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SHADOW REPORT

ON PUBLIC PROCUREMENTS IN NORTH MACEDONIA 2021

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BRIEF OVERVIEW on implementation of public procurements in 2020

In North Macedonia, public procurements are implemented pursuant to the relatively new Law on Public Procurements¹ whose enforcement started in April 2019 and was adopted with a view to align national legislation with EU Directives on Public Procurement and to address numerous shortfalls under the previous legal solution.

Having in mind advantages brought about by the new legislation on one hand, and the manner in which institutions implement public procurements on the other hand, it could be concluded that time, knowledge and better practices are still needed in order to feel any significant effects from enforcement of the new law.

2020, irrespective of the fact that great portion of the year and entire 2021 went by under “pandemic conditions”, was characterized by several general flaws in respect to public procurements:

- ◆ First, selection of most favourable bids in tender procedures was dominantly based on ‘lowest price’ (used as selection criterion in 96% of all public procurements), while other elements, such as quality, costs, etc. were insignificantly used.
- ◆ Second, although not mandated by law and recommended to be used only when it can demonstrably provide tangible effects, electronic auctions as form of competition among bidders for additional reduction of initially bided prices were organized in 92% of tender procedures.
- ◆ Third, the share of annulled tenders reached a record-breaking level of 31% in 2020, which means that almost every third tender procedure was annulled.
- ◆ Fourth, procurement-making institutions demonstrated very low activity in respect to market consultations and dialogue with potential bidders.
- ◆ Fifth, poor results in fight against corruption and conflict of interests in public procurements at general level and at the level of individual contracting authorities.

Broken down into public procurement stages, the initial and the final stage of public procurement implementation, i.e. assessment and planning of procurement needs and performance of procurement contracts remain the most problematic, especially in respect to control and accountability.

The COVID-19 pandemic did not have significant impact on public procurements and the manner in which procurement procedures are implemented. On the account of insufficient accountability among institutions in respect to implementation of public procurement contracts, the pandemic’s impact on performance of signed procurement contracts is mainly unknown. However, 60% of surveyed companies reported that the crisis had a negative effect on their participation in public procurements.

As regards other aspects of public procurements in 2020, observations that are important and worth to be mentioned are as follows:

- ◆ The value of public procurements has increased by 0.5% compared to the previous year and reached 912 million euros.
- ◆ Half of tender procedures accounted for ‘procurements of small value’ (up to 10,000 euros for goods and services and up to 20,000 euros for works), although the value share of ‘open procedures’ accounts for 65% of the total value of public procurements.
- ◆ After the last year’s drop, competition is again marked by increase from average of 3.3 to average of 3.6 bids per tender procedure. Only 3% of tender procedures were not presented with any bids, but 24% of them were presented with only one bid.
- ◆ 13% of all bids, accounting for around 9,000 in absolute figure, have been rejected in the evaluation stage.
- ◆ Only 20 companies account for 30% of the total value of tender procedures in the country.
- ◆ For the first time, the share of appealed tender procedures rose to 5% of all public procurements, while the appeal commission approved more than half of appeals lodged.

Half of surveyed companies² believe that corruption is present in public procurements, but use of ‘lowest price’ as single criterion for selection of the most favourable bid still remains the problem number one for them.

Below is a detailed presentation of these and other aspects related to implementation of public procurements.

IMPORTANT ASPECTS of public procurement implementation in 2020

- » **After the enormous drop in value of public procurements observed in 2017 due to the political crisis and change of government, this value is increasing for the third consecutive year, even under conditions of global pandemic in 2020 when this parameter has increased by 0.5% compared to the previous year and reached 912 million euros³** Still, this amount is far from the record set in the last year before the change of the previous government, i.e. 2016, when public procurements accounted for 962 million euros. Share of public procurements in the country’s gross domestic product is maintained at the level of 8%, while their share

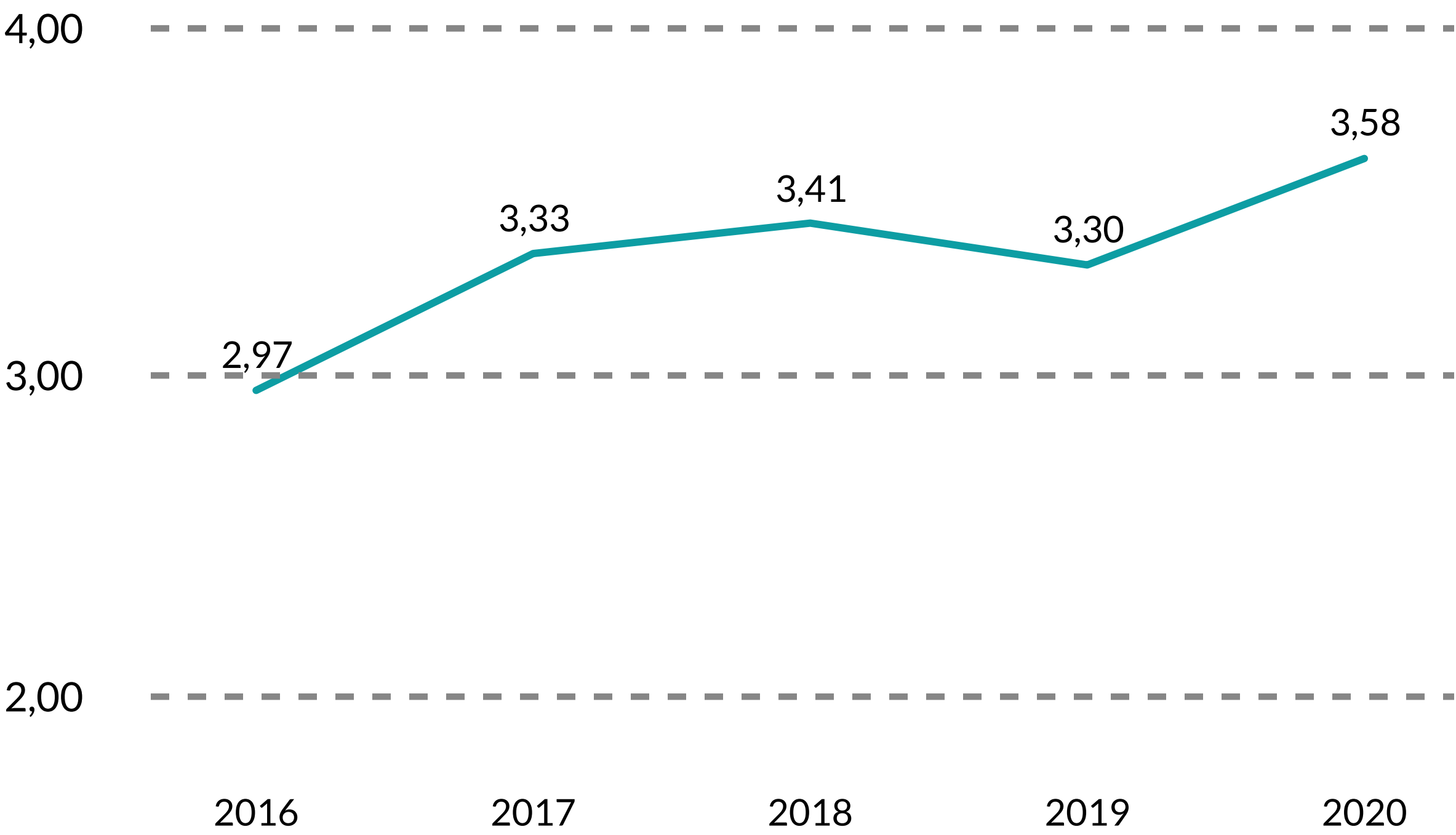
in the country’s budget is slightly reduced compared to the previous year and stands at 23%. According to data on public procurement implementation by mid-November 2021, it could be concluded that their total value continues to grow and is expected, for the first time, to surpass the amount of 1 billion euros on annual level.

Value of public procurements, per year

Year	Value (million euros)	Share of GDP	Share of Budget
2016	962	10%	30%
2017	625	6%	19%
2018	755	7%	22%
2019	908	8%	24%
2020	912	8%	23%

» After the decline noted in 2019, competition in tender procedures is restoring its upward trend observed since 2017. In 2020, the average number of bids per tender procedure, for all public procurements in the country, is calculated at 3.58 and represents minor improvement compared to the previous year. In this regard, it should be noted that the share of tender procedures without any bids or presented with one bid is slightly decreased (from 28% in 2019 to 27% in 2020), and the same decrease is also noted in respect to the share of tender procedures presented with two bids (from 21% in 2019 to 20% in 2020). On the contrary, the share of tender procedures presented with three and more bids is increased from 51% in 2019 to 53% in 2020.

Average number of bids per tender procedure



» In 2020, the share of annulled tenders reached a record level of 31%. After the small decline in 2019, the share of annulled tender procedures is increasing again, especially in respect to partial annulment of some procurement lots. Nevertheless, repeated tender procedure is organized in both cases, i.e. for fully annulled procurements and for partially annulled procurements in respect to concerned lots.

Annulment of tender procedures

Year	Partially annulled	Fully annulled	Total
2016	7,3%	15,6%	22,9%
2017	8,2%	16,3%	24,4%
2018	8,1%	19,2%	27,2%
2019	1,6%	25,0%	26,6%
2020	11,0%	20,0%	31,0%

» Although the COVID-19 pandemic, at least at its onset, imposed the need for numerous procurements under direct negotiations, i.e. without announcement of call for bids, by the end of the year these “direct contracts” were only slightly higher, in scope and in value, compared to the previous “business as usual” year. Notably, the value of negotiating procedures without previously announced call for bids is increased by only 4.4.%, from 37.8 to 39.7 million euros, which is within the level of annual increase observed in the

- » previous years. However, this development disrupted the multiannual trend on decreasing value share of these contracts in the total value of public procurements that had started in 2017. More specifically, total of 792 direct contracts were signed in 2020 (compared to 376 in the previous year), of which high 78% were awarded due to so-called utter urgency. In the previous year, the most frequently indicated reason for award of direct contracts concerned two failed attempts to award contract under regular procedure, allowing the third attempt to be implemented by means of direct negotiations.

**Contracts awarded under negotiation procedures
without announcement of call of bids (direct negotiations)**

Year	Value (million euros)	Value share in all procurement contracts
2016	38,5	4,0%
2017	29,3	4,7%
2018	33,5	4,4%
2019	37,8	4,2%
2020	39,7	4,4%

- » **In 2020, concentration of companies remains at the same high level.** As was the case in the previous year, in 2020 the top 10 companies with biggest procurement contracts account for 19% of the total value of tender procedures, while the top 20 companies with biggest procurement contracts account for 30% of the total value of tender procedures.
- » **In respect to the appeal procedure, the trend on increasing number of appeals continues both in terms of absolute figure and share of appealed procedures in the total number of tender procedures.** In 2020, the State Public Procurement Appeal Commission was presented with 1,014 appeals against public procurements⁴, whereby the share of appealed procedures in the total number of tender procedures reached 5% for the first time. In spite of that, the number and the share of appeals do not correspond to statements made by companies participating in tender procedures in respect to presence of corruption in tender procedures. Namely, the survey conducted among companies about their experience with participation in public procurements shows that high 47% of them believe that corruption is present in public procurements. On the other hand, 94% of companies reported they rarely or never lodge appeals when dissatisfied with the manner in which public procurement procedures where they have participated are implemented. However, reasons indicated concern distrust in decisions taken by the commission, amount of fees charged for lodging appeals and fear of revanchism from contracting authorities whose decisions they would contest.

Number, share and approved appeals lodged by companies in public procurements

Year	Number of procurement notices	Number of appeals lodged	Share of appeals in total number of tender procedures	Share of approved appeals in total number of appeals
2016	18.444	557	3,0%	45%
2017	17.227	513	3,0%	43%
2018	21.406	705	3,3%	47%
2019	22.538	834	3,7%	56%
2020	20.159	1.014	5,0%	52%

- » **Value of COVID-19 related procurement contracts in 2020 reached 13 million euros, of which 9.3 million euros were awarded under direct negotiations with companies.** Immediately after the coronavirus outbreak in March 2020, state institutions started procuring protection gear and other goods, equipment and materials under negotiation procedures without announcement of call for bids, as allowed by the Law on Public Procurements in the case of threatened health and life of humans. In the beginning, almost half of these contracts were awarded under direct negotiations with one bidder, and every fifth procurement contract was published. Following recommendations from civil society organizations based on monitoring of such procurements⁵ and after numerous criticism and pressure from the media, these figures were greatly improved as early as August 2020. Hence, only 21% of procurement contracts were awarded under direct negotiations with one bidder, and 75% of such contracts were timely published. Electronic Public Procurement System introduced a separate designation for COVID-19 related procurements in order to facilitate browsing

and retrieval of such information, while the Ministry of Health started publishing all information and documents on COVID-19 public procurements in single location on its website. By the end of the summer in 2020, COVID-19 procurements were normalized and almost all of them were organized under open procedure instead of under direct negotiations. In addition to the civil sector, the State Commission for Prevention of Corruption also started to monitor these public procurements, while the State Audit Office performed a compliance audit on public procurement contracts for protection against COVID-19 and published its audit report in July 2021. Main problems related to these procurements arise from the fact that they imply negotiations with one or small number of bidders, significant difference in prices attained by institutions for procurement of same goods, late publication of contracts for urgent procurements, failure to elaborate procurement needs, failure to publish detailed description and individual prices in procurement contracts, and absence of regulation on public procurements in emergency situations.

» **A decrease in the already modest participation of microenterprises and foreign companies in public procurements organized in the country was also noted in 2020.** Namely, the value of public procurement contracts awarded to microenterprises accounts for 2.3% of the total value of public procurements and represents a decrease compared to 2019 when it accounted for 3%. Similar situation is observed with foreign companies whose share in the value of public procurements accounts for 3%, unlike the previous year (2019) when it accounted for 4%. The share of EU companies in the total value of public procurements in the country accounts for 2.7%.

Biggest problems that need to be addressed in the next period

Dominant use of 'lowest price' as single criterion for selection of the most favourable bid. While both, contracting authorities and companies, continuously underline 'lowest price' as the biggest problem in public procurements, the same is still used as single criterion for selection of the most favourable bid in tender procedures. More specifically, decisions on contract award in 96% of tender procedures were based on price, while only 4% of tender procedures used other selection criteria, such as 'best price-quality ratio'. Such behaviour on the part of contracting authorities does not only confound, but also seems not to have any justification. The new law allows contracting authorities to procure what they actually need by putting the emphasis on cost-effectiveness, which does not necessarily mean cheapest procurement. Tender procedures are a method for institutions to procure what they actually need, under predefined quality, quantity and delivery deadline, taking into consideration all aspects: price, costs, quality, etc. Cost-effectiveness means obtaining the best value for the money spent. Lowest price guarantees cost-effectiveness and best value for all goods, services and works being procured. If lowest price is used, it should be accompanied by previously conducted accurate and careful definition of quality of what is procured or to concern procurement of goods with standard and known quality. For example, procurement of electricity. However, use of lowest price as single criterion for procurement of goods such as food for children and hospitals or equipment and similar products without previously defined desired level of quality, quantity and the like could mean procurement of something that would not satisfy the actual needs. Disconcerting is the fact that, when lowest price was the single and mandatory selection criterion, many contracting authorities complained thereof and used this argument to justify poorly organized public procurements. Nowadays, when price is not mandatory and other criteria can be used, they still use lowest price for the same type of procurements as before.

» **Dominant use of e-auction for additional reduction of initially bided prices.** This problem is further complicated when same tender procedures that use 'lowest price' as selection criterion also require companies to participate in downward bidding for further reduction of prices. Electronic auctions were organized in as many as 92% of tender procedures although the new law stipulates optional use of this instrument by contracting authorities on the account of evidence that mandatory use of e-auctions does not necessarily yield positive results. Nevertheless, like in the case of price, in this regard as well, contracting authorities continue to use e-auctions in almost all tender procedures, thereby bringing under question the overall quality of goods, services and works being procured. Also, price and auction are two risk factors for corruption and rigging of tenders. For example, when auction is mandatory and only one bidder remains in the tender procedure with high price bided on the account of anticipating downward bidding, the auction is not organized and the high price is considered the final price under which the contract is signed. On the other hand, 43% of surveyed companies reported that e-auctions result in attainment of unrealistically low prices, while other 48% of them indicated that e-auctions undermine quality of what is being procured. 60% of companies believe that in cases when e-auctions have not resulted in lower prices there had been previous arrangements among bidders before the organization of downward bidding.

» **Permanently high share of annulled tender procedures.** The problem of tender annulment dates way back and seems impossible to be resolved. Only in 2010, a record-breaking 31% of tender procedures have been annulled. In the case of 63% of annulled tender procedures, the reason concerned no bids received or no acceptable bids received. Unlike the previous legislation, the new law does not distinguish between these two reasons for tender annulment, i.e. no bids received or no acceptable bids received. In this regard, high 13% of all bids (69,111 in total) submitted to all tender procedures in the country have been rejected in the bid-evaluation stage, i.e. they were not taken into consideration in the further course of procurement proceedings. Next, reasons indicated in 16% of annulled tender procedures concern the fact that bidders offered prices or conditions that are less favourable than market prices and conditions, which means that prices bided exceed the amount of funds planned for the procurement in question or procurement's estimated value. The problem of frequency and ease of tender annulments is as old as the public procurements in the country in the sense of being implemented under separate law and in specially regulated manner. No measures implemented thus far have yielded any results, which means that new and more efficient measures are needed, especially those implying fines for contracting authorities with high share of annulled tender procedures, which in some cases ranges up to 67%. Although some persons responsible for public procurements view tender annulment as "safest option" when they are not fully convinced in their selection of the most favourable bid, there are numerous examples in the monitoring of public procurements that suggest annulments based on other, risky motives.

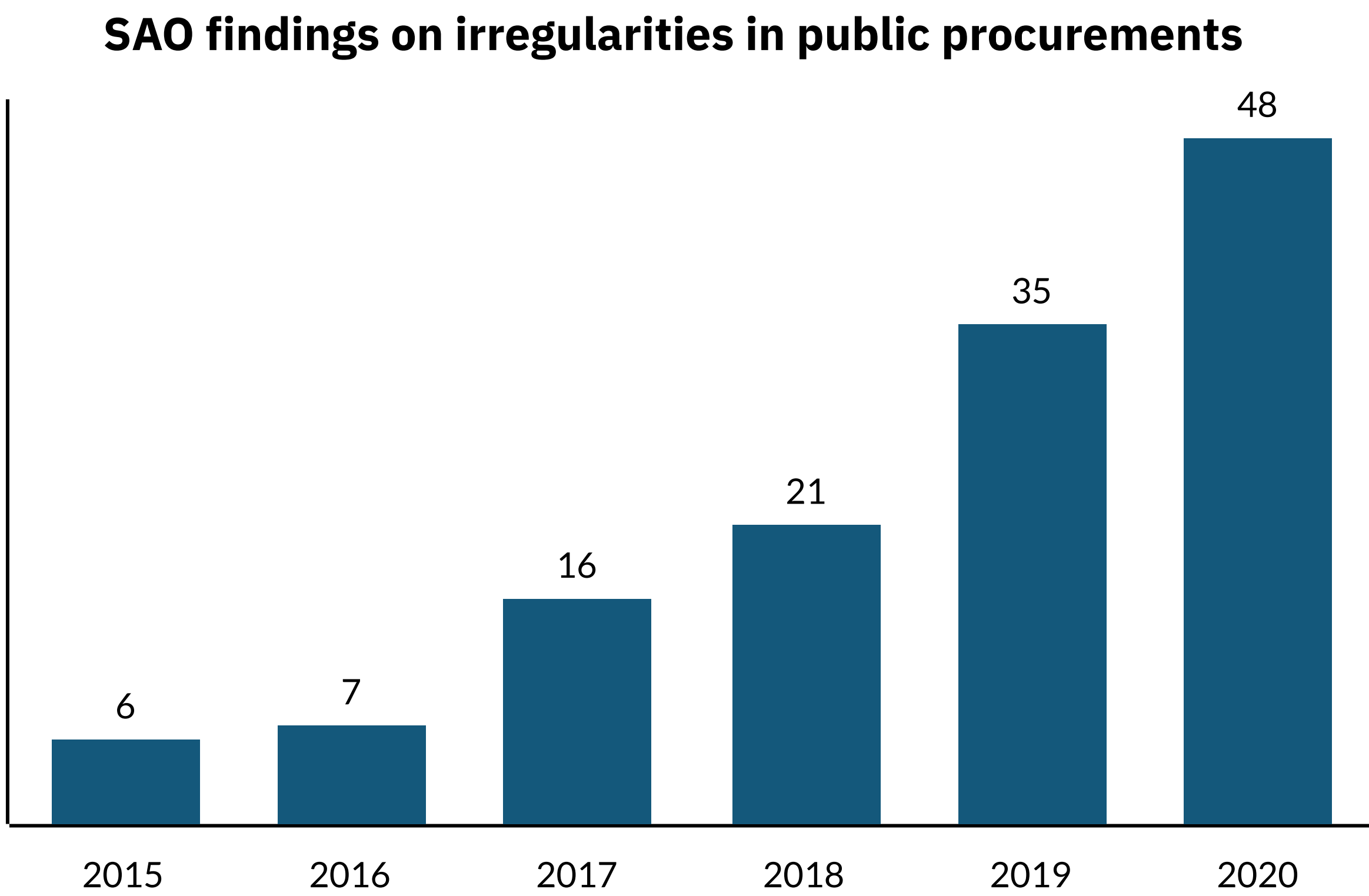
» **Insufficient track record on fight against corruption and conflict of interest in public procurements.** Corruption in public procurements remains to be serious problem that is often discussed in the public. Almost half of surveyed companies that participate in public procurements believe that corruption is present in public procurements, while the media regularly report on irregularities and alleged abuses. Contrary to this situation, there are no significant movements in the field of fight against corruption in public procurements in spite of certain efforts made in that regard.

First and foremost, it seems that at institutional level, i.e. at the level of individual contractual authorities (there are total of 1,332 public sector institutions) specific measures are not taken to prevent and protect against corruption and conflict of interests. In this sense, rarely any institution covers corruption risks in public procurements as part of their performance risk assessment; there are almost no cases in which an officer has reported conflict of interests; internal auditors rarely audit public procurements organized by the institution; and at least in the public, there are no information on persons being sanctioned on the account of determined abuse of public procurements. As late as March 2021, on proposal from civil society organizations, the government integrated several anticorruption measures in the field of public procurements in its Anticorruption Plan "Action 21"⁶, mandating all contracting authorities to develop internal procedures for organization of tender procedures and for performance of procurement contracts. However, even institutions that have developed such procedures failed to cover all public procurement steps and stages, including contract performance, that imply discretionary actions, which are not regulated by law and are marked by frequent problems and violations, i.e. they failed to address the highest corruption risks in public procurements. For example, these steps and stages concern setting procurement subject, quality and quantity thereof, delivery deadline, detailed elaboration of procurement needs, persons involved and manner in which tender documents and technical specifications are developed; actions taken at particular moments in the bid-evaluation process; implementation rate of public procurement plans; monitoring material and technical, not only financial implementation of public procurement contracts; method, deadlines and order of payment for completed procurements, etc. While individual institutions, each in its own right, should be the first place where conflict of interest in public procurements is regulated and managed, it seems that there are no institutions where this issue is properly resolved. This is further complicated by another problem that becomes more prominent in the last period and concerns frequent practice among institutions related to use of outsourced persons/entities for implementation of public procurements. Representatives from contracting authorities reiterated that such contracted persons/entities are used in spite of institutions having regularly employed staff with required certificate and even with organizational units on public procurements. The problem with this practice is the fact that outsourced persons/entities do not appear anywhere in public procurement documents, thereby being relived of any responsibility and avoiding regulation of their potential conflict of interests.

As regards fight against corruption in public procurements at systemic level, first it seems that not all competent institutions fully perform their powers, and second, there is continuous lack of necessary level of coordination among these institutions to enhance and bring their efforts to fruition. Non-functionality of mechanisms for reporting irregularities and corruption in public procurements is a completely different issue in its own right.

Among 400+ cases in which the State Commission for Prevention of Corruption has acted in the course of 2020, only 9 (8 cases upon reports from external persons and 1 case initiated in ex officio capacity) concerned doubts about irregularities in public procurement procedures. Be that as it may, the National Strategy for Prevention of Corruption and Conflict of Interests 2021-2025⁷, adopted by the State Commission for Prevention of Corruption in December 2020, enlists public procurements at the top of the several priority and horizontal areas marked by high risk of corruption. Correspondingly, series of measures are anticipated to fight corruption in public procurements, whose implementation by all institutions is expected over the next five years.

The number of findings on public procurement irregularities found as part of public institution audits performed by the State Audit Office continues to grow in 2020. Among total of 1,014 findings in audit reports, 48 concerned public procurements, accounting for an increase by 37% compared to the previous year.⁸ In most case, they concern identified weaknesses in the stage on procurement planning, existence of competition limiting elements in tender documents and creation of possibilities to favour particular bidders, weaknesses in bid-evaluation and proposal for selection of the most favourable bid, weaknesses in signing contacts with selected bidders and weaknesses in performance of public procurement contracts signed. Public Prosecution Office of the Republic of North Macedonia has been presented with 16 final audit reports for 13 audited entities.



Form 2019, the Bureau of Public Procurements conducts the so-called administrative control, i.e. pre-emptive control of public procurement procedures during their implementation. Such controls have identified irregularities in 46 from the total of 205 public procurement procedures controlled, accounting for 22% of all tender procedures controlled. In that, it should be noted that subject of control in 2020 were only tender procedures whose estimated value exceeds 500,000 euros for goods and services and 2,000,000 euros for works. Moreover, BPP can perform such controls on any other procurements based on random selection, as well as based on risk assessments for violation of the Law on Public Procurements, but controls on these two legal grounds are not implemented due to lack of capacity at the Bureau. In 2020, as was the case in the previous year, the Bureau of Public Procurements has not established any irregularities that bear markings of legal violation or criminal offence that need to be communicated to the competent prosecution service, which is an opportunity decisively anticipated under the new Law on Public Procurements.

While there is frequent reference to the problem of previous arrangements among companies in public procurements and 60% of surveyed companies believe that mutual arrangement do exists, in 2020 the Commission for Protection of Competition has found such prohibited arrangements in only two public procurement procedures. In the past, the Commission has found one such violation in 2017 and 2019 respectively.

As was the case last year, in 2020 the Financial Police Administration has motioned only one criminal charge related to abuse of public procurement procedures from the total of 71 criminal charges filed.

In 2020, the Basic Prosecution against Organized Crime and Corruption has led investigation procedures for 124 persons in relation to the criminal offence defined as abuse of public office and authority pursuant to article 353, paragraph 5 of the Criminal Code, which also covers public procurements. Indictments after completed investigations were filed against 8 persons, while investigation activities were terminated for 13 persons of interest. Convictions were adopted against 67 persons, while 5 defendants were delivered acquitting verdicts.⁹

» **Absence of consultations with potential bidders and the market.** In 2020, contracting authorities rarely consulted the market and potential bidders in the stage of preparations for public procurements, which is best reflected in problems arising during implementation of tender procedures. Hence, throughout the entire year, the so-called previous market consultations were organized in only 257 cases, accounting for 1.3% of implemented public procurement procedures. In particular, after having taken the decision for organization of public procurement, contracting authorities may engage in “technical dialogue” with companies, by making tender documents planned for use in the procedure available on the Electronic Public Procurement System. This allows interested bidding companies to make suggestions and comments on relevant tender documents, which the contracting authority can take into account when it deems they are acceptable. That companies are still not accustomed to this form of consultations is best represented by the information whereby among total of 257 technical dialogues conducted, suggestions and opinions were made for only 49 tender documents, i.e. in every fifth case.

Also, other forms of consultations with the market and business sector are rarely used and they include regular meetings, presentation of annual plans for public procurements (especially by big contracting authorities), and taking into account market conditions in setting estimated value of procurements. On the contrary, there are numerous examples in the practice where estimated value is copy-pasted year after year from previous procurements, but many tender procedures are annulled on the account of imprecise setting of estimated values. Although publication of estimated value together with the procurement notice is no longer mandated by law, contracting authorities have decided to publish such value in 31% of tender procedures. Although not necessarily, this could be an indicator that in large portion of tender procedures the respective contracting authority was uncertain in the precise estimated value and has therefore decided not to publish this piece of information.

» Although this report mainly concerns the year 2020, several things shared by contracting authorities and companies during consultations need to be noted, although they have emerged as problems by the end of 2021. First, the impact of local elections in the country that took place in October 2021. Namely, according to representatives from contracting authorities and based on media reports and statements by mayors, in municipalities where local government was changed new mayors are terminating public procurements underway, refusing to continue procedures initiated by their predecessors. The same applies to performance of already signed public procurement contracts. The second problem brought to our attention by business community representatives concerns performance of contracts signed under fixed prices for goods, services and works whose market value has significantly increased in the meantime. In this context, a problem has emerged in the second half of 2020 and concerns unilateral termination of contracts for electricity supply on the part of supply companies due to increase of electricity market prices.

KEY RECOMMENDATIONS for the next period

- » All actors in public procurements at institutional and system level need to enhance their efforts for full and adherent enforcement of legal regulations governing public procurements in order to ensure full compliance with lawfulness and utilization of all potentials from implementation of public procurements according to their underlying principles. After all, everybody should work on ensuring that public procurements are lawful, cost-effective and economically justifiable.
- » In selection of the most favourable bid, institutions should use other elements in addition to lowest price, taking into account elements such as quality, cost of use, etc. This would necessitate more frequent and more massively attended tailored training, as well as adequate manuals on law enforcement.
- » Use of electronic auction needs to be re-examined and downward bidding should be organized only in cases where previously conducted analyses have shown that they yield and will continue to yield benefits, primarily in respect to goods of standard and well-described quality.
- » Procurement needs should be properly established and elaborated in details.
- » Contracting authorities need to conduct market research and consultations prior to adoption of their respective public procurement plans in order to ensure accurate definition of procurement subjects, estimated values and tender documents and technical specifications.
- » All information and documents related to public procurements need to be timely, regularly and fully published in the Electronic Public Procurement System and the institutions' official websites.
- » Internal procedures on public procedures should be developed and they should cover processes and steps that imply enhanced corruption risks, such as determining procurement needs; defining the procurement type, quality, quantity and delivery deadline; method for development of tender documents, especially eligibility criteria for companies, as well as technical specifications; evaluation of bids; use of outsourced persons/entities in tender procedures; contracting signing and consequent contract changes and performance, etc.
- » Greater control is needed over the entire cycle of public procurements both at institutional and at system level. At institutional level, such control could be pursued by means of internal regulations, monitoring and sanctioning irregularities, while at system level, this could be achieved by enhanced and expanded use of administrative controls and more efficient coordination and cooperation among institutions involved in the system for fight against corruption in public procurements, with possibility for institutionalization of such cooperation.
- » Anticorruption measures in public procurements anticipated under the National Strategy for Prevention of Corruption and Conflict of Interests 2021-2025 and the Open Government Partnership National Action Plan 2021 -2023 need to be implemented.

Footnotes:

- 1 Law on Public Procurements, Official Gazette of the Republic of Macedonia no. 24 from 1 February 2019, available at: http://www.bjn.gov.mk/wp-content/uploads/2019/05/ZJN_Sluzben-vesnik_24-2018-od-01.02.2019.pdf
- 2 For detailed overview of results from the survey conducted among companies see: Monitoring of Public Procurements Report No.35, Center for Civil Communications, Skopje, June 2021, available at: <https://www.ccc.org.mk/images/stories/35en.pdf%20%0d5>
- 3 According to data from the 2020 report on activities of the Bureau of Public Procurements in respect to attainment and operation of the System of Public Procurements, available at: https://www.bjn.gov.mk/wp-content/uploads/2021/07/Godisen-izvestaj-2020_Final.pdf
- 4 According to data from the 2020 report of the State Public Procurement Appeal Commission, available at: <https://dkzjn.gov.mk/sites/default/files/zalbi/%D0%93%D0%BE%D0%B4%D0%B8%D1%88%D0%B5%D0%BD%20%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98%202020-p.pdf>
- 5 Reports from ad-hoc monitoring of urgent public procurements for coronavirus protections; Summary Report from Monitoring Urgent Coronavirus-Related Urgent Public Procurements, policy brief: Public Procurements in North Macedonia at Times of Corona: How it Was and What Can be Done in the Future?; all available at: https://www.ccc.org.mk/index.php?option=com_content&view=article&id=416%3A2020-12-16-13-23-36&lang=en
- 6 Anticorruption Plan "Action 21", Government of RNM, March 2010, available at: https://vlada.mk/sites/default/files/img/anti-corruption_plan_-_action_21.pdf%20%0d8
- 7 National Strategy for Protection of Corruption and Conflict of Interests 2021-2025, available at: https://dksk.mk/wp-content/uploads/2021/09/NACS-2021_25-and-Action-Plan-EN-final.pdf
- 8 According to data from the 2020 report on performed audits and operation of the State Audit Office, available at: https://dzt.mk/sites/default/files/2021-06/Godisen_izvestaj_DZR_2020_ANG.pdf
- 9 According to data from the 2020 report on operation of public prosecution offices in RNM, available at: <https://jorm.gov.mk/wp-content/uploads/2021/08/izveshta%D1%98-za-2020-%D1%98o-na-rsm.pdf>

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