citizen-friendly annual budget is published online and can be found on the homepage of the Ministry's website for the current state budget. The budgets are available in XML data sets and there are available for more than the last two years.</i>
Specific observations	<i>None.</i>

Indicator score	18 (out of 24 points) ¹
Final indicator value	4 (scale 0-5)
Measurement period	06 June – 12 June 2018

¹ Conversion of points: 0-4 points = 0; 5-8 points = 1; 9-12 points = 2; 13-16 points = 3; 17-20 points = 4; 21-24 points = 5.