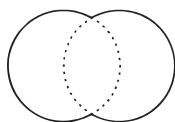
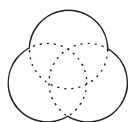


Overview



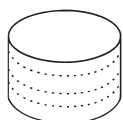
Transparency:

39 /100



Public Participation:

9 /100



Oversight:

57 /100

About the survey

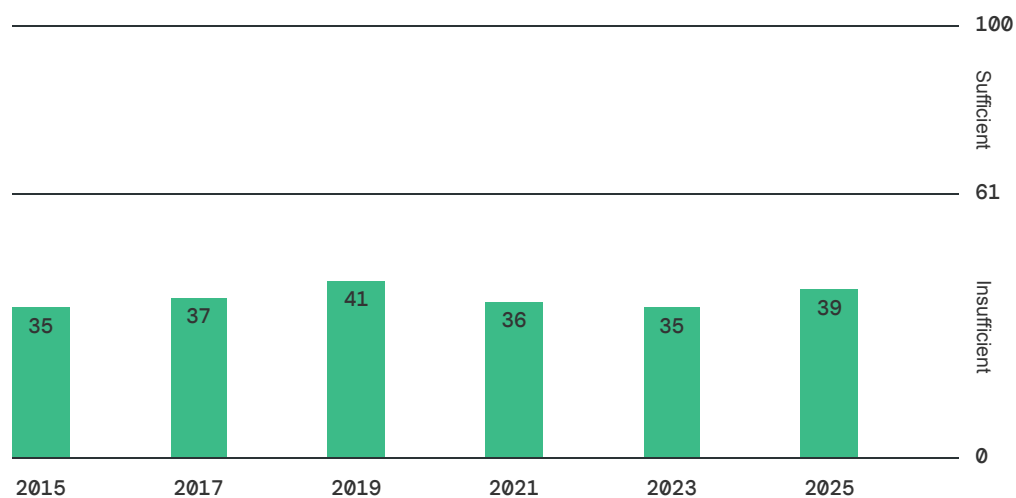
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 83 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for North Macedonia changed over time?



Public availability of budget documents in North Macedonia

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	⊘	●	●	●	⊘	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	⊘	●	●	⊘	⊘
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	⊘	⊘	⊘	⊘	⊘
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that North Macedonia makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025	Published Late
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2025	39
Enacted Budget	The budget that has been approved by the legislature.	2025	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2025	Not Produced
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	41
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023	55
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	71

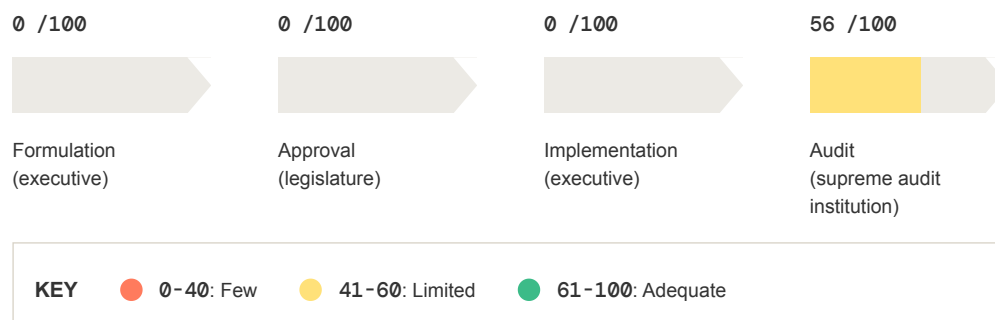
North Macedonia's transparency score of **39** in the OBS 2025 is near its score in 2023.

Recommendations

North Macedonia should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement online in a timely manner. This means at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration.
- Produce and publish the Citizens Budget and Mid-Year Review online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive multi-year projections (including BY+2 estimates) and information on fiscal risks. This should encompass improved reporting on quasi-fiscal activities, contingent liabilities, expenditure arrears, public assets, earmarked revenues, fiscal sustainability, and forward-looking policy and priority information, as well as the inclusion of long-term fiscal sustainability analysis and multi-year revenue projections.
- Include in the Year-End Report more comprehensive policy and performance information, data on debt, and macroeconomic forecast data. Moreover, the disclosure of information should be strengthened by including comparisons between planned nonfinancial outcomes and actual outcomes, comparisons between projected borrowing estimates and actual outcomes, comparisons between original macroeconomic forecasts and actual outcomes, and original levels of funds for policies impacting the most impoverished and actual amounts.
- Strengthen the comprehensiveness of In-Year Reports by providing more detailed information on debt composition, program-level expenditures, and updated outturns and projections for both revenue and expenditure.
- The Audit report should be further strengthened by reporting on the steps taken by the executive to address audit recommendations .

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, North Macedonia's Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.

North Macedonia's Assembly should prioritize the following actions:

- Allow members of the public and civil society organizations to testify during budget hearings before approval. This participation should be structured to ensure diverse perspectives are heard, enabling the legislature to consider citizen input meaningfully, enhance transparency, and improve the accountability and responsiveness of budget decisions. Clear procedures should be established for submitting testimony, asking questions, and receiving feedback, while making sure marginalized or underrepresented groups are also involved.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.
- National assembly to organize a hearing upon the SAO report on budget audit, review of government accounts, and follow up on recommendations from SAO.

North Macedonia's State Audit Office has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

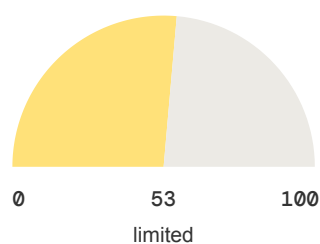
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Oversight

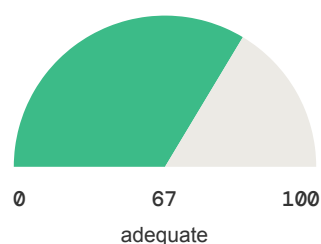
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in North Macedonia, together, provide limited oversight during the budget process, with a composite oversight score of **57** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

North Macedonia's Assembly provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Finance and Budget committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive spends any unanticipated revenue.
- The Finance and Budget Committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the North Macedonia State Audit Office, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The benefit of establishing independent fiscal institutions

North Macedonia's independent fiscal institution (IFI) is the Fiscal Council. Its independence is set in law, and it reports to the Assembly of the Republic of North Macedonia. It publishes its own assessment of the official macroeconomic and fiscal forecasts produced by the executive.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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