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Institutional Accountability in Macedonia - between commitments and results!

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1. Introduction

Central and local level institutional accountability is considered to be one of the key elements in the functioning and development of the modern democratic society. As such, one of the first goals of the academic community is defining the concept itself in order to have a clear explanation for its meaning and the practical use in the society and the country as well. However, as is often the case with concepts in the context of social and political science, accountability belongs to the group of so called “amorphous” concepts that get the form depending on the who is analyzing it, for what needs and purposes. What can be taken as a common denominator of all the different interpretations of the concept is that accountability appears as a need for assessment of relations between the holders of public functions or the public institutional bodies and the completion of their tasks, the functions and the competences that are subject to oversight, orders or requests for access to information or justification for their work.

From the above mentioned, it can be concluded that accountability is a kind of an “umbrella concept” which covers, i.e. includes the principles of transparency, responsibility, participation, responsiveness in public governance. Understood in this way, accountability gets closer to the broader concept for good governance, where actually, accountability is one of the principles for good governance. The overlap with the concept of good governance, which is especially characteristic for representatives of the American school of political science, reflects the importance of the concept of accountability for strengthening the democratic processes through controlling of the institutions and citizens’ representatives in conducting their functions.

Indeed, the concept of accountability covers two different, yet complementary stages: *responsiveness* (responsibility) и *enforceability* of sanctions towards institutions or individuals that break the regulations for good practices, actually, those that work inefficiently and those that do not deliver the required or expected services. Responsiveness is related to the duty for releasing information for the practices of the institutions and bodies to be able to justify their working in the realms of efficiency and quality of the offered services whereas enforceability deals with the possibility for imposing sanctions to the offenders of the policy for accountability.

To summarize, the accountability is an important mechanism for assessment of the current efficiency of institutions or civil servants that ensures the efficient conducting of public functions, ensures quality services according to the principle of best value for money, which, on the other hand, increases the trust that citizens have towards the institutions and civil servants, granting them that their interests are properly and efficiently represented and that allows development of the democratic processes in the country.

In the following part of this policy brief, we will present the results of the Centre for Research and Policy Making research on conducting the practices for good governance on central level and assessment of the citizens’ perception in terms of the institutions’ practices. The research was conducted as a need for creating the Index of Good Governance in Macedonia that is based on 133 indicators, grouped in 8 categories for good governance. The scores of the institutions were afterwards compared to the citizens’ perception for the practices of

institutions, and as for their requests, needs and expectations the results were collected through the survey on a sample of 1101 respondents.

For the purpose of this policy brief, the focus shall be put on the indicators measuring institutional accountability, especially in terms of the budget transparency and accountability, monitoring of the regulations and reporting on the public policies and openness of the Parliament towards the public and the parliamentary oversight.

Furthermore, institutional accountability will be placed in a context of different forms of accountability. Namely, depending on whom they are accountable to, meaning who do they report to, the accountability can be vertical and horizontal. In horizontal accountability, institutions report to other competent state bodies and institutions about their practices, whereas the vertical accountability consists of mechanisms that enable citizens, media and civil society organizations to require responsibility from the state level institutions. In horizontal accountability, the responsibility for improper working can be legal and political. For political responsibility, the central institution is the Assembly, while for the legal responsibility are the courts.

In the last few decades, the diagonal accountability has gained more popularity and importance, it is where the citizens are given the opportunity to participate in the work of the bodies that require horizontal responsibility of the institutions.

2. Institutional accountability in Macedonia

2.1. Budget transparency and accountability

Budget transparency and accountability is essential for enabling the citizens to get information about the revenues, expenses and planned costs of the central level institutions. Therefore, the institutions have to publish and make available all the fundamental information for the citizens especially those referring to the budget and its realization. On account of the information about the budget processes and the public money expenditure it can be found out whether institutions properly allocate the public resources while they offer services or meet citizens' needs.

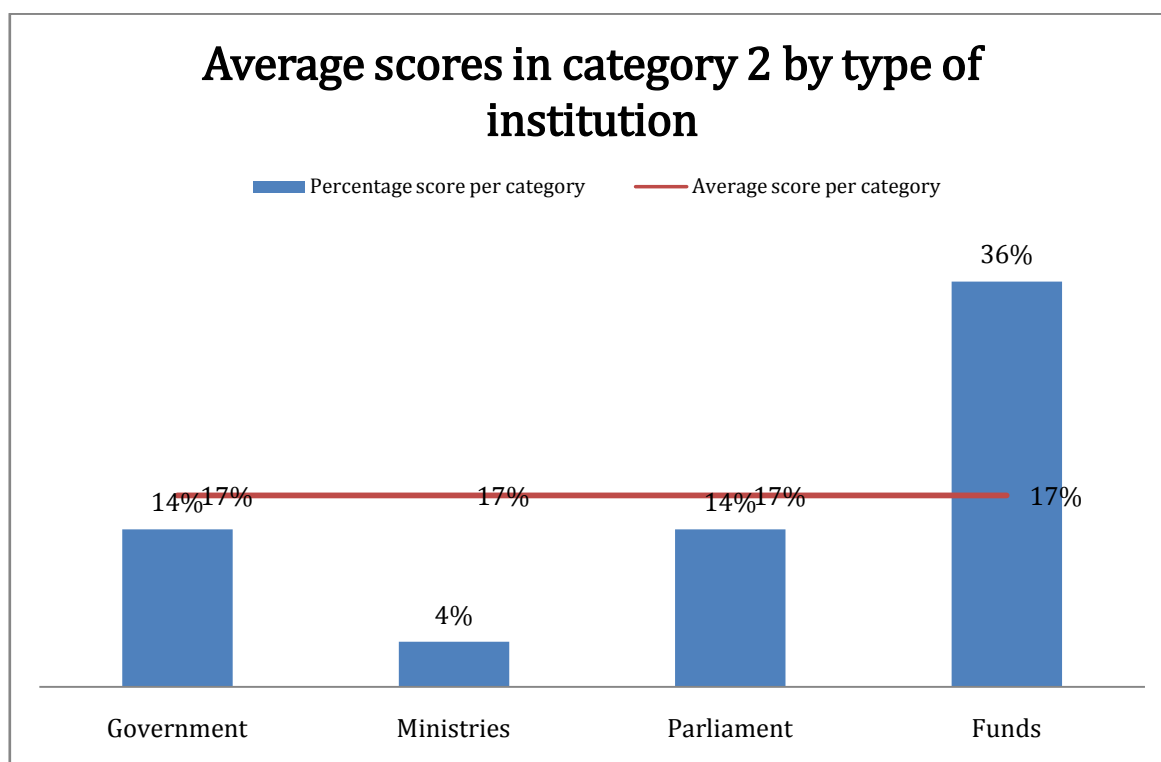
During the research, budget transparency was assessed based on 16 indicators, 8 of which were interpretative and were meant for better understanding of the budget processes, and the rest 8 were scored as 0 or 1, depending on the completion of the indicator.

Based on these indicators, 19 central level institutions were assessed (The Government, 15 ministries, the Assembly of the Republic of Macedonia, The Health Insurance Fund and The Pension and Disability Insurance Fund in Macedonia).

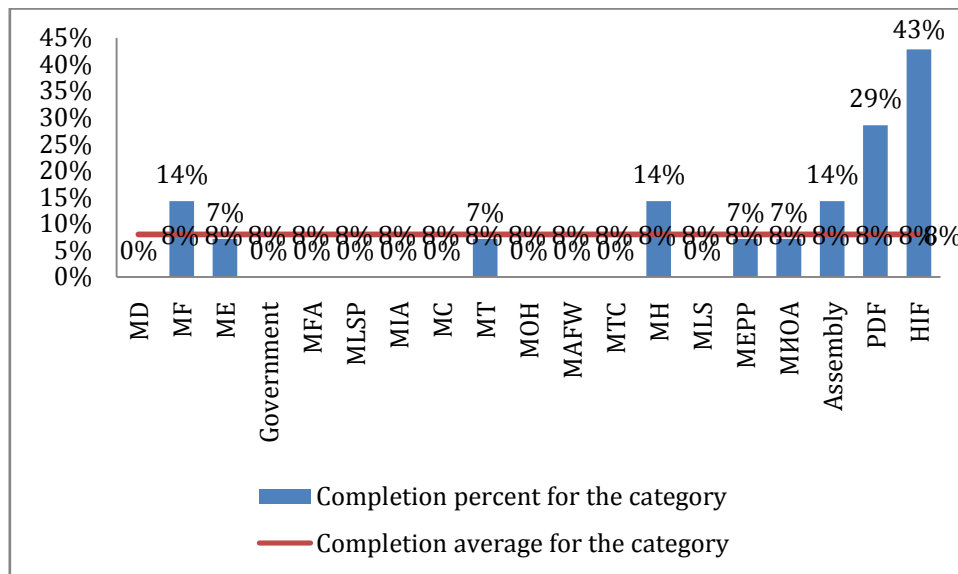
On the chart below, the scored indicators are presented and their completion shows to what degree the institutions conduct the budget transparency and accountability practices. The results that the institutions reached were presented as a percentage of the total possible points they had achieved by completing the indicators.

Indicator		Score
1.	The institution has published part of the adopted budget for the current year and projection for the next year on their website.	1
2.	The institution has published its midterm financial report for the current year.	1
3.	The institution has published its annual report for the previous year on its website.	1
4.	On the institution website there is a so called citizens budgetintended for „non-professional public“	1
5.	On the website of the Ministry of Finance there is a “citizens budget“ intended for non-professional public.	1 (only the Ministry of Finance)
6.	There is information on the website about the budget for the current year that explains the correlation between the budgetitems andGovernment’s strategic goals.	1
7.	The institution, in a way, has determined the public opinion for 2016	1
8.	The institution has in a way surveyed the citizens’ interests about the budget and what the money are spend for by the same institution. In what way was the citizens’ opinion surveyed?	1
Total score		8

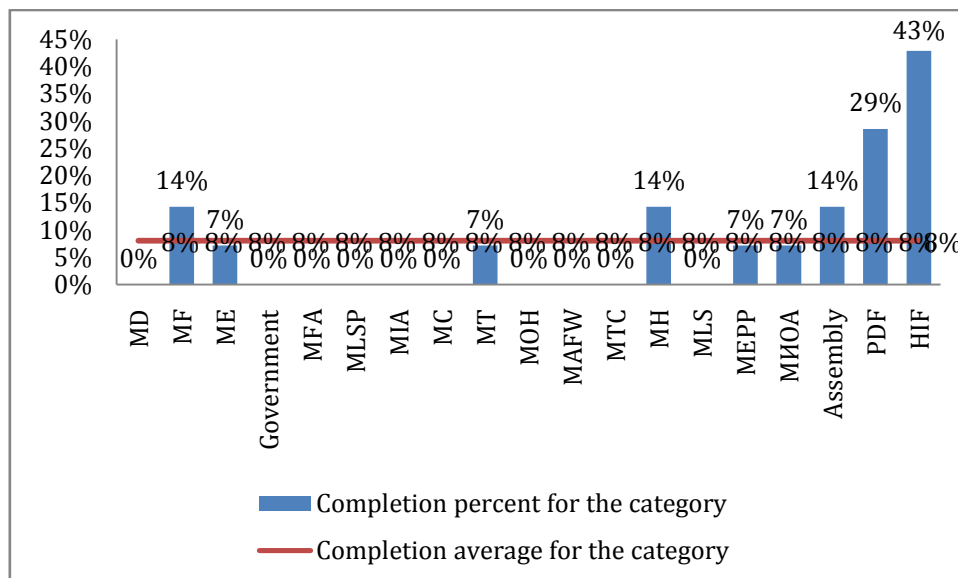
So, from the types of institutions, the best results in the category of good governance are reached by the two funds that were included in the research, meaning, the Health Insurance Fund and the Pension and Disability Insurance Fund inMacedonia with 36% of the total scores in this category. Then comes the Government and the Assembly with 14%, and the lowestresults are achieved by the ministries whose average is 4%. The average, nevertheless, for all institutions is 17% from the total number of scores.



What additionally seems worrying, besides the low percentage of results in this category are the enormous differences in the degree of budget transparency between the institutions themselves. The chart below shows the results separately for each institution.



In the chart we can see that there is a great number of institutions that have not completed any of the indicators. Hereby, it has to be mentioned that in the process of data collection only 4 institutions (MIA, Justice, HIF, Assembly) submitted data through the sent questionnaire by the researchers. However, in terms of the information quality, none of the questionnaires contained full information about the budget processes.



As it was already said, the citizens' participation in the budget processes depends on the publication of in-time, correct and understandable information by the institutions. The second subgroup of indicators evaluates the availability of these information on the official websites of the institutions.

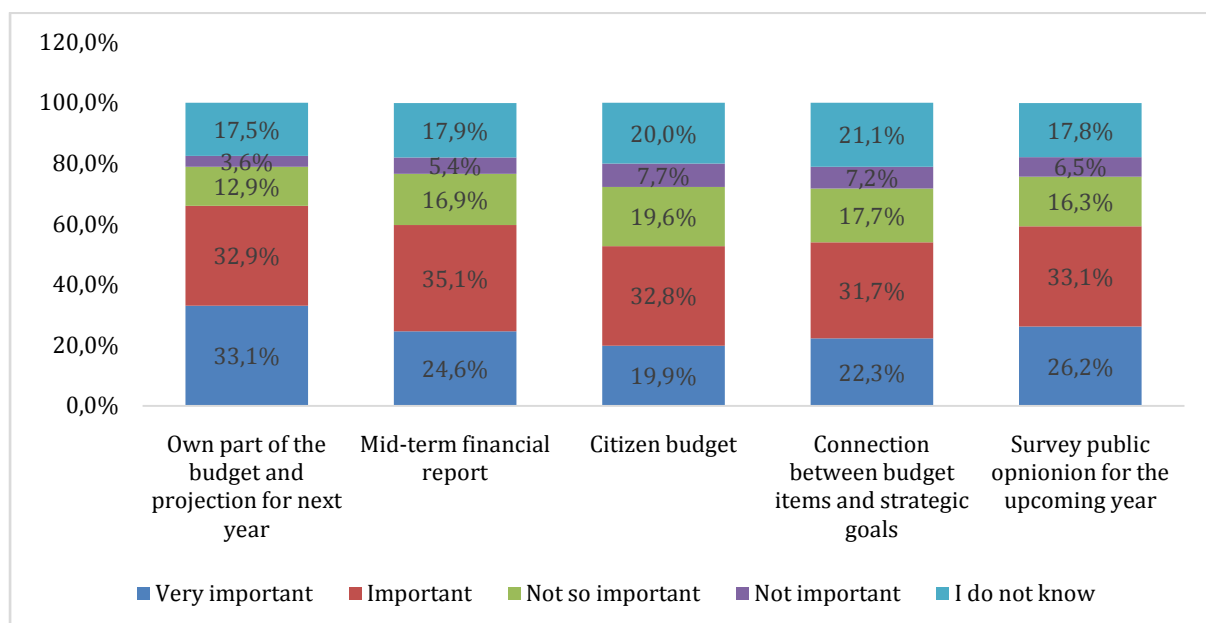
In the sense of publishing their part of the budget for the current year, only 13% of the institutions have completed this indicator. The lower results that institutions have are for the

indicator that assesses the publishing of the midterm financial reports where the completion percent is 8%. The same completion percent, 8%, is the score for the publishing of the annual financial reports for the previous year. Concerning the publication of the so called citizens' budget which contain information in a form understandable for them, only 5% of the institutions that were included in the research have published their budget in such form. The Ministry of Finance, according to the research data, has not published the citizens' budget, in a form understandable for all.

Determining the citizens' opinion is a key condition for prioritizing the needs of the citizens. Through the mechanisms for surveying public opinion, the institution will be able to easily plan the limited financial resources, and at the same time the set goals would earn legitimacy by the stakeholders. Still, such tools have been used only by one institution according to our research results. Therefore, the institutions should determine the way through which it is best to check the citizens' opinion for budgeting of the activities whenever there is a possibility to do so. After all, the institutions exist because to best satisfy the citizens' needs.

Results of the institutions regarding the indicator for publishing information that clarify the relation between the budget objectives and strategic goals are somewhat better. A total number of 6 institutions have published such information or, in percentage – 32% of institutions included in the research.

In order to test citizens' opinion for what they would like to know and access as information about the state money expenditure, they were asked to rank the following information by importance: the institution budget and a projection for next year, Midterm financial reports of the institution; the connection between the budget items and the strategic goals of the institution; the citizens' public opinion survey.



Regarding the first question, for publishing their own institutional budget was considered important by 65.9%, which is at the same time ranked highest from the other information listed in the question. Then come the financial reports of the institution by 59.8%, and the public opinion survey while creating the budget for the next year by 59.2%, the correlation between the budget items and the strategic goals by 54%. Surprisingly, for the interviewed citizens,

publishing the budget intended for the non-professional public in understandable form is the last ranked of these all, by 52.7% of the respondents that have ranked this information.

The prioritizing for this group of information was conducted according to the difference between the indicator completion and the citizens' perception. A greater difference means priority regarding the other information.

Indicator	Indicator completion	Citizen perception	Institutions priority
Their part of the budget and projections about the next year.	13%	65,9	1
Midterm financial report	8%	59,8	2
Citizen budget	5%	52,7	4
Correlation between budget items and strategic goals	32%	54,0	5
Opinion survey for the next year	11%	59,3	3

2.2 Following regulations and reporting for public policies

In terms of the horizontal accountability, an important element is the publishing of reports for institutional accountability which are created by the relevant bodies. So, through these bodies' reports, where first comes the State Audit Office, as well as other independent and external bodies, the citizens gain information about the efficient working of the central level institutions. Additionally, such reports are meaningful for the institutions themselves because based on them and the recommendation that come as their suggestion, they can improve their practices for efficient and complete governance with the public resources. It can also be stated that these reports contribute to better quality of the services and the institutions regain their trust among the citizens.

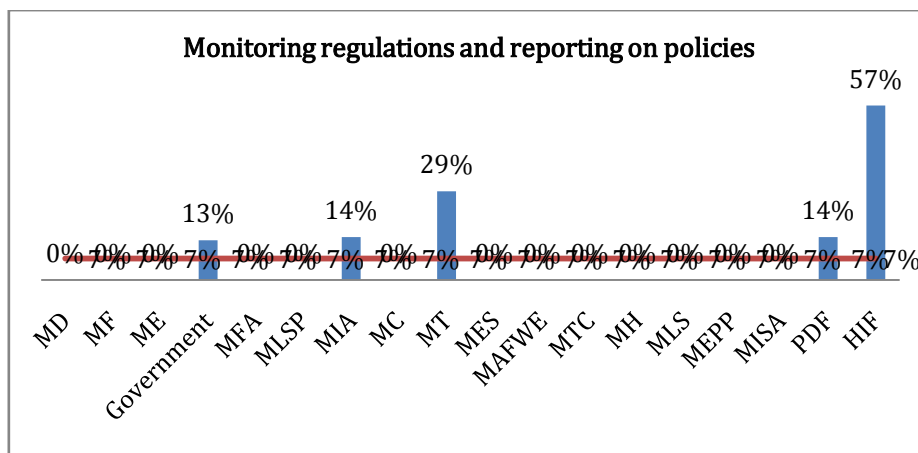
	Indicator	Score
1	In 2015, the institution sent at least one report for conducting policies, programs and laws to the Government.	1
2	The report of the institution from 2014 for conducting policies, programs and laws is posted on the website.	1
3	In 2015, the institution released annual report for their work to the Government for 2014	1
4	The institution posted on the website an annual report for its work in 2014	1
5	During 2014, the institution ordered at least one external evaluation for each sector program/policy	1
6	The institution posted on the website an assessment report for 2014	1
7	The Government has a manual or some other document that clarifies the way for following or reporting the work of ministries	1
8	The institution has published an audit report for 2014 on its website	1

The best results in this category are achieved by The Health Insurance Fund by 57%, and then follows The Ministry of Justice by 29%, and the Ministry of Interior with 14%. The other ministries have not completed any of the indicators. Anyway, it has to be stated that a great number of ministries have not given data, so the low scores is partially due to the lowresponsiveness of the institutions.

Regarding the separate indicators, only oneinstitution has sent a report for conducting policies, programs and laws for the current 2015, whereas three institutions have set a report for conducting policies, programs and lawson their website, more precisely 18%.

The practice for hiring external evaluation according to the research is not claimed to be part of the good governance practices, so, according to the data and the outcome, no institution has ever ordered an external assessment for its programs or projects.

What is even more interesting, none of the institutions has ever published the audit report for the previous 2014 on their officialwebsite.



In terms of theresponsiveness of the centralinstitutions, the citizens were asked if they had ever contacted some central institutionswith a precise requirement or a question by phone or e-mail and if so, did they receive the expected services or information?

26.2% of the respondents answered that they have contacted some of the central institutionsof which 69.2% responded that they got the expected services or information, 30.1% of those who contacted the central institutions did not receive the expected services and information, and 0.7% did not respond. This means that approximately every fourth citizen was in contact with some of the central level institutions in some way, and every third is not satisfied by the gained information or service. So, even though at first the resultsof responsiveness of the central institutionsare on a satisfactory level, the centralinstitutions should increase the efficiency in providing services and information for the citizens.

2.3 Budget transparency of the Assembly and parliamentary oversight

Having in mind the fact that the Assembly is the key institution in the horizontal accountability, where the citizens' representatives look for political responsibility by the central institutions, in continuation of the policy brief there will be more accurately presented results for the Assembly concerning the budget transparency and accountability, as well as the openness of the Assembly for the citizens and the Parliamentary oversight of the central institutions. Therefore, the openness of the parliaments as well a key factor for vertical accountability, because through the openness, the citizens, the media and the civil society organizations are able to participate in the work of the Assembly through public debates, commissions and other mechanisms that will allow them to seek responsibility from the central institutions.

In the budget transparency category, the Assembly of the Republic of Macedonia has achieved the lowest results with 14% of the possible marks compared to the results in the other categories which is far from the average of the institution by 40%, and a little over the average of the results completed by all the institutions in this category that is 8%.

In order to improve the result in this category, the Assembly of the Republic of Macedonia could complete a list of indicators that are published: releasing part of their budget on the website; releasing midterm and annual financial reports; checking the citizens' opinion related to their preferences and needs about the things they want to know for the money expenditure by this institution; publishing the citizen budget, which would be set in a form understandable for the citizens by explaining the relation between the spent money and the effects achieved by the given activities.

Results of the Assembly in the category of Openness to the public are 43% from the possible number of marks given in the same category, and that is higher than the average of the Assembly in the four categories that, for the record, was 40%.

In terms of the separate indicators, in the subgroup for publishing information on the website, the Assembly has released information about the personnel, the responsibilities and the sphere of action to the Commissions and the working groups, as well as the summary results on the Assembly's agenda. Also, the reviewed and updated action data by the Assembly is available for the citizens, and so are the video recordings of the plenary sessions and the commissions and the other working bodies.

Furthermore, in terms of publishing the contacts of the MPs lists, the public is also enabled to find reachable short biographies and contacts from the current assembly members, as well as the contacts of the former ones of the Assembly of the Republic of Macedonia.

According to the questionnaire data which was filled-in by the Parliamentary institute of the Assembly of the Republic of Macedonia and the analysis service, 6 public debates had taken place during 2014.

In terms of the Commission sessions held outside the public eye, according to Act 2 from the Assembly register, the session has held a Commission for monitoring the work of the Administration for Security and Counter Intelligence. Despite the Commission for monitoring the work of the Administration for Security and Counter Intelligence in the last year, the

plenums without the public presence have held sessions with the Administration for Security and Counter Intelligence and the Commission for monitoring the conduction of the special investigation measure for tracking communications by the MIA, Financial Police Office, Custom Service and the Ministry of Defense, and all the other plenums work when the public is present and the recordings of their sessions are available for the citizens and they are broadcast on the Assembly Channel.

The Assembly also offers the possibility for internships and therefore these interns get a three-months program. Still, according to the responses of the questionnaire by the Assembly, in short time, they should also start practicing the internship program in the Parliament institute.

Compared to the other categories, the best results the Assembly achieved in the category for parliamentary oversight by the percentage of the realization at 60%, which is relatively satisfying result, if we take into consideration that the indicators completion is more than half, and that the average result is for 17 % higher for the institution in all four categories.

In the realms of this category, we dealt with the efficiency while reviewing the reports of the Government, the Ombudsman and the State Audit Office, as well as the issue of the Assembly and whether it formulated conclusions about reports brought after the conclusions of the debates that were meant for the institutions. What's more, on behalf of the indicators it was researched to what extent the institute uses the interpellation by the parliament members and whether the interpellation included parliament members from different political parties. Finally, it was researched to what extent the parliament members use the possibility for raising parliamentary questions and what the accessibility is for the questions and answers on the public websites of the Assembly.

In the sense of the reports, the annual report of the Ombudsman, for the degree of security, respect, advancement and protection of the human rights and freedoms in 2013 is reviewed on the seventh plenary session that took place on the 2nd, July, 2014, while the annual report for conducted revisions and the practices of the State Audit Office in 2013 is reviewed on the tenth plenary session that took place on the 3rd, September, 2014. In terms of the conclusions, we got an answer from the Assembly that "...The Commission for political system and relations between the communities that reviews the report by the Ombudsman are constituted of profound discussions and give significant comments in the conclusions of the reports".

About the interpellations, none were submitted in 2014 that referred to the ministries practices or other public functions representatives.

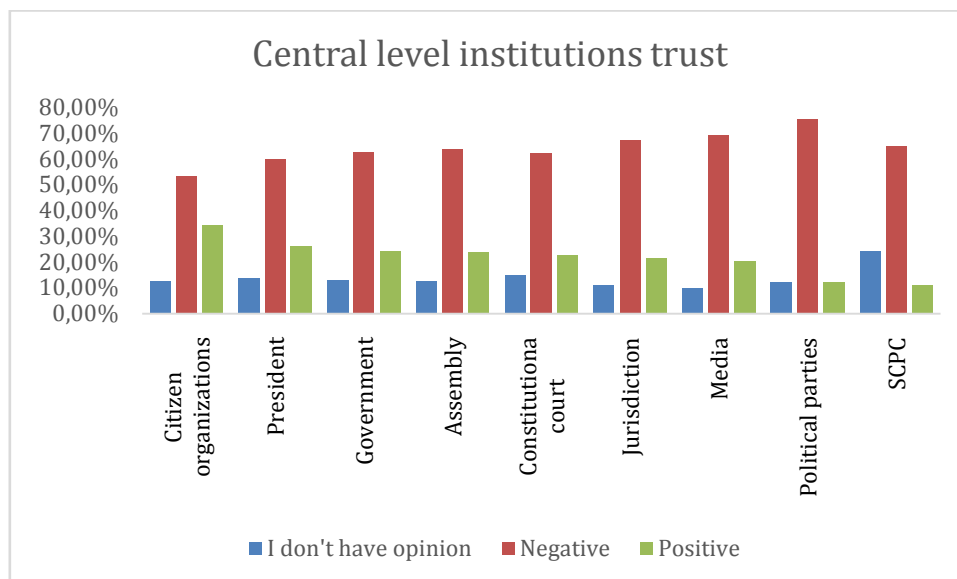
In 2014, around 150 questions were asked by the parliament members in the Assembly of the Republic of Macedonia and 149 of them were answered, the only unanswered one was requested by the parliament member Ramiz Merko. The parliament questions are available on the Assembly website <http://www.sobranie.mk/pratenicki-prashanja.nspix>, which contributes a lot when assessing the assembly members' work by the citizens.

2.4 Citizen perception on institutional accountability

In the analysis above, the capacity and the readiness of the institutions in horizontal and diagonal accountability can be easily witnessed through the indicators that measure the application and publishing of information necessary for the citizens and the other stakeholders who ought to require responsibility from the institutions, especially the Government and the ministries, as well as providing their function through the horizontal accountability by the Parliament and the parliamentary monitoring.

In the analysis below, the capacity of the citizens to participate in the processes for requiring responsibility and institutional accountability shall be also presented, and it will be based on the results collected from the questionnaire of a sample of 1101 respondents in the period September – October 2015.

When asking for accountability and responsibility from the institutions, the key condition is the citizens' trust in those central level institutions. So, one of the questions was placed in order to test the citizens' trust in the central level institutions.



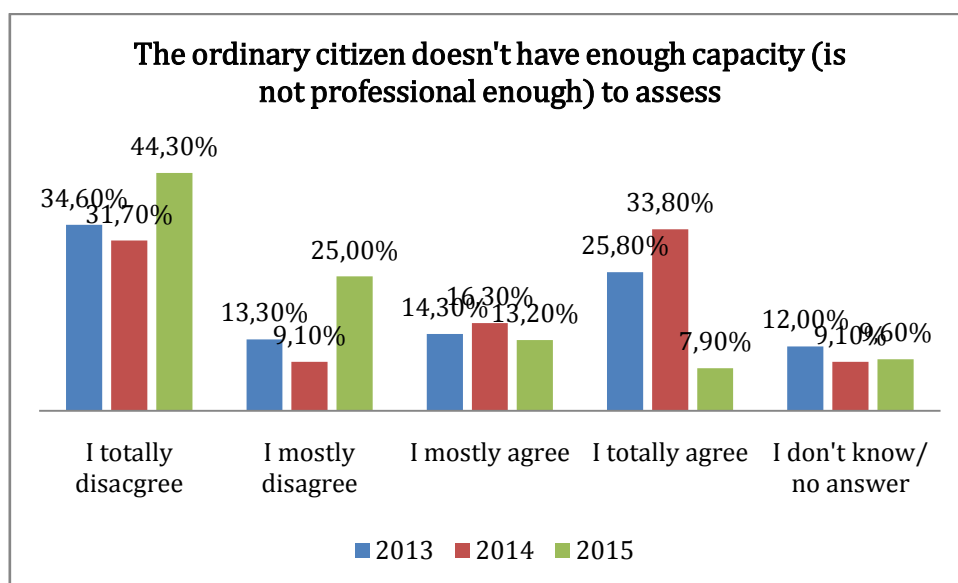
As it can be seen from the chart above, the citizens trust best in the civil society organizations and 34.2% even claimed to trust them or even feel a greater reliability. Then comes the President with a positive perception of 26.1% by the citizens, the Government by 24.4% and the lowest level of trust goes to the State Commission for Prevention of Corruption by 10.9%.

What concerns the State Commission for Prevention of Corruption, this body is significant in the horizontal accountability of central level institutions, because it has the authority to monitor the practices of the elected and nominated officials and senior civil servants due to prevention of corruption and other conflict interests and illegal actions. Still, the low trust among the citizens toward this body is a serious indication that SCPC will have to take action and proper reforms in the realms of increasing the working efficiency as well as increasing their visibility. What additionally worries about this situation is the big gap between the pillars that represent the trust or distrust towards this institution. According to these results, and the fact that, for instance, the citizens trust the political parties more than this body which is supposed to

monitor the corruption in financing of the parties as a field with the highest corruption risk, they seriously hamper the body's legitimacy in the realms of the horizontal accountability.

The civil organizations on the other hand enjoy a significantly greater trust by the citizens compared to the other institutions, and what is more encouraging is that there is no great gap between the pillars of positive and negative attitude as it happens to be the case with the media. This can point out that the citizens organizations are more legitimate for the citizens than the media for example when it comes to requiring responsibility by the central level institutions in terms with the vertical accountability.

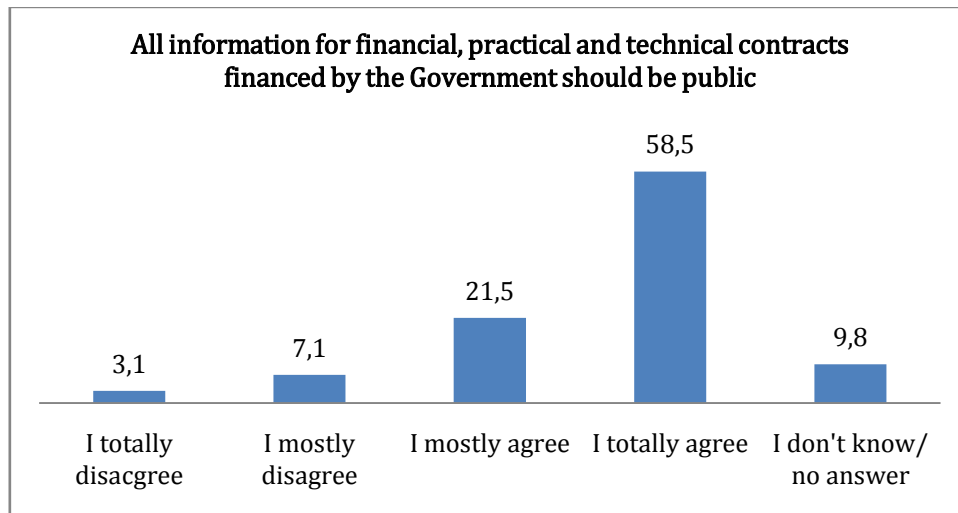
When it comes to whether the citizens have the capacity and knowledge to assess some governmental decision as good or bad, the public opinion poll and the 2015 results dramatically state that there is an increase in trust among the citizens themselves and that they do possess enough capacity and knowledge to assess the governmental policies.



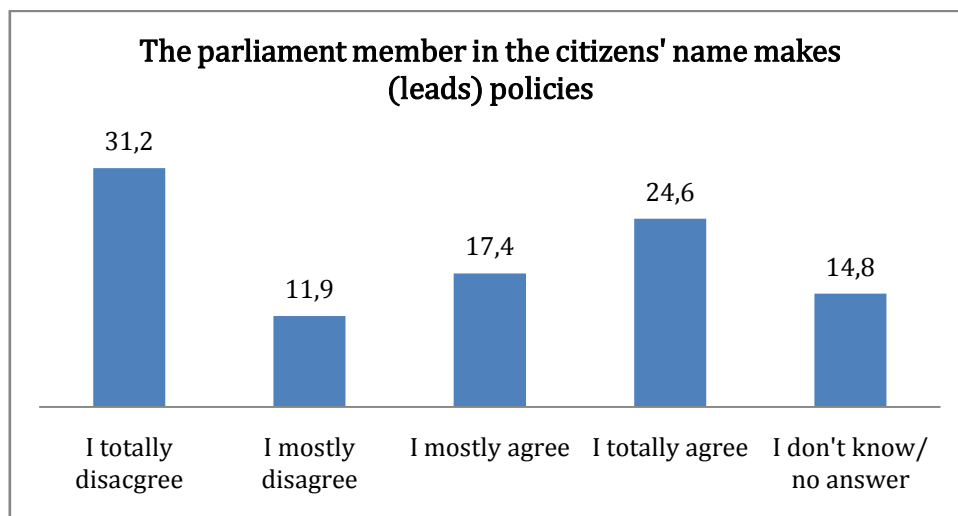
So, while in 2013 25.8% of the respondents and in 2014 33.8% agreed with the statement that the citizens do not have enough capacity to evaluate the governmental decisions, in 2015 that percentage is drastically decreased to only 7.9%, which is a 26.1% fall. In the sense of the responsibility requirement, the central institutions accountability and the vertical accountability and responsibility, these results suggest that the capacity of the citizens (i.e., their self-confidence) has fairly strengthened in the last two years. This is a possible outcome from the political crisis in which the state is, so a greater interest and monitoring of the political actions (which means being better informed) is possible to have reflected on the increase of self-confidence among citizens and they really believe they can properly assess the governmental decisions. This perception is important if we see from that aspect about rising the level of vertical accountability, meaning seeking for greater accountability and responsibility from the central level institutions.

The rising of the expectations for the accountability of the Government in a vertical level can be seen from the chart below, where the presented results depict from the question to what extent citizens agree with the statement that all information about finance, practices and technical contracts financed by the Government should be public. So, more than half of the respondents, to be precise, 58.5% totally agree, 21.5% agree with the bigger part of the statement. All in all,

this means that 80% of the respondents that agree with the fact that such information should be public and available for the citizens.



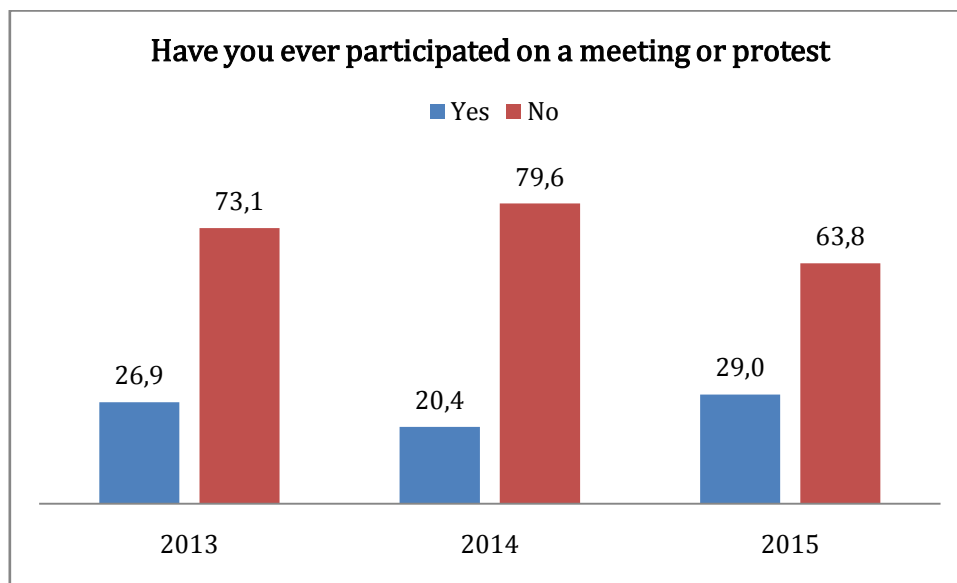
In terms of looking for the parliament members' responsibility since they are chosen by the citizens to represent their interests and the interests of the legal body, greater part of the citizens do not agree with the fact that the MPs while making policies are led by the citizens' interests and needs.



Even 31.2% of the respondents do not agree at all with the statement that a parliament member makes the policies in the name of the people, on the contrary, 24.6% claimed that they do agree with the above said. This distrust in the parliament members who are chosen by the citizens on the recent elections and are legitimate when making decisions because they are supposed to do that directly from the citizens, brings us to the conclusion that there is a huge distrust concerning their work. To ameliorate the trust among the citizens, the parliament members should be more transparent and more open while doing their function and they ought to consult the citizens about issues that they consider to be a priority for them and for their community.

Despite the citizens' willingness that is expressed on the elections when they choose who will represent them in the assembly, they should also be able to express their will, issues and priorities and be able to express their opinion in a normal democracy such as by referendums,

initiatives, meetings and protests, etc. In this way, the citizens will be able to directly ask for responsibility and accountability by the civil servants, the representatives or the institutions in terms of the vertical level of accountability.



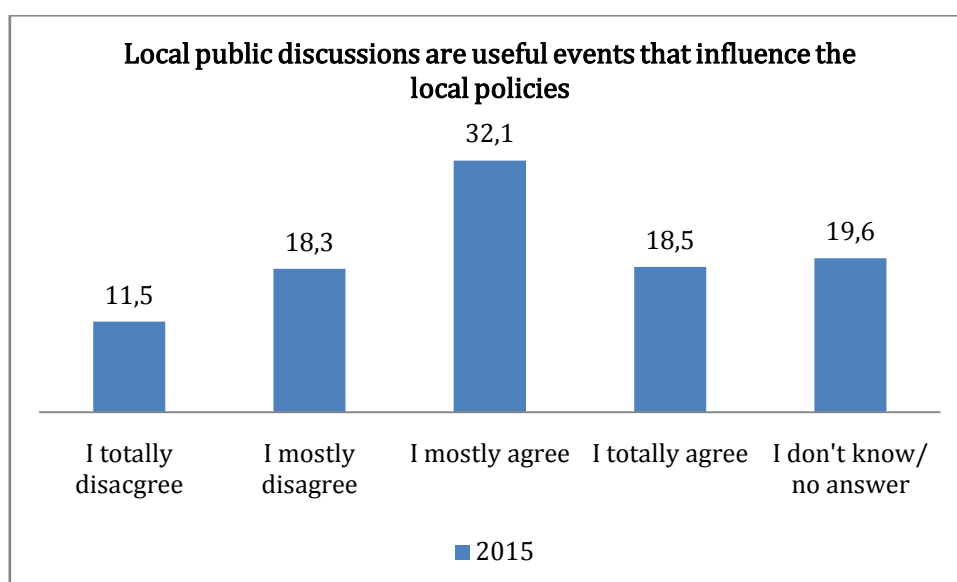
By the chart above, it can be seen that in 2015, the percent of citizens who participated in protests or meetings is the highest compared to the last two years and it is 29%, which means that every third citizen in this country has taken part in some form of a protest or gathering. Still, it has to be emphasized that here it is not differentiated between the citizens' protests and meetings and the party organized protests, so the possibility that in the citizens' responses both participants are included, although both forms represent expression of attitude and public opinion, the modern democratic discourse mostly evaluates the citizens' activism as a more authentic form of articulation and promotion of the vertical accountability and responsibility. In 2015, there were a lot of protests and gatherings organized by citizens whose primal goal was to express their discontent towards certain governmental policies, first and foremost, those in health, education and social justice sectors. It has to be, nevertheless, mentioned that while all these protests and gathering were ongoing, there were other citizens¹ counter-protests for expressing support of the governmental policies.

¹ According to the participants' statements, the protests were organized spontaneously by the citizens, while certain structures in the society evaluated this as organized gatherings by the leading party IMRO. The constant mutual blaming between VMRO-DPMNE and SDSM as shadow organizers after any more numerous protest or gathering was understood as a common matter in Macedonia, which influences the people due to the fear of being labeled.

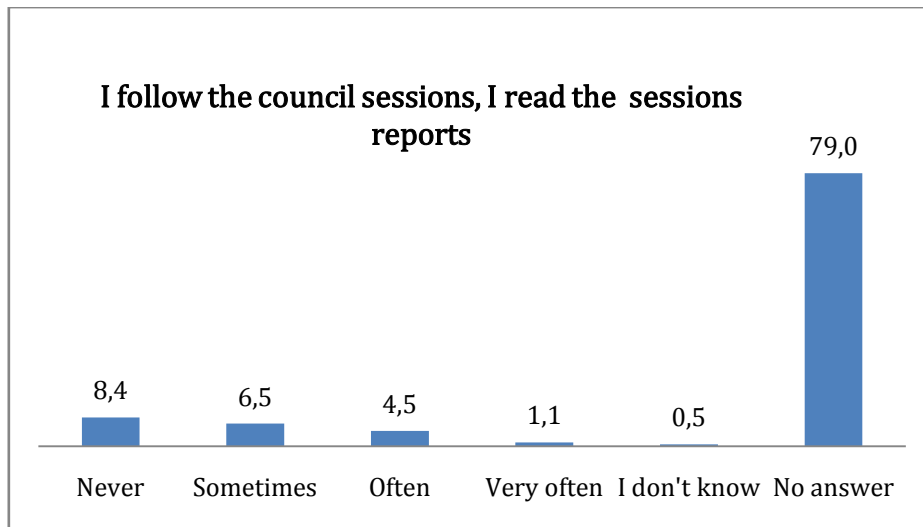
2.5 Citizens perception for institutional accountability on a local level

Just as in the central level, requiring greater accountability and responsibility on a local level institutions by the citizens is conditioned and available only for in-time, accurate, understandable and complete information for their actions. By being better informed, the citizens will be able to use the mechanisms for vertical accountability and responsibility on a local level, in order to improve the services and to work more efficiently for satisfying the local community needs. What strikes as typical for the local community institutions is the fact that the citizens are more often in touch with them, unlike the central level institutions, due to the nature of the services they provide and the needs they satisfy, so, there is no gap decrease between the declared efforts and the released results that should be of primal importance to the citizens. Furthermore, in order to have a better insight in the local level institutions' practices, the citizens should use all the mechanisms at their disposal for a more efficient participation in the activities of these institutions that make the decisions. Indeed, the democratic system and the good governance as a key element for the development of the democratic processes impose greater participation by the citizens.

The local public debates are an excellent opportunity for the citizens to express their attitudes for certain issues that are meaningful for the local communities and a welcoming chance to discuss the priorities that the local authority should complete. In terms of the local debates, the majority of the citizens that were part of the questionnaire, assessed the events that have influence on the local policies. So, 32.1% of them agree with such statement, 18.5% totally agree, whereas 29.8% do not agree with it in most of the statement or they do not agree with it at all.

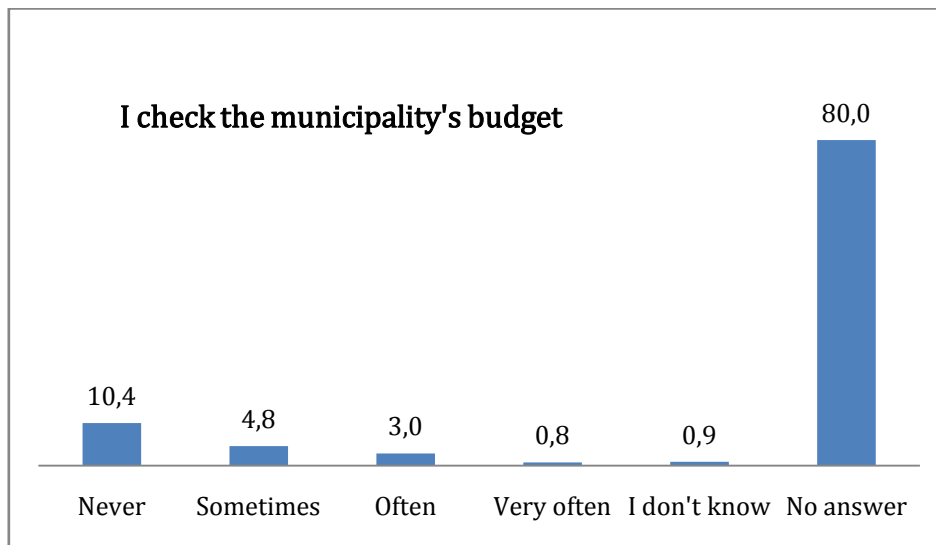


Although more than a half of the citizens reckon that the local public debates have influence on the local policies, very few of them follow the plenums and sessions in the municipality council, despite the fact that they are open for the public, and, what's more, it is even stated in the Law of the local community that the public cannot be excluded for the budget discussions.



By the chart above, it can be seen that only 5.6% of the citizens follow the sessions of the council and 4.5% do that often, while active following is done only by 1.1%. We can add here that 6.5% of the citizens that follow those, sometimes do that. 8.4% of the citizens responded that they never follow sessions and the rest 79% did not answer at all.

The percentage of citizens who check on the municipality budget is quite small, meaning the budget that is available or should be available when requested by the citizens or published on their websites.



The low percentage of citizens who check the municipality budget, is, in most cases because a small number of people understand and can choose the budget objectives in the wide range of charts and numbers. The LOTOS survey which was conducted during 2014, came to the conclusion that the municipalities that make the so called "citizen budget", in which the budget objective are simplified and explained, the citizens often check that and get informed about the budget expenses and incomes. A good practice, as well, would be publishing the information about the connection between the set goals and the budget expenditure. Such information for the citizens represents a key role for further following of the money spending and especially when requesting institutional accountability for using the money meant for completing certain goal.

3. Review of OGP Commitmentson Accountability

Open Government Partnership (OGP) is an important global initiative, whose influence on the national developments toward good governance in Macedonia is also growing. OGP is, above all, the platform where civil society and civil servants openly discuss the needs of institutions and their capacities to improve the situation. This mutual ownership and responsibility that the OGP initiative has introduced among state institutions and civil society is one of the main benefits it has yielded in Macedonia. This is particularly true since most measures of the action plan for OGP 2014-2016 lack originality and are copied from other strategic documents of the government, however, this is not the case with the measures of the priority *efficient management of public resources (fiscal transparency)*. There are seven measures, in total, in this priority and they have all been drafted with close cooperation between state institutions and civil society. Civil Society has also been closely engaged in the process of implementing the measures. Although the implementation rate of the measures in this priority is low, it is important to note that they are more original than the average measure of this action plan and their implementation does not depend largely on funding, rather more on will and interest of implementing parties. Here we will offer a short review of what has been achieved within this priority so far and whether it does in any way contribute to the accountability of institutions.

Priority: Efficient management of public resources (fiscal transparency)	
Measure	Level of completion
3.1.a The Ministry of Finance publishes the annual budget in an open format.	Completed
3.1.b Ministry of Finance publishes annual budget as a 'citizen budget'.	Limited
3.1.c Ministry of Health will look into the possibility of publishing information about the implementation of health programmes (financially and narratively).	Limited
3.2.a Publish annual plans for public procurement, concluded contracts and information about the implementation of the signed contract for public procurement.	Limited
3.2.b Set and implement standards for transparency with a list of minimum information that each institution conducting public procurement should publish on their website	?
3.3.a Publish documents for foreign investments in Macedonia	Not started
3.3.b Publish data for the received and planned foreign aid	Not started

The Ministry of Finance has been publishing the budget in a open xml format for several years now. However, as a consequence of the first commitment in this priority the Ministry of Finance has also published the changes that have been made to the budget in the XML format besides the PDF format and it can be found on the www.otvorenipodatci.gov.mk portal. Additionally, it has published a full version of the balance sheet of the Budget of the Republic of Macedonia for 2014. However, work has not been as efficient in publishing the first citizen budget in Macedonia. According to the Ministry of Finance activities for this commitment are ongoing and a public procurement process has been carried out to hire the company that will create it.

On the other hand, at the request of a CSO the Ministry of Health has agreed to cooperate and publish information about the implementation of its preventive and curative programs. The last step achieved that is reported so far is that there was an agreement that the Ministry of Health would write draft reports on each of the programs and they would be reviewed together with the CSO, however, they have not met since.

The next three measures fall under the same commitment: the improvement of the public procurement process. These measures are also carried out in close cooperation with the civil society, indeed, as project activities of a local CSO which has tried to instil the good practice of publishing important documentation for the public procurement process through cooperation with the Public Procurement Bureau. These documents that are expected to be published on the websites of institutions include public procurement plans, concluded contracts for public procurements and reporting for the executed contracts for public procurements. The mid-term self assessment report of the government for the implementation of the OGP action plan 2014-2016 evaluates this measure as significantly complete, yet as CRPMs monitoring shows, only one of the institutions in our research has a plan for public procurements posted on its website, while the rest of these documents are absent from all of the targeted websites. The same organization also intends to initiate the co-creation of a list of minimal information that institutions need to publish on their website but there are no reports on whether this activity has been initiated. This leads us to one of the main weaknesses of the reporting methods of state institutions in the country: while they often specifically explain the successfully implemented activities, fail to even mention challenges in implementation, lessons learned or even less so activities that have not even been initiated.

The last group of measures are commitments for more transparency over foreign aid and investments. For instance, a CSO has requested the publishing of information on the Central Donor Assistance Database regarding the foreign aid the Ministry of Health has received from the Embassy of the Netherlands through the ORIO program. As the mid-term self assessment report shows, these measures have not been started, partly due to lack of coordination between institutions and the engaged civil society organizations and partly because the registration and publication of data on donation and investments depends largely on the implementor or investor.

The implementation level of this priority is limited, at best, and an important weakness that the whole process has revealed is that the stagnation of implementing measures is not caused by financial reasons rather by miscoordination of implementing parties and maybe lack of sincere commitment to make them happen. It is a positive side-effect that these shared measures have encouraged the communication of CSOs and institutions and there is no reported objection to cooperate. Hopefully, the implementation of these significant and palpable measures will advance by the expiration of the action plan and, in the worse case scenario, will be implemented in the next action plan for OGP 2016-2018.

4. Conclusion

Although there is a significant advancement in terms of the transparency and openness of the central level institutions in Macedonia, which was noted in two separate researches by the Centre for Research and Policy Making², we cannot state the same for the institutional accountability as well. Still, it has to be emphasized that such an advancement is due to the law on free access to public information which opened the doors of the institutions for the citizens. However, in order to really evaluate the work of the institutions, they need to be more accountable for the citizens regarding the efficiency of completing the planned goals and priorities. In other words, the institutions have to work according to the idea – providing the best for the money taken and inform the citizens for every stage of the conducting the public policies. Furthermore, the efficient use of mechanisms for accountability and responsibility by the citizens means publishing in-time, accurate and full information by the institutions.

The budget transparency and accountability is one of the categories where the central level institutions have achieved the lowest results. Namely, the average of all institutions in this category of good governance is some modest 17%. By the indicators completion in this category, it can be seen that most of the institutions do not publish even the most fundamental information for the budget processes. What is also missing is creating and publishing the citizen budget, which will provide the citizens with understandable information for the budget and that will nicely strengthen the citizens' capacities for more efficient participation in the budget processes, and therefore they can seek greater accountability and responsibility when creating a budget. Actually, these are part of the obligations in the realms of the OGP initiative, which have to be amended with information in an open format, allowing bigger practical practice of the information.

On the other hand, an encouraging aspect is that the citizens believe more in their own capacities for assessing the institutions' decisions, which was shown on the comparative analysis by the questionnaires conducted in the period of three years. However, the impression is that the citizens know little about the use of the mechanisms in the vertical accountability and responsibility. This is especially the case with the local level institutions, where the citizens' participation in the processes for making policies on a local level should be quite higher, having in mind the fact that it is the place where they can influence the best.

² Index for good governance in Macedonia – where the good governance of the central level institutions is measured and LOTOS research – where the good governance of local level was measured

5. Recommendations

1. The institutions have to publish their part of the budget for the current year on their public websites.
2. The institutions have to publish the annual financial reports for the previous year, as well as the mid-term financial reports for the current year.
3. The institutions have to check the public opinion of the citizens (through questionnaires, consultations, debates) when making a draft –budget in order to include, more efficiently, the citizens’ requirements, needs and priorities.
4. The institutions should create the so called “citizenbudgets“ intended for the unprofessional public and the same has to be published on their websites.
5. The institutions have to use external evaluation as a tool and the results have to be published on their official websites.
6. The institutions have to publish the audit reports on their official websites.
7. The institutions have to publish the annual reports for their practices in the last year on their official websites.



IMPLEMENTING PARTNERS

