



TRANSPARENCY AND ACCOUNTABILITY OF STATE-OWNED ENTERPRISES

Skopje, July 2022



Citizens for change!



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Key Findings

- The 30 biggest enterprises founded by the government and local self-government units publish only 48% of information and documents they are obliged to share on their official websites. The research conducted in June 2022 shows a minor increase (7%) compared to the situation observed in 2020 when state-owned enterprises demonstrated compliance of 41% in respect to publication of relevant information and documents.
- In the last two years, greater progress in transparency is noted among enterprises founded by the government compared to those founded by local self-government units. Namely, SOEs founded by the government have improved their transparency from 39% in 2020 to 51% in 2022, while municipal public enterprises demonstrated an improvement from 43% in 2020 to 46% in 2022.
- However, the progress achieved by enterprises founded by the government falls short of expectations having in mind that, at the beginning of 2021, the Government issued an announcement that financial reports of SOEs will not be reconsidered by its commission for economic system if the concerned enterprise has not published on its website all 22 groups of documents and information mandated by the Law on Free Access to Public Information and the Transparency Strategy of the Government of the Republic of North Macedonia.
- As a consequence from non-publication of mandatory reports on financial performance, relevant conditions are fulfilled for dismissal of 7 general managers at public enterprises. The Law on Public Enterprises (Art.24-a) stipulates that general managers of public enterprises shall be dismissed for untimely publication of reports with financial performance indicators in the current year on official websites of their respective enterprises, as well as the annual financial account and operation report for the previous year. In 2020, the number of SOEs that have not complied with this legal obligation accounted for 15 and there is no information about any sanctions taken by their respective founders.
- At the level of individual enterprises, the top ranking position, with the highest level of compliance of 76% with transparency obligation, is held by PE Water Supply and Sewage – Skopje, which demonstrated an improvement by 8 percentile points compared to results under the 2020 research. At the bottom of this ranking list is PE Isar – Shtip, with compliance level of 13%.
- The biggest leap in terms of transparency level from the last research in 2020 is observed with JSC M-NAV and JSC State Lottery of North Macedonia, with an improvement by 34 percentile points, while the biggest drop is noted with PBE National Radio-Television, with a decrease by 28 percentile points.

- Only one state-owned enterprise (PBE Macedonian Radio-Television – Skopje) publishes information on sessions/meetings held by its governing board and only one state-owned enterprise (PE Strezhevo – Bitola) published information on the amount of remuneration paid to members of its governing and supervisory boards.
- Publication of relevant work biographies for members of governing boards, which would allow the public insight into their competences, is practiced by only 6 SOEs.
- Only 27% of SOEs have published their 2021 operation reports, while 40% of analysed enterprises have given financial account for their operation.
- Only 2 SOEs have published their rulebooks on protected internal reporting (PE for State Roads and Railways of the Republic of North Macedonia - Transport JSC Skopje). A total of 18 SOEs have complied with the legal obligation on publishing contact details for the officer responsible for protected whistleblowing reports.
- Only 2 SOEs have published their 2021 audit reports, which they are obliged by law to commission and submit to the Central Register by 30 June.
- 43% of analysed enterprises have complied with the legal obligation for mandatory publication of annual plans for public procurements, including all amendments thereto, as well as publication of procurement notices. 14 SOEs have also published notifications on public procurement contracts signed.
- Almost one quarter of analysed SOEs have not published on their websites the names and contact details of the officer responsible to mediate access to public information, in spite of the legal obligation. As many as 53% of SOEs have not elaborated on their websites the method for submission of information requests or the list of information they dispose with.

Research Methodology

Standard used to assess transparency and accountability of state-owned enterprises were selected on the basis of an analysis of relevant legislation and international standards. Hence, dominant share of selected standards are legally binding for all state-owned enterprises, while a small share of them are standards considered to represent good practice.

As regards legal obligations, selected standards include those stipulated under the Law on Public Enterprises, the Law on Free Access to Public Information and the Law on Whistleblower Protection.

In defining standards, due consideration was made of laws that regulate specific business activities performed by certain public enterprises (Energy Law, Law on Public Utility Services, Law on Postal Services, Law on Water Economy, etc.), and the Law on Securities. Another binding legal act for state-owned enterprises concerns the Open Government Partnership's Action Plan 2018-2020. As regards good practices, standards were drawn from those recommended by OECD (Organization for Economic Cooperation and Development) in the Guidelines on Corporate Governance of State-Owned Enterprises. According to these guidelines, state-owned enterprises should demonstrate high standards on transparency and accountability.

Based on the analysis of abovenamed laws, acts and recommendations, the project team developed a list of 30 standards, grouped into three segments: transparency in terms of work organization, transparency in terms of access to public information, and transparency in terms of performance results (standards are given in Annex 1, which is attached to this analysis). Moreover, the methodology for ranking state-owned enterprises according to their transparency and accountability is aligned with the new Law on Free Access to Public Information.

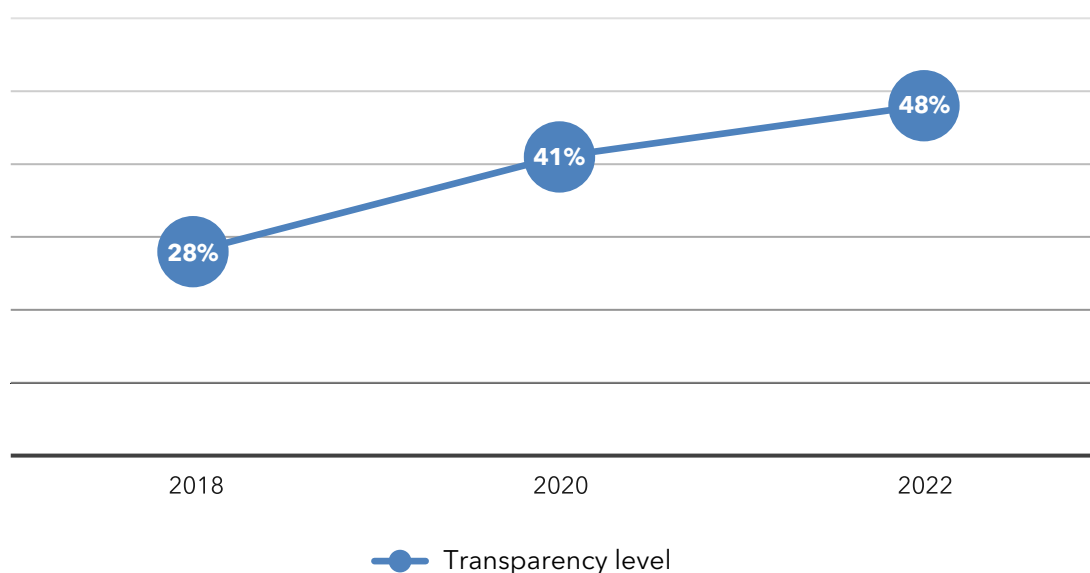
Subject of monitoring and ranking are the 30 biggest state-owned enterprises.

Ranking of SOEs According to Transparency and Accountability

Importance assigned to transparency arises from the absence of easily accessible and relevant data that creates an ambiance conducive to irresponsible governance and corruptive behaviour on the part of state-owned enterprises. Transparency and accountability demonstrated by public enterprises owned by the central and local government is still limited.

The research conducted in June 2022 shows that, in 2022, the 30 biggest state-owned enterprises have published only 48% of information and documents they are obliged to share/upload on their official websites. Hence, it could be concluded that SOEs demonstrated a minimum increase of only 7 percentile points in terms of transparency and accountability over the period of two years. For comparison, in 2020 the same group of enterprises had published 41% of relevant information and documents, while in 2018 their compliance level stood at only 28%. This resulted in increased transparency of SOEs by 7 percentile points over the analysed period, but is still within the category of limited transparency.

Transparency level over the years



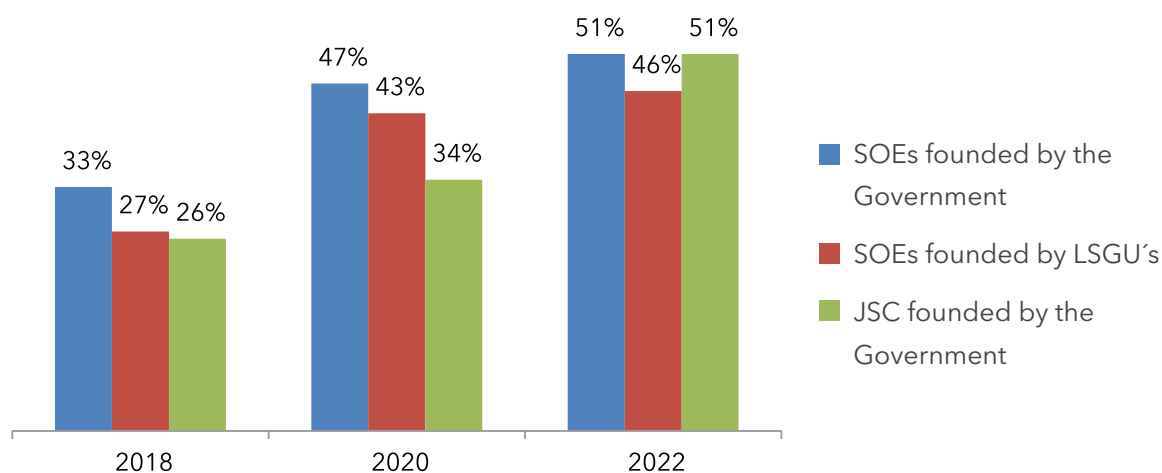
In 2022, none of the 30 biggest SOEs has demonstrated high level of transparency (above 80%), unlike the situation noted in 2020 when 2 SOEs had surpassed this threshold. Solid level of transparency (60% to 80%) is observed with 6 SOEs. A total of 17 SOEs demonstrated limited level of transparency, i.e. compliance of 40% to 60%. Another 6 SOEs belong to the category of minimum level of transparency, with compliance of 20% to 40%, and 1 SOE is marked by unsatisfactory level of transparency, i.e. compliance level below 20%.

Level of transparency	Compliance with obligations (%)	Number of enterprises
High	80 % - 100 %	0
Solid	60 % - 80 %	6
Limited	40 % - 60 %	17
Minimum	20 % - 40 %	6
Unsatisfactory	0 % - 20 %	1

According to their founding entity, enterprises founded by the government have demonstrated higher average level of transparency (51%) compared to those founded by local self-government units, whose average level of transparency stands at 46%. In terms of the status of state-owned enterprises founded by the government, it is established that joint stock companies demonstrate higher level of transparency (51%) compared to public enterprises (47%). Nevertheless, the progress achieved by SOEs founded by the government falls short of expectations having in mind that, at the beginning of 2021, the Government issued an announcement that financial reports of SOEs will not be reconsidered by its commission for economic system if the concerned enterprise has not published on its website all 22 groups of documents and information mandated by the Law on Free Access to Public Information and the Transparency Strategy of the Government of the Republic of North Macedonia.

When divided into three categories, i.e. enterprises founded by the government, enterprises founded by local self-government units, and joint stock companies founded by the government, it can be concluded that the biggest progress in the last two years was achieved by joint stock companies founded by the government, accounting for an increase by 17 percentile points. Progress made by enterprises founded by local self-government units accounts for only 3 percentile points, and enterprises founded by the government showed progress by 4 percentile points.

Transparency of SOEs according to their founder and type



At the level of individual enterprises, the top rank is held by PE Water Supply and Sewage – Skopje, with the highest level of compliance with transparency and accountability standards of 76%, while the bottom rank is held by PE Isar – Shtip, with compliance level of only 13%.

Ranking of state-owned enterprises according to transparency

	Title	Compliance with obligations on publishing documents	Difference against 2020 (expressed in percentile points)	Transparency level
1	PE Water Supply and Sewage – Skopje	76%	+8	Solid
2	PE Communal Hygiene – Skopje	68%	-12	Solid
3	JSC MEPSO Skopje	63%	+18	Solid
4	JSC M-NAV	62%	+34	Solid
4	PE for State Roads	62%	-20	Solid
6	PE for Railway Infrastructure – Railways of the Republic of North Macedonia	60%	+23	Limited
7	JSC Water Economy of the Republic of North Macedonia	57%	+27	Limited
7	JSC State Lottery of North Macedonia	57%	+34	Limited
7	PE Streets and Roads – Skopje	57%	+2	Limited
7	PE National Forests – Skopje	57%	+7	Limited
11	PE Parks and Greenery – Skopje	56%	+2	Limited
11	Public Transport Enterprise – Skopje	56%	+21	Limited
13	JSC Power Plants of North Macedonia	55%	+7	Limited
14	PE Komunalec – Prilep	51%	+19	Limited
14	PE National Broadcasting – Skopje	51%	+8	Limited
16	PE Strezhevo – Bitola	49%	+7	Limited

16	JSC TPP Negotino	49%	+14	Limited
16	JSC City Trade Centre - Skopje	49%	+33	Limited
19	Public Utility Enterprises "Water Supply" - Kochani	48%	+1	Limited
20	JSC for Construction and Management of Residential and Commercial Property of Significance for the Republic - Skopje	45%	+13	Limited
21	PE for Utility Services Komunalec - Strumica	44%	+11	Limited
21	JSC for Postal Services - Post Office of North Macedonia - state-owned	44%	+19	Limited
23	PE Water Supply - Kumanovo	43%	+8	Limited
24	PUE Water Supply - Bitola	38%	-9	Minimum
25	PUE Derven - Veles	33%	+15	Minimum
26	Railways of the Republic of North Macedonia - Transport JSC Skopje	32%	-23	Minimum
27	PE for Maintenance and Protection of Highways and Regional Roads "Macedonia Road"	24%	-4	Minimum
27	PBE National Radio-Television - Skopje	24%	-28	Minimum
29	PUE Tetovo	21%	+3	Minimum
30	PE Isar - Shtip	13%	-20	Unsatisfactory

For the first time, PE Water Supply and Sewage holds the top rank in terms of transparency, previously held by PE for State Roads in 2018 and 2020, which has dropped to the sixth rank on this list. In 2020, PE Water Supply and Sewage held the third rank on the list, but its transparency increase by 8 percentile points pushed this state-owned enterprise to the top position.

As was the case under the previous research, the second rank is held by PE Communal Hygiene - Skopje with compliance level of 68%, representing a decrease by 12 percentile points compared to its rank in 2020.

JSC MEPSO Skopje holds the third rank with compliance level of 63%, representing an improvement by 18 percentile points.

Advantage of the two best-ranked SOEs compared to others is primarily due to publication of their 2021 annual operation reports, financial performance reports, and large share of mandatory documents related to public procurements. Also, both SOEs have published their rulebook on protected internal reporting, as well as contact details for the officer responsible for protected whistleblowing.

PE Isar – Shtip is at the bottom of the ranking list, with transparency level of 20%, representing a decrease by 20 percentile points compared to its rank in 2020.

The biggest leap in terms of transparency level from the last research conducted in 2020 is observed with JSC M-NAV and JSC State Lottery of North Macedonia, with an improvement by 34 percentile points.

The biggest drop in terms of compliance with transparency standards (by 28 percentile points) is noted with PBE National Radio-Television, which has dropped from the 7th rank in 2020 to 28th rank in 2022, with compliance level of 24% with transparency and accountability standards.

In summary, 23 SOEs demonstrate increased transparency, while 7 of them are marked by decreased transparency.

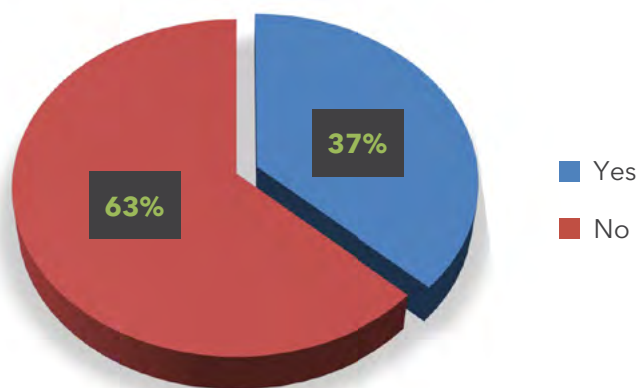
In total, 2022 transparency of state-owned enterprises is marked by an increase of 7 percentile points compared to the transparency level observed in 2020. Detailed overview of compliance with transparency standards by all 30 biggest state-owned enterprises is available on the web-platform opendata.mk.

Transparency of SOEs in Terms of Work Organization

This group of standards include publication of regulations and information on relevant competences of state-owned enterprises, publication of the statute, operation and development programs, types of services provided, as well as publication of the organizational structure, (scheme, organogram), and names of the general manager and employees/heads of departments with contact details, job position, official e-mail address and telephone number, as well as relevant information on governing bodies and their operation. The average level of compliance with these standards stands at 49%, representing an improvement by 10 percentile points compared to 2020 research results.

Analysis of data shows that only 11 from all 30 analysed SOEs have published their annual or multiannual operation and development program. Non-publication of operation programs by state-owned enterprises prevents citizens to have insight into their operation and to monitor their performance.

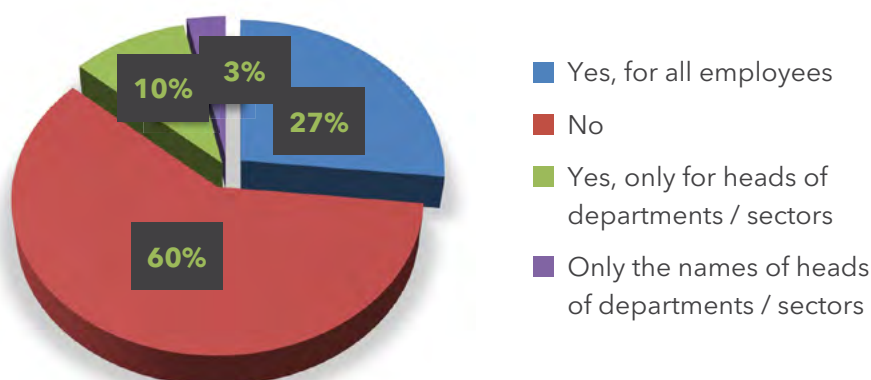
Have SOEs published their operation and development programs?



Improved transparency level is also observed in respect to publication of the public enterprise's statute. As many as 16 from 30 SOEs have published this document.

Publication of the list of employees, including their job position, official e-mail address and telephone number was introduced as transparency standard by the government back in 2018, but it is not adequately implemented by state-owned enterprises where the government appears as founder. The analysis shows that only 11 SOEs have published the list of employees, with job positions and contact information.

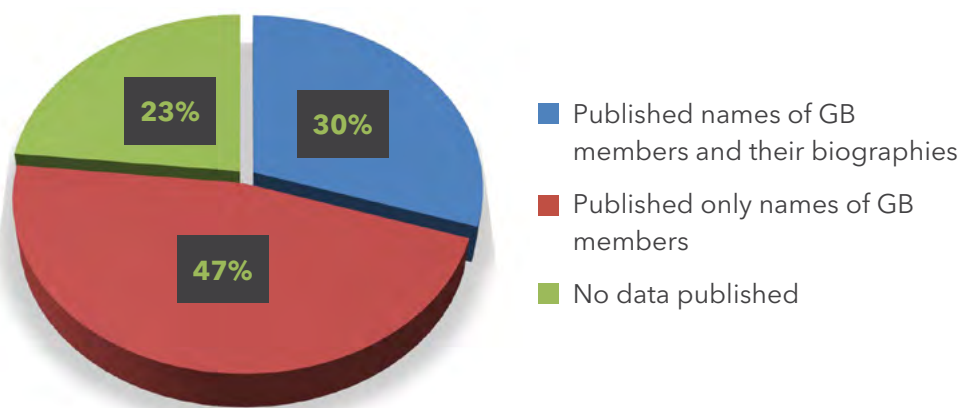
Have SOEs published the list of employees with job position, official e-mail address and telephone number?



As many as 17 from the 30 biggest SOEs (57%) have not published work biographies of their general managers, although publication of this information is considered good practice and is in line OECD Guidelines on Corporate Governance of State-Owned Enterprises.

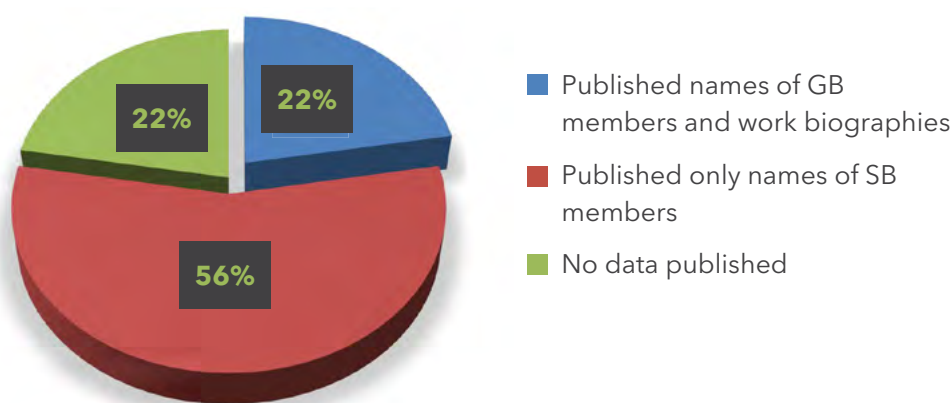
Moreover, official websites of analysed SOEs do not include information on members of governing and supervisory boards, including their work biographies, which should reassure the public in their competences and is line with standards laid down in OECD Guidelines. Most SOEs (47%) only publish the names of governing board members, while 30% of them also publish work biographies of these members.

Data on SOEs governing board



As regards supervisory boards, transparency related to publication of information is even lower. Only 22% of SOEs have published the names and work biographies of their supervisory board members. In that, the analysis on compliance with these transparency standards made due consideration of the fact that, instead of governing board, JSC Water Economy and JSC GTC have boards of directors, while MRTV has a programme council. As regards governing bodies, JSC Water Economy, JSC for Management of Residential and Commercial Property of Significance for the Republic and JSC GTC do not have supervisory boards, and therefore this parameter was not applied to them.

Data on SOEs supervisory board



Only one state-owned enterprise (PBE Macedonian Radio-Television – Skopje) publishes information on sessions/meetings held by its governing board and only one public enterprise (PE Strezhevo – Bitola) published information on the amount of remuneration paid to members of its governing and supervisory boards.

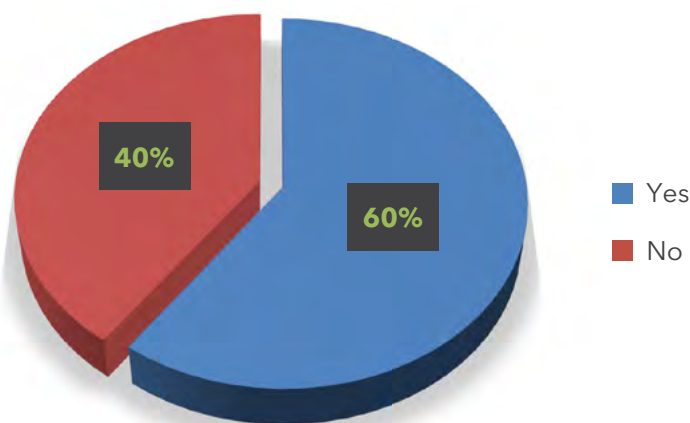
Transparency of SOEs in Terms of Access to Public Information

In the capacity of information holders, all state-owned enterprises are obliged to publish the name of the officer responsible to mediate access to public information, to explain the method for submission of information requests, to publish the list of public information at their disposal, and to publish press releases, newsletters or other form of information dissemination.

In this segment, state-owned enterprises demonstrated compliance level of 62% with transparency standards, representing an improvement compared to the compliance level of 38% observed in 2020.

The analysis shows that 7 from 30 SOEs have not published on their websites information related to the name of the officer responsible to mediate access to public information, although this is defined as legal obligation.

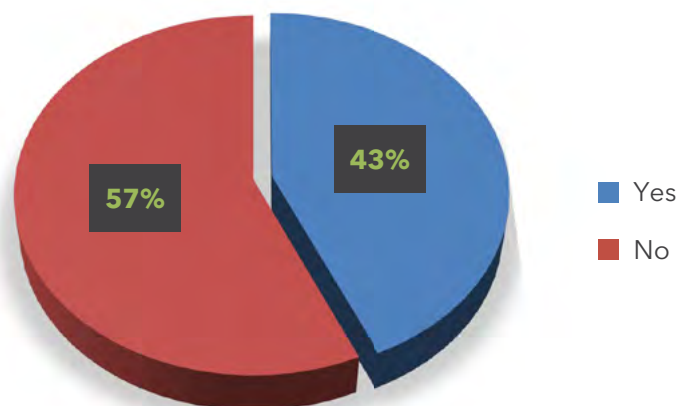
Have SOEs published the name of the officer responsible to mediate access to public information?



As many as 16 from 30 analysed SOEs (53%) have not elaborated on their websites the method for submission of information requests.

The Law on Free Access to Public Information stipulates an obligation for enterprises to publish the list of public information at their disposal. High 57% of SOEs have not complied with this legal obligation.

Have SOEs published the list of public information they dispose with?



Having in mind that transparency leads to reduced corruption, special importance is assigned to obligations of state-owned enterprises arising from the Law on Whistleblower Protection, such as: publication of information on the officer authorised to receive whistleblowing reports and publication of the rulebook on protected internal reporting.

Only 8 SOEs have complied with this obligation and posted information on the authorised officer and the rulebook on protected internal reporting. According to the Law on Whistleblower Protection (Art.4): whistleblowers shall make protected reporting at the institution, i.e. legal entity for which doubts or knowledge exists that criminal offence or other illegal or unlawful action that violates or threatens the public interest has been committed, is being committed or will be committed.

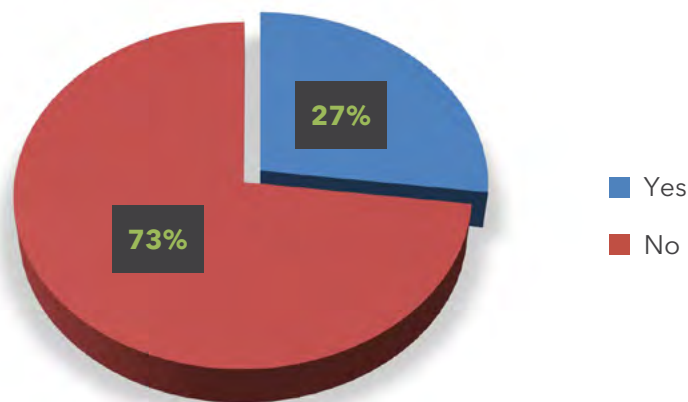
Accountability of SOEs in Terms of Performance Results

The compliance level of state-owned enterprises with accountability standards related to performance results stands at 42%, representing a decrease by 5 percentile points compared to the 2020 research results.

Publication of annual performance reports, as well as quarterly and annual financial reports is a direct law-stipulated obligation for all public enterprises. However, in order to enhance transparency and accountability, these standards are also considered to be relevant for state-owned joint stock companies. Namely, the government holds 100% shares in such joint stock companies and thereby it is not in the best interest of citizens to use their legal status as justification for lower accountability.

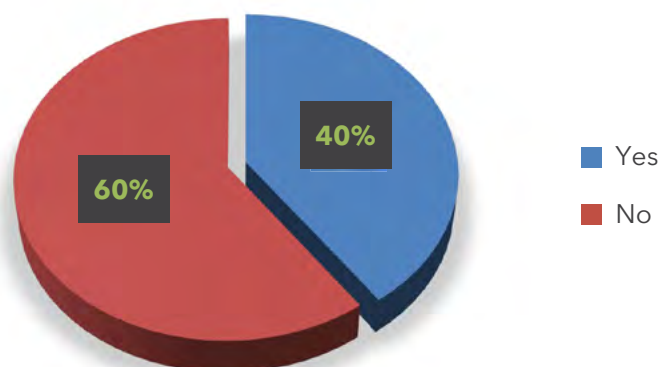
Hence, the analysis of the biggest state-owned enterprises shows that, by 1 July 2022, as many as 22 SOEs have not published their 2021 annual operational reports. In comparison, under the 2020 research 16 of the 30 biggest SOEs had not published their operation reports for the previous year.

Have SOEs published their 2021 annual operation reports?



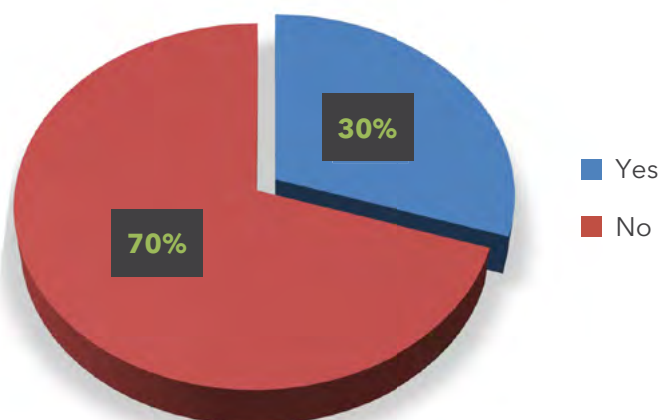
More than half, i.e. 18 of analysed SOEs have not published their 2021 financial reports, which represents a much lower compliance level compared to 2020 when 13 SOEs had not published such reports.

Have SOEs published their 2021 annual financial reports?



As regards quarterly financial reports (reports for the first quarter of 2022 should be published by 30 April 2022), only 9 state-owned enterprises have fully complied with this legal obligation.

Do SOEs publish 2022 quarterly financial reports?



Only 4 state-owned enterprises (PE Water Supply and Sewage – Skopje, Public Transport Enterprise – Skopje, PE National Broadcasting – Skopje and PE Water Supply – Kumanovo) have published their 2021 annual operation reports, 2021 annual financial reports and 2022 first quarterly reports with financial performance indicators.

The last quarterly report with financial performance indicators for the period January – March 2022 is not available in the case of 22 state-owned enterprises.

Having in mind above-elaborated data, it could be established that relevant conditions are fulfilled for dismissal of 7 general managers at public enterprises pursuant to the amendments to the Law on Public Enterprises that have entered into effect in April 2018. In particular, Article 24-a, paragraph 8 of the Law on Public Enterprises stipulates that general managers at public enterprises shall be dismissed before expiration of their term of office in the following cases: when, after expiration of the deadline set in Article 5, paragraph 3 and Article 7-a, paragraph 1 of this law, they have failed to publish quarterly reports with financial performance indicators, annual financial account and operation reports on the official website of the concerned public enterprise.”

Increased transparency in terms of financial and operational results is expected as good practice also in the case of joint stock companies. The analysis shows that only JSC M-NAV, JSC State Lottery of North Macedonia and JSC City Trade Center have published their 2021 financial reports, and none of them has published 2022 quarterly financial reports. Having in mind that these joint stock companies are founded pursuant to the Company Law, their financial non-transparency cannot be sanctioned by dismissing the general manager.

Standards on transparency and accountability also include publication of audit reports which state-owned enterprises are obliged by law to commission and submit to the Central Register of the Republic of North by 30 June 2022.

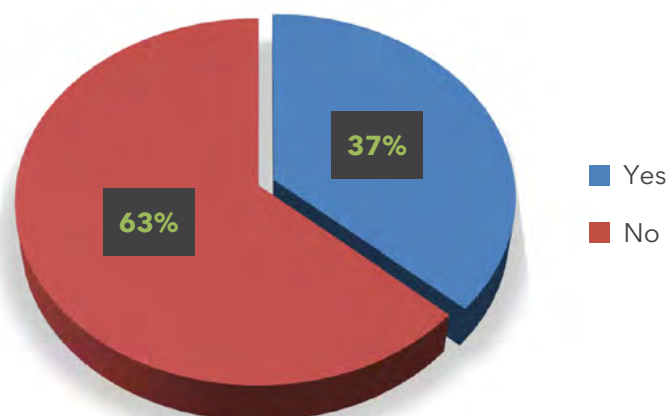
Only 2 SOEs have published their 2021 audit reports on the official website. The Company Law and the Law on Public Enterprises stipulate that, by 30 June in the current year, all medium and big legal entities must submit their audit reports for the previous year to the Central Register. By cross-referencing data available at the Central Register it was established that all state-owned enterprises from this analysis sample are medium and big legal entities, which means they must have audit reports, but do not make them available for public insight.

The third category of standards also includes those related to transparency in public procurements and have been assumed by SOEs as commitment under the Open Government Partnership's Action Plan 2018-2020.

As regards transparency related to publication of annual plans for public procurements, procurement notices and tender documents, notifications on contracts signed and notifications on contract performance, state-owned enterprises demonstrated compliance level of 52% with these obligations, representing an improvement by 23 percentile points compared to the previous research.

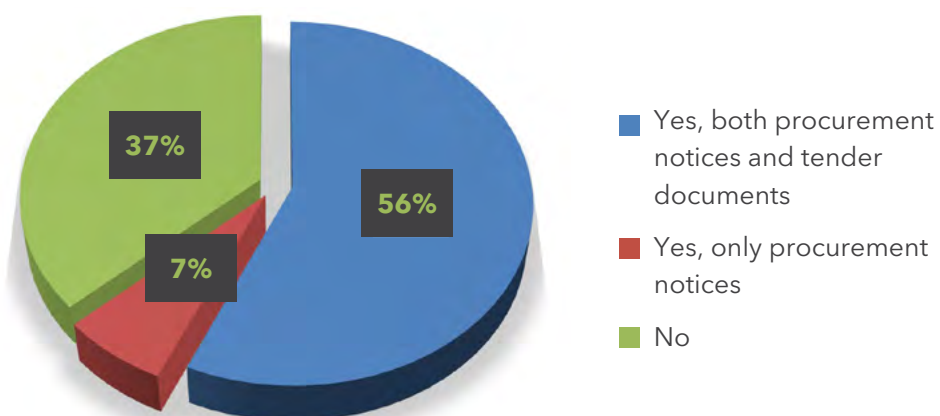
37% of analysed SOEs have not complied with the obligation for mandatory publication of annual plans for public procurements and amendments thereto.

Have SOEs published their 2022 plans for public procurements?



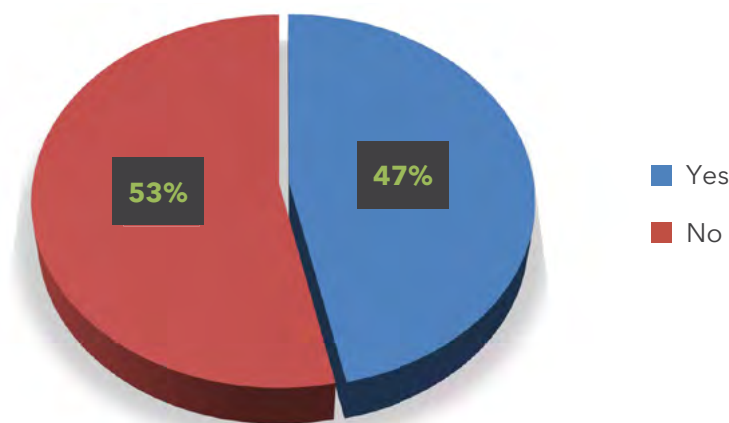
As regards the obligation for publishing procurement notices and tender documents, 17 SOEs have published their relevant procurement notices and tender documents.

Do SOEs publish procurement notices and tender documents?



Only 14 SOEs have published their notifications on public procurement contracts signed.

Do SOEs publish notifications on public procurement contracts signed?



Only 4 SOEs have published notifications on public procurement contract performance on their websites.

The last, thirtieth standard concerns a good practice and is related to publication of data on financial and performance results of companies in which analysed state-owned enterprises appear as founding entities. In particular, JSC Power Plants of North Macedonia appears as founder of the company for tourism, hospitality, recreation and sports ELEM TOURS LLC – Skopje, ELEM TRADE LLC – Skopje, the factory for equipment and spare parts FOD LLC – Novaci and the factory for maintenance, overhaul and transport FORT LLC – Oslomej, while JSC for Construction and Management of Residential and Commercial Property of Importance for the Republic is the founder of JSC GTC, and PE Parks and Greenery is the founder of two limited liability companies: Florakom LLC and Luna LLC. The research shows that only PE Parks and Greenery has posted on its website information related to performance results of its subsidiary companies, unlike JSC Power Plants of North Macedonia and ADSDP which have not published such information.

Recommendations

Good governance implies establishment of solid and unified legal framework on management practices, creation of conditions for effective supervision by the state and for enhanced accountability, development of a system for monitoring and evaluation of state-owned enterprises' performance, promotion of financial and fiscal discipline, professionalisation of governing bodies and enhanced transparency and accountability of state-owned enterprises.

Transparency and accountability of enterprises founded by the government and local self-government units is marked by an upward trend, but is still unsatisfactory. Hence, it is recommended for state-owned enterprises to adherently comply with transparency and accountability standards that have been made publicly available in early 2019 and have been communicated to all enterprises in the country (given in Annex 1 to this analysis).

The need for better transparency of state-owned enterprises arises from the fact that these enterprises are an important segment of the Macedonian economy, especially in respect to business activities they perform, which are of strategic importance. They include: waters, forests, electricity, railroads, roads, postal services, etc. In order to maintain integrity of the national economy and to guarantee quality performance of public services, it is inevitable to ensure good governance at state-owned enterprises (public enterprises and joint stock companies).

The Government should find a mechanism for adequate implementation of obligations assigned to these enterprises in respect to transparency in their operation. In order to streamline dissemination of information to citizens about effects from work performed by state-owned enterprises, the Ministry of Finance needs to continue to timely publish integrated quarterly reports on financial results of all 29 enterprises founded by the government (14 public enterprises and 15 joint stock companies).

The Government's efforts aimed at systemic improvement of SOEs' transparency should be replicated by local self-government units that appear as founders of more than 110 public enterprises.

With a view to improve transparency of state-owned enterprises, efforts are needed to finally develop a single database of legal entities founded in compliance with the Law on Public Enterprises and the Company Law in which the state and local governments appear as 100% owners or have significant ownership shares. Such database would provide an overview of all relevant information on these enterprises, such as: the scope of shares owned by the state and local governments, number of employees, financial performance results, etc.

Annex 1: Standards on Transparency & Accountability of State-owned Enterprises

Transparency in terms of work organization

1. Have state-owned enterprises published laws that govern their competences?
2. Have state-owned enterprises published data on competences they perform or are assigned to them by law?
3. Have state-owned enterprises published their statute?
4. Have state-owned enterprises published their annual or multiannual operation and development programs that cover the current year?
5. Have state-owned enterprises published the types of services they provide?
6. Have state-owned enterprises published their organizational structure (scheme, organogram)?
7. Have state-owned enterprises published the list of employees, including job position, official e-mail and telephone number?
8. Have state-owned enterprises published information on their general manager (work biography, contract data, etc.)?
9. Have state-owned enterprises published names and work biographies for members of the governing board? (JSC Water Economy and JSC GTC have boards of directors, while MRTV has a programme council)
10. Have state-owned enterprises published data on remuneration paid to members of governing and supervisory boards? (JSC Water Economy and JSC GTC do not have supervisory boards and therefore this parameter was not applied to them)
11. Do state-owned enterprises publish information from sessions/meetings held by their governing board?
12. Have state-owned enterprises published data on remuneration paid to members of governing and supervisory boards?

Transparency in terms of access to public information

13. Do state-owned enterprises have separate department on access to public information?
14. Have state-owned enterprises explained the method for submission of information requests?

15. Have state-owned enterprises published general contact information for the officer responsible to mediate access to public information, such as: name and surname, e-mail address and telephone number?
16. Have state-owned enterprises published general contact information about themselves as information holders, such as: title, address, telephone number and e-mail address)?
17. Have state-owned enterprises published the list of public information they dispose with?
18. Do state-owned enterprises publish press releases, newsletters or other form of information dissemination?
19. Have state-owned enterprises published their rulebook on protected internal reporting?
20. Have state-owned enterprises published general contact information for the officer responsible for protected internal reporting, such as: name and surname, e-mail address and telephone number?

Accountability in terms of performance results

21. Have state-owned enterprises published their 2021 annual operation reports?
22. Have state-owned enterprises published their 2021 financial reports?
23. Have state-owned enterprises published their 2021 and 2022 quarterly financial reports?
24. Have state-owned enterprises published their 2021 audit reports?
25. Do state-owned enterprises publish statistical data on their operation, as well as other information, acts and measures that affect lives and work of citizens, but arise from their competence and work?
26. Have state-owned enterprises published their 2022 annual plans for public procurements?
27. Do state-owned enterprises publish procurement notices and tender documents for public procurements?
28. Do state-owned enterprises publish notifications on public procurement contracts signed?
29. Do state-owned enterprises publish notifications on public procurement contract performance (OGP commitment)?
30. Have state-owned enterprises published data on financial and operational results of companies where they appear as founding entities?

(Question no.30 applies only to enterprises that have founded other companies)