

1. Fiche to be used for each step:

<b>The step under review</b>	Create a register of SOEs and companies with State participation which is publicly available Ministry of Finance
<b>Baseline</b>	Baseline (2024) is 0
<b>Deadline of the step</b>	(June 2025)
<b>Actual results</b>	<p><b>Progress according to data provided from Ministry of Economy and Labor:</b></p> <p>According to the Commission’s assessment of results, the submitted register in June 2025 established from the Ministry of Finance, in accordance with the Organic Budget Law, was a different type of registry than the one expected under this step. After coordination with the Ministry of Economy and Labor, the expected registry of SOEs, which is different from the submitted Register of Public Entities, will be <b>established according to Law on public enterprises and companies in the ownership or with participation of the Republic of North Macedonia</b> which is still in process of adoption.</p> <p>In November 2025, a draft of the Strategy was prepared, and on 15 December, a draft text of the Law on Public Enterprises and State-Owned Companies was prepared. The draft Law includes provisions related to the Register of Public Enterprises and State-Owned Companies, which will be established after the adoption of the Law. Consequently, the Ministry of Economy and Labor will follow a step - by - step approach: Strategy, Law, and then the Register.</p> <p>Regarding the detailed procedure and conditions under which the Register will be established and maintained by the Ministry of Economy and Labor, according to Article 13 of the <b>Law on public enterprises and companies in the ownership or with participation of the Republic of North Macedonia</b>, there is foreseen the adoption of a secondary legislation that, among other things, will specify the necessary data to be included in the Register.</p> <p>The law is intended to serve as the legal basis for determining the need to establish and maintain a Register containing information on public enterprises and state-owned companies.</p> <p>To ensure transparency and accountability regarding the financial data that will need to be included in this register, the Ministry of Economy and Labor will cooperate with the Ministry of Finance. This is particularly important as some</p>

financial data on budget users are maintained by the Ministry of Finance, as well as by public enterprises and state-owned companies.

**Results from June 2025:**

Registry of Public Entities is established in accordance with the Rulebook on the format, content, establishment, and maintenance of the register of public entities on December 30, 2024, based on Article 4, paragraph 5 of the Budget Law ("Official Gazette of the Republic of North Macedonia" No. 203/2022, 76/2024, and 272/2024).

According to Article 2, paragraph 23 of OBL: "public entities" shall mean budget users, public enterprises and companies predominantly or fully owned by the state or the municipalities, non-profit institutions, controlled and financed by the state or the municipalities, and the National Bank of the Republic of North Macedonia.

The registry contains the number, name of the public entity, identification number, tax number and group of public entities.

Registry of public entities was published on 30.06.2025 on the website of Ministry of Finance and is accessible to the public registrar-na-javni-subjekti-file-hU43.xls. It contains legal entities directly or indirectly established by the state or municipalities with dominant ownership of the state, ensuring comprehensiveness and transparency for public entities, regardless of whether they are at the central or local level.

The public entities registered in the Register of Public Entities include budget users, public enterprises, and companies with dominant or full ownership by the state or municipalities, nonprofit institutions controlled and financed by the state or municipalities, and the National Bank of the Republic of North Macedonia.

In total there are registered 1404 public entities, out of which 29 are state-owned enterprises in the central level where the state has dominant or full ownership and 157 in the local level.

The Register of Public Entities is maintained in electronic form and will be continuously updated. All new public entities established directly or indirectly by the state or municipalities must be recorded in the Register of Public Entities based on a submitted request in the Ministry of Finance.

The register contains the number, name of the public entity, identification number, tax number and group of public entities.

As it is highlighted in the adopted Reform Agenda 2024-2027, 'The Register of public entities is adopted in line with the Organic Budget Law (2022), where the Ministry of Finance is mandated with establishing and maintaining a registry of all public entities, including SOEs and State-owned companies. The Registry will consist of list of all institutions falling into the category of public

	<p>entities, which the Ministry of Economy may utilize to further extend it with additional information and data related specifically to SOEs and State-owned companies.’</p>
<b>Evidence provided</b>	<p>Mail from representatives of Ministry of Economy and Labor that are responsible for the establishment of the Register of SOEs and companies with state participation.</p>
<b>Checks performed in the verification of the step and related findings</b>	<p>According to Article 68 of <b>Law on public enterprises and companies in the ownership or with participation of Republic of North Macedonia</b>, the Register of Public Entities will be established from the Ministry of Economy and Labor in a period of 180 days from the day of adoption, and after the adoption of the Strategy for Ownership and Corporate Governance of State-Owned Enterprises 2025–2030.</p> <p>Given that this step will be achieved under the competencies of Ministry of Economy and Labor, the Ministry will prepare the future status reports – Fiche, concerning the Register, as the responsible body for its establishment and implementation.</p> <p>There has already been formed a working body for the preparation of the Law on Public Enterprises and State-Owned Companies within the Ministry of Economy, where it has been discussed the crucial role of the establishment of the Register of SOEs and companies with State participation. The working group has also representatives from the Department for monitoring and analysis of the financial operations of Public Enterprises with state dominant ownership, within the Ministry of Finance.</p>
<b>Compliance with general principles and DNSH principle</b>	<p><i>The implementation of the steps [does not contravene/contravenes] the general principles outlined in Article 4 and 11(4) of Regulation (EU) 2024/1449 and Article 3 of the Facility Agreement.</i></p> <p><i>The implementation of the steps [does not contravene/contravenes] the ‘Do No Significant Harm’ principle (DNSH).</i></p>
<b>Double funding</b>	<p>Contributions from third parties were <b>not reported</b> in support of the achievement of this step.</p>
<b>Clear conclusion on the achievement of the step</b>	<p><b>Not achieved</b></p>

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