

joint report parallel performance audit

# PREPAREDNESS

for implementation of the  
Sustainable Development  
Goals until 2030



## Joint report

---

### Parallel performance audit

# PREPAREDNESS

---

## for implementation of the Sustainable Development Goals until 2030



This report is supported in the framework of the project "Support to Public Finance Management Reform in the Republic of North Macedonia" implemented by UNDP and funded by the Ministry of Finance of the Slovak Republic in the framework of the Public Finance Development Programme. The views expressed in this publication are those of the authors and do not necessarily represent the views of UNDP, the United Nations or any of its affiliated organizations.





# INTRODUCTION

The motto of the International Organization of Supreme Audit Institutions (INTOSAI) is *"Mutual experience benefits all"*, and parallel audits such as this one prove that this motto is much more than just words.

This report is a result of the parallel performance audit conducted by the State Audit Institution of the Republic of Serbia and the State Audit Office of the Republic of North Macedonia.

With the signing of the Cooperation Agreement in February 2022 by the Auditors General of the two Supreme Audit Institutions (SAIs), cooperation in the application of INTOSAI principles, standards and guidelines and good practices was ensured, as well as promotion of professional and technical cooperation, providing mutual support during employee training, exchange of information, as well as exchange of experiences for the advancement of the state audit methodology.

On 25 September 2015, the United Nations General Assembly adopted the Resolution "Transforming Our World: the 2030 Agenda for Sustainable Development". By adopting the Resolution, the Republic of Serbia and the Republic of North Macedonia as UN member states undertook to contribute to the achievement of the 17 Sustainable Development Goals through a series of measures and activities with the aim to improve the living conditions of the population in the economic, social and environmental sphere.

The approach to development has to be sustainable, and growth has to be inclusive – in line with the principle **"leave no one behind"**. This will be achieved by resolving problems such as social exclusion, inequality and inconsistent adoption and implementation

of public policies in the field of human rights, which can hinder the Sustainable Development Goals (SDGs).

A world without poverty, hunger, with appropriate healthcare, education, peace, justice, reduced inequality, dignified work and climate preservation are only some of the goals that member states undertook to achieve until 2030.

According to INTOSAI – P 12, SAIs exist to contribute to the values and benefits of the citizens in their countries. Looking back at the 2030 Agenda, it reflects a binding and comprehensive vision for a world in which citizens enjoy a better life. Each country has signed the goals that are integrated, universal and indivisible. As a whole, they essentially represent the entire audit universe of the SAIs.

The International Organization of Supreme Audit Institutions, along with the United Nations, emphasizes the importance of independent SAIs as one of the prerequisites for efficient, effective, and transparent achievement of SDGs. Accordingly, one of the priorities of INTOSAI 2023–2028 Strategic Plan is Priority 2 – Contribute to the Achievement of the 2030 Agenda for Sustainable Development, which aims **"to contribute to the assessment and monitoring of SDGs in the context of specific activities and efforts that each country undertakes in the field of sustainable development"**.

During 2019–2022, the SAI of the Republic of Serbia and the SAI of the Republic of North Macedonia conducted several individual performance audits on SDG-related topics in the social, economic, and environmental sphere (agriculture, water preservation and availability, air quality, waste management, gender equality, social and health protection,

cultural heritage protection, communal services, public procurement etc.).

The present report includes general insights and ascertained shortcomings, as well as general conclusions of national audit reports for the preparedness of institutions and authorities of the Republic of Serbia and the Republic of North Macedonia to implement the Sustainable Development Goals from the United Nations 2030 Agenda.

In addition to the added value for future improvements in the area of auditing, the significance of this parallel audit also lies in the improvement of professional knowledge about performance audits and cooperation between participants, that is, the preparedness of SAIs to share their experiences, as well as the desire to learn from one another and to support their own development.

The audits were conducted in accordance with the INTOSAI Framework of Professional Pronouncements, the Code of Professional Ethics for State Auditors, the principles of the International Standards of Supreme Audit Institutions (ISSAI), as well as in accordance with national regulations.

We are pleased to present the results from our audit work and the summary of the conducted national audits. Therefore, the report encompasses all audit processes, from the planning phase to the reporting phase and presents the results from the parallel performance audit.

We believe that this audit report will provide a clear picture of the current situation and the progress achieved in the implementation of the 2030 Agenda in the two countries since 2015, when the Resolution **“Transforming our world: the 2030 Agenda for Sustainable Development”** was adopted, along with recommendations for improving this process.

The aim of the cooperation is to further facilitate the exchange of knowledge between SAIs as well as to promote the concept of regional cooperation in matters of public interest. This report should provide readers with a broader picture and understanding of the general problems identified in the implementation of the Sustainable Development Goals from the 2030 Agenda of the United Nations, as well as of the opportunity to improve this process with the aim of further promotion of open communication and cooperation.







<b>Introduction</b>	<b>4</b>
List of abbreviations	11
<b>Summary</b>	<b>12</b>
<b>Background and audit concept</b>	<b>18</b>
Background	19
<b>Audit concept</b>	<b>22</b>
Republic of Serbia	23
Republic of North Macedonia	26
<b>Key findings</b>	<b>30</b>
Integration of the 2030 Agenda in national context	31
Capacities and resources for the implementation of the SDGs	40
Monitoring and reporting on the Sustainable Development Goals	50
<b>Summary of national reports</b>	<b>60</b>
State Audit Institution of the Republic of Serbia	61
State Audit Office of the Republic of North Macedonia	65
<b>Appendix: 17 Sustainable Development Goals</b>	<b>69</b>



# List of abbreviations

**INTOSAI** | International Organization of Supreme Audit Institutions

**ISSAI** | International Standards of Supreme Audit Institutions

**IDI** | INTOSAI Development Initiative

**UNDAF** | United Nations Development Assistance Framework

**EUROSTAT** | Statistical Office of the European Union

**MAPS** | Mainstreaming - Acceleration and Policy Support

**2030 AGENDA** | Programme of the United Nations for Sustainable Development until 2030

**SAIs** | Supreme Audit Institutions

**EU** | European Union

**IPA** | Instrument for Pre-accession Assistance

**UN** | United Nations

**UNDP** | United Nations Development Programme

**SDGs** | Sustainable Development Goals



By conducting independent audits of government activities, Supreme Audit Institutions (SAIs) play an important role in contributing to effective implementation of policies.

In order to better resolve relevant issues and problems in the field of implementation of the Sustainable Development Goals until 2030 in their countries, each SAI designed and conducted an individual performance audit, aligning in certain common reference areas.

In both countries, the performance audit was conducted in accordance with national regulations and international standards. The INTOSAI Development Initiative (IDI), prepared a Guidance for Supreme Audit Institutions Auditing Preparedness for Implementation of the 2030 Agenda<sup>1</sup>, which provides guidance to SAI audit teams on using the **Whole-of-Government approach** in planning, implementation and reporting about the performance audit, on the basis of ISSAI, relating to the preparedness of Governments for the implementation of the 2030 Agenda. This approach refers to the joint activities performed by diverse ministries, administrative bodies within ministries and individual organizations, as well as sector matters in the adjustment of the 2030 Agenda in the national context of each country. In addition to the system-oriented approach, we also applied a result-oriented approach. The research areas were legal and institutional

framework, monitoring, and reporting on the progress in the implementation of the 2030 Agenda.

The **Whole-of-Government** approach<sup>2</sup> is an encompassing term for a group of responses to the problem of increased fragmentation of the public sector and public services and the desire to increase integration, coordination and capacity.

Taking into account the audit objective, which regards an assessment of the preparedness for and the progress made in implementation of the SDGs, as well as the chronology of activities from the adoption of the UN Resolution on the 2030 Agenda until today, the audit encompassed the 2015–2022 period, further including activities undertaken during the audit in order to monitor the progress made.

In order to gather and assess comparable information on the activities of the national governments, the two SAIs prepared an audit framework, which contains the main audit question and relevant sub-questions covered by the national audits.

---

1 Auditing Preparedness for Implementation of Sustainable Development Goals A Guidance for Supreme Audit Institutions, IDI, 2019.

---

2 Whole-of-Government.

The SAIs identified the main areas of importance for the activities of the state bodies aimed at implementation of the 2030 Agenda. The concept of the two audits is similar, with some differences in terms of the identified national challenges and risks.

**On the basis of the conclusions, we provide the following main message:**



The Republic of Serbia and the Republic of North Macedonia have met the basic prerequisites and have made some progress in the implementation of the 2030 Agenda in the period from 2015 to 2022. However, despite the progress that has been made, halfway through the planned implementation period for the 2030 Agenda some important processes have not been completed yet. Given that the implementation of the SDGs is a long-term process, its regular monitoring and improvement is necessary, which is particularly the objective of these performance audits.



Based on the conducted audit, **the SAI of the Republic of Serbia** concluded that the Republic of Serbia has shown preparedness to include the Sustainable Development Goals in its national context. However, it is necessary to define long-term national development priorities and to establish continued coordination of all competent authorities and stakeholders.

For effective implementation of the 2030 Agenda, the competent authorities need to complete the key process of adoption of the long-term strategic development plan of the Republic of Serbia, in such a manner that, as a leading document of development planning, public policies and national budget, it will consistently reflect the connection to the SDGs in all aspects of the 2030 Agenda. The result of the mapping of existing planning documents in terms of the 2030 Agenda, shows that 78% of the existing framework on sectoral planning in 2022 is covered by SDGs, but also that the contribution of existing planning documents for the SDGs is not uniform. Furthermore, although the medium-term planning and programme budgeting system ensures connection of the goals with the funds for their realization, the SDG realization funds are not presented transparently enough, i.e., there is no simple and clear overview of the funds spent on the realization of all 17 goals, as well as by individual SDGs.

In the Republic of Serbia, an integrated institutional framework was established for the implementation of the 2030 Agenda, by including numerous development partners in order to mobilize the available resources for capacity-building, and thus for the realization of the SDGs. However, since 2020 there has been a lack of continued coordination of

activities of state bodies and other interested parties regarding the implementation of the 2030 Agenda, and the conclusion is that a more effective management of data on international development assistance is needed.

In terms of monitoring the SDG implementation through a set of indicators, as well as the reporting on the progress in the implementation of the SDGs, the State Statistical Office as leading and responsible creator of official statistics on the SDGs, has a significant contribution during the whole 2030 Agenda implementation period. It is particularly significant to note that at the beginning of 2019, the State Statistical Office established a portal/platform for monitoring the SDG indicators, which allows access to the database containing data on the sustainable development goals and targets and their indicators. However, the SAI concluded that the effective implementation and monitoring of the 2030 Agenda, in accordance with the specificities of the Republic of Serbia, will be further improved with the adoption of the National Road Map on Statistics, the national SDG monitoring indicators, as well as the regular inclusive reporting to the United Nations.

In 2019, the Republic of Serbia presented the first and only Voluntary National Review in the United Nations on implementation of the 2030 Sustainable Development Agenda.

Based on the conducted audit, **the SAI of the Republic of North Macedonia** concluded that despite the well-established strategic and institutional framework for implementation of the commitments under the 2030 Agenda, due to certain weaknesses in the management structure, administrative capacities,

communication and information, funding and monitoring system, the institutions and authorities of the Republic of North Macedonia are partially prepared for implementation of the Sustainable Development Goals before 2030.

The main prerequisites for implementation of the commitments under the 2030 Agenda have been fulfilled in the Republic of North Macedonia, i.e., the existing strategic framework of the country fairly encompasses the key aspects of sustainable development. Having in mind that the National Strategy for Sustainable Development is not fully aligned with the 2030 Agenda, a National Development Strategy is being prepared, and the sectoral strategic documents mainly reflect the directions and principles defined with the SDGs, as a result of which the compliance of strategic planning with the SDGs is 83%, i.e. 95% if the implementation of 55 ratified international conventions is taken into consideration. The functioning of the organizational and institutional setup for the implementation of the National Strategy for Sustainable Development is hindered by the poor administrative capacities, absence of all foreseen support bodies and procedures with clearly defined competences and responsibilities. Furthermore, absence of regular inter-institutional communication was identified, as well as absence of efficient communication and information channels, which prevents involvement of stakeholders and public awareness raising.

The strategy for mobilization of funds and partnerships for the Sustainable Development Cooperation Framework is a good basis that defines the joint quantitative goals and

qualitative approaches for mobilization of funds and partnerships for a five-year period. The available funds under the Strategy for Mobilization of Funds and Partnerships for the Sustainable Development Cooperation Framework are not fully utilized, and the key institutions in the national framework for global implementation of the 2030 Agenda have limited capacities that do not provide a good basis for full coordination and implementation of the national policies and priorities. The existing manner of budgeting does not provide a clear picture as to the extent to which the funds planned and realized with the budget are directed towards the achievement of the SDGs and does not provide an efficient monitoring of the results of the financial activities.

The established monitoring instruments such as the Rapid Integrated Assessment, the Voluntary National Review and the reports of the Joint Management Committee serve as a good basis for the monitoring and measurement of the progress and the achieved results. From the global indicator framework, 155 or 63% are available for the Republic of North Macedonia, most of which arise from the State Statistical Office; however, a platform is needed on its website to enable continued monitoring and better accountability.

**The main conclusions** of the two SAs, upon which **recommendations** were submitted to the audited entities affirm that for effective implementation of the SGDs and the 2030 Agenda, it is necessary to promote and improve the following:

- 
- the established strategic and planning framework for coordination with the SDGs;
  - the functionality of the established international structure, i.e., improvement of coordination of the competent authorities and the stakeholders;
  - transparency of funding for the sustainable development goals by an established link between the sustainable goals and targets and the budget;
  - the SDG implementation monitoring and follow-up system.

**The audit reports are available on the SAI website:**

State Audit Institution of Serbia (dri.rs)  
2023-2-Sustainable development goals.pdf  
(dri.rs)

State Audit Office of the Republic of North  
Macedonia (dzt.mk) [https://dzt.mk/sites/default/files/2024-03/53\\_RU\\_Podgotvenost\\_RSM\\_implementation\\_celi\\_odrzliv\\_razvoj\\_do\\_2030\\_godina\\_FINALE\\_2023.pdf](https://dzt.mk/sites/default/files/2024-03/53_RU_Podgotvenost_RSM_implementation_celi_odrzliv_razvoj_do_2030_godina_FINALE_2023.pdf)

**BACKGROUND  
AND AUDIT  
CONCEPT**

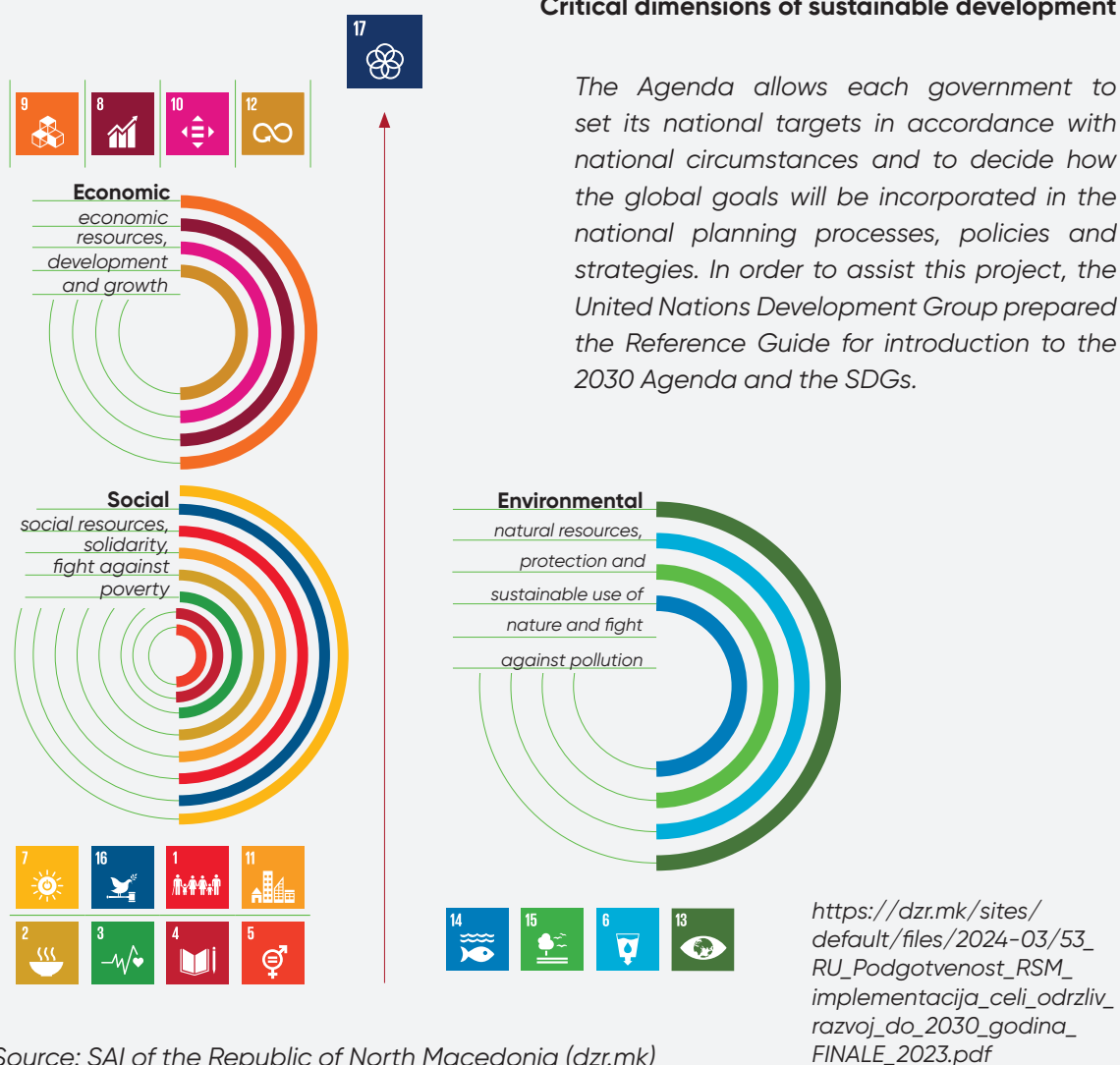


# Background

During the 70th session of the United Nations General Assembly (September 2015), a resolution under the title **“Transforming our world: the 2030 Agenda for Sustainable Development”** was adopted.

**The 2030 Agenda comprises 17 sustainable development goals and 169 related targets, which represent an inspiring guide to the future to which countries should aspire.** These include economic, social and environmental problems.

Figure no. 1



Source: SAI of the Republic of North Macedonia (dzm.mk)

## SAI role

SAIs by their very nature have a mandate and an exceptional role in monitoring and auditing the implementation of the sustainable development goals, through the implementation of high-quality audits on topics that are of considerable importance to the lives of citizens.

The performance audit on the preparedness for implementation of the 2030 Agenda is one of the first responses of the SAI in the contribution to the implementation of the SDGs. By conducting these audits, the SAIs try from the outset to encourage national governments to undertake activities where there is need

for improvement or where insufficient actions have been taken and provide constructive recommendations.

The role of the SAI in the efficient, effective, transparent and accountable implementation of the 2030 Agenda is explicitly visible in the UN General Assembly Resolution of December 2014 on *"Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions"* (A/69/228).

The added value of SAIs is shown on the following figure.



**Figure no. 2**  
**Added value of SAIs**



*Source: SAI of the Republic  
of North Macedonia*



# AUDIT CONCEPT



# Republic of Serbia

The Government of the Republic of Serbia took part in the preparation of the 2030 Agenda by involving its citizens in the process through consultations on the Post-2015 Development Agenda and direct participation of state representatives at global fora where the SDGs were defined. Official representatives of the Republic of Serbia took part in the Open Working Group which was tasked by the UN General Assembly to establish the draft-proposal of the SDGs as an integral part of the 2030 Agenda.

The Republic of Serbia actively contributed to the formulation and adoption of the 2030

Agenda and the SDGs through the national campaign "The Serbia we want". Furthermore, at the UN High-Level Political Forum in 2019 in New York, the Republic of Serbia presented the Voluntary National Review on the implementation of the 2030 Agenda.

The United Nations grouped the SDGs in "the five Ps" - **people, planet, prosperity, peace, partnerships**<sup>3</sup> - which reflect the comprehensiveness of this global agenda.

The mapping of the national strategies and public policies of the Republic of Serbia is structured in four areas:

Figure no. 3

## Grouping of Sustainable Development Goals in "the five Ps"



Source: Sustainable Development Cooperation Framework between the UN and the Republic of Serbia 2021-2025, p. 11.

3 People, Planet, Prosperity, Peace, Partnerships

According to the ranking of the countries in terms of achieving the SDGs, in 2022, the Republic of Serbia ranked in 36th place out of 166 countries. Countries are ranked according

to the overall score which measures the total progress made in achieving all 17 SDGs. The score can be interpreted as a percentage of the achievement of SDGs.

**Figure no. 4**

**Ranking of countries in terms of achieving the SDGs**

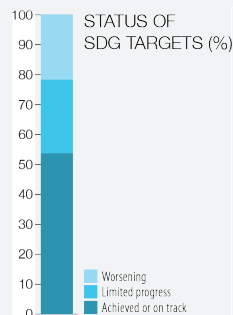
**SERBIA**

Eastern Europe and Central Asia

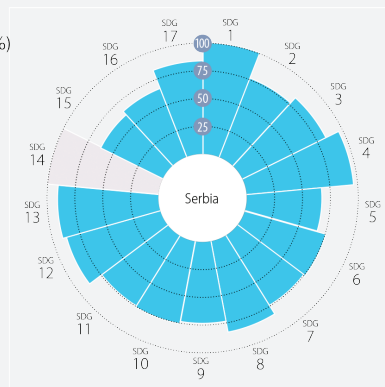
OVERALL PERFORMANCE

COUNTRY RANKING **36** / 166

COUNTRY SCORE **77.3**  
REGIONAL AVERAGE: 71.8



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>

Source: Sustainable Development Report 2023 (sdgindex.org)

# Audit objective, scope and questions

## Audit objective

The **objective** of the audit was to assess whether the competent authorities have undertaken the necessary activities for the **Republic of Serbia** to be prepared for implementation of the SDGs of the 2030 Agenda..

## Audit scope

Taking into account the audit objective, which refers to an assessment of the preparedness and progress in implementation of the SDGs, as well as the chronology of activities from the adoption of the UN Resolution on the 2030 Agenda until today, the audit encompassed the **2015-2022 period**.

The audit included the following audit entities: the Ministry of Foreign Affairs, Ministry for European Integration, the Republic Public Policy Secretariat and the Republic Statistical Office. In addition, among the sources of information were 25 ministries of the Government of the Republic of Serbia and several stakeholders.

## Audit questions

In order to fulfill the audit objective, the following audit questions were defined:

- 1** To which extent are the legal framework and national planning documents aligned with the 2030 Agenda?

---

- 2** Do the established institutional framework and coordination mechanism ensure effective implementation of the 2030 Agenda?

---

- 3** Has an effective and transparent system for monitoring and reporting the progress in implementation of the 2030 Agenda been established?

# Republic of North Macedonia

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. 5

Main focus of SDGs



As a member of the United Nations, in 2015, the Republic of North Macedonia adopted the "2030 Agenda for Sustainable Development" and accepted it as "a universal framework to strengthen collective action towards joint goals and challenges", wherein "reducing inequalities" and "leaving nobody behind" are the key principles which lie in the core of its activities.

The Government of the Republic of North Macedonia together with the UN 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 resolve the identified key development challenges in the country, as follows: prosperity and people, SDGs for the planet and SDGs for peace.

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>

**Figure no. 6**

**Ranking of countries in terms of achieving the SDGs**

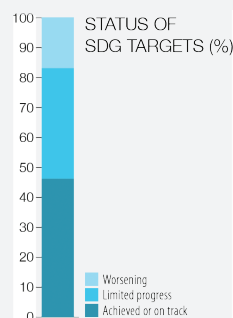
**NORTH MACEDONIA**

Eastern Europe and Central Asia

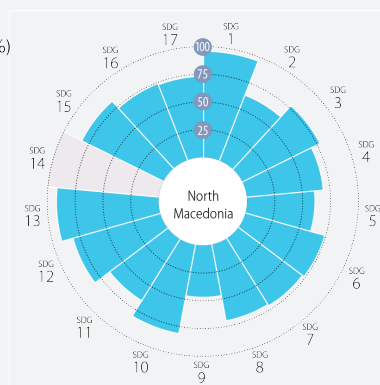
**OVERALL PERFORMANCE**

COUNTRY RANKING **60** /166

COUNTRY SCORE **72.5**  
REGIONAL AVERAGE: /1.8



**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>

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

# Audit objective, scope and questions

## Audit objective

The **objective** of the audit was 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.

## Audit scope

The audit encompassed the period from 2015 to 2022, whereas certain questions and events prior to and after the date of the reporting about their audit are also covered.

The audit included: 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, and data were also provided by the ministries from the departments of labor and social policy; local self-government, finance, health, justice, defense, interior, education and science, culture, economy, agriculture, forestry and water economy, as well as transport and communications.

In accordance with the legal regulations and the international auditing standards, for the needs of the audit, external professionals in the field were engaged in order to conduct research to assess the extent to which the stakeholders and the public were informed about and involved in the adjustment of the national framework in the Republic of North Macedonia with the SDGs. The applied methods of research included a surveying method, background research (websites, media and other documents) and interviews with stakeholders.

## Audit questions

In order to answer the main audit question, the following audit questions were identified:

- 1** To which extent has the Government adjusted the 2030 Agenda to its national context?
- 2** Has the Government defined and provided the resources and the capacities necessary for the implementation of the 2030 Agenda?
- 3** Has a mechanism been established for monitoring and reporting about the progress in terms of the implementation of the 2030 Agenda?





# KEY FINDINGS



# Integration of the 2030 Agenda in national context

The sustainable development goals are integrated and indivisible, global in nature and universally applicable, taking into account different national circumstances, capacities and development levels and respecting the national policies and priorities. It is important to recognize the link between sustainable development and other relevant ongoing

processes in the economic, social and environmental fields. Each government will decide how these aspirational and global targets will be integrated in national processes, policies and planning strategies<sup>4</sup>



## *Integration of the 2030 Agenda in national context*



The Republic of Serbia and the Republic of North Macedonia have a legal framework which promotes sustainable development, both from the perspective of the Constitution as the highest general legislative act, which guarantees that the state regulates and ensures sustainable development, and from the perspective of legislation.

In terms of the planning and implementation of successful sustainable development at national level, both countries have a series of medium-term and long-term planning documents and strategies, which are focused on different parts of sustainable development. Both countries are expected to prepare and adopt national strategic documents in which the national priorities will be linked to the Sustainable Development Goals, respecting the principle of broad consultations with all stakeholders.

The total coverage of sustainable development goals and targets by the planning framework in the Republic of Serbia and the Republic of North Macedonia is at a satisfactory level, but the planning framework needs strengthening in some areas of the 2030 Agenda, which will contribute to greater progress in the two countries.

The Republic of Serbia and the Republic of North Macedonia have established the institutional framework for implementation of the 2030 Agenda, but for both countries there is lack of clear distribution of responsibilities for coordination and communication of all stakeholders and their activities in the implementation of the 2030 Agenda.

<sup>4</sup> UN General Assembly Resolution "Transforming Our World: 2030 Agenda" (70/1) 2015, paragraph 55.

## National legal and strategic framework in the context of the 2030 Agenda

In the **Republic of North Macedonia**, the key strategic documents that incorporate sustainable development and the 2030 Agenda are the following: National Strategy for Sustainable Development 2009–2030, Partnership for Sustainable Development: United Nations Strategy 2016–2020 (UNDAF)<sup>5</sup> and the Sustainable Development Cooperation Framework for the period 2021–2025.

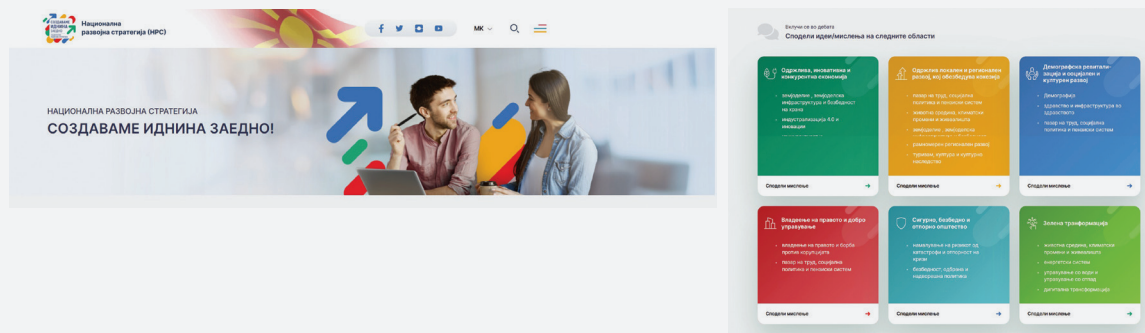
In order to harmonize the economic development, social progress and environmental protection at national level, the Government of the Republic of North Macedonia adopted a National Strategy for Sustainable Development with a timeframe from 2009 to 2030.

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

At the beginning of 2021, the Government of the Republic of North Macedonia started the process of developing a National Development Strategy for a 20-year period. The strategy preparation process follows the principle of broad consultations with all stakeholders and transparent and regular information through the digital platform **www.nrs.mk**.

Figure no. 7

### Digital platform for public consultations for preparation of the National Development Strategy



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

In 2008, the Government of **the Republic of Serbia** adopted the National Sustainable Development Strategy 2009–2017. However, no new long-term sustainable development plan has been adopted for the post-2017 period. The Law on the Planning System of the Republic of Serbia of 2018 defines the Development Plan of the Republic of Serbia as the hierarchically highest development planning document for a period of at least ten years, which is adopted by the National Assembly. The Development Plan determines the development directions that the Republic of Serbia should achieve in the fields of economy, social and societal development and preservation of nature and the environment in order to create conditions for a higher standard of living, more favorable demographic movements and better life for the citizens. Considering that the Plan has not been adopted yet, the recommendation of the SAI of the Republic of Serbia refers to this process with the aim of aligning the national priorities with the SDGs. During the implementation of the audit, measures were undertaken for its preparation and adoption.

The Public Policy Secretariat prepared a proposal for a Decree on the manner of preparation of the Draft Development Plan of the Republic of Serbia, which more closely proscribes the procedure for its preparation and reporting, which was adopted by the Government of the Republic of Serbia in June 2023.

## **Mapping of the National Strategic Framework in terms of Sustainable Development Goals**

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 vertical coherence and integration at all levels of government so that the implementation process would reflect the local, national and global issues.

Each UN member state should analyze and review the existing strategies and plans at national, regional, local and sectoral level and compare them with the global SDGs and targets in order to determine how well they are aligned in terms of content and ambitions with the overarching SDGs, to identify gaps, to establish criteria, and to provide directions for improving national plans.

In the **Republic of Serbia**, the Republic Public Policy Secretariat – a body in charge of undertaking activities for ensuring coordinated development of public policies of greater importance for competitiveness and sustainable development – mapped the national strategic framework in terms of the SDGs in 2017, 2020, 2021 and 2022, for which the “Serbia and the 2030 Agenda” document

was published<sup>6</sup>. The mapping implies an assessment that determines to which extent the sustainable development goals and targets have been included in the planning documents of the Republic of Serbia.

The overall coverage of the sustainable development goals and targets with the planning framework of the Republic of Serbia is 78% in 2022. It can be concluded that the greatest progress in terms of the level of coverage has been achieved within the following sustainable development goals: SDG 4: Quality education, SDG 5: Gender equality, SDG 7: Affordable and clean energy, SDG 8: Decent work and economic growth and SDG 11: Sustainable cities and communities, primarily as a result of the adoption of the relevant planning documents in these areas, which, on the other hand, recognize the importance of the 2030 Agenda priorities in the areas of education, human rights, energy and sustainable use of resources.

In some areas of the 2030 Agenda, the planning framework needs to be strengthened so that the Republic of Serbia can make progress, primarily in the areas: reducing hunger (SDG 2), health protection (SDG 3), development of sustainable and accessible infrastructure (SDG 9), reducing inequality (SDG 10), responsible consumption and production (SDG 12) and climate changes (SDG 13).

In the **Republic of North Macedonia**, the horizontal and vertical coherence in policymaking is assessed by **the use of the integrated modeling tools**<sup>7</sup>, 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, wherefore the compliance of the strategic development planning with the SDGs is **83%**. Full compliance (coverage of all targets of a specific SDG) has been established for SDG 4 (education), SDG 6 (water), SDG 7 (energy), SDG 9 (infrastructure and industrialization) and SDG 16 (inclusive governance). The lowest level of compliance of 50% is achieved for SDG 10 (reduction of inequality).

If the implementation of 55 ratified international conventions is taken into account, the level of compliance 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.

6 <https://rsjp.gov.rs/cir/dokumenti-kategorija-cir/analize-cir/> accessed on: 15 May 2023.

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

## Institutional framework in the context of the 2030 Agenda

The guidelines for establishing institutional and coordination mechanisms for implementation of the SDGs<sup>8</sup> provide information on how countries have adapted their existing institutional and coordination frameworks or have established new ones in order to implement the SDGs and how they have distributed responsibilities among the different government levels (national, regional and local) for a coherent implementation of the 2030 Agenda.

Institutional coordination requires cross-sectoral synergy by coordinating across ministries to ensure compliance of the existing development strategies of the country with the SDGs.<sup>9</sup>

In the Voluntary National Review **of the Republic of Serbia** on the implementation of the 2030 Sustainable Development Agenda, which was presented in the United Nations in 2019, it was emphasized that an institutional network of integrated mechanism for implementation of the 2030 Agenda was established<sup>10</sup>.

---

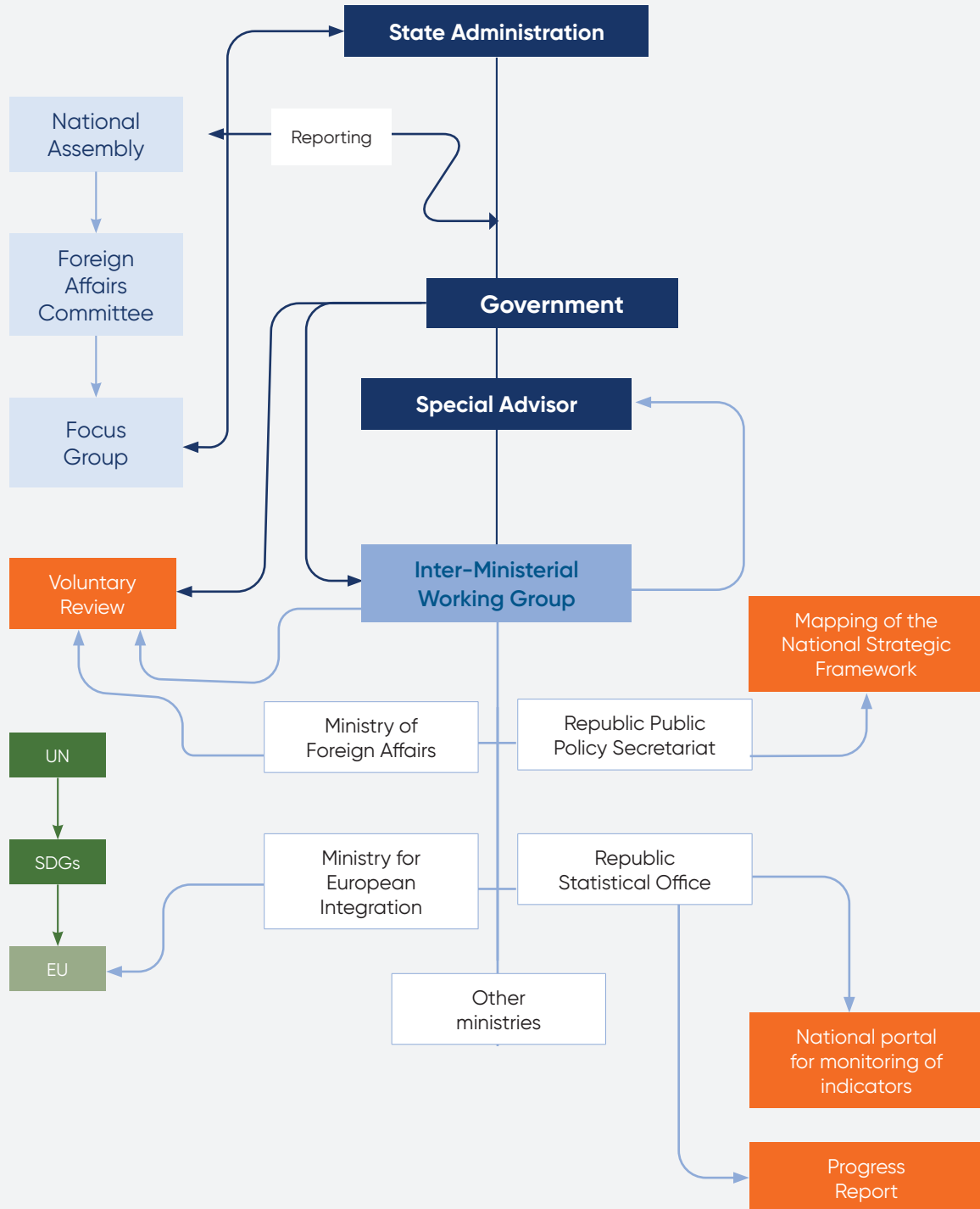
8 <https://pcjp.gov.rs/cir/documenti-kategorija-cir/analize-cir/> accessed on: 15 May 2023.

9 Institutional and coordination mechanisms – Guidance Note on Facilitating Integration and Coherence for SDG Implementation, UNDP, 2017, p.13.

---

10 Voluntary National Review RS on the implementation of the 2030 Sustainable Development Agenda, 2019, p. 32–34.

Institutional framework for implementation of the 2030 Agenda



Source: SAI of the Republic of Serbia (dri.rs) 2023-2-Ciljevi održivog razvoja. pdf (dri.rs)

The overall process of the national implementation of the Agenda 2030 and the achievement of its SDGs by creating and implementing coherent Government policies is coordinated by the Inter-Ministerial Working Group on the Implementation of the United Nations Agenda for Sustainable Development by 2030, established in 2015. The working group was chaired and coordinated by the minister without portfolio responsible for demography and population policy and consisted of appointed representatives of 26 relevant line ministries, government offices and an agency for monitoring and coordinating activities.

The Inter-Ministerial Working Group coordinated the activities of all competent ministries and monitored the implementation of the 2030 Agenda, but coordination of these activities is absent in the last three years because the Government of the Republic of Serbia **has not established a new working**

**group** since 2020, nor has it established a coordination mechanism for implementation of the 2030 Agenda.

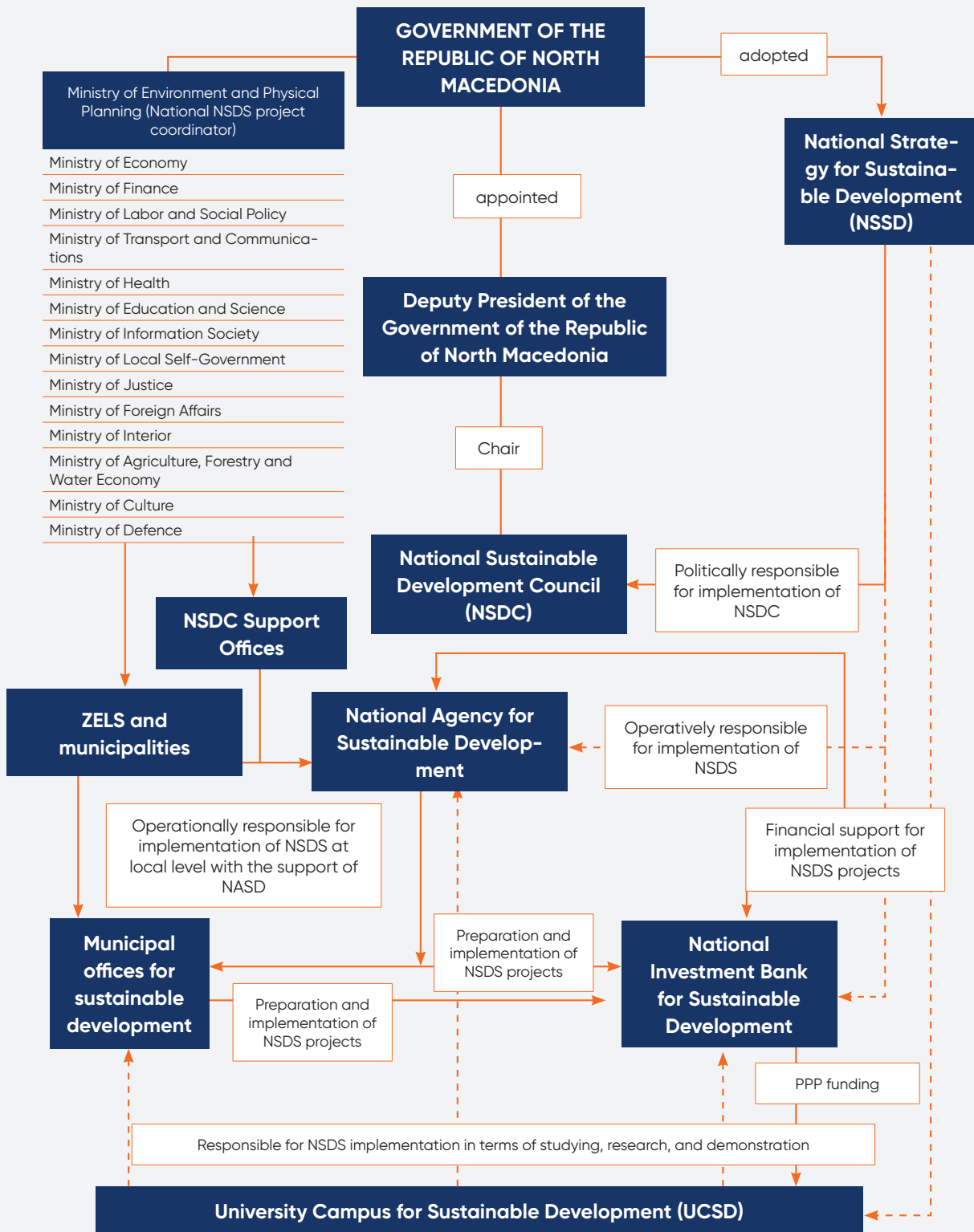
**There is a lack of clear distribution of responsibilities for coordination of all stakeholders and their activities** in the implementation of the 2030 Agenda, taking into account the complexity of the areas covered by the 17 SDGs.

In the **Republic of North Macedonia**, taking into account the complexity and multi-sectoral nature of sustainable development as a whole, and the need to apply new comprehensive and integrated approach to action, the Sustainable Development Strategy envisages institutional mechanism for support of the implementation of sustainable development in the country.

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

Figure no. 9

Organizational and implementation framework for achieving sustainable development





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 Strategy for Sustainable Development 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. With a conclusion of the National Council, the Technical Working Group of the Council **was obligated to develop a Plan for implementation of the priority goals for the 2019-2020 period. However, the Plan has not been adopted yet. For the implementation of the strategic**

**priorities and goals in 2015, only one report covering 2010-2014 period was prepared.**

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

**CAPACITIES AND  
RESOURCES FOR THE  
IMPLEMENTATION OF  
THE SDGs**



The scope and ambition of the 2030 Agenda necessitate involvement of numerous partners such as national parliaments, regional and local authorities, the academic community, civil society, and the private sector in order to mobilize all available resources needed to achieve all 17 SDGs<sup>11</sup>. National authorities share the responsibility for the global implementation of the 2030 Agenda at a level corresponding to their capacities and resources.

Effective mobilization of financial resources and partnerships is required for full implementation of the 2030 Agenda. The Agenda states that “cohesive nationally owned sustainable development strategies supported by integrated national financing frameworks” will be at the heart of sustainable development.

A well-established budgetary infrastructure is one of the key prerequisites for effective management of the 2030 Agenda implementation process. Namely, successful planning and reporting on utilized financial resources serve as a foundation for monitoring the implementation of the 2030 Agenda. States must take into consideration all available financial mechanisms for implementing the 2030 Agenda and transforming national budgetary processes to support the result-based nature of the SDGs.<sup>12</sup>



### *Capacities and resources for the implementation of the SDGs*



**Numerous development partners in the Republic of Serbia and the Republic of North Macedonia are involved in mobilizing available resources for the implementation of the SDGs. According to the UN Sustainable Development Cooperation Framework 2021 to 2025, \$217.4 million has been made available for the Republic of Serbia and \$124.6 million for the Republic of North Macedonia, which have not been fully utilized.**

**In both countries, although the existing budgeting method ensures the alignment of public policy goals with the funds for their realization, it does not provide a clear picture of the amount of budget funds that are allocated for achieving the sustainable development goals, i.e., it is not fully transparent.**

11 Serbia and the 2030 Agenda - Mapping the National Strategic Framework vis-a-vis the Sustainable Development Goals, p. 50

12 IDI Guidelines for Auditing Preparedness for the Implementation of the SDGs, p. 26

In the **Republic of North Macedonia**, the Rapid Integrated Assessment determined that between 2016 and 2020, 869.029.248 euros were spent on financing 800 projects by development partners. Of the total funds spent, 22% were EU funds and 12% were collectively provided by United Nations agencies.

A clear and comprehensive long-term plan of the necessary resources for implementing the 2030 Agenda in its national context is a solid foundation for sustainable and efficient implementation of the SDGs at national level. Therefore, at the end of 2021, the UN in the Republic of North Macedonia developed a **Resource Mobilization and Partnership Strategy for the Sustainable Development Cooperation Framework**, defining shared quantitative goals and qualitative approaches for resource mobilization and partnerships over a five-year period.

Strategic goals are defined within this framework, establishing a financial framework for the implementation of the government's four strategic priorities outlined in the **Sustainable Development Cooperation Framework** 2021-2025, as well as the partners contributing to progress in achieving the 2030 Agenda.

To achieve the four government priorities for the 2021-2025 period, \$178.2 million are necessary, of which \$124.6 million, or around 70%, have been mobilized or are available, while additional efforts are required to secure the remaining \$53.6 million. The amount of necessary funds, their share in the total available funds until 2021, and the funds that need to be secured for each individual goal are shown in the following figure.



Figure no. 10:

Necessary funds, funds available until 2021, and funds that need to be secured for each individual goal



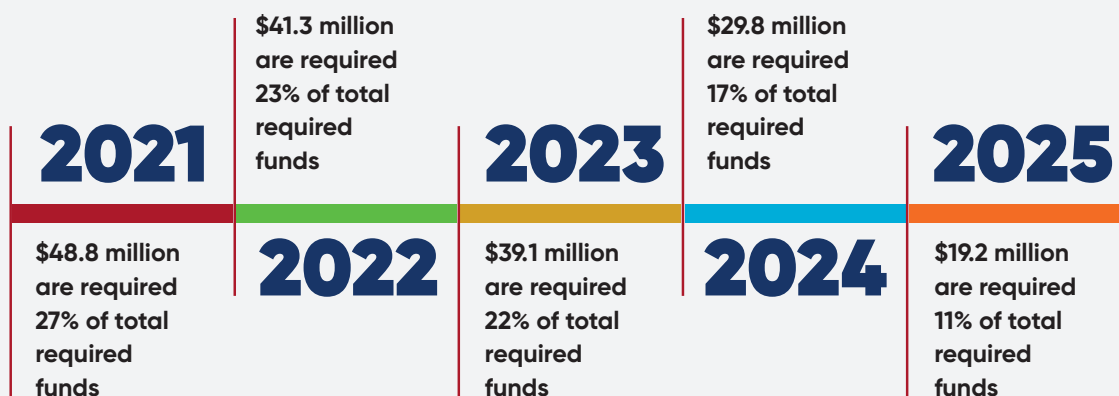
Source: SAI of the Republic of North Macedonia (dzt.mk) [https://dzt.mk/sites/default/files/2024-03/53\\_RU\\_Podgotvenost\\_RSM\\_implementacija\\_celji\\_odrzliv\\_razvoj\\_do\\_2030\\_godina\\_FINALE\\_2023.pdf](https://dzt.mk/sites/default/files/2024-03/53_RU_Podgotvenost_RSM_implementacija_celji_odrzliv_razvoj_do_2030_godina_FINALE_2023.pdf)

Data shows that most of the funds are allocated for ensuring healthy environment (47%) and good governance (27%). Most efforts need to be made in order to secure funds for ensuring healthy environment in the period from 2021-2025, as the Strategy identified a financial gap of 51% between required and secured funds for this purpose.

The need for financial resources to achieve government priorities, indicative by year and their share in the total, is shown in the following figure.

**Figure no. 11:**

**Necessary financial resources for government priorities and their share by year**



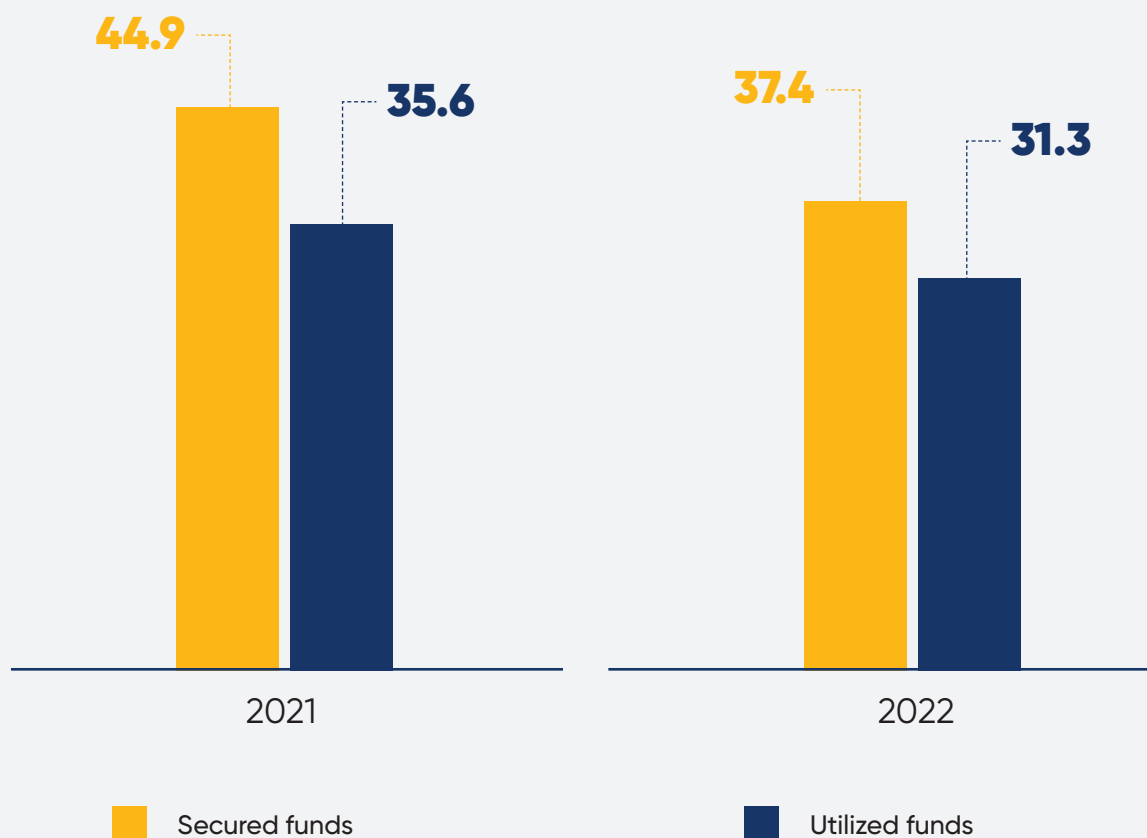
Source: SAI of the Republic of North Macedonia (dzt.mk) [https://dzt.mk/sites/default/files/2024-03/53\\_RU\\_Podgotvenost\\_RSM\\_implementacija\\_celi\\_odrzliv\\_razvoj\\_do\\_2030\\_godina\\_FINALE\\_2023.pdf](https://dzt.mk/sites/default/files/2024-03/53_RU_Podgotvenost_RSM_implementacija_celi_odrzliv_razvoj_do_2030_godina_FINALE_2023.pdf)

The allocation of necessary funds by year shows a declining trend, i.e., in 2021, the necessity for financial resources is the greatest at 27% of the total, while in 2025, it is at 11% of the total.

Figure no. 12:

Secured and utilized funds for 2021 and 2022

in million USD



Source: SAI of the Republic of North Macedonia (dzt.mk) [https://dzt.mk/sites/default/files/2024-03/53\\_RU\\_Podgotvenost\\_RSM\\_implementation\\_celi\\_odrzliv\\_razvoj\\_do\\_2030\\_godina\\_FINALE\\_2023.pdf](https://dzt.mk/sites/default/files/2024-03/53_RU_Podgotvenost_RSM_implementation_celi_odrzliv_razvoj_do_2030_godina_FINALE_2023.pdf)

The mobilization of funds mainly follows the planned course, but the available funds by year have not been fully utilized. In 2021, the UN in the Republic of North Macedonia had a total of \$44.9 million available, of which \$35.6 million, or 79%, were utilized. In 2022, out of the available \$37.4 million, \$31.3 million, or 84%, were used.

In the Republic of North Macedonia, the established budgeting method does not provide a clear picture of how much of the planned and realized budget funds are directed towards achieving individual sustainable development goals and targets, and it does not allow for effective monitoring of the results of the funded activities.

In the **Republic of Serbia**, 20 agencies, funds, and programs work together to implement the United Nations Sustainable Development Cooperation Framework with the Republic of Serbia 2021-2025<sup>13</sup>, with the aim of ensuring faster progress on national development priorities in line with the 2030 Agenda and reform processes according to EU guidelines.<sup>14</sup>

An important framework for mobilizing resources to achieve development challenges and reforms includes partnerships with the EU, access to instruments for pre-accession assistance (IPA), as well as the UNDAF

development framework 2016-2020 and the United Nations Sustainable Development Cooperation Framework with the Republic of Serbia 2021-2025, signed between the Government and the UN Country Team in the Republic of Serbia managed by the Joint Steering Committee for the implementation of the United Nations Sustainable Development Cooperation Framework with the Republic of Serbia 2021-2025.

According to the United Nations Sustainable Development Cooperation Framework with the Republic of Serbia, **a budget of \$365 million is planned for the period from 2021-2025<sup>15</sup>, with available funds amounting to \$217.4 million.** \$90.7 million was allocated for three strategic priorities in 2022, of which \$73.1 million was utilized. In financing the projects in 2022, the European Union participated with 38.2%, and the Government of the Republic of Serbia with 26.4%.

The investment structure by donors in 2022 is shown below. All activities related to EU accession can be considered accelerators for the implementation of the 2030 Agenda.

---

13 United Nations Sustainable Development Cooperation Framework with the Republic of Serbia 2021-2025

14 Sustainable Development Goals | United Nations in Serbia (un.org), accessed: June 15, 2023

---

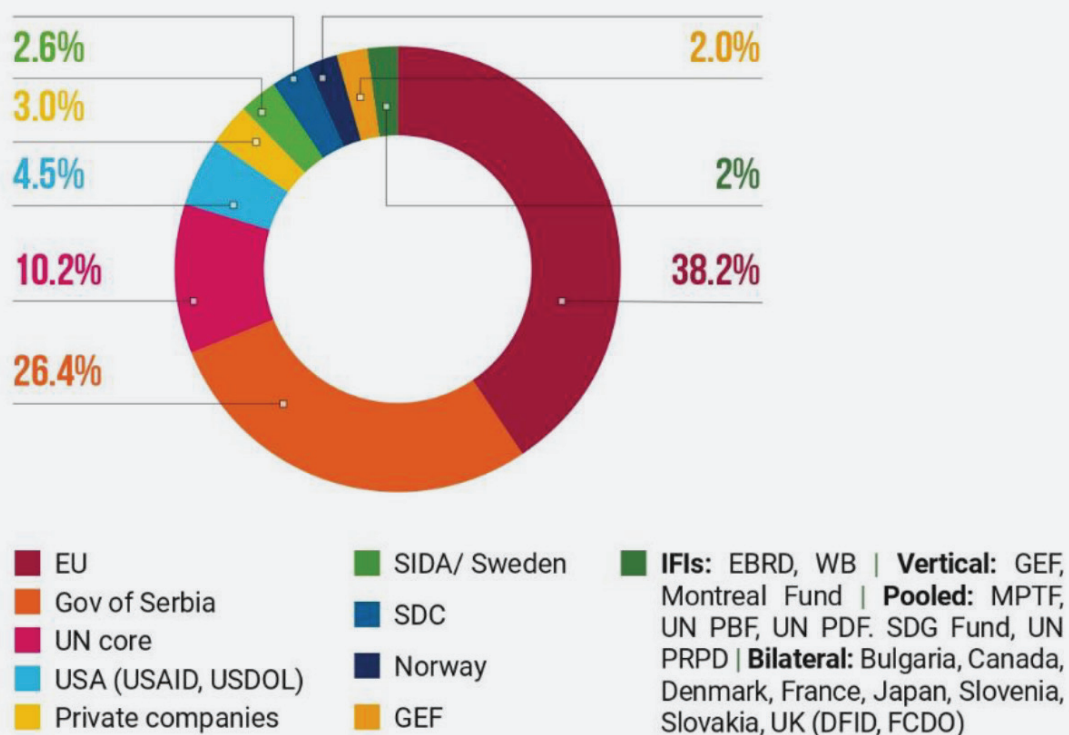
15 un-serbia-results-report-2021\_0.pdf



In the past 15 years, the EU has been the largest donor with realized grants amounting to over three billion euros, as well as the largest loan creditor worth 4.3 billion euros.<sup>16</sup> The European Union is one of the key drivers in formulating the 2030 Agenda and is one of the leaders in its implementation.

**Figure no. 13:**

**Investments in projects by donors in 2022**



16 Serbia and 2030 Agenda - Mapping the National Strategic Framework vis-a-vis the Sustainable Development Goals, European Commission, Connectivity Agenda, November 2020, p. 8

The framework represents a path towards three strategic priorities:

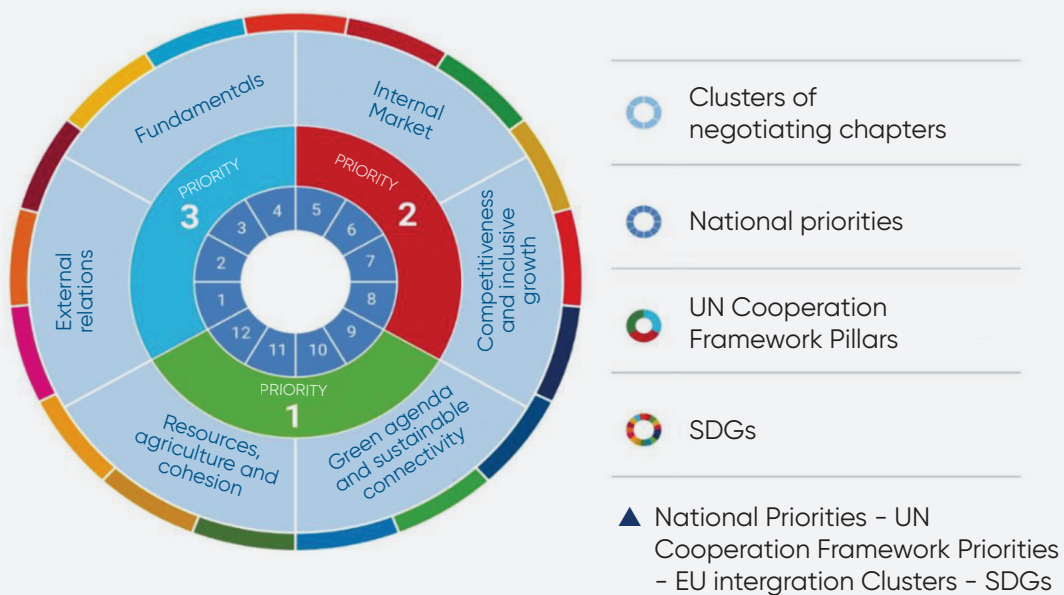
**1** Serbia to harness the full potential of a green, sustainable, and inclusive economy - Increasing opportunities for all and managing risks;

**2** Well-being, social equity, and the human potential are placed at the heart of systems, policies, and practices - Everyone has equal opportunities, throughout their life, to achieve their full potential;

**3** Building trust and mutual accountability through the rule of law, the rights and duties agenda - Fostering transparency, fairness, and effectiveness.<sup>17</sup>

Figure no. 14:

Connecting priorities with negotiating clusters and the SDGs



In 2019, the Ministry of European Integration launched a project to establish an integrated information system - ISDACON for the coordination of development assistance. One of the tasks of this system is to establish a **link between development assistance and the SDGs**. However, this link **has not been established**, as the information system is not fully operational, although the finally developed and tested system was ready for use in 2021.

One of the examples of activities related to the implementation of the 2030 Agenda in the Republic of Serbia is the MAPS mission, which was conducted in September 2018 as part of the UN team's support for the integration process. In 2018, the MAPS mission found that 47% of national budget spending could be linked to one of the Sustainable Development Goals.<sup>18</sup>

In the Republic of Serbia, there is budgetary infrastructure that provides the opportunity to establish the practice of marking expenses and expenditures related to the SDGs. The funds for the implementation of the SDGs are not presented in a fully transparent manner. An example of good practice is marking expenses related to individual SDGs concerning the "Green Agenda," i.e., "green" expenses.

---

18 UN Sustainable Development Cooperation Framework of the Republic of Serbia 2021–2025, p. 12

**MONITORING AND  
REPORTING ON THE  
SUSTAINABLE DEVELOPMENT  
GOALS**



With the adoption of the UN Resolution, member states committed to engaging in systematic follow-up and review of the implementation of the 2030 Agenda<sup>19</sup>. The global commitment to transforming our world requires a global commitment to reporting and sharing data. The 2030 Agenda entails partnerships and investments not just in terms of achieving the targets, but also in terms of providing the data and statistics vital to monitor, measure and report on SDG progress<sup>20</sup>. In the Declaration on the Role of National Statistical Offices in Measuring and Monitoring the SDGs<sup>21</sup>, the Chief Statisticians in the national statistical offices of the UN member states declared that national statistical offices are committed to contribute their expertise to measure SDGs in a professional, independent, and impartial way.

According to the UN Resolution on the Work of the Statistical Commission<sup>22</sup> pertaining to the 2030 Agenda, official statistics and data from national statistical systems constitute the basis needed for the global indicator framework. It is recommended that national statistical systems explore ways to integrate new data sources into their systems to satisfy new data needs of the 2030 Agenda for Sustainable Development. The role of national statistical offices—such as the Statistical Office of the Republic of Serbia and the State Statistical Office in the Republic of North Macedonia—as coordinators of national statistical systems is stressed.

---

19 UN Resolution A/RES/70/1 on the Implementation of the 2030 Agenda, UN General Assembly, 2015, paragraph 72

20 Conference of European Statisticians, Road Map on Statistics for Sustainable Development Goals, Second Edition, United Nations Economic Commission for Europe, 2022, p. 10

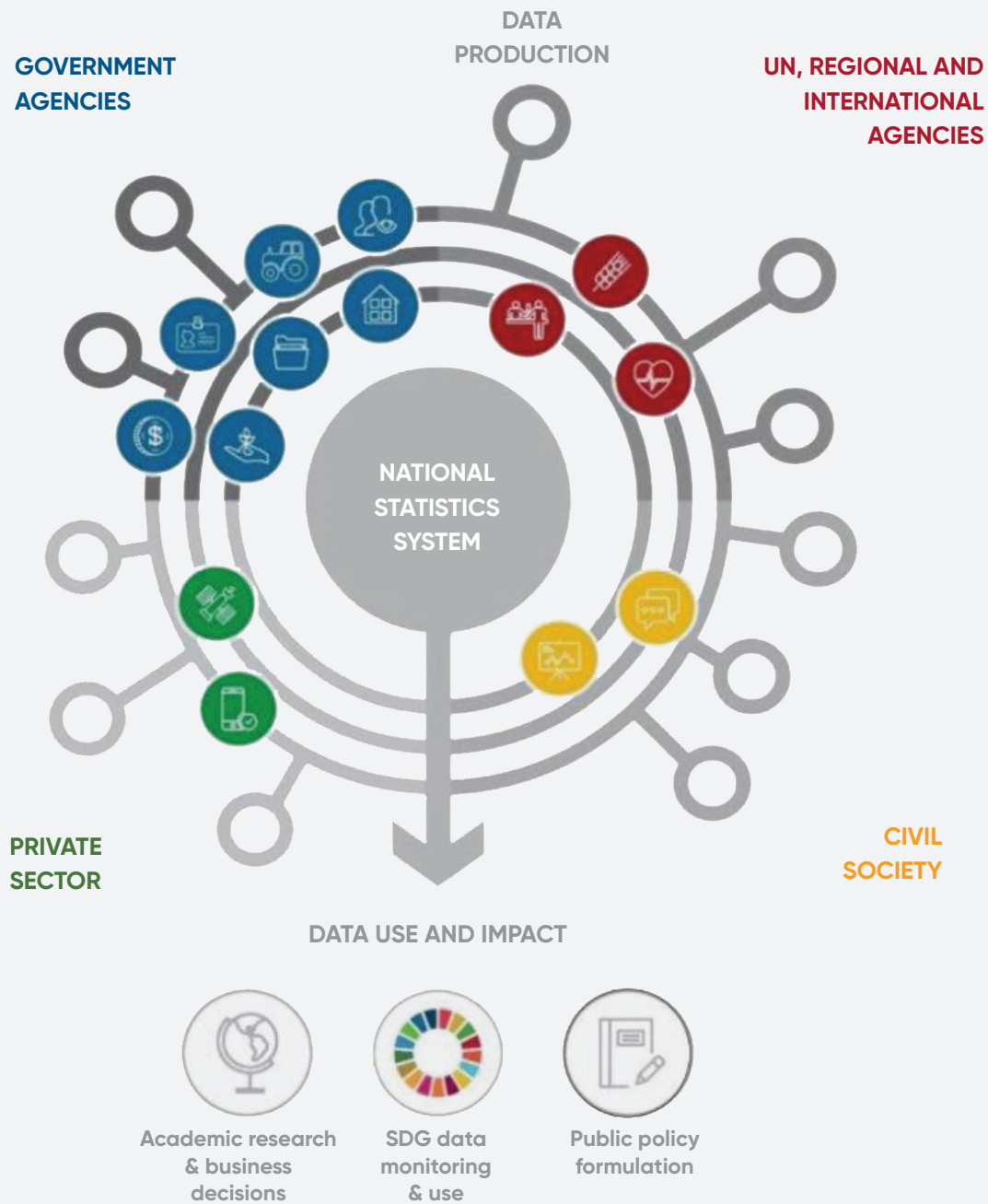
21 Declaration on the Role of National Statistical Offices in Measuring and Monitoring the SDGs, Report of the sixty-third plenary session of the Conference of European Statisticians, Geneva, 2015, United Nations Economic Commission for Europe

---

22 Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development, 2017

Figure no. 15:

The role of the national statistical office and the national statistical system



Source: Conference of European Statisticians, Road Map on Statistics for Sustainable Development Goals, Second Edition, United Nations Economic Commission for Europe, 2022, p. 88



The governments of the Republic of Serbia and the Republic of North Macedonia have established systems for monitoring and reporting on progress towards the implementation of the SDGs, but there is room for improvement.

The Statistical Office of the Republic of Serbia has been recommended to develop a National Roadmap on Statistics and a national set of indicators that will align with the specific national development needs. The Republic of North Macedonia needs to provide a platform on the website of the State Statistical Office that will facilitate access to continuously updated data and metadata and sources of information on SDG indicators.

The Republic of Serbia and the Republic of North Macedonia will prepare and submit their Second Voluntary National Review on the implementation of the Sustainable Development Goals to the UN in the upcoming period.

**The Statistical Office of the Republic of Serbia,** as the coordinator in the national statistical system, established a portal/platform for monitoring SDG indicators in 2019. The portal enables access to a database containing

data on the sustainable development goals, targets and their indicators. For reference indicators, the Statistical Office uses the UN's global indicator list.

Figure no. 16:

Overview of the national portal for monitoring  
SDG indicators – Statistical Office of the Republic of Serbia

NUMBER OF INDICATORS

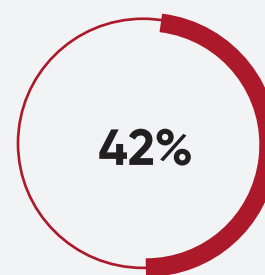
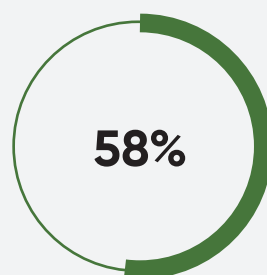
248

REPORTED ONLINE

145

EXPLORING DATA SOURCES

103



Source: <https://sdg.indikator.rs/> accessed on: May 18, 2024  
(translator's note, original said: June 22, 2023)

To make this process more effective, recommendation has been given to the Statistical Office to develop a National Roadmap on Statistics that would clearly define the activities, roles, and responsibilities for collecting necessary data to monitor the implementation of the SDGs, such as collaboration mechanisms, reporting on goals, and a communication plan. Additionally, establishing a set of national

indicators for monitoring the SDGs and regular inclusive reporting to the UN will ensure the implementation and monitoring of the 2030 Agenda in accordance with the specificities of the Republic of Serbia.

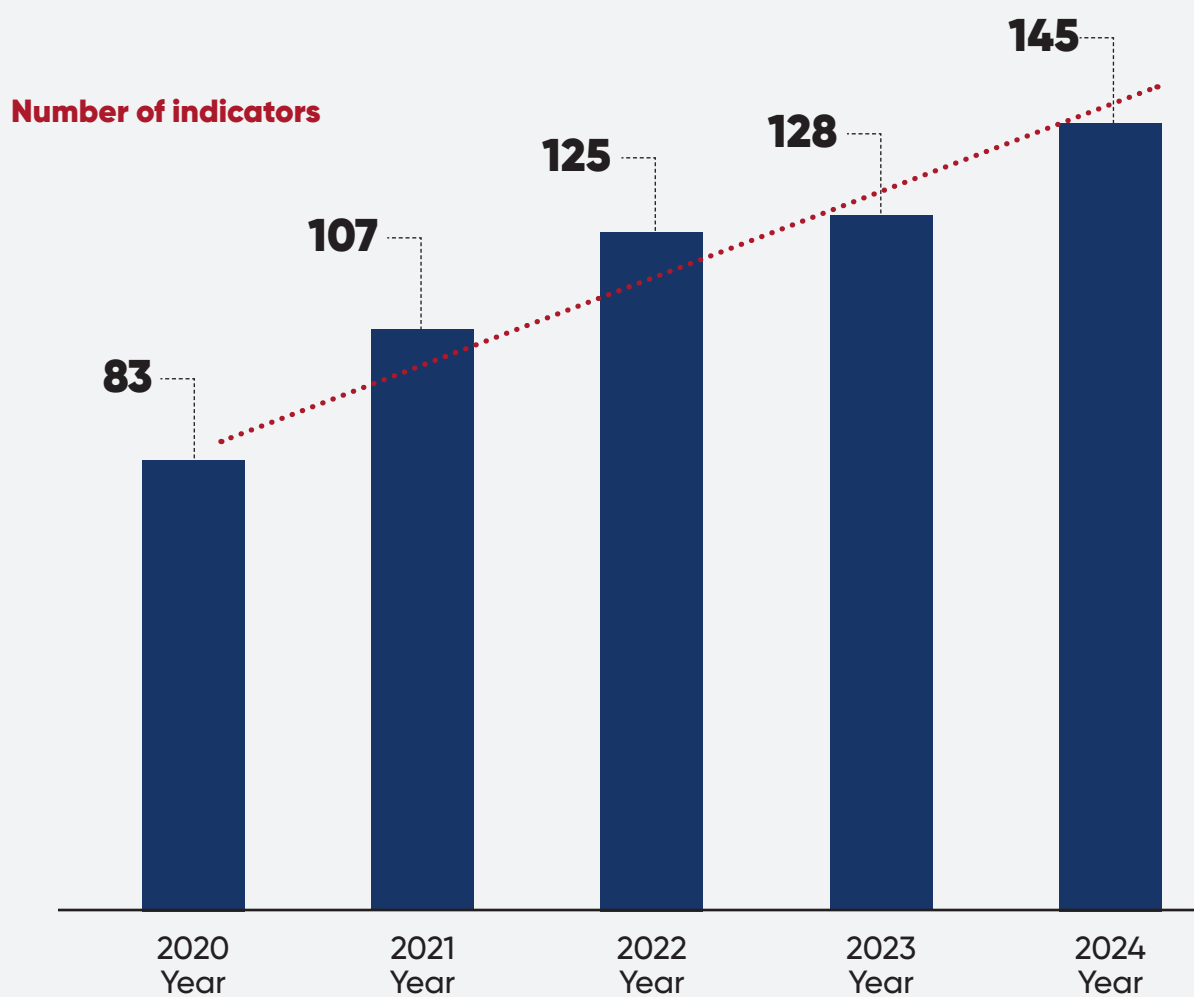
During the audit, the Statistical Office was monitoring 128 of the 248 global SDG indicators (as of March 2024 - 145 indicators).





Figure no. 17:

Number of SDG indicators on the portal of the Statistical Office by years



Source: Statistical Office of the Republic of Serbia <https://sdg.indikatori.rs/sr-Latn/> accessed on: April 1, 2024

In 2019, at the UN High-Level Political Forum, the Republic of Serbia presented its first Voluntary National Review on the implementation of the 2030 Agenda. The Progress Report on the Implementation of the SDGs for 2022 is the third progress report in a row drawn up by the Statistical Office with the support of the Swiss and German Governments (2020, 2021, 2022). Six publications from the series "Leave No One Behind" have also been published, presenting the results of monitoring progress towards the goals concerning the Roma population, children, youth, gender perspective, and spatial inequalities (between the type of settlement and between regions) and the elderly population.<sup>23</sup>

In the **Republic of North Macedonia**, monitoring and review of the progress of the Republic of North Macedonia towards achieving the sustainable development goals of the 2030 Agenda is carried out through several documents: 2016 Gap Analysis, Rapid Integrated Assessment conducted from 2019 to 2020, First Voluntary National Review presented at the UN High-Level Political Forum, final evaluation of the Partnership for Sustainable Development: United Nations Strategy 2016–2020 (UNDAF), and progress reports from the Joint Steering Committee for 2020, 2021, and 2022, which provide systematic monitoring and review of the progress of the 2030 Agenda.

The State Statistical Office, as the coordinator within the statistical system of the Republic of North Macedonia<sup>24</sup>, produces regular surveys that make the framework for monitoring the European 2030 Agenda according to its work program.

Namely, the State Statistical Office follows the concept of sustainable development from a statistical aspect as part of the work program aligned with Eurostat, which is an obligation arising from the commitment to harmonize with EU legislation. Since 2009, the State Statistical Office has provided 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 into 10 themes. Since 2019, with the adoption of the 2030 Agenda by the Government, the State Statistical Office has aligned the statistical framework for monitoring sustainable development indicators and started publishing the available indicators according to the European set of indicators in the 17 recognized themes.

In 2019, the State Statistical Office published its latest publication<sup>25</sup>, and in the Statistical Yearbook, it included data for the EU SDG indicator set, both at the regional and national levels, and it enabled monitoring progress towards the goals in the context of long-term policies.

---

23 <https://sdg.indikator.rs/sr-latn/news-events/neizostavitenikog>, accessed on: July 4, 2023

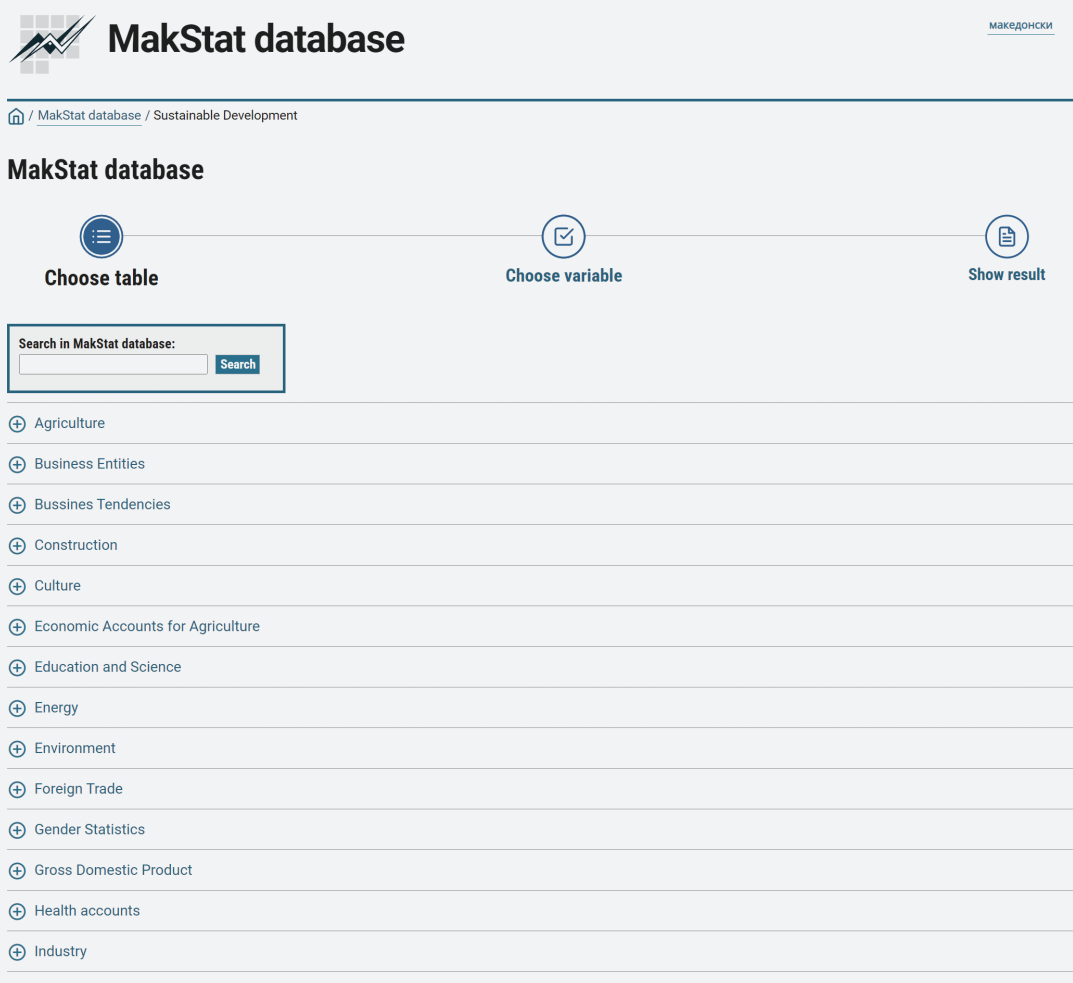
---

24 Article 7 of the Law on State Statistics

25 Sustainable Development, 2018, State Statistical Office

This data can also be found in the MakStat database as well as on the EUROSTAT website.

Figure no. 18:  
MakStat Database



**MakStat database** македонски

[/ MakStat database / Sustainable Development](#)

### MakStat database

Choose table      Choose variable      Show result

Search in MakStat database:

- ⊕ Agriculture
- ⊕ Business Entities
- ⊕ Business Tendencies
- ⊕ Construction
- ⊕ Culture
- ⊕ Economic Accounts for Agriculture
- ⊕ Education and Science
- ⊕ Energy
- ⊕ Environment
- ⊕ Foreign Trade
- ⊕ Gender Statistics
- ⊕ Gross Domestic Product
- ⊕ Health accounts
- ⊕ Industry

Source: State Statistical Office,  
[https://makstat.stat.gov.mk/  
PXWeb/pxweb/mk/MakStat/  
MakStat\\_\\_OdrzivRazvoj](https://makstat.stat.gov.mk/PXWeb/pxweb/mk/MakStat/MakStat__OdrzivRazvoj)

Of the total set of indicators, 155 or 62.8% are available for the Republic of North Macedonia. Most of the SDG indicator set comes from the work program of the State Statistical Office, while the remaining indicators are provided by other relevant institutions.

Data for the 2030 global framework are provided by the State Statistical Office in response to requests received from the UN about available data, while other requests are redirected to the institutions known to be responsible, which is complicating the reporting process. For this purpose, there is a lack of a platform on the State Statistical Office website to facilitate access so that updated data, metadata information and sources of information on SDG indicators can be monitored continuously.

More than half of the respondents included in the survey (64%) believe that better promotion and implementation of the SDGs in the country will be ensured by creating a website that will serve as a national portal where progress data will be updated regularly.



# SUMMARY OF NATIONAL REPORTS



# STATE AUDIT INSTITUTION OF THE REPUBLIC OF SERBIA



Main audit question:

***Have the relevant authorities taken the necessary actions to ensure that the Republic of Serbia is prepared to implement the SDGs from the 2030 Agenda?***

**Answer:**

Based on the conducted audit, the SAI of the Republic of Serbia concluded that the Republic of Serbia has demonstrated preparedness to incorporate the Sustainable Development Goals into its national context, but it is necessary to define long-term national development priorities and establish continuous coordination among all relevant authorities and stakeholders.

For effective implementation of the 2030 Agenda, it is essential for the relevant authorities to complete the key process of adopting the long-term strategic Development Plan of the Republic of Serbia, so that this document, as the guiding framework for development planning, public policies, and the national budget, consistently reflects the link to the SDGs in all aspects of the 2030 Agenda. Additionally, although 78% of the existing sectoral planning framework in 2022 is covered by the SDGs, it is necessary to define the responsibility for coordinating public policies more precisely with regards to the implementation of the 2030 Agenda so that the contribution of planning documents to the SDGs is consistent. It is also necessary to ensure greater transparency in the realization of budget funds allocated for the SDGs.

An institutional framework for the implementation of the 2030 Agenda has been established, involving numerous development partners to mobilize available resources for the implementation of the SDGs. However, since 2020, there has been a lack of continuous coordination of the activities regarding the implementation of the 2030 Agenda, and more effective management of data on international development assistance is needed.

Regarding the monitoring of the implementation of the SDGs and reporting on the progress of the SDGs, the Statistical Office of the Republic of Serbia, as the main and responsible institution for official statistics on the SDGs, has made significant contributions throughout the entire period of implementing the 2030 Agenda, especially by establishing a portal/platform for monitoring the implementation of the SDGs in 2019. The SAI concluded that the effective implementation and monitoring of the 2030 Agenda, in accordance with the specificities of the Republic of Serbia, will be further improved by adopting the National Roadmap on Statistics, national indicators for monitoring the SDGs, and regular inclusive reporting to the United Nations. In 2019, the Republic of Serbia presented its first Voluntary National Review to the United Nations on the implementation of the 2030 Sustainable Development Agenda.

## Legal and planning framework in the context of the 2030 Agenda

*For effective implementation of the 2030 Agenda, it is essential for the relevant authorities to complete the key process of adopting the Development Plan of the Republic of Serbia, so that this document, as the guiding framework for development planning, public policies, and the national budget, consistently reflects the connection with the SDGs in all aspects of the 2030 Agenda.*

The adoption of the Development Plan, the guiding strategic document that sets the long-term development directions of the Republic of Serbia and their connection with the SDGs, is a crucial process that needs to be completed. The coordination of public policies regarding the SDGs is not effectively established.

The result of mapping the existing planning documents in relation to the 2030 Agenda, one of the conducted activities, shows that 78% of the existing sectoral planning framework in 2022 is covered by the SDGs, but also that the contribution of the existing planning documents to the SDGs is not uniform. Additionally, although the mid-term planning and program budgeting system provides a connection between public policy goals and the funds for their realization, the funds for the realization of the SDGs are not presented in a fully transparent manner, i.e., there is no simple and clear overview of the funds spent for the realization of all 17 goals, as well as the individual SDGs.

## Institutional framework in the context of the 2030 Agenda

*An institutional framework for the implementation of the 2030 Agenda has been established in the Republic of Serbia, involving numerous development partners. However, since 2020, there has been a lack of continuous coordination of the activities of state authorities and other stakeholders.*

The institutional framework for the implementation of the 2030 Agenda lacks a clear distribution of responsibilities for

coordinating the entire process of national implementation of the 2030 Agenda and achieving its SDGs.

The Republic of Serbia cooperates with a large number of partners to mobilize available resources for capacity building and thus for the realization of the SDGs, but it is necessary to manage data on international development assistance more effectively.



## Monitoring and reporting on the implementation of the Sustainable Development Goals

---

*The adoption of the National Roadmap on Statistics, national indicators for monitoring the SDGs and regular inclusive reporting to the UN will ensure the implementation and monitoring of the 2030 Agenda in accordance with the specificities of the Republic of Serbia.*

For effective monitoring of the implementation of the 2030 Agenda, it is necessary to create a National Roadmap on Statistics, which will be a strategy for measuring progress in achieving the SDGs in the country.

In the absence of national indicators, the monitoring of progress in implementing the 2030 Agenda is not entirely based on the specific development needs of the Republic of Serbia.

Regular and inclusive voluntary national reports are needed to assess and present national progress in implementing the 2030 Agenda.

### Recommendations:

---

To implement the 2030 Agenda more effectively, the SAI of the Republic of Serbia has issued the following recommendations to the audited entities:

#### Ministry of Foreign Affairs:

- ✓ To initiate the formation of a new Inter-ministerial Working Group for the implementation of the 2030 Agenda within the Government of the Republic of Serbia, another working body that would support cross-sectoral cooperation and coordination, which is crucial given the multisectoral nature of the 2030 Agenda, to establish an adequate database for monitoring regional development projects, to evaluate measures and incentives, as well as to monitor and supervise their implementation;
- ✓ To take measures for informing the United Nations regularly about the implementation of the 2030 Agenda.

#### Ministry of European Integration:

- ✓ To take measures to prepare, draft, and approve the Draft Development Plan of the Republic of Serbia in line with its competencies in the Administrative Body for the preparation and monitoring of the implementation of the Development Plan of the Republic of Serbia;
- ✓ To fully operationalize ISDACON in order to improve the process of planning, programming, monitoring, evaluation, reporting, and communication of EU funds and other types of assistance for documenting the Sustainable Development Goals and establishing a link with those goals.

### **Public Policy Secretariat of the Republic of Serbia:**

- ✓ In cooperation with other competent state administration and government authorities, to take measures to prepare the Draft Development Plan of the Republic of Serbia and submit it to the Government for approval of the proposal;
- ✓ Bearing in mind that the Public Policy Secretariat of the Republic of Serbia is responsible for taking activities to ensure coordinated development of public policies of broader significance for competitiveness and sustainable development, to define the responsibilities regarding the public policy coordination for the Sustainable Development Goals more precisely;
- ✓ To establish a practice for allocating expenses and expenditure related to the Sustainable Development Goals in order to enhance transparency.

### **Statistical Office of the Republic of Serbia:**

- ✓ To develop a National Roadmap on Statistics for the Sustainable Development Goals, which will be a strategy for measuring progress in achieving them in the Republic of Serbia;
- ✓ In cooperation with other competent authorities, to take activities within its jurisdiction to establish a national set of indicators for monitoring progress in implementing the Sustainable Development Goals in accordance with the specific developmental needs of the Republic of Serbia.

# STATE AUDIT OFFICE OF THE REPUBLIC OF NORTH MACEDONIA



Main audit question:

***Are the institutions and bodies of the Republic of North Macedonia prepared for the implementation of the Sustainable Development Goals by 2030?***

## **Answer:**

*The institutions and bodies of the Republic of North Macedonia are partially prepared for the implementation of the Sustainable Development Goals by 2030.*

The fundamental prerequisites for implementing the obligations of the 2030 Agenda have been met by the Republic of North Macedonia. A strategic framework for integrating and aligning the SDGs with national and development policies and strategies has been established in cooperation with the United Nations. The alignment with the SDGs is 83%, or 95%, if we take into consideration the implementation of 55 ratified international conventions.

The institutional framework established to manage the implementation of the SDGs represents an integrated approach, but its functionality is significantly hindered by insufficient administrative capacities, the

absence of procedures with clearly defined duties and responsibilities, limited financial resources, inefficient communication channels and information dissemination, which do not ensure raising awareness of the SDGs and active stakeholder engagement in decision-making and the adaptation of the Agenda.

The established monitoring tools such as Rapid Integrated Assessment, Voluntary National Review, and Joint Steering Committee reports provide good basis for monitoring and measuring progress and achieved results. However, the lack of a platform on the website of the State Statistical Office complicates the process of monitoring and reporting on the set of indicators where the country's progress and the degree of achieving the SDGs would be monitored.

### ***Integrating the 2030 Agenda into the national context***

*In collaboration with the UN, the Republic of North Macedonia has established a strategic framework for integrating and aligning the Sustainable Development Goals into national and development policies and strategies.*

However, since the National Strategy for Sustainable Development has not been revised and fully adapted with the goals and indicators of the 2030 Agenda, a National Development Strategy should be adopted at national level. This strategy is currently being prepared and it will encompass the strategic goals and priorities for the next 20 years.

Sectoral strategic documents adopted since 2018 largely reflect the guidelines and principles the SDGs provide for, apart from strategies adopted prior to 2015. Hence, the alignment of development strategic planning with the SDGs is at a satisfactory level of 83%, reaching 95% if we take into consideration the implementation of 55 ratified international conventions. This indicates that the country's existing strategic framework satisfactorily captures the key aspects of sustainable development.

Organizational and implementation framework for achieving sustainable development has been established, but not all envisaged support bodies are in place. There is absence of clearly defined duties and responsibilities, resulting in lack of regular institutional communication and coordination that connects different levels of government activities for identifying and linking goals/targets towards integrating cross-sectoral policies. On the other hand, frequent changes in leadership within the National Council have been influencing the continuity and consistency of governance towards achieving strategic goals.

The absence of effective communication channels and information dissemination is the main reason for the insufficient involvement of stakeholders and raising public awareness. Only 5% of respondents believe that communication channels and information dissemination for stakeholders and the public are established, and their effectiveness is partial, while 77% believe that stakeholders are not given sufficient opportunities to actively participate in the process of adjusting the national SDG framework.

## **The 2030 Agenda implementation capacities**

---

*The Resource Mobilization and Partnership Strategy for the Sustainable Development Cooperation Framework provides a good foundation, defining shared quantitative goals and qualitative approaches for resource mobilization and partnerships over a five-year period.*

While resource mobilization largely follows the planned trajectory, available funds by year are not fully utilized. Out of the total mobilized funds of \$124.6 million, \$44.9 million were available to the UN in the Republic of North Macedonia in 2021, of which \$35.6 million, or 79%, were spent. In 2022, out of \$37.4 million available, \$31.3 million, or 84%, were realized.

However, the current budgeting system does not provide a clear picture of how much of budgeted and realized funds are directed towards achieving individual sustainable development goals and targets, hindering effective monitoring of the results of the activities funded.

Key institutions in the national framework for global implementation of the Agenda have limited capacities, which do not provide good basis for comprehensive coordination and implementation of national policies and priorities.

## Monitoring and reporting

---

*Monitoring and reviewing progress of the Republic of North Macedonia towards achievement of the Sustainable Development Goals of the 2030 Agenda is done by multiple documents and sets of indicators. However, system for collecting data from multiple institutions is lacking.*

Monitoring and reviewing progress of the Republic of North Macedonia towards achievement of the Sustainable Development Goals of the 2030 Agenda is done by multiple documents: Gap Analysis, Rapid Integrated Assessment, Voluntary National Review, the final evaluation of the strategic document - Partnership for Sustainable Development, and annual and semi-annual Joint Steering Committee reports. Out of the global

framework of indicators, 155 indicators, or 63% are available for the Republic of North Macedonia, with the majority from the work program of the State Statistical Office, while the remaining indicators are provided by other relevant institutions.

The absence of a system for collecting and monitoring data from multiple institutions complicates the reporting process in support of the accountability mechanism. In this regard, the lack of a platform on the website of the State Statistical Office, which should facilitate access, hinders the continuous monitoring of updated data, metadata information, and sources of information on SDG indicators.

## Recommendations:

---

The State Audit Office issued the following recommendations for taking measures to address and overcome identified shortcomings.

### **The Government of the Republic of North Macedonia / National Council for Sustainable Development and other competent authorities are urged to take action, as follows:**

- ✓ To intensify the work on drafting the National Development Strategy;
- ✓ To ensure inclusiveness, consistency, and continuity in the work of the National Council for Sustainable Development and the Technical Working Group;
- ✓ To review the organizational and implementation framework for achieving sustainable development and to clearly define thereof in the National Development Strategy, which is under preparation;
- ✓ To raise awareness on the benefits of the SDGs for all stakeholders and their active engagement in policy-making, measures, and activities towards achieving the SDGs;
- ✓ In cooperation with the Ministry of Finance, to link individual budget programs implemented through the State Budget with the corresponding SDG goals, targets, and indicators;
- ✓ To ensure adequate human and material technical resources in the public sector for achieving the SDGs;
- ✓ To provide a digital platform for collecting and monitoring data from multiple institutions/stakeholders for all activities and statistical data pertaining to the 2030 Agenda.

Considering the timeframe for the implementation of the 2030 Agenda, the elapsed period of activities indicating that 50% of the time has passed, and the challenges faced by countries responsible for the implementation of this Agenda in the coming period, assessment and monitoring of progress and preparedness of governments for implementing the SDGs is key and inevitable necessity, which is garnering a lot of attention and understanding.

Namely, at the 78th session of the United Nations General Assembly in New York in September 2023, a two-day summit on the Sustainable Development Goals was held. UN members, including the Republic of Serbia and the Republic of North Macedonia, adopted a political declaration<sup>26</sup> to accelerate action on the 2030 Agenda and its SDGs towards peace, prosperity, and progress for all.

Consequently, the role of Supreme Audit Institutions remains a significant factor in this process, as their engagement adds value and influences the improvement of citizens' lives while simultaneously ensuring practical implementation of the international principles of INTOSAI – P 12 in order to meet public expectations and other stakeholders.



26 Political Declaration of the High-Level Political Forum on Sustainable Development Convened under the Auspices of the General Assembly



# APPENDIX:

## 17 Sustainable Development Goals

---

**SDG 1: No Poverty** – End poverty in all its forms everywhere;

**SDG 2: Zero Hunger** – End hunger, achieve food security and improved nutrition and promote sustainable agriculture;

**SDG 3: Good Health and Well-Being** – Ensure healthy lives and promote well-being for all at all ages;

**SDG 4: Quality Education** – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all;

**SDG 5: Gender Equality** – Achieve gender equality and empower all women and girls;

**SDG 6: Clean Water and Sanitation** – Ensure availability and sustainable management of water and sanitation for all;

**SDG 7: Affordable and Clean Energy** – Ensure access to affordable, reliable, sustainable, and modern energy for all;

**SDG 8: Decent Work and Economic Growth** – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all;

**SDG 9: Industry, Innovation and Infrastructure** – Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation;

**SDG 10: Reduced Inequalities** – Reduce inequality within and among countries;

**SDG 11: Sustainable Cities and Communities** – Make cities and human settlements inclusive, safe, resilient and sustainable;

**SDG 12: Responsible Consumption and Production** – Ensure sustainable consumption and production patterns;

**SDG 13: Climate Action** – Take urgent action to combat climate change and its impacts;

**SDG 14: Life Below Water** – Conserve and sustainably use the oceans, seas and marine resources for sustainable development;

**SDG 15: Life on Land** – Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss;

**SDG 16: Peace, Justice and Strong Institutions** – Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels;

**SDG 17: Partnerships for the Goals** – Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.





