



FINAL AUDIT REPORT



ON THE CONDUCTED PERFORMANCE AUDIT

”

PREPAREDNESS OF THE REPUBLIC OF NORTH
MACEDONIA FOR IMPLEMENTATION OF THE
SUSTAINABLE DEVELOPMENT GOALS UNTIL 2030



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List of abbreviations

RIA	Rapid Integrated Assessment
SAI	Supreme Audit Institutions
SAO	State Audit Office
SSO	State Statistical Office
VNR	Voluntary National Review
EU	European Union
JMC	Joint Management Committee
NDS	National Development Strategy
NSDC	National Sustainable Development Council
NSDS	National Sustainable Development Strategy
UN	United Nations
UNO	United Nations Organization
PSD	Partnership for Sustainable Development: United Nations Strategy 2016-2020 (UNDAF)
SDCF	Sustainable Development Cooperation Framework
TWG	Technical Working Group
UNDP	United Nations Development Programme
SDG	Sustainable Development Goals

SUMMARY

We conducted a performance audit on the topic of "Preparedness of the Republic of North Macedonia for implementation of the Strategic Development Goals until 2030" in order to provide an answer to the question **"Are the institutions and bodies of the Republic of North Macedonia prepared for the implementation of the Strategic Development Goals until the 2030?"**

The performance audit was conducted in accordance with the Annual Work Program of the State Audit Office for the year of 2023. In accordance with the Memorandum of Cooperation with the SAI of the Republic of Serbia, this performance audit was conducted as a parallel audit.

The performance audit covered the period from 2015 until 2022, including the period before and after the completion of the audit, until the date of the preparation of this report.

The audit covered the Government of the Republic of North Macedonia/the Cabinet of the Deputy Prime Minister of the Government in charge of Economic Affairs, Coordination of Economic Departments and Investments/the National Sustainable Development Council, the Ministry of Foreign Affairs, the Ministry of Environment and Physical Planning and the State Statistical Office, wherein data were also obtained and processed from the ministries of: labor and social policy, local self-governance, finance, health, justice, defense, internal affairs, education and science, culture, economy, agriculture, forestry and water economy, as well as transport and communications.

In order to answer the basic audit question, we defined the following specific questions:

- ***Has the Government identified and secured resources and capacities needed to implement the 2030 Agenda?***
- ***Has a mechanism been established for monitoring and reporting on the progress itowards the implementation of the 2030 Agenda?***

- ***To what extent has the Government adapted the 2030 Agenda into its national context?***

The scope and the evidence obtained by means of the implementation of the audit techniques and the audit methodology serve as a basis for expressing the following conclusion:

Through the conducted audit and the applied audit methodology, as well as the collected audit evidence, we have obtained reasonable assurance that the institutions and the bodies of the Republic of North Macedonia are partially prepared for the implementation of the Strategic Development Goals (SDGs) until 2030.

The basic preconditions for the implementation of the obligations arising from the 2030 Agenda have been met by the Republic of North Macedonia. In cooperation with the United Nations (UN), a strategic framework has been established for integration and harmonization of the SDGs in the national and the developmental policies and strategies; the alignment with the SDGs is 83%, or 95% if we take into consideration the implementation of 55 ratified international conventions. The established institutional structure for management of the implementation of the strategic development goals represents the integrated approach, however, its functionality is significantly hindered by the poor administrative capacities, the absence of procedures with clearly defined competences and responsibilities, the limited financial resources, the inefficient channels for communication and information, which do not

promote the awareness raising about the SDGs and active involvement of the stakeholders in the decision making and adaptation of the Agenda. The established monitoring instruments such as the Rapid Integrated Assessment (RIA), the Voluntary National Review (VNR) and the reports of the Joint Management Committee (JMC) serve as a good basis for monitoring and measuring the progress and the achieved results. However, the absence of a platform on the website of the State Statistical Office hinders the process of monitoring and reporting about the set of indicators used to track the progress of the country and the degree of achievement of the SDGs and the 2030 Agenda.

The audit activities were focused on the identified risks in three areas, in which regard the following was determined:

INTEGRATION OF THE 2030 AGENDA IN THE NATIONAL CONTEXT

In cooperation with the UN, the Republic of North Macedonia has established a strategic framework for integrating and aligning the Sustainable Development Goals (SDGs) into national and development policies and strategies. Having in mind that the National Sustainable Development Strategy (NSDS) has not been revised and fully aligned with the goals and the indicators of the 2030 Agenda, it is necessary to adopt a National Development Strategy at national level, which is in the phase of preparation, and which will cover the strategic goals and priorities for the following 20 years. The sectoral strategic documents adopted after 2018 mainly reflect the guidelines and the principles defined with the SDGs, except for the strategies that were developed prior to 2015. Therefore, the alignment of the strategic planning of the SDGs' development is on a satisfactory level of 83%, and considering the implementation of 55 ratified international conventions, the degree of alignment with the SDGs reaches as high as 95%, which shows that the existing strategic framework of the country comprises the key aspects of sustainable development to a relatively good extent.

An organizational and implementation framework for achieving sustainable development has been established, but not all envisioned support bodies have not been established and there is a lack of procedures with clearly defined competences and responsibilities, leading to a lack of a regular institutional communication and coordination between the different levels of government activities for identification and mutual connection of the goals/ targets for the purposes of integration of the cross-sectoral policies. On the other hand, the frequent changes in the leadership of the National Council influence the continuity and the consistency of governance towards achieving of the strategic goals.

According to the respondents of the conducted survey, the absence of efficient channels for communication and information is the main reason for the insufficient level of involvement of stakeholders and awareness raising. Namely, only 5% of the respondents believe that channels for communication and information of the stakeholders and the public have been established, and they assess their efficiency as partial, while 77% of them believe that they have not been given sufficient level of possibilities for active participation in the process of adapting the national framework to the SDGs.

CAPACITIES FOR IMPLEMENTATION OF THE 2030 AGENDA

The current budgeting approach does not provide a clear picture of how much of the planned and realized budget allocations are directed towards the achievement of the individual goals and targets for sustainable development and does not provide an efficient monitoring of the results of the funded activities.

The Resource Mobilization and Partnership Strategy for the Sustainable Development Cooperation Framework (SDCF) is a good basis that defines the joint quantitative goals and qualitative approaches for mobilizing resources and partnerships for the five-year period of the SDCF. The resource mobilization mainly takes place in accordance with the plans, but

the available funds per year are not being used entirely. Of the total mobilized funds in the amount of USD 124.6, in 2021, USD 44.9 were made available to UN in the Republic of North Macedonia, of which USD 35.6, i.e. 79% were spent, whereas in 2022, of the available USD 37.4, USD 31.3, i.e. 84% were used.

The key institutions in the national framework for global implementation of the Agenda have limited capacities that do not provide a good basis for full coordination and implementation of the national policies and priorities.

MONITORING AND REPORTING

The monitoring and review of the progress of the Republic of North Macedonia towards the achievement of the strategic development goals from the 2030 Agenda is carried out based on several documents: the Gap Analysis, the Rapid Integrated Assessment, the Voluntary National Review and the annual reports of the JMC. From the global framework of indicators, 155 or (63%) are available for the Republic of North of Macedonia. The majority of the set of SDG indicators stem from the work program of the SSO, while some of the other indicators come from other relevant institutions. The absence of an established system for collecting and tracking data from multiple institutions does not make the process of reporting easier, which is necessary as a support to the mechanism for accountability. In that regard, the absence of a platform on the website of the SSO, which should facilitate the access so as to be able to continuously monitor the updated data and metadata, information and sources of information for the SDGs' indicators.

The recommendations given in this report pertain to the activities which the Government, through the line ministries, as well as the other state institutions and bodies, should undertake in order to remove the reasons for the identified irregularities, established situations or potential risks presented below in this report, and take actions to create conditions for improvement of the overall activity related to the Preparedness of the Republic of North Macedonia for implementation of the Strategic Development Goals until 2030.

We would like to point out that in the course of the entire process of conducting the audit, the audit team of the SAO had a continuous professional cooperation and communication with the person designated for communication with the audit team/ the competent and responsible persons of all institutions involved in the series of activities that were subject to audit and who expressed and showed a positive attitude towards the audit.

No remarks have been received on the draft report of the authorized state auditor No. 16-35/1 dated 10.01.2024.



1 INTRODUCTION

Sustainable development, as a global concept, poses a challenge for every person, country and the world in general, all with one objective - to ensure continuous progress and sustainable development of the present generations without compromising the ability of future generations to meet their own needs.

In the last decades, the international institutions and countries have been making continuous efforts for defining and implementing adequate developmental goals and frameworks. Thus, in the year of 2000, in the headquarters of the United Nations Organization, the leaders of 189 countries signed the Millennium Declaration and pledged to meet the Millennium Development Goals (MDGs), a set of 8 overarching development goals, 18 targets and 48 indicators for monitoring the progress until the target year of 2015. A special focus was placed on the decrease of poverty and hunger, prevention of dangerous diseases and development of the primary education. The Millennium Development Goals made a huge contribution to the public awareness raising and the increase of mobilization of political will and resources for reduction of poverty.

Based on the achieved success, and in the direction of their continuation, in September 2015 the UNO developed and adopted the Sustainable Development Goals in the document "Transforming our world: the 2030 Agenda for Sustainable Development,"¹ whose main motto is **„reducing inequalities“ and „leaving no one behind“**.

The Agenda comprises a set of 17 sustainable development goals, 169 specific goals/targets and 230 indicators. The main focus of the SDGs is directed towards eradication of poverty, protection

of the planet and promotion of peace and prosperity among people.

The SDGs are the main driver of the United Nations Development Program (UNDP) which comprises a significant potential for growth and development in various areas. UNDP works on the achievement of the SDGs in approximately 170 countries and territories.

The SDGs are directed towards all countries and should be implemented jointly, which will ensure their efficient and effective implementation by bringing together the central and local governments, the UN system, the SAI, the civil society organizations, the private sector, the academia, the citizens, etc. The interrelation between the goals and their successful implementation depends on the partnership and cooperation of the country at local and international level.

The UN resolutions clearly define the vital role of the SAI in this process. The SDGs present a comprehensive vision of a world in which the citizens enjoy in a better life which presents the main motto of ISSAI 12² – the SAIs are there to contribute with a value and benefits for the citizens in their respective countries. These goals are integrated, universal and inseparable and they practically cover the entire audit scope of the SAI. In that context, the engagement of the SAI with the SDGs and the SAIs providing a value and benefits for the citizens are two interconnected processes.

¹ Transforming our world: The 2030 Agenda for Sustainable Development (A/RES/70/1)

² INTOSAI P-12

1.1. Basis and reasons for conducting the audit

In accordance with the Annual Work Program of the State Audit Office for the year of 2023, a performance audit is planned on the topic of "Preparedness of the Republic of North Macedonia for implementation of the Strategic Development Goals until 2030."

The audit is planned as a performance audit and is a parallel audit within the activities implemented together with the SAI of the Republic of Serbia.

The topic of the audit is significant from the aspect of determining whether the institutions

and bodies in the Republic of North Macedonia are prepared to implement the Strategic Development Goals outlined in the Agenda for Sustainable Development until 2030.

With the audit aimed at determining the extent to which the Government is prepared to implement the SDGs, the SAI can contribute to the process of their implementation, as a result of which the State Audit Office conducted a performance audit in terms of the preparedness of the Republic of North Macedonia for implementation of the SDGs until 2030.

1.2. Subject of the audit

1.2.1.

General Data about the Strategic Development Goals

The sustainable development is a key challenge faced by all countries in the world and the world at large and it constitutes the basis for today's leading global framework for international cooperation – the 2030 Agenda and the Strategic Development Goals.

The main focus of the SDGs is the partnerships for prosperity and peace among the people and the planet.



Figure No. 1

As a member of the United Nations Organization, in 2015, the Republic of North Macedonia adopted 2030 the “Agenda for Sustainable Development” and it accepted it as “a universal framework for strengthening the collective action

towards achievement of the joint goals and challenges”, wherein the “reducing inequalities” and “leaving no one behind” are the key principles which lie in the core of its activities.



Figure No. 2

The identified 17 interconnected Sustainable Development Goals pertain to: no poverty, no hunger, good health and well-being, quality education, gender equality, clean water and sanitation, affordable and clean energy, decent work and economic growth, industry, innovation and infrastructure, reduced inequality, sustainable cities and communities, responsible consumption and production, climate action, life below water, life on land, peace, justice and strong institutions and, the last but not least goal partnership for the goals. All 17 SDGs are equally important because in the Agenda there

is no hierarchy or prevalence among the different dimensions of sustainable development. They introduce quantitative and qualitative goals in the social, economic and environmental dimensions of the sustainable development, which are to be achieved by 2030.

The SDGs are broken down to 169 targets which are global in nature and universally applicable, taking into account different national circumstances, capacities, and levels of development, while respecting national policies and priorities.



Figure No. 3

1.3. Legal framework

The Republic of North Macedonia has a legal framework that promotes the sustainable development of the country, both from the aspect of the Constitution and the other adapted legislation³.

In terms of the planning and implementing of successful sustainable development at national level, a series of medium-term and long-term planning documents and strategies are prepared and followed, focusing on various aspects of sustainable development.

³ Constitution of the RNM, 17 November 1991 and all amendments (Article 8, 42, 43, 44, etc.), the laws related to the protection of the environment, air, noise, nature, water, waste management, etc., the laws in the area of equal opportunities, labor and social protection, etc.

1.4. Institutional framework

The Government, via the ministries and the other state institutions and bodies, is a direct owner of the policy for implementation of the SDGs.

Having in mind the multi-disciplinarity, multi-dimensionality and integrativeness of the SDGs, numerous institutions from national, regional, and local levels are involved in their implementation.

1.5. Financing the activity

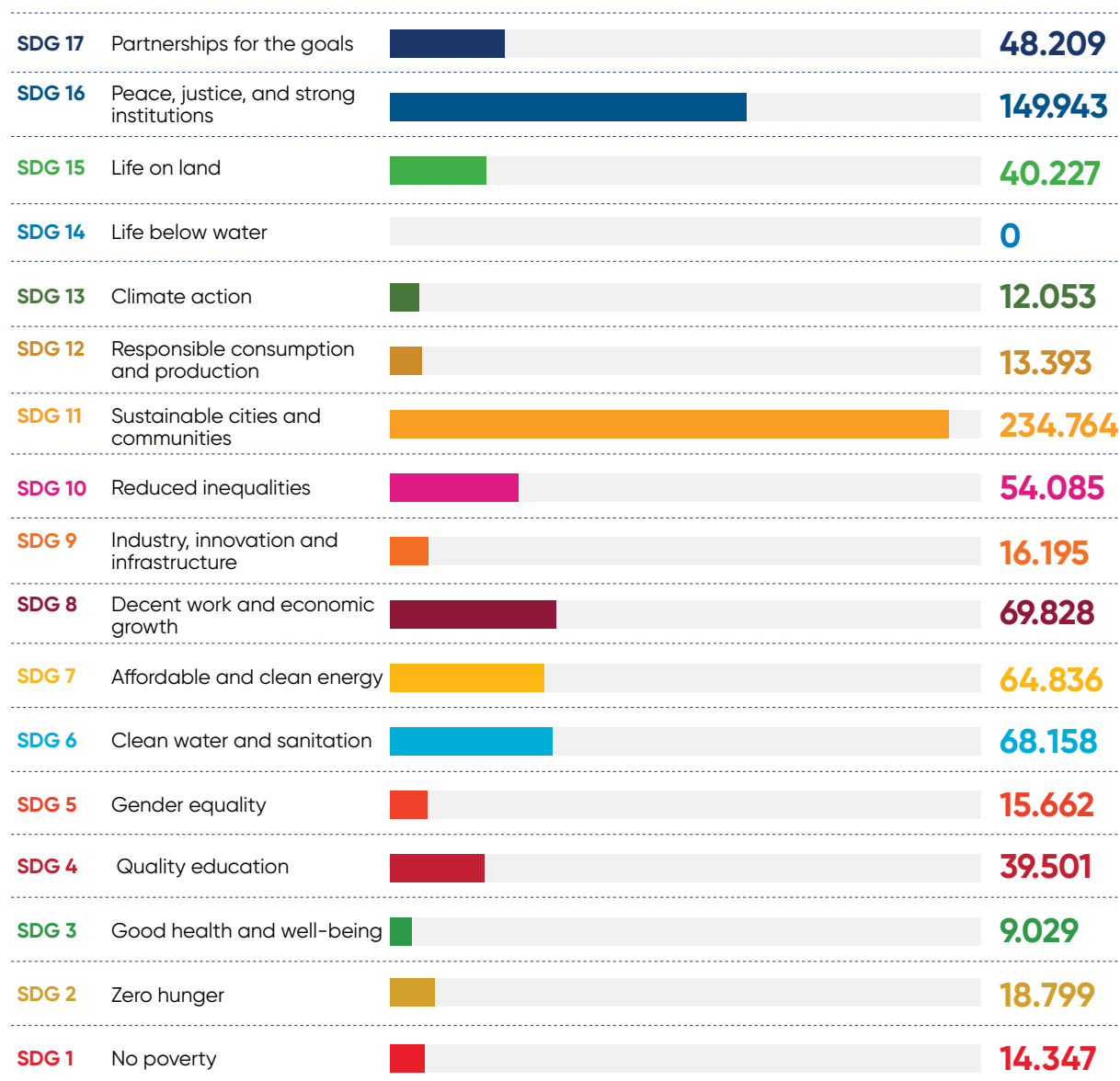
With the Rapid Integrated Assessment, it has been determined that in the period from 2016 until 2020, for financing 800 projects by the partners for development EUR 869,029 thousand were spent.

Of the total funds, 22% are funds of the European Union and 12% are funds provided collectively from the Agencies of the United Nations. The funds spent for each of the goals separately are presented in Chart No. 1.

CHART NO.1:

Official development aid by 13 development partners

in EUR 000 (total for 2016-2020)



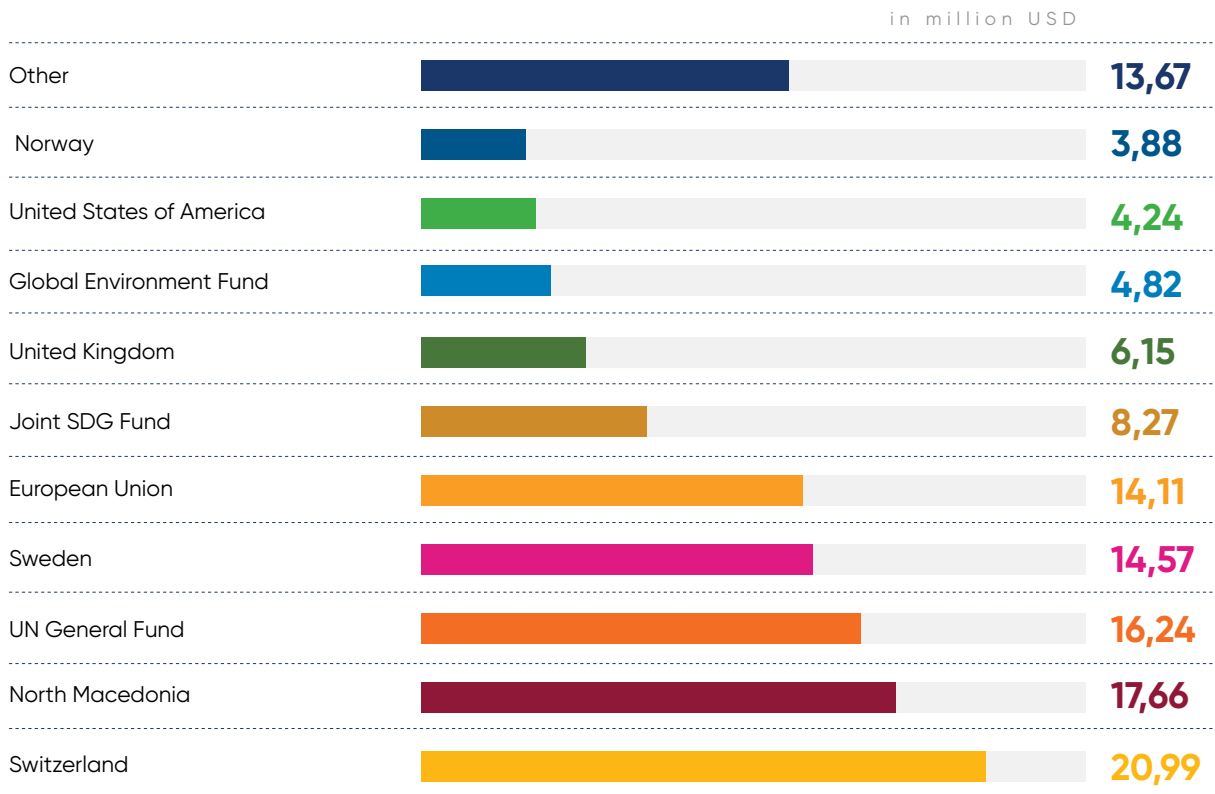
Source: Voluntary National Review

The data indicate that the largest part of the total funds are intended for SDG 11 Sustainable cities and communities (27%) and SDG 16 Peace, justice, and strong institutions (17%), while the least funds, i.e. about 1%, are intended for SDG 3 Good health and well-being and SDG 13 Climate action.

The partners in the realization of the 2030 Agenda defined in the strategic and planning documents for the period 2021-2025 have provided USD 124.6 million⁴. Separately, Chart No. 2 shows the sources of funds in USD million.

CHART NO.2:

Mobilized funds from partners for implementation of SDCF (2021-2025)



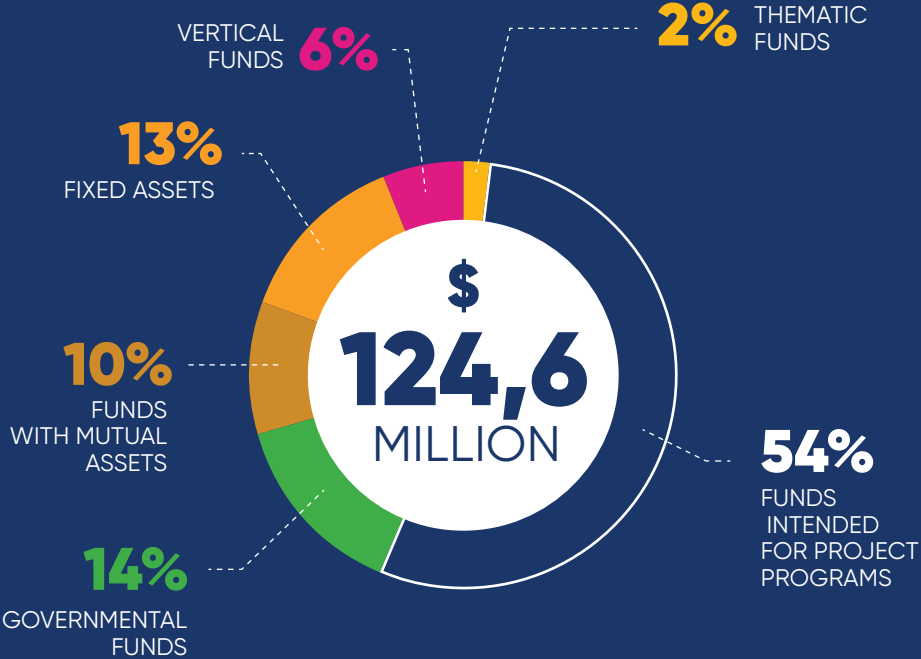
Source: Annual report on the achieved results 2022 (April 2023)

The most non-core funds are provided by Switzerland (16.85%), the Republic of North Macedonia (14.17%), the UN (13.03%), Sweden (11.69%), the European Union (11.32%), followed by the Joint SDG Fund, the United Kingdom, the Global Environment Fund, the United States, Norway and others.

⁴ By 31 March 2023 inclusive

CHART NO.3:

Structure of the funds for funding



The structure, i.e. the modality of the funds which is shown in the chart to the right indicates that most of the funds are allocated from certain project and program activities, and least from thematic funds.





2 AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

2.1. Audit objectives

The objective of the audit is to assess the national preparedness for implementation of the SDGs, i.e. to make an assessment as to whether the Government of the Republic of North Macedonia and its competent institutions are prepared to implement the 2030 Agenda, as well as to give recommendations for the purposes of overcoming the identified situations in order to achieve the added value of the audit.

The specific objectives of the audit are:

- To assess the extent to which the Government has adopted the 2030 Agenda into its national context;
- To assess the identified and secured resources and capacities needed to implement the 2030 Agenda, and
- To assess the established mechanism for monitoring and reporting on the progress towards the implementation of the 2030 Agenda.

The recommendations resulting from this audit will add value to: strengthening the strategic and legal framework, adequate introduction of the SDGs in the system of sustainable development of the country and their implementation, which will have a multiple positive effect in terms of the improvement of a series of processes that will contribute to the better conditions of development of the country, primarily in the areas of economy, employment and quality of life, education, social protection, gender equality, etc.

2.2. Audit questions

The performance audit is an activity that we conducted in order to make an assessment and answer the main audit question:

“Are the institutions and bodies of the Republic of North Macedonia prepared to implement the Strategic Development Goals until 2030?”

The specific questions are as follows:

- To what extent has the Government adapted the 2030 Agenda into its national context?
- Has the Government identified and secured resources and the capacities needed to implement the 2030 Agenda?
- Has a mechanism been established for monitoring and reporting on the progress towards the implementation of the 2030 Agenda?

2.3. Audit scope

In the performance audit, we comprised the national strategies, policies and programs, as well as the undertaken measures and activities in the period between 2015 and 2022, and in addition certain questions and events prior to and after the date of the reporting about the audit are also covered.

Based on the identified risks from the preliminary information received and through a selected sample, we conducted a field visit to the Government of the Republic of North Macedonia/the Cabinet of the Deputy Prime Minister of the Government in charge of Economic Affairs, Coordination of Economic Departments and Investments (CDPMGEA)/ the National Sustainable Development Council, the Ministry of Foreign Affairs, the Ministry of Environment and Physical Planning and the State Statistical Office.

The other entities, i.e. the ministries from the departments of labor and social policy; local self-government, finance, health, justice, defense, internal affairs, education and science, culture, economy, agriculture, forestry and water economy, as well as transport and communications were included by sending out questionnaires, organizing interviews with their responsible persons and examining the requested documentation.

In the scope of the audit, we included the following risk areas related to the: adaptation of the 2030 Agenda to the national context, defined processes with clearly established and broken-down responsibilities of the involved entities, level of information and involvement of the stakeholders and the public in the processes, coherence of the sectoral policies and their coordination, assessment and provision of the resources and capacities necessary for implementation of the goals, system for monitoring and reporting about the progress of the implementation of the 2030 Agenda and national indicators for measurement of the progress.

2.4. Audit criteria

In order to assess whether the Government of the Republic of North Macedonia and its competent institutions are prepared to implement the 2030 Agenda, we used the assessment criteria and indicators.

The audit criteria arose from the Agenda for Sustainable Development 2030, the guidelines "Mainstreaming the 2030 Agenda for Sustainable Development" issued by the Development Group of the United Nations⁵, the Guidance for Supreme Audit Institutions Auditing "Preparedness for Implementation of Sustainable Development Goals"⁶ and the national documents issued by the Government in terms of the preparedness for implementation of the SDGs, such as:

- National Sustainable Development Strategy;
- Minutes of held meetings of the National Sustainable Development Council (NSDC);
- Strategy for mobilization of funds and partnerships for SDCF;
- Budget Law;
- Gap analysis;
- Rapid Integrated Assessment;
- Voluntary National Review;
- Annual reviews of achieved results;
- Monitoring, Evaluation and Learning Plan (2021-2025).

⁵ Mainstreaming the 2030 Agenda for Sustainable Development

⁶ Guidance for Supreme Audit Institutions Auditing "Preparedness for Implementation of Sustainable Development Goals"/INTOSAI/IDI

2.5. Audit methodology

2.5.1. The performance audit was conducted in accordance with the ISSAI performance audit standards, the Guidance for SAI Auditing "Preparedness for Implementation of Sustainable Development Goals" and the Code of Ethics of the State Audit Office.

2.5.2. In the case of this performance audit, we chose and applied a combined system and result oriented approach.

The use of the **system-oriented approach** enabled us to identify the stakeholders in the process of adaptation of the 2030 Agenda to the national context, as well as their available capacities, while the application of the **result-oriented approach** enabled us to conduct an assessment of the level of preparedness of the Government for implementation of the 2030 Agenda and the SDGs.

2.5.3. In order to obtain relevant and sufficient audit evidence that lead to audit findings, conclusions and recommendations, we used the following performance audit methodology and techniques:

- studying the legal and other regulations, strategic and planning documents in the area which is subject to audit,
- discussions/interviews with persons relevant to the audit topic,
- questionnaires to the relevant entities,
- check of the documentation,
- analysis of data and information,
- physical surveillance and onsite inspection including taking photographs, and
- Internet research.

2.5.4. In accordance with the legal regulations and the International Standards on Auditing, for the needs of the audit,

external professionals in the field were engaged in order to conduct a research for assessment of the level to which activities have been undertaken for informing and including the stakeholders and the public in the adaptation of the national framework in the Republic of North Macedonia to the SDGs, i.e. to establish whether the stakeholders were informed/included during the creations/revision of the strategic documents. In the focus of the research, the businesses and the civil society sector and, to a small extent, also the local government, were taken into consideration as stakeholders. The applied methods of research included a surveying method, background research (websites, media and other documents) and interviews with stakeholders.

The Survey was conducted by means of a structured questionnaire which was sent to more than 500 companies and more than 1000 NGOs. The number of answers that was obtained is a sufficiently relevant sample for analysis and for making valid conclusions from the research.

2.5.5. The performance audit was conducted in the period from 13.03.2023 to 31.10.2023, by an audit team of the State Audit Office.

2.5.6. The results of the conducted performance audit were presented at a final meeting with representatives of the entities which were subject to audit on 19.12.2023.

No remarks have been received in terms of the draft report of the authorized state auditor No. 16-35/1 dated 10.01.2024).



3 AUDIT FINDINGS

3.1. Integration of the 2030 Agenda in the national context

In this area, we focused on the degree of integration of the SDGs in the national context and we covered the following with the audit: the planning and strategic documents and policies adapted to the requirements of the SDGs; the institutional mechanism for integration of the SDGs; the approaches used for integration of the SDGs and the awareness raising of the SDGs.

3.1.1. Integration of the SDGs into the national development plans and strategies

In terms of the planning and implementation of successful sustainable development at national level, in the Republic of North Macedonia, a series of medium-term and long-term planning and strategic documents have been prepared and are abided by, which are focused on different segments of the sustainable development.

The key strategic documents incorporating the sustainable development and the 2030 Agenda in the Republic of North Macedonia, as shown in the figure below, are the:

- National Sustainable Development Strategy 2009–2030,
- Partnership for Sustainable Development (PSD): United Nations Strategy 2016–2020 (UNDAF)⁷ and
- Sustainable Development Cooperation Framework for the period 2021–2025.

⁷ Partnership for Sustainable Development: United Nations Strategy 2016–2020, UN Country Team Skopje



Figure No. 4

3.1.1.1. The sustainable development and its timely and comprehensive strategic and program regulation, the manner of determining the priorities and the specific measures and activities for its realization are of particular importance for the proper development of any country.

In order to harmonize the economic development, social progress and environmental protection at national level, the Government has adopted a National Sustainable Development Strategy including a time frame for the period 2009-2030⁸. Its motto is: "Better Future through Change: More Balanced Use of Our Rich Social, Cultural and Natural Heritage" and it covers the three pillars of development: economic, social and environmental.

The National Sustainable Development Strategy is based on:

- the principles of sustainable development accepted at global level, defined at the UN Conference on Environment and Development (Rio de Janeiro, 1992) and aimed at putting Agenda 21 into operation,
- the 2002 Johannesburg Declaration and Plan of Implementation adopted at the World Summit on Sustainable Development,
- the principles of the UN Millennium Declaration, which contain the Millennium Development Goals, and
- the principles developed in the renewed Strategy for Sustainable Development of the EU, adopted by the European Council in 2006.

NSDS as a basic strategic document at the national level was developed through a consultative process by domestic experts from various fields, in cooperation with 7 sectoral and 4 cross-sectoral working groups which included representatives of the local authorities, the academia, the civil society and the business sector. The strategy is based on the previous positive experiences of all parties involved in meeting the standards that the country has accepted at international level, especially those related to the country's approximation to the EU.

It is focused on **six main areas**: policy and legal framework; environment; energy; rural development; social issues; small and medium enterprises; infrastructure and transport and industry. NSDS is based on the following three guiding principles: the Government should have an innovative, supportive and leading role in relation to the municipalities and the private sector; e-governance should be introduced and the short-term focus should be placed on the workforce with higher education, in order to prevent further "brain drain".

Considering that the strategy was adopted prior to the adoption of the SDGs and it has not been revised, it does not integrate the goals and indicators of the 2030 Agenda to a full extent. A preliminary assessment of the costs for the implementation of the NSDS⁹ has been made, but no financial framework has been established for the implementation of the general and specific goals, measures and activities.

We would like to point out that at the beginning of 2021 the Government of the Republic of North Macedonia started the process of developing a National Development Strategy for a period of 20 years¹⁰.

The strategy preparation process follows the principle of broad consultations, including all stakeholders mapped as key stakeholders for the development and implementation of the strategy, through organizing workshops and debates with the citizens, transparent and regular information through the digital platform www.nrs.mk and establishing an operational structure responsible for planning, implementation and monitoring the NDS.

⁹ For the implementation of pilot and demonstration projects of first and second level, additional funds in the amount of approximately EUR 10 million are proposed, while approximately EUR 30 million are proposed for projects in third level

¹⁰ Support provided through the United Nations Development Programme, UNDP, in coordination with the UN Resident Coordinator Office in the Republic of North Macedonia, financial support from the Good Governance Fund of the United Kingdom and the Ministry of Finance of the Republic of Slovakia.

Figure No. 5



In March 2022, the Methodological Framework of the National Development Strategy was developed and adopted, in which the key principles and aspects which should serve as its basis are defined as follows:

- Long-term: NDS is a dynamic and current process that sets the main parameters along which the state should develop,
- Systemic approach: bringing institutions together and building capacities for cooperation with a greater focus on the horizontal strategies,
- Built-in adaptability: transition, change and development require constant, flexible and adaptive efforts by all relevant actors over a long period of time,
- Complementarity: NDS will ensure the integration of all on-going processes and priorities in all segments of the state's development, and
- Comprehensive national and international public and private funds, based on the

promotion of the financing of innovative sources for implementation of the priorities outlined in the Strategy.

In the process of developing the NDS, twenty-three expert studies have been prepared for the key strategic areas, which present the current status and provide a basis for identifying the key challenges for each of them. Based on these studies, the Macedonian Academy of Sciences and Arts prepared a summary analysis of the current situation and challenges in the country, for the four thematic units: human capital, growth, environment and energy, and infrastructure and institutions. On the basis of the organized broad consultations and conducted analyses, potential visions were drawn for each of the thematic units, as well as one overall vision for the development of the Republic of North Macedonia. Based on the vision, a recommendation was also made for new thematic units and appropriate redistribution of the current strategic key areas. The proposed visions and thematic units, as

well as the distribution of the key areas per thematic units, are still subject to discussion with the working groups, after which their final versions should be drawn up. In the period from June/November 2023, more than 10 working meetings (debates, public hearings, round tables, workshops) were held with the stakeholders for separate thematic units of the NDS.

While appreciating the activities for the adoption of a National Development Strategy, the fact that the National Sustainable Development Strategy does not fully incorporate the SDGs and that there is no national strategic document in accordance with the 2030 Agenda, as well as operational documents with determined national owners, financial resources and time dynamics, brings about a lack of a solid foundation for achieving the targets arising from the SDGs.

3.1.1.2. In the process of integrating and aligning the SDGs in its national development policies and strategies, the Government¹¹, with the UN agencies, signed the document **Partnership for Sustainable Development: United Nations Strategy 2016–2020**¹² which provides a strategic and legal framework for the UN activities in the country for the period 2016–2020 and the **Sustainable Development Cooperation Framework for the period 2021–2025**¹³, which is a key strategic document for the activities of the UN organizations in the country.

- The partnership agreement is aimed at introducing and implementing the SDGs by prioritizing the goals, results and indicators that the UN agencies and the national partners have agreed are of particular importance for the country in the first five-year period of implementation of the 2030 Agenda. Five medium-term priorities for sustainable development (more and better jobs, more responsible governance, better life for the vulnerable people,

gender equality and a cleaner, greener and more resilient environment) have been determined for the period from 2016 to 2020. In addition to the document, annexes have been prepared for all strategic priorities, which include the SDGs and the targets of the SDGs, as well as indicators for measuring their success. Furthermore, the national partners and organizations that will contribute to the fulfillment of these priorities, the criteria and the anticipated necessary funds per year are also defined. For its implementation, **three joint work plans** (2016, 2017–2018 and 2019–2020) were developed, which were adopted by the Joint Management Committee and which have been fully implemented. According to the latest assessment of the PSD, conducted at the end of 2019, it was assessed that alignment has been achieved that corresponds to the long-term goals of the country, the relevant SDGs and the current needs, particularly those of the most vulnerable and marginalized people.

- After the expiry of the strategic document – Partnership for Sustainable Development, the Sustainable Development Cooperation Framework for the period of 2021–2025 was concluded for the purposes of ensuring continuity. The SDCF envisages that the Government and other stakeholders, together with the UN organizations, should work towards the fulfillment of **four outcomes** (employment and business environment; health, education, culture, social services and fight against violence; environment and climate action and good governance), in order to address the identified key development challenges in the country, as follows:

Each of the strategic priorities state which goals are covered by which SDG targets, the results that are expected to be achieved, the indicators for measuring the performance, as well as the owners of the activities, i.e., the national partners and the UN organizations.

¹¹ on 24 October 2016

¹² Partnership for Sustainable Development: United Nations Strategy 2016–2020, UN Country Team Skopje

¹³ 26 October 2020

SDG	STRATEGIC PRIORITY	DESIRED RESULTS BY 2028
PROSPERITY AND PEOPLE	Sustainable and inclusive economic and social development	(1) Improved standard of living for everyone in the Republic of North Macedonia through equal access to decent work and productive employment, enabled in an inclusive and innovative business environment
		(2) Universal access for everyone in the Republic of North Macedonia to quality social services based on rights - health care, education and necessary social and child protection - embedded in systems resistant to crisis situations
SDG FOR THE PLANET	Climate action, management of natural resources and disaster risks	(3) People in the Republic of North Macedonia will reap the benefits of ambitious climate action, sustainably managed natural resources and well-preserved biodiversity through proper environmental management and disaster-resilient communities.
SDG FOR PEACE	Transparent and accountable democratic governance	(4) People in the Republic of North Macedonia will benefit from improved rule of law; anticipatory and gender- responsive policies that are evidence-based; greater social cohesion; and improved service delivery by transparent, accountable and responsible institutions



Figure No. 6

For the purposes of operationalization of the Framework, the joint annual work plans are drawn up by the UN Working Groups, on behalf of the UN management team, and they comprise the planned interventions and resources of UN aimed at achieving the specific results that contribute to the achievement of the results foreseen with the Framework.

3.1.1.3. The implementation of the 2030 Agenda requires an integrated approach for promotion of all dimensions of sustainable development in a balanced manner and creates horizontal coherence and integration of the policies. Furthermore, the 2030 Agenda requires a vertical coherence and integration at all levels of government so that the implementation process would reflect the local, national and global issues¹⁴.

The horizontal integration of the policies refers to the “policy-making processes that take into account the interdependence of the dimensions and sectors”¹⁵. This includes managing trade-offs and balancing the incompatible priorities, recognizing the impacts (good or bad) that the actions in one sector may have on others, and maximizing the synergies between the mutually supportive policies. On the other hand, the creation of coherence of the policies, integration and partnerships vertically between the central and the local government, the civil society, the private sector and the other stakeholders is the essential and complementary aspect of horizontal integration.

In the Republic of North Macedonia, the horizontal and vertical coherence in policy-making is assessed through the use of the **integrated modeling tools**¹⁶ which indicate that the country has established processes and mechanisms for assessment

of the degree of incorporation of the SDGs in the national policies and strategic plans. Namely, the sectoral strategic documents that have been adopted since 2018 are mostly aligned and reflect the guidelines and principles foreseen by the SDGs, except for the strategies that were prepared before 2015. As a result of that, the alignment of the strategic development planning with the SDGs is **83%. Full compliance** (coverage of all sub-goals of a specific SDG) is determined for SDG 4 (education), SDG 6 (water), SDG 7 (energy), SDG 9 (infrastructure and industrialization) and SDG 16 (inclusive governance). **The lowest level of alignment** of 50% is achieved for SDG 10 (inequality between and within countries). If the implementation of 55 ratified international conventions is taken into account, the level of alignment with the SDGs reaches as high as **95%**, which shows that the existing strategic framework of the country comprises the key aspects of sustainable development to a relatively good extent.

The level of integration of individual SDGs in the national strategic documents, as well as with the undertaken international obligations, is shown in Chart No. 4.

¹⁴ Guidance for SAI Auditing “Preparedness for Implementation of SDGs”

¹⁵ (EGM UNDESA 2015)

¹⁶ Gap Analysis 2016, Rapid Integrated Assessment (Rapid Integrated Assessment), 2019/20 Voluntary National Review (Voluntary National Review), 2020

CHART NO.4

Coverage of the separate SDGs in the Republic of North Macedonia



3.1.1.4. Taking into account the complexity and multi-sectoral nature of sustainable development as a whole, and the need to apply a new comprehensive and integrated approach to action, the Sustainable Development Strategy envisages an institutional mechanism that should support the implementation of the sustainable development in the country.

The organizational and implementation framework for achieving sustainable development is given in the following figure:

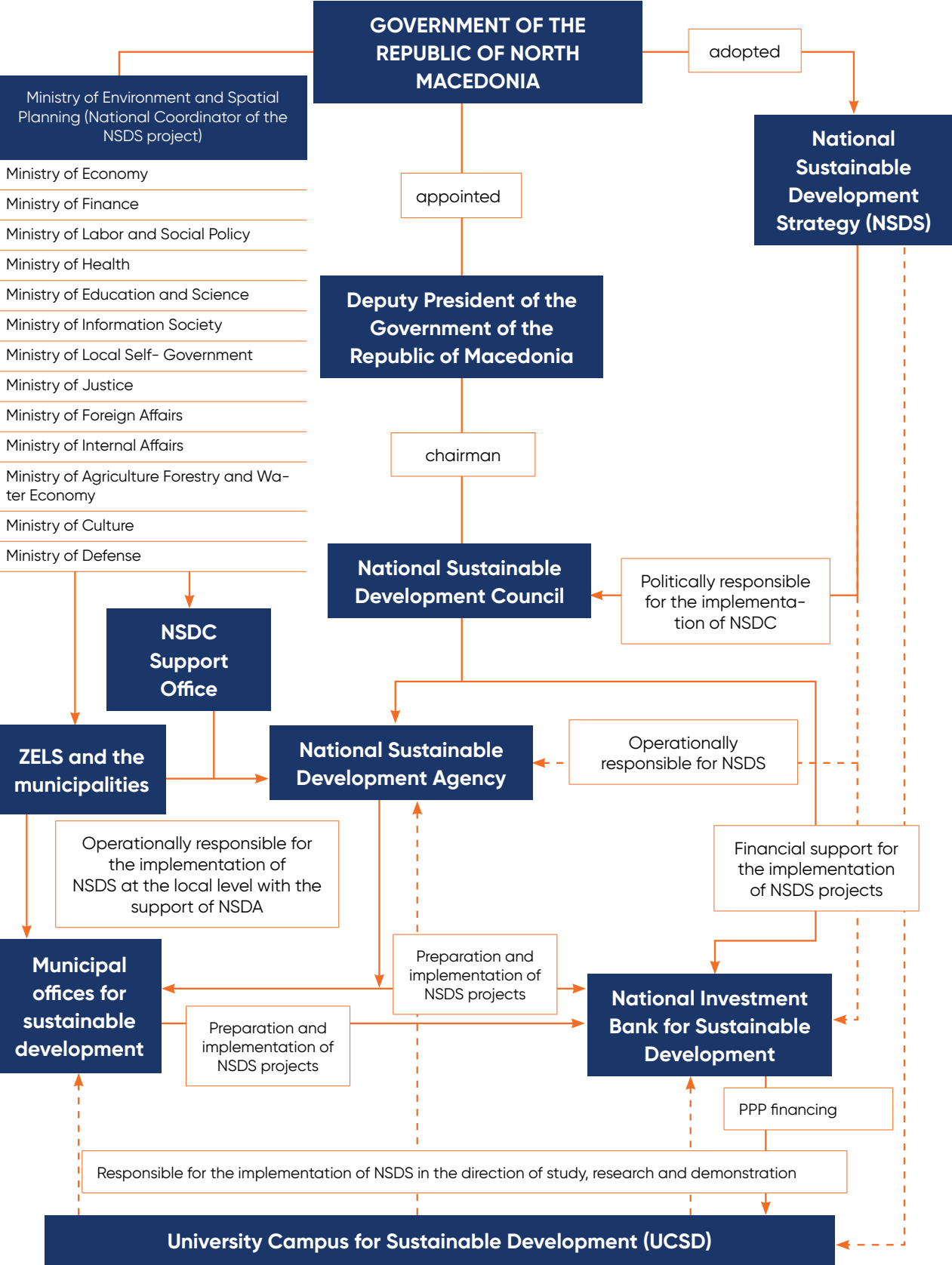


Figure No. 7

From the analysis of the organizational and institutional setup for the implementation of the NSDS, we determined the following situations:

- Under a Decision¹⁷ of the Government adopted in 2010, a **National Sustainable Development Council** was established as an advisory body of the Government, with the mission of creating and maintaining conditions for the implementation of the goals and providing direction and roadmap for balanced economic, social and environmental development of the country.

The NSDC has representatives from all relevant ministries, representatives from the academic institutions and the private sector¹⁸. The structure of the NSDC reflects the multi-sectoral approach, but it is necessary to also include representatives from the local self-government units and the relevant public institutions that have an important role in the implementation of program activities and measures which contribute to the realization of the SDGs.

¹⁷ Decision No. 19-6331/1-09 dated 12.01.2010 ("Official Gazette of the RM" No. 8/2010)

¹⁸ Members of the NSDC until 2018: a representative from the Secretariat for European Affairs (SEA), ministers of line ministries in the area of: environment and physical planning; local self-government; economy; labor and social policy; agriculture, forestry and water management; finance; information society and administration; transport and communications; two MPs from the Assembly of the Republic of North Macedonia (without the right to vote), a representative from the Macedonian Academy of Sciences and Arts, the Chamber of Commerce of Macedonia, while the representatives from the Faculty of Science and Mathematics; Faculty of Mechanical Engineering; University of SEE; DEM-Movement of environmentalists of Macedonia are not listed in the amendment of the Decision from 2018, and with the amendment of the Decision from 2018, the ministers for: foreign affairs, education and science, health and justice are also members; one representative each from: the Chamber of Commerce for Information and Communication Technologies, the Chamber of Commerce of Northwest Macedonia and the Union of Chambers of Commerce of Macedonia; experts in the field of: sustainable development, economy, social development and environmental protection. If necessary, representatives of other national institutions and organizations participate in the work of the Council, at the proposal of the chairman and the other members of the NSDC, without the right to vote.

The Decision defines the tasks that are to be performed by the Council, as follows: monitoring the process of integration of the SDGs and the 2030 Agenda during the preparation of the national strategic documents, considering issues in the area of sustainable development policies, giving opinions on proposed draft-documents in the area of sustainable development prior to their submission for consideration and adoption by the Government/Assembly, monitoring the implementation of the National Sustainable Development Strategy and the other strategic documents in the area of sustainable development, giving opinions regarding documents from the field of economy, social development, environmental protection, agriculture and other relevant documents by reviewing and giving opinions on sectoral documents and legislation related to sustainable development, developing cooperation with relevant institutions in the country and abroad regarding issues of sustainable development and considering specific issues and problems related to sustainable development.

We established that in the period from 2015 to 2022, the Council held five meetings out of the planned total number of 16 according to the Decision and the Rules of Procedure.

- In accordance with the Decision adopted in 2010, the NSDC is chaired by the Deputy Prime Minister of the Government of the Republic of North Macedonia in charge of Economic Affairs, Coordination of Economic Departments and Investments, and expert, technical and logistical support of the work of the Council, until the establishment of the Office for support of the work of the National Council, is planned to be provided by the Ministry of Environment and Physical Planning. With the amendments¹⁹ adopted in

¹⁹ Decision on amending and supplementing the Decision on the establishment of the National Sustainable Development Council No. 44-9099/1 dated 02.09.2018

2018, the logistic support of the National Sustainable Development Council is the responsibility of the Cabinet of the Deputy Prime Minister of the Government in charge of Economic Affairs, Coordination of Economic Departments and Investments, and the expert and technical support is provided by the Technical Working Group of the National Sustainable Development Council.

In the period from 2020 to 2022, the Cabinet of the Deputy Prime Minister in charge of Fight Against Corruption and Crime, Sustainable Development and Human Resources was given the authority to monitor the sustainable development and, with the entry into force of the Sustainable Development Cooperation Framework 2021–2025, became the key government institution responsible for leading the policy-making processes, giving strategic directions and coordinating all the development partners. No activities were undertaken by the Cabinet during the specified period, and as of January 17, 2022, with the change in the government structures, this Cabinet is no longer in operation, and the responsibilities are given to the Cabinet of the Prime Minister, without a formal legal act.

Taking into account the important role of the NSDC, the irregular holding of meetings does not ensure continuity in the monitoring of the process of implementation of the Sustainable Development Goals in the country, coordination of the institutions and integrated approach in addressing the key priorities of the country, while the frequent changes in its leadership indicate the presence of inadequate governance policies, which, as part of the control environment²⁰ have an impact on the continuity and consistency of governance and the achievement of strategic goals.

- When it comes to the implementation of the strategy, the following foreseen bodies have not been formed: National Sustainable Development Agency (NSDA), National Investment Bank for Sustainable Development (NIBSD) and University Campus for Sustainable Development (UCSD), while the Office for Support of the Work of NSDC, which is to provide expert, technical and logistical support to the Council, has not been established.

Under a Government Decision, in 2012, a Technical Working Group²¹ (TWG) was established, with the main task of providing support in the process of consistent implementation and monitoring of the NSDS. Since 2018, according to the Rules of Procedure, TWG is also responsible for the implementation of the SDGs and the UN Agenda 2030. In the period from 2015–2022, the technical working group did not meet regularly, holding only four meetings, which indicates non-performance of their responsibilities in terms of continuous monitoring of the process of implementation of the SDGs in the country.

In the organizational and implementation framework, all foreseen support bodies are missing, there are no procedures with clearly defined competences and responsibilities, as a result of which their focus is predominantly put on consultation and/or information sharing. For those reasons, there is a lack of regular institutional communication and coordination that connects the different levels of government activities for **identification and interconnection of the goals/targets** towards integration of the cross-sectoral policies.

²⁰ <https://finance.gov.mk/files/u249/>

²¹ No. 41-6345/1 dated 26.08.2012

3.1.1.5. The Development Group of the United Nations, in support of the member-states, in 2015 developed guidelines for Integration of the 2030 Agenda at country level, which include several successive steps, the first two of which refer to:

- Raising public awareness, which is essential for linking the 2030 Agenda with the domestic issues and priorities and aligning the national development plans and policies with the SDGs, and
- Applying a multi-stakeholder approach in order to ensure participation in the decision-making and implementation of the Agenda.

The 2030 Agenda is focused on people – participation, inclusion, strengthened capacities of the citizens and the civil society, where the strong partnerships are essential for the implementation process. Building participatory approaches in the implementation of the SDGs helps to strengthen the accountability and the people-centred development. The participation of the people and the civil society is necessary for identifying the development priorities, providing input and proposing solutions to the development challenges, as well as ensuring

accountability for the implementation of the Agenda.

The businesses and the associations of citizens play a key role in the achievement of the SDGs. By aligning their strategies and operations with the principles of sustainable development, the businesses can make a significant contribution to the achievement of the SDGs, promoting a fairer, more resilient and sustainable future for all. The civil society organizations are engaged in various activities, as well as advocacy and community engagement initiatives. They serve as critical agents of change, bridge the gaps in social services, advocate for justice and equity, and foster partnerships for addressing the complex global challenges outlined in the SDGs. Their presence and commitment to the sustainable development makes them valuable stakeholders in the wider agenda of creating a more just and sustainable world.

The following table shows some of the activities that the businesses and the civil society organizations can take in order to achieve the SDGs defined in the 2030 Agenda.

TABLE NO. 1

Activities of the businesses and the civil society organizations for achievement of the SDGs

SDG	Businesses	Civil society organizations
	They can promote fair trade, support the local communities and implement inclusive business models that are beneficial for the marginalized people.	They can respond to the specific needs of the community, engage in projects related to alleviation of poverty, sustainable agriculture and health care, promotion of disease prevention and support of the healthcare infrastructure in the underserved areas. They play a vital role in the global health initiatives, including efforts to combat diseases such as HIV/AIDS, malaria and tuberculosis.
	They can promote the health and well-being of employees through workplace wellness programs and by providing safe and healthy working conditions.	
		
		
	They can invest in employee training and development programs, support educational initiatives and promote lifelong learning opportunities.	They can provide training programs, workshops and educational resources for empowering the communities with the skills and knowledge needed to achieve the SDGs; they promote access to education and lifelong learning opportunities.
	They can ensure equal opportunities for all employees, implement non-discriminatory policies and address the gender pay gaps.	They can promote human rights, gender equality and social justice, address issues such as discrimination, violence and inequality, empower the marginalized groups and advocate for equal opportunities.
	They can adopt practices for efficient water supply and minimizing the water pollution and they can support initiatives that ensure access to clean water and sanitation in the communities.	They can launch initiatives that provide access to clean water and sanitation in the communities and advocate for policy changes at local and national level.

SDG	Businesses	Civil society organizations
 8 DECENT WORK AND ECONOMIC GROWTH	They can create jobs, encourage innovation, invest in infrastructure and support the technological progress, promote decent working conditions, fair salaries and inclusive employment practices.	They can educate the communities, governments and businesses about the importance of the sustainable development.
 11 SUSTAINABLE CITIES AND COMMUNITIES		They can monitor and evaluate the progress of the SDGs by collecting data, conducting research and assessing the impact of the interventions, and they help ensure accountability and transparency in the pursuit of sustainable development.
 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE		They can respond to crises and emergencies, providing humanitarian assistance to help communities recover and rebuild after disasters.
 7 AFFORDABLE AND CLEAN ENERGY	They can adopt sustainable practices in their production processes, minimizing the waste and reducing the environmental impact, embrace the circular economy principles, such as recycling and reducing the resource consumption.	They can advocate for policy changes at the local, national and international levels in order to align them with the SDGs
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	They can adopt sustainable energy practices, reduce the carbon emissions and implement environmentally friendly technologies.	
 13 CLIMATE ACTION		
 14 LIFE BELOW WATER	They can adopt practices for sustainable sourcing, reduction of the deforestation and minimization of the environmental impact.	They can participate in reforestation, waste management and sustainable resource management projects.
 15 LIFE ON LAND		
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	They can work in a responsible and inclusive manner and respect the rights of their employees.	They can promote stability in conflict-affected areas.
 17 PARTNERSHIPS FOR THE GOALS	They can engage in partnerships in order to share resources, knowledge and expertise, thus working collectively towards the common sustainability goals.	They can work with governments, businesses and other stakeholders in order to leverage the resources and expertise; they can play a facilitating role in bringing together different stakeholders for collective action.

Taking into consideration the guidelines for integrating the 2030 Agenda in the national context, the importance of ensuring participation in policy-making and the role of the stakeholders, primarily the business entities and the citizens through the civil society organizations, we engaged external parties to conduct research aimed at assessing the awareness of the business sector of the SDGs and of the benefits of their achievement, as well as an assessment of the level of activities undertaken to inform and involve the stakeholders and the public in the adaptation of the national framework to the SDGs in the Republic of North Macedonia. The purpose of the research is to determine whether the stakeholders are informed/involved during the creation/revision of the strategic documents.

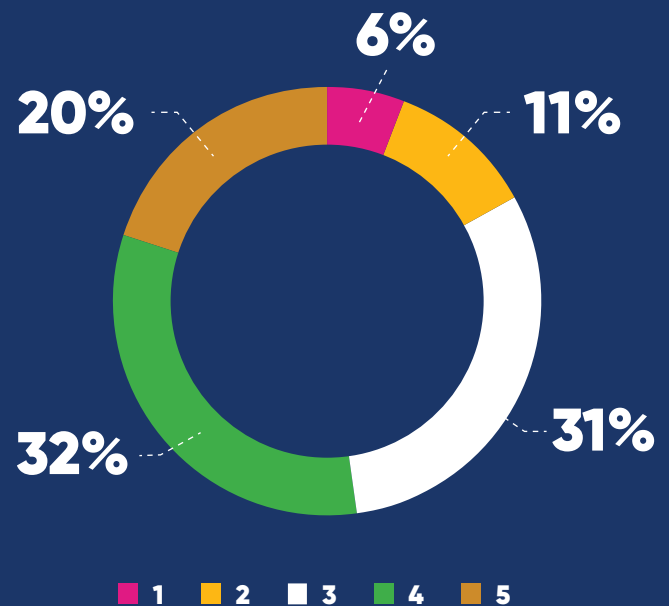
The research covered several aspects, as follows:

- Awareness of SDGs and benefits of their implementation
- Involvement in the adaptation of the national framework
- Insight and suggestions
- Communication
- Monitoring and progress.

The results of the research showed that $\frac{2}{3}$ i.e. 66% of the respondents are familiar with the SDGs, while $\frac{1}{3}$ are not familiar (19%) or are not sure (15%) if they are familiar with the SDGs. The results of the respondents who declared that they are familiar with the SDGs, on a scale of one to five where one means the lowest and five the highest, are shown in the following chart.

CHART NO. 5

Knowledge of the SDGs



The rating scale 1-5, with 1 being the lowest and 5 being the highest

The analysis of the data shows that the respondents have a solid knowledge of the SDGs and the benefits of their achievement because more than half or 52% declared that they have a very good (32%) and excellent (20%) knowledge, in contrast to the 11% who declared that they have a sufficient and 6% who declared that they have a poor knowledge of the SDGs.

The workshops and seminars (45% of the respondents), information published on the social media (36% of the respondents), the UN website (31% of the respondents) and the websites of the government institutions (27% of the respondents) were rated as the best ways to learn about the SDGs, which indicates that these methods should be used more significantly in the future for the purposes of informing and involving the stakeholders. The activities of the owners should be concentrated in that direction.

In terms of the question about the awareness of the benefits of achieving the SDGs, 44% answered affirmatively, 50% are partially aware of the benefits, while only 6% do not know what the benefits of achieving the SDGs are.

Based on the results, it can be said that **the awareness of the SDGs and the benefits of their implementation is at a moderate level.**

A different picture is created by the answers to the questions related to the involvement of stakeholders and the public in the adaptation of the national framework to the SDGs.

Only 13% of the respondents stated that they are familiar with the national strategies, policies and development plans in our country that incorporate the SDGs, 39% of the covered entities stated that they were involved in the adaptation of the national framework of the Republic of North Macedonia to the SDGs, of which 13% actively, and 26% passively. Regarding the question "were your suggestions accepted and incorporated in the national strategic documents", 38% of the respondents answered affirmatively. Most of the entities were involved in activities related to SDG 13 Climate action, followed by SDG 4 Quality education, SDG 8 Decent work and economic growth, SDG 9 Industry, innovation and infrastructure and SDG 5 Gender equality.

The results show that **sufficient active involvement of the stakeholders in the adaptation of the national strategic framework to the SDGs is not ensured.**

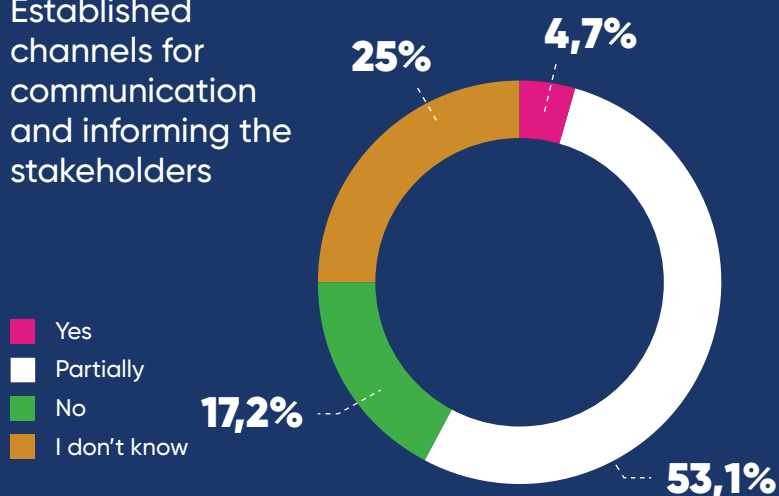
The entities covered by the research have pointed out numerous problems that affect the involvement of the stakeholders and the public in the implementation of the SDGs, which primarily refer to: lack of a systemic approach to involving the public, insufficient understanding/awareness of the citizens and institutions, lack of trust in the institutions, insufficient involvement in the educational processes, limited political will, insufficient visibility, lack of information, lack of regulatory pressure and mobilization of the society, lack of adequate human financial and technical capacities, etc.

Despite the numerous challenges, 64% of the entities believe that the business community and the civil society sector have opportunities to actively participate in the processes of adaptation to the SDGs. The public hearings/debates (74% of the respondents), workshops (64% of the respondents), thematic gatherings and conferences (53% of the respondents) are considered the most rational ways for engaging the stakeholders and the public in the adaptation of the national strategies and development plans to the SDGs.

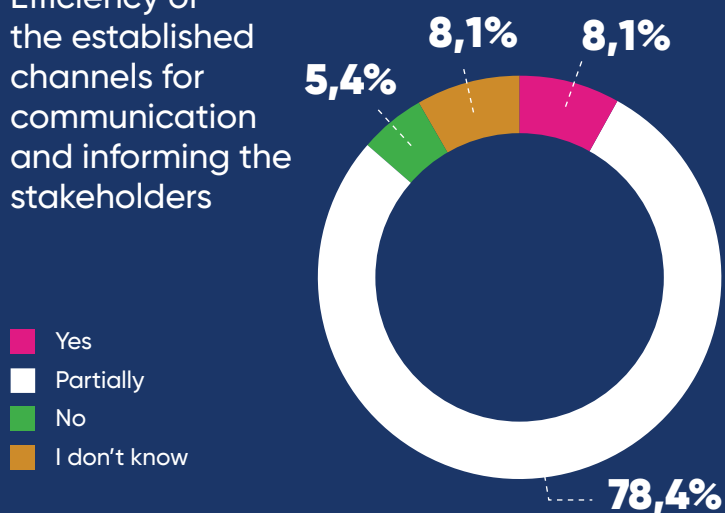
As the main reason for the insufficient involvement of the stakeholders, the research indicates the absence of **clearly established channels for communication and information, i.e., the respondents consider that the existing ones are partially efficient.** This conclusion is based on the answers of the respondents shown in charts No. 6 and No. 7.

CHART NO.6

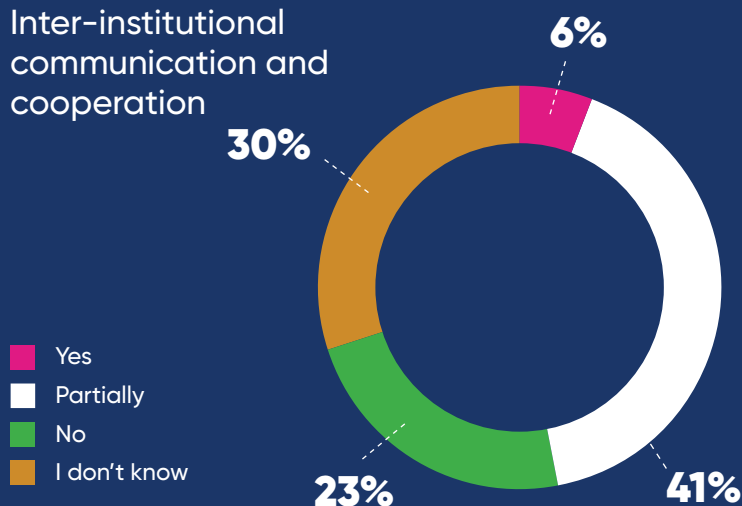
Established channels for communication and informing the stakeholders

**CHART NO. 7**

Efficiency of the established channels for communication and informing the stakeholders

**CHART NO. 8**

Inter-institutional communication and cooperation



Only 4.7% of the respondents believe that channels for communication and informing the stakeholders and the public about the adaptation of the national framework to the SDGs have been established, while 17.2% believe that such channels have not been established.

57.8% of the respondents who consider that such channels have been established or partially established (Chart No. 6) also rated their efficiency as partial, which can be concluded from the data presented in Chart No. 7. 7.

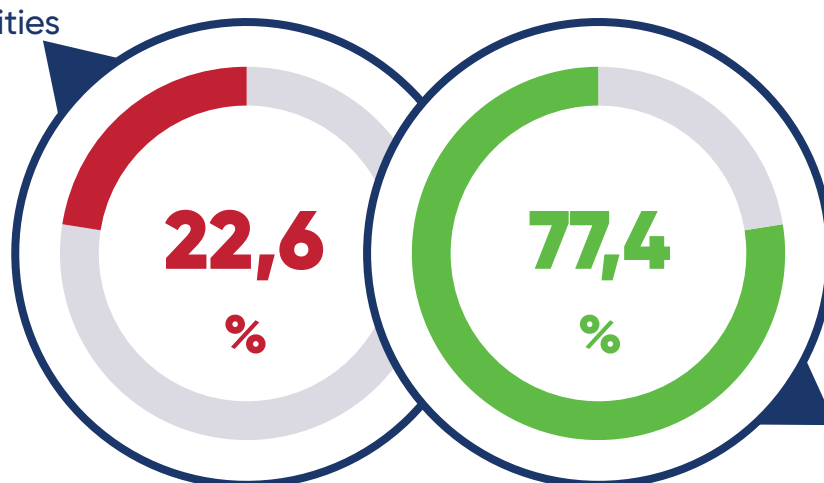
The research data shown in Chart No. 8 show that more than half, i.e. 53% of the respondents believe that inter-institutional communication and cooperation has not been established or they do not know whether it has been established in the process of implementing the SDGs in the Republic of North Macedonia.

As we pointed out, the research showed that 64% of the entities believe that the business community and the civil society sector have opportunities to actively participate in the processes of adaptation to the SDGs. Taking into consideration their importance in the process of adapting and achieving the goals for the purposes of ensuring a fairer and better life for the citizens, within the framework of the project "Building Cross-Sector Partnerships for

Sustainable Development”, funded by the European Union, and implemented by the organization “Konekt”, in 2019 and 2021, awards and recognitions were given to companies and individuals who show exceptional engagement and with their activities contribute to the achievement of the SDGs. However, despite the good practices observed among the business

entities, as it can be seen from the answers shown in the following figure, they consider that their opportunities for active participation in the process of adapting the national framework to the SDGs are not sufficiently used because they have not been given sufficient opportunities to participate in the process.

There were enough opportunities



There were not enough opportunities

Figure No. 8

3.2. Capacities for implementation of the 2030 Agenda

The full implementation of the 2030 Agenda requires effective mobilization of financial resources and partnerships. The Agenda emphasizes that “cohesive nationally owned sustainable development strategies, supported by integrated national financing frameworks” will be at the heart of sustainable development efforts.²²

National governments share the responsibility for the implementation of the agenda globally at levels commensurate with their capacities and resources²³. Each of the countries must take stock of the array of financing mechanisms available for implementing the 2030 Agenda and transform their national budgeting processes to support the results-based nature of the SDGs²⁴.

²² Paragraph 63 A/70/1)

²³ (UNITAR 2016).

²⁴ (UNDP 2015).

UNDP's Development Finance Assessments (DFA) is a tool that can help countries map public and private, domestic and international financial flows for development, and assess financing policies and institutional arrangements to strengthen coherence and links between different financial flows, national priorities and the SDGs. Different tools allow more effective targeting of the available resources for the public good in support of the SDG implementation. The selection of tools should be informed by the country context and capabilities. New technologies enable the implementation of participatory budget processes and outcome-based tools (performance-based budgeting, budgeting for outcomes and participatory budgeting). The economies, i.e. the countries which may not be ready for these types of budgeting mechanisms, can use intermediate solutions like the use of functional and/or program classifications to better allocate and target resources.

Based on the audit of the preparedness for the implementation of the SDGs, as shown in the figure below, we identified the method of budgeting and presenting the necessary funds for the realization of the annual program activities, the defined national financial framework, the opportunities for cooperation and partnerships, as well as the effectuated funds in function of the SDGs. In doing so, we determined the following:



1 Budgeting of funds

2 Determined funds and opportunities for cooperation and partnerships

3 Resources provided

Figure No. 9

- 3.2.1. In accordance with the existing regulatory solutions and capabilities in the Republic of North Macedonia, when preparing the budget, an intermediate solution is used, which implies a functional and program classification of the revenues and expenditures for a better “identification of the specific purposes and sources of the budget funds and for the presentation and systematic monitoring of the revenues and the other inflows and expenditures and other outflows per competent authority, economic purpose, function, program and source of funding”²⁵.
- The economic classification classifies the revenues and other inflows according to their nature and the expenditures and other outflows according to their economic purpose into classes, groups, sub-groups, sections and basic accounts.
 - The functional classification classifies the expenditures and other outflows from the Budget according to their functional purposes and objectives for which they are intended, in accordance with the accepted international classification prescribed by the United Nations.
 - The program classification is a structure of codes for classifying the programs and sub-programs determined by the budget. We would like to point out that with the Budget Law adopted in 2022, the implementation of which should start from 2025, it is defined that “The program classification shall include a breakdown of the budget into policies, programs, sub-programs and projects or activities as defined with the planning documents, at the same time grouping together all the public services and activities with common objectives and outcome across the organizational structure.

The current budget classification of the revenues and other inflows and the expenditures and other outflows does not provide a fully clear and precise picture of how much of the budgeted and realized funds are directed towards the achievement of the specific goals and targets for sustainable development and does not allow efficient monitoring of the results because the program classification for the policies, programs, subprograms and projects or activities defined by the planning documents does not establish an obligation for “responsible budgeting²⁶”, “statement for responsible budgeting²⁷” and “indicators” for monitoring and measuring the progress in different time periods in terms of the achievement of each separate goal except for SDG 5 Gender Equality.

3.2.2. The resolution of complex issues faced by the world requires the institutions/ organizations from every segment of the society to pool their resources and expertise together in order to create a future of opportunity, abundance and dignity for all. Its successful implementation necessitates partnerships, not only in terms of the provision of funds, but also in terms of engagements on issues of common interest aimed at building deeper and long-term cooperation and achievement of progress. A good basis for a sustainable and efficient implementation of the SDGs at the national level is a clear and comprehensive long-term plan for the necessary funds for the implementation of the 2030 Agenda in national context. For this purpose, towards the end of 2021, the UN in the

25 Budget Law (Official Gazette of the Republic of North Macedonia 203/2022)

26 “Gender responsive budgeting” is an assessment of the budgets from a gender point of view, including the gender perspective at all levels of the budget processes, planning and restructuring the revenues and expenditures in order to achieve gender equality (Budget Law, Official Gazette of the Republic of North Macedonia No. 203/2022)

27 “Gender Responsive Budget Statement” is a document on inclusion of gender equality in the area covered by the selected program that is the subject of analysis; (Budget Law, Official Gazette of the Republic of North Macedonia No. 203/2022)

Republic of North Macedonia developed the **Strategy for mobilization of funds and partnerships for SDCF**, which defines common quantitative goals and qualitative approaches for resource mobilization and partnerships for the five-year period of the SDCF.

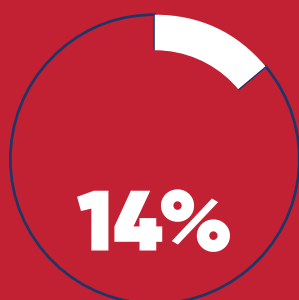
It defines strategic goals and determines a financial framework for the implementation of the four strategic priorities of the Government established in SDCF 2021-2025, as well as the partners that contribute to the progress in the achievement of the 2030 Agenda.

In order to realize the four priorities of the Government for the period 2021–2025, USD 178.2 million are needed, of which USD 124.6 million or about 70% are mobilized, i.e. available, while additional efforts should be made to secure the remaining USD 53.6 million. The amount of the required funds, their share in the total available funds until 2021 and the funds to be provided for each separate goal are shown in the following figure.

Figure No. 10

INCLUSIVE WELL-BEING

US 25.5 million needed

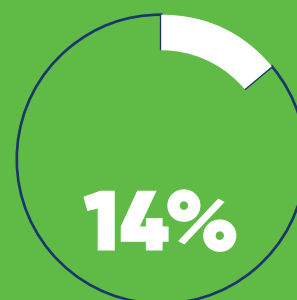


8.9 million provided

To provide another 16.6

QUALITY SERVICES FOR EVERYONE

US 25.5 million needed

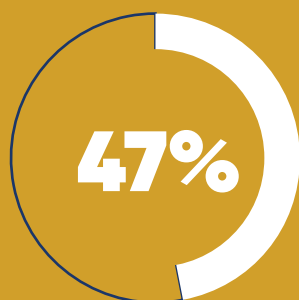


10.4 million provided.

To provide another 14.8 million

A HEALTHY ENVIRONMENT

US 83.8 million needed

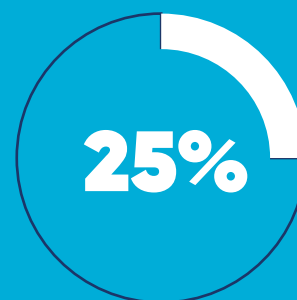


26 million provided

To provide another 57.8 million

GOOD GOVERNANCE

US 43.4 million needed



19.3 million provided.

To provide another 24.4

The data indicate that the most funds are allocated to ensuring a healthy environment (47%) and good governance (27%). In order to achieve a healthy environment, it is necessary to make the most efforts to secure additional funds in the period 2021-2025, because, during the preparation of the Strategy, for this

purpose, a financial gap of 51% was determined between the required and the secured funds.

The need for funds for the realization of the government priorities is shown in the following figure indicatively by year and in terms of their participation in the total amount.

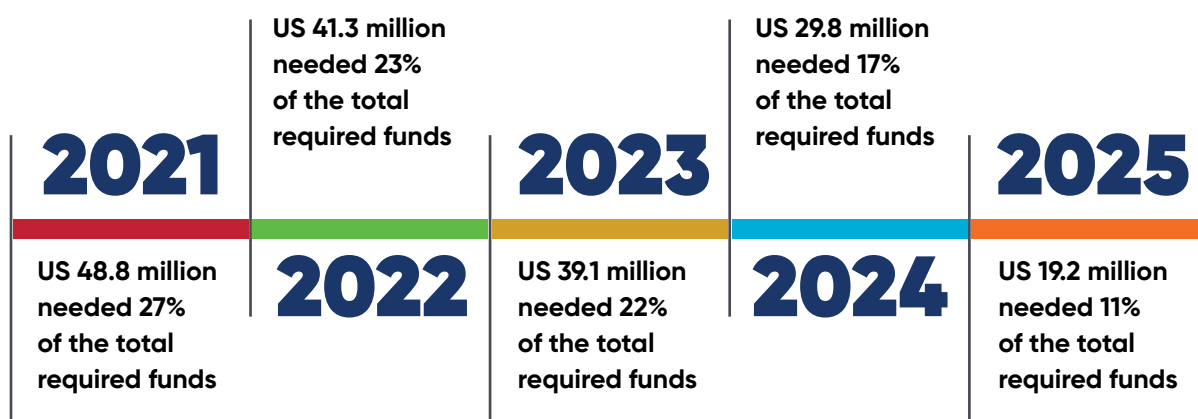


Figure No. 11

Analysis of the data indicates a downward trend in the allocation of required funds by year, with the highest financial need being in 2021 (27% of the total), decreasing to 11% in 2025.

The operationalization of the Sustainable Development Cooperation Framework between the Republic of North Macedonia and the United Nations 2021-2025 and the Resource Mobilization and Partnership Strategy for SDCF is carried out on the basis of Joint Annual Work Plans, for which after the end of the period they refer to, a report is drawn up on the results achieved in the country, the challenges, opportunities, lessons learned, necessary adaptations and assessments of the current context and the expected achievements.

Based on the analysis of the data from the reports on the achieved results²⁸ in the segment of the mobilization of funds and their spending for the purposes of achieving the four strategic goals of the Government, we determined that:

- **The mobilization of funds is generally taking place as planned.** Taking into account that the Resource Mobilization and Partnership Strategy for SDCF was adopted at the end of 2021, as it can be seen in Table No. 2, the determined mobilized funds in the amount of USD 124.6 million were secured as of 31 March 2023.

²⁸ Annual report on the achieved results of the UN in the Republic of North Macedonia 2021 and Annual report on the achieved results of the UN in the Republic of North Macedonia 2022

TABLE NO. 2:

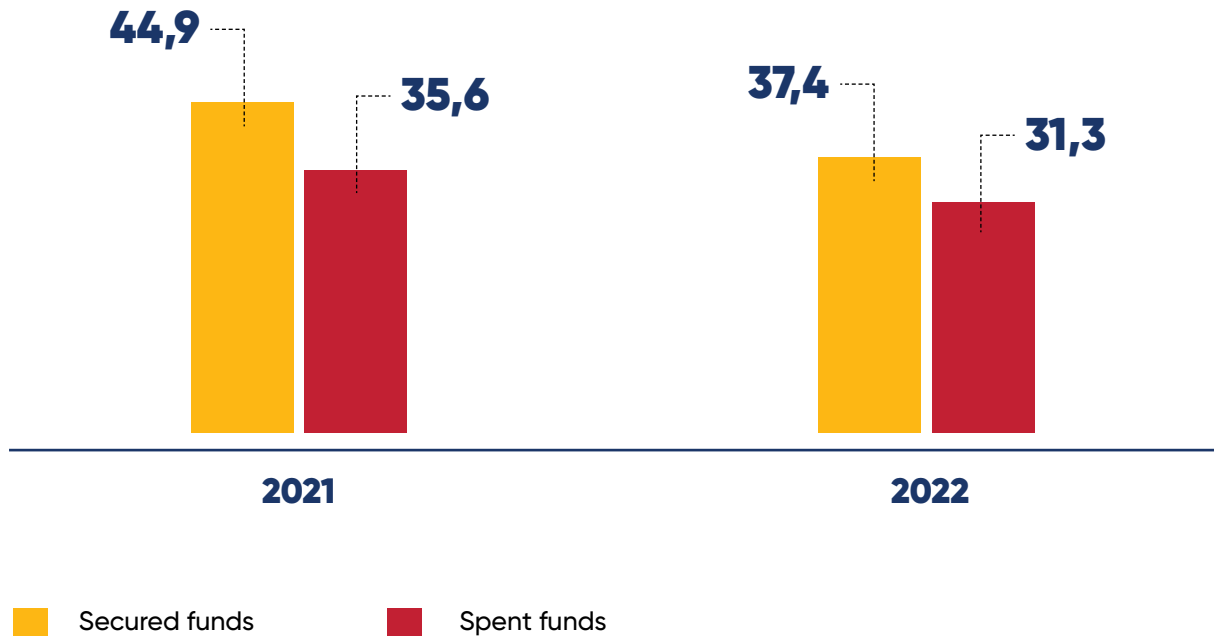
Mobilized funds from partners for implementation of SDCF 2021-2025

Year	Needed funds	Available funds as of 31 March 2022	Available funds as of 31 March 2023	Secured needed funds in 2022
1	2	3	4	$5=4/2*100$
2021	48,8	44,9	43,3	89%
2022	41,3	30,9	37,4	91%
2023	39,1	8,4	28,5	73%
2024	29,8	4	8,9	30%
2025	19,2	0,9	6,5	34%
Total	178,2	89,1	124,6	70%

Source: Annual reports on the achieved results of the UN in the Republic of North Macedonia 2021 and 2022

- **The available funds per year have not been used in full.** As shown in Chart No. 9 in 2021, USD 44.9 million were made available to the UN in the Republic of North Macedonia, of which USD 35.6 million were spent, which shows a rate of realization of 79%, while in 2022, USD 37.4 million were made available, of which USD 31.3 million, i.e. 84%, were realized. The incomplete utilization of the available funds, in addition to objective reasons such as the post-COVID period, the local elections, etc. is partly a consequence of the weaknesses in the capacities of all national stakeholders and the insufficient

awareness of the importance and the benefits of the successful achievement of the targets that are part of the SDGs. In all the entities covered by the audit, the need was determined to strengthen the HR capacities (vacant job positions, need for additional trainings in the segment of the preparation of project documentation for securing funds from international sources, available investment funds, etc.) as well as the technical equipment (hardware and software) for integrated institutional and inter-institutional action..

CHART NO.9**Secured and spent funds for
2021 and 2022***in USD million*

The inadequate resources of the national institutions, in addition to bringing about underutilization of funds, also affect the quality and reliability of the services offered to the citizens, as well as the trust in the institutions.

- In the period 2021–2022, for the four areas of the SDCF, a total of USD 66.9 million was spent. The most funds were spent in the area of Good Governance (USD 19.7 million) and Healthy Environment (USD 19.5 million), followed by Quality Services for All (USD 15.1 million) and Inclusive Prosperity (USD 12.7 million). If we take into account the identified gaps between the necessary and

the secured funds for the achievement of the separate goals, it can be concluded that in the country the stakeholders have **adequately used the opportunities for partnership in** order to secure resources. Namely, the data from Table No. 3 show that the gap in the funds that was detected during the preparation of the Resource Mobilization and Partnership Strategy for SDCF for all goals has been reduced.

TABLE NO. 3:**Gap in the funds for the achievement of the strategic goals in the SDCF 2021- 2025***in USD million*

Strategic goal	Needed funds	Secured funds 2021	Gap in the funds	Secured funds as of 31 March 2023	Gap in the funds
1	2	3	4=2-3	5	6=2-5
Inclusive Prosperity	25,5	8,9	16,6	21,3	4,2
Quality Services for All	25,2	10,4	14,8	18,5	6,7
Healthy Environment	83,8	26	57,8	46,1	37,7
Good Governance	43,7	19,3	24,4	38,7	5,0
Total	178,2	64,6	113,6	124,6	53,6

Source: Strategy for mobilization of funds and partnerships for SDCF and Annual report on the achieved results 2022

The biggest reduction of about 5 times has occurred in the gap between the needed and secured funds intended for good governance, while there is a reduction of approximately 4 times in the gap in funds for ensuring inclusive well-being/prosperity.

The SDCF and the JWP are digitized through the online planning, monitoring and reporting platform **UN INFO**²⁹. The tool encourages permanent monitoring of the joint work plans and allows those in charge to make corrections to the programs in real time, i.e. to shift the resources in order for the development activities to produce results. Also, the public can get a full picture of the activities of the UN development system through public dashboards linked to United Nations Team websites at the national

level. The data published on the platform in November 2023 for the Republic of North Macedonia show that funds in the amount of USD 146.2 million were mobilized/provided for the realization of the strategic goals, which results in the further reduction of the gap in the funds by USD 21.6 million.

The reduction of the gap between the needed and secured funds is a good basis for planning the future activities for the achievement of the strategic goals, development of the country and a better quality of life for the citizens.

²⁹ <https://uninfo.org/>

3.3. Monitoring and reporting

The 2030 Agenda envisages systematic monitoring and review of the progress at all levels in order to ensure its effective and rapid implementation. According to the Agenda, all UN member-states are expected to establish national results frameworks, including goals and indicators, as well as **effective monitoring systems** that should provide timely and high-quality information for policy-making and allocation of the resources for implementation of the SDGs. These frameworks will complement the set of global indicators used to monitor and review the progress towards the achievement of the goals and targets³⁰.

3.3.1. The 2030 Agenda commits to engage in systematic tracking, monitoring and review of the progress in order to contribute to the efficient implementation and to help the countries to maximize and monitor the progress³¹. The agenda includes a monitoring and review framework at the national, regional and global levels in order to promote accountability, support international cooperation and encourage mutual learning and sharing of good practices (Paragraph 73 A/Res/70/1).

To that end, several documents have been prepared in the Republic of North Macedonia that monitor the national policies for the implementation of the SDGs, as follows:

- The Gap Analysis³² is the **first document** that addresses the incorporation of the Sustainable Development Goals (SDGs) in the national policies and strategic plans for the period 2016–2030. It was prepared by experts in 2016, based on a consultative process with the relevant stakeholders.
- The Rapid Integrated Assessment enables the countries to determine the degree of

preparedness and institutional capacity for incorporation of the SDGs in the national and local development planning. The Rapid Integrated Assessment for the Republic of North Macedonia was conducted in the period from October 2019 to February 2020 and it precedes the Voluntary National Review. The assessment covers 30 planning documents, 55 international ratified conventions and over 800 development projects implemented in the period 2016–2020, as well as the normative and legislative basis for the goals from SDG 5 to SDG 16.

- The voluntary national reviews are defined as a process for monitoring the level of adoption of the development agendas. These reviews are an important element in the mechanisms for follow-up and monitoring of the 2030 Agenda.

The first Voluntary National Review for the Republic of North Macedonia was prepared based on a broad and inclusive approach and cooperation between multiple stakeholders³³. It is a solid basis for mainstreaming the SDGs and their integration in the national, regional and local strategies and plans and shows the intertwining aspects of the 2030 Agenda and the EU accession agenda. The VNR was reviewed and approved by the National Sustainable Development Council at the last session held in 2020. In May 2020, the final version was submitted to the Government for approval, and in July 2020, the VNR was presented at the United Nations High-Level Political Forum.

- The JMC performs an annual review of the achieved results of the PSD and SDCP and monitors the progress of the planned results by reviewing and adopting the Annual Reports on the Results, which are

³⁰ 2030 Agenda Paragraph 75 /RES/70/1

³¹ (Paragraph 72 A/Res/70/1)

³² (Gap analysis SDG Mainstreaming into National Sustainable Development Planning for the period of 2016 – 2030)

³³ In the preparation of the Voluntary National Review for the implementation of the 2030 Agenda, in addition to 12 ministries, significant contribution was provided by the Chambers of Commerce, the Innovation Fund, about thirty civil society organizations, the UNO agencies in North Macedonia, the German Agency for International Cooperation (GIZ), the Swedish International Development Agency (SIDA), the Japan International Cooperation Agency (JICA), the Swiss Agency for Development and Cooperation (SDC), USAID, experts in various fields, MASA, as well as the State Statistics Office.

prepared by the UN Resident Coordinator Office. Annual and semi-annual progress monitoring reports for 2020, 2021 and 2022 were prepared, and also, in November 2019, Final Evaluation was prepared that presented the results of the Partnership for Sustainable Development - UNO Strategy for 2016-2020. The evaluation was focused on the activities, achievements and results of all resident (UNO entities with established representation offices in the Republic of North Macedonia) and non-resident (UNO entities with project offices or activities managed from a location outside the Republic of North Macedonia) UNO agencies that worked in North Macedonia in the period 2016-2020.

With the audit, we determined that the annual reports for measuring the progress and the achieved results based on the key strategic documents are not submitted to the NSDC, as the main body responsible for overseeing the implementation and monitoring of the SDGs. In February 2021, **a Monitoring, Evaluation and Learning Plan was adopted, which was developed for the entire duration of the Framework (2021-2025), and is in accordance with the UNO development system standards, and regarding which the UNO team in the country bears full responsibility.**

- The National Council, as an advisory body of the Government of the Republic of North Macedonia, has the authority to monitor the implementation of the National Sustainable Development Strategy and the other strategic documents in the field of sustainable development and to monitor the process of integrating the Sustainable Development Goals and Agenda 2030. At the session of the NSDC held on December 25, 2018, a conclusion was adopted tasking the Technical Working Group of the Council to develop a Plan for implementation of the priority goals for the period 2019-2020 by March 2019 at the latest, but it was not adopted, and in terms of the reporting on the implementation of the strategic priorities and goals in 2015, only one report covering the period 2010-2014 was prepared³⁴.

The established monitoring instruments described in the above-mentioned documents ensure systematic monitoring and review of the progress of the 2030 Agenda. The failure to fulfill the responsibilities of the TWG as an expert and technical support of the National Sustainable Development Council affects the functional and efficient operation of the NSDC..

3.3.2. The 2030 Agenda recognizes the importance of quality, accessible, timely and reliable disaggregated data for the measurement of the progress and to ensure that no one is left behind³⁵. Such data is a key basis for policy and decision-making, for monitoring the progress of the 2030 Agenda and for ensuring meaningful accountability and participation.

The Global Indicator Framework for the Sustainable Development Goals was developed by the Inter-Agency and Expert Group on SDG Indicators³⁶ and agreed at the 48th session of the United Nations Statistical Commission held in March 2017. The official list of indicators³⁷, with all updates made up to March 2020, includes 231 indicators. The total number of indicators listed in the Global Indicator Framework for SDGs is 247, i.e., certain indicators are repeated under two or three different targets.

It should be taken into account that there are two concepts of monitoring the sustainable development goals:

- the European concept EUROPE 2030/ Statistical - result of the statistical program harmonized with Eurostat, a pragmatic concept that starts from existing indicators in the statistical system;
- Political global concept AGENDA 2030 - vision of the heads of state for global development. This concept has 3 types of indicators: methodologically defined, indicators for which there are only sources

³⁵ (Paragraph 48 A/70/1)

³⁶ (IAEG-SDGs)

³⁷ <https://unstats.un.org/sdgs/indicators/indicators-list/>

or methodologies, as well as indicators for which there are neither sources nor methodologies.

The EU and UN indicator sets follow the same concept – 17 goals with indicators. The EU indicators are derived from the work program and are “ready to use”³⁸, while the UN indicators contain a large number of non-statistical indicators, including a significant number of indicators for which there is no defined source/methodology.

The State Statistical Office within the statistical system of the Republic of North Macedonia³⁹ based on scientific methods and knowledge, provides users with data on the economy, demographics, social life, environmental protection and other areas. Its activities are aimed at the development, production and dissemination of accurate, objective and quality statistical data to enable the users to have information for the purposes of timely and quality business planning and decision-making.

The Office has a coordinating role in the frames of the international statistical cooperation. In performing its international obligations, the Office, in cooperation with other authorized bodies, must ensure comparability of data with other European countries, observe and apply the international standards including the European Statistics Code of Practice, and actively participate in the development of official statistics at the international level.

- In the context of implementing the SDGs, the relevant data or indicators are provided through regular statistical surveys conducted in the statistical domains/ areas covered by the Program of Statistical Surveys. The SSO, according to the work program, based on the regular surveys, produces the indicators that make up the framework for monitoring the **European 2030 Agenda**. Namely, the SSO monitors the concept of sustainable development from a statistical point of view, as part of the work program which is aligned with Eurostat, an obligation arising from the commitment for

harmonization with the EU acquis. Since 2009, the SSO has been providing the set of indicators established by the EU based on the European/Lisbon Strategy for Sustainable Development. This set includes a total of 100 indicators, structured in 10 topics. Since 2019, with the adoption of the 2030 Agenda by the Government, the SSO has aligned the statistical framework for monitoring the sustainable development indicators and started publishing the available indicators in accordance with the European data set in the 17 recognizable topics. Most of the indicators in the **EU-SDG set** are derived from the work program of the SSO. The remaining indicators are provided by the ministries, other state institutions and agencies, either directly by them or indirectly through the processing of data that they collect and process independently, or through the data that are processed in the SSO. Some of the indicators are also provided by non-governmental institutions (Transparency International), as well as international institutions. It is planned to develop additional research methodologies from which SDG indicators will emerge as part of the framework for harmonization with the EU statistics (in the area of agricultural statistics, environmental statistics, health statistics, etc.)

In November 2019, the SSO published its last publication⁴⁰ of statistical data for monitoring the degree of implementation of the concept of sustainable development, taking into account the standards and principles according to the EU Strategy for Sustainable Development for monitoring the degree of implementation of the concept of sustainable development.

³⁸ ready to use

³⁹ Article 7 of the Law on State Statistics

⁴⁰ Sustainable development, 2018, State Statistical Office

Furthermore, in the Statistical Yearbook of the Republic of North Macedonia, the SSO includes the data for the set of indicators for the EU SDGs, respectively at the regional and national level, thus enabling the monitoring of the progress towards the goals in the context of long-term policies.

These data can be found in the MakStat database, as well as on the EUROSTAT website.

From the total set of indicators, 155 or (62.8%) are available for the Republic of North of Macedonia. Most of the set of indicators for SDGs arises from the work program of the SSO, while some of the other indicators come from other relevant institutions.

The data for the 2030 global framework are provided in a manner that the SSO **responds to the requests received from the UN and the so-called Custodian Agencies in terms of**

MakStat database



Figure No. 12

- In December 2019, the UN Resident Coordinator Office organized the workshop “Agenda 2030 Indicator Framework”, attended by 80 representatives from the Government and the UNO agencies. The participants and the State Statistics Office validated the proposed framework comprised of 100 indicators. In addition to the Voluntary National Review, a statistical annex has been prepared that **does not represent a national SDG set of indicators**, but rather a collection of all the available indicators relevant to sustainable development, regardless of whether they are part of the EU or UN framework, as also noted in the Sustainable Development Cooperation Framework 2021 -2025, where one of the key challenges is the adoption of **a set of national indicators for the SDGs**.

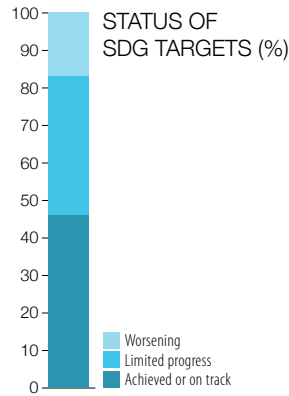
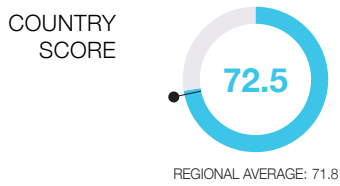
the data it has, and redirects the rest of the requests to the institutions which, based on its knowledge, are responsible for such data. In certain cases when the SSO is not aware which institution is responsible, it submits the requests to the Cabinet of the Prime Minister for further processing. The success in terms of achieving the sustainable development goals by indicators is presented at the following link:

<https://dashboards.sdindex.org/profiles/north-macedonia>

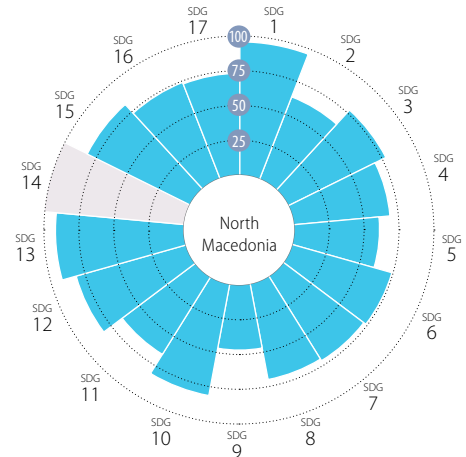
NORTH MACEDONIA

Eastern Europe and Central Asia

OVERALL PERFORMANCE



AVERAGE PERFORMANCE BY SDG



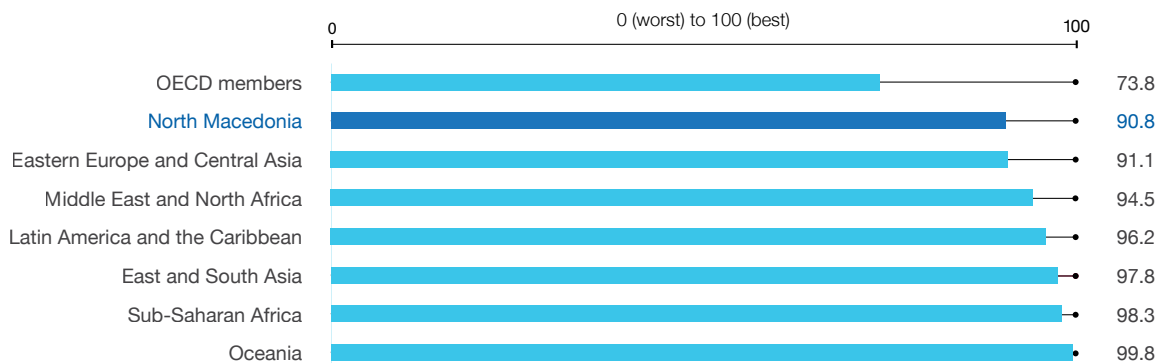
SDG DASHBOARDS AND TRENDS



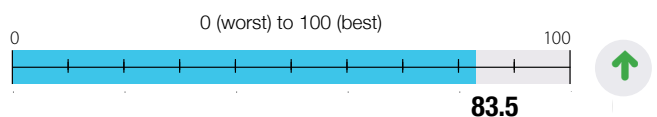
■ Major challenges
 ■ Significant challenges
 ■ Challenges remain
 ■ SDG achieved
 ■ Information unavailable
↓ Decreasing
 → Stagnating
 ↗ Moderately improving
 ↑ On track or maintaining SDG achievement
 ● Information unavailable

Note: The full title of each SDG is available here: <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>

INTERNATIONAL SPILLOVER INDEX



STATISTICAL PERFORMANCE INDEX



MISSING DATA IN SDG INDEX

3%

Figure No. 13

In the Republic of North Macedonia, there is no established system for collection and monitoring data from multiple institutions, which complicates the reporting process needed in support of the accountability mechanism, which should meet the requirements for data disaggregation and ensure the timeliness of data collection, so that the designed policies can benefit from the updated information. There is no platform for this purpose on the website of the SSO, which would facilitate the access and enable continuous monitoring of the updated data and metadata and sources of information about the SDG indicators. To that end, the next steps envisaged in the Voluntary National Review include the establishment of a multi-stakeholder digital platform for all activities and statistical data related to the 2030 Agenda, but until the day of the audit, no activities for its implementation have been undertaken.

More than half of the respondents included in the research (64%) believe that better promotion and advancement of the SDG implementation in the country would be ensured with the creation of a website that would be a national portal on which updated data on the progress would be regularly published.

Good practices

The national data platforms, as central SDG data repositories, can be accessed directly from the platform, which facilitates the process of reporting by the countries and makes the indicators publicly available. The users are provided with constantly updated data on the status of the indicators and detailed methodological information. The SDG portal also provides a regional perspective on the current state of affairs and progress towards the achievement of the 17 Sustainable Development Goals of the 2030 Agenda and identifies the source of the data. Also, the SDG portal allows the international organizations responsible for the methodological development of the indicators to access data about the country and use it for global reporting purposes. In that regard, as a good practice, we would mention the portals that have been established and are functioning in the Republic of Croatia, Bosnia and Herzegovina, Slovenia, and other countries.



4 CONCLUSION

We believe that the conducted audit gave us the basis to express the following conclusion: **The institutions and bodies of the Republic of North Macedonia are partially prepared to implement the Strategic Development Goals until 2030.**

The basic prerequisites for implementing the commitments arising from the 2030 Agenda have been met. The established strategic framework for integrating and aligning the SDGs with the national and development policies and strategies ensures 83% alignment with the SDGs, i.e., 95% if the 55 ratified international conventions are also taken into account. The established institutional structure for management of the implementation of the strategic development goals adopts an integrated approach, however, its functionality is partially hindered by the absence of procedures with clearly defined competences and responsibilities, the poor administrative capacities, the limited financial resources, the inefficient channels for communication and information, which in turn prevent the awareness raising about the SDGs and active involvement of the stakeholders in the decision-making and adaptation to the 2030 Agenda. The established monitoring instruments such as the Rapid Integrated Assessment, the VNR and the reports of the JMC serve as a good basis for the monitoring and measurement of the progress and the achieved results. However, the absence of a web platform on the Statistical Office's website complicates the monitoring and reporting process for the set of indicators used to track the country's progress and the level of SDG achievement and 2030 Agenda.





RECOMMENDATIONS

The audit resulted in recommendations for the competent institutions aimed at overcoming and improving the established state of affairs.

The Government of the Republic of North Macedonia/*the National Sustainable Development Council* are to take action as follows:

- 1** To intensify of the activities for preparing the National Development Strategy (3.1.1.1).

- 2** To ensure inclusiveness, consistency and continuity in the work of the NSDC and TWG (3.1.1.4.).

- 3** To review the organizational and implementation framework for achieving sustainable development and clearly define it in the National Development Strategy which is being prepared (3.1.1.4.).

- 4** To raise the awareness of the benefits of the SDGs of all stakeholders and their active involvement in the creation of policies and measures, as well as in implementation of activities aimed at achieving the SDGs (3.1.1.5.).

- 5** In cooperation with the Ministry of Finance, provide an opportunity for the separate budget programs that are implemented through the state budget to be connected with the separate goals, targets and indicators of the corresponding SDGs (3.2.1.).

- 6** To provide adequate human, material and technical resources in the public sector for the achievement of the SDGs (3.2.2.).

- 7** To provide a digital platform for collecting and monitoring the data from multiple institutions/stakeholders for all activities and statistical data related to the 2030 Agenda (3.3.2.).

