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Transparency and
Accountability of
State-Owned
Enterprises

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Key

Findings

- ▶ Transparency and accountability of enterprises owned by the central and local government are on the rise. In 2020, the 30 biggest enterprises have published 41% of information, reports and documents they are obliged to make publicly available on their official websites. For comparison, in 2018 state-owned enterprises published only 28% of relevant information and documents. Hence, the transparency level of analysed enterprises has improved from minimum to limited.
- ▶ In the last two years, greater progress in transparency was noted with enterprises founded by local self-government units, unlike those founded by the government. Municipal public enterprises have demonstrated an average improvement of transparency from 28% in 2018 to 43% in 2020 in respect to compliance with relevant standards. On the other hand, enterprises founded by the government have demonstrated an improvement from 31% to 39%. This brings under question adherent implementation of the Transparency Strategy of the Government of RNM (2019-2021).
- ▶ The biggest improvement was noted in respect to publication of performance results, while the smallest improvement concerns mediation of access to public information.
- ▶ As a consequence from non-publication of mandatory reports on financial performance, relevant conditions are fulfilled for dismissal of 15 general managers at public enterprises. The Law on Public Enterprises (Article 24-a) stipulates dismissal of general managers at public enterprises for untimely publication of quarterly reports containing financial performance indicators for the public enterprise in the current year and the annual final account and operation report of the public enterprise for the previous year on official websites. In 2018, the number of SOEs that have not complied with this legal obligation accounted for 18 and there is no information about any sanctions taken by their founders.
- ▶ At the level of individual enterprises, the top ranking position, with highest compliance rate of 82%, is again occupied by the Public Enterprise for State Roads, which notes progress by 30 percentile points compared to the research conducted in 2018. JSC City Trade Center (GTC) - Skopje is again at the bottom of this list, with compliance rate of 16% [detailed overview of compliance with transparency standards by the 30 biggest state-owned enterprises is available on the web-platform: opendata.mk].

- ✦ Not a single state-owned enterprise publishes information on sessions held by their governing boards, i.e. they do not announce such sessions and accompanying agendas and they do not disseminate information on decisions taken after these sessions.
- ✦ As many as one-third of analysed enterprises does not publish the names of governing and supervisory board members. Publication of work biographies for members of these governing bodies, which would allow the broader public insight into their competences, is practiced by only four enterprises.
- ✦ Only 43% of analysed enterprises have published 2019 annual operational reports, while 57% of them gave account on their financial performance.
- ✦ Only two enterprises have published their rulebook on protected internal reporting (PE State Roads and Railways of RNM – Transport JSC Skopje), PE State Roads is the single state-owned enterprise that has complied with the legal obligation to publish contact information about the officer responsible for protected whistleblowing reports.
- ✦ Only one-third of analysed enterprises have published their 2019 audit reports which, according to legal obligations in effect, they had to commission from independent entity and submit to the Central Register by 30 June.
- ✦ Only 40% of analysed enterprises have complied with the obligation for mandatory publication of plans for public procurements with all amendments thereto, and for publication of procurement notices. Only 8 public enterprises have published notifications on public procurement contracts signed.
- ✦ The analysis shows that websites of 40% of analysed enterprises do not host contact information for the officer responsible to mediate access to public information, although this is a legal obligation. High 73% of state-owned enterprises have not posted explanation of the method for submission of information requests or the list of information they dispose with, on their websites.



Standards that are used to assess transparency and accountability demonstrated by state-owned enterprises were selected on the basis of analysis of relevant legislation and international standards. Hence, dominant share of selected standards are legally binding for all state-owned enterprises, while small share of them are standards that are considered good practices.

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 the 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 Service, 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). It should be stressed that the methodology for ranking state-owned enterprises according to their transparency and accountability is also aligned with the new Law on Free Access to Public Information, which was adopted in May 2019 and whose enforcement started in November 2019.

Subject of monitoring and ranking are the 30 biggest state-owned enterprises. Compared to the previous research, PE Proacqua - Struga, which is under liquidation, and PE Komunalec - Bitola, due to smaller annual turnover, are exempted from this list in 2020, but JSC M-NAV and JSC TPP Negotino are included.

This research study is conducted as part of the project "Enhance Integrity and Reduce Corruption in State and Private Business Sector", supported by the European Union.

Ranking of State-Owned Enterprises According to Transparency and Accountability

Transparency and accountability of enterprises owned by the central and local government are on the rise. In 2020, the 30 biggest enterprises have published 41% of mandatory information, reports and documents on their websites. For comparison, in 2018 state-owned enterprises have published only 28% of relevant information and documents. Hence, their transparency has increased by 13 percentile points over the period of two years and was improved from minimum to limited level of transparency.

Only one of the 30 biggest state-owned enterprises has demonstrated high level of transparency, while two of them have qualified for solid level of transparency, with compliance in the range of 60% to 80%. Eleven state-owned enterprises are marked by limited level of transparency, i.e. compliance with relevant obligations in the range of 40% to 60%. Almost half of analysed enterprises, i.e. 13 of them, have qualified only for minimum level of transparency with compliance in the range of 20% to 40%, while 3 enterprises have demonstrated unsatisfactory level of transparency, i.e. compliance with relevant obligation below 20%.

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Level of transparency	Compliance with obligations (%)	Number of enterprises
High	80% - 100%	1
Solid	60% - 80%	2
Limited	40% - 60%	11
Minimum	20% - 40%	13
Unsatisfactory	0% - 20%	3

According to their founding entity, enterprises founded by local-self-government units have demonstrated higher average level of transparency (43%) than those founded by the government, whose average level of transparency is calculated at 39%. In terms of the status of enterprises founded by the government, it was established that public utility enterprises demonstrated higher level of transparency (48%) than joint stock companies (34%). Greater progress in transparency noted among enterprises founded by municipalities brings under question implementation of the Transparency Strategy (2019-2021) adopted by the Government in November 2019, which – in addition to other institutions – also covers public enterprises and joint stock companies.

At the level of individual enterprises, the top ranking position, marked by highest compliance with transparency and accountability standards of 82%, is held by the Public Enterprise for State Roads, while the bottom position, with compliance rate of only 16%, is held by JSC City Trade Center - Skopje. Both top and bottom positions remain unchanged from the situation noted in 2018.

Ranking of state-owned enterprises according to transparency

	Title:	Compliance with the obligations on publishing documents	Difference against 2018 (expressed in percentile points)	Level of transparency
1	PE State Roads	82%	+30	High
2	PE Communal Hygiene - Skopje	80%	+37	High
3	PE Water Supply and Sewage - Skopje	68%	+28	Solid
4	PE Streets and Roads - Skopje	57%	+34	Limited
5	Railways of the Republic of North Macedonia - Transport JSC Skopje	55%	+10	Limited
6	PE Parks and Greenery - Skopje	54%	+8	Limited
7	Public Broadcasting Enterprise - National Radio-Television Skopje	52%	+10	Limited
8	PE National Forests - Skopje	50%	+22	Limited
9	JSC Power Plants of North Macedonia	48%	+18	Limited

10	UPE Water Supply – Kochani	47%	+15	Limited
10	PUE Water Supply – Bitola	47%	+32	Limited
12	JSC MEPSO Skopje	45%	-3	Limited
13	PE National Broadcasting – Skopje	43%	+26	Limited
14	PE Strezhevo – Bitola	42%	+14	Limited
15	PE Railway Infrastructure – Railways of the Republic of North Macedonia	37%	-8	Minimum
16	PE Water Supply – Kumanovo	35%	+13	Minimum
16	JSC TPP Negotino	35%	N/A	Minimum
16	Public Transport Enterprise – Skopje	35%	-3	Minimum
19	PUE Komunalec – Strumica	33%	+13	Minimum
19	PE Isar – Shtip	33%	+26	Minimum
21	PE Komunalec – Prilep	32%	-8	Minimum
21	JSC Construction and Management of Residential and Commercial Property of Significance for the Republic – Skopje	32%	-1	Minimum
23	JSC Water Economy of the Republic of North Macedonia	30%	+9	Minimum

24	PE Maintenance and Protection of Motorways and Regional Roads – Skopje	28%	+1	Minimum
24	JSC M-NAV	28%	N/A	Minimum
26	JSC Post Office of North Macedonia	25%	-7	Minimum
27	JSC State Lottery of the Republic of North Macedonia	23%	+10	Minimum
28	PUE Derven – Veles	18%	-14	Minimum
28	PUE Tetovo	18%	+6	Unsatisfactory
30	JSC City Trade Center – Skopje	16%	+16	Unsatisfactory

PE State Roads maintained the top rank by increasing its transparency and accountability over a period of two years by as many as 30 percentile points, with a jump from 52% to 85% compliance with defined standards. Next on the list is PE Communal Hygiene – Skopje, which is marked by the highest increase of compliance with standards by 37 percentile points, i.e. from 43% to 80%, making a leap from the sixth ranking position in 2018 to the second position in 2020. Only the two top-ranked from all 30 analysed enterprises have achieved high level of transparency.

Advantage of the first-ranked public enterprise compared to the others is primarily due to the publication of 2019 annual operation report, 2019 annual financial report, and two from there 2020 quarterly financial reports, 2019 audit reports and most of mandatory documents related to public procurements. This is the only public enterprise that has published contact information of the officer responsible for protected internal reports in compliance with the Law on Whistleblower Protection. Nevertheless, the website of this enterprise, in spite of its first-rank, does not host information related to work biographies of the general manager and members of the governing and supervisory board.

Third-ranked is PE Water Supply and Sewage – Skopje, with compliance rate of 68%, and this is the only enterprise with solid level of transparency. In spite of its high leap by 30 percentile points in compliance with standards, PE Streets and Roads – Skopje landed on the fourth ranking position, with a score of 57%, and belongs to the group of enterprises with limited level of transparency.

As was the case under the 2018 research, the bottom position is occupied by JSC City Trade Center – Skopje. However, unlike the situation in 2018 when GTC did not comply with any standards, in 2020 this joint stock company demonstrated a compliance rate of 16%, which is a result of its integration in the list of information holders and its website features a separate section dedicated to free access to information, and has published general contact information such as: title, address, telephone number, e-mail address, and other information or data related to competences or operation performance of this joint stock company were also located on its official website.

The highest decrease in compliance with standards by 14 percentile points was noted with PUE Derven – Veles, which dropped from 12th rank in 2018 to 27th rank in 2020, with a compliance score of 18% concerning fulfilment of standards on transparency and accountability.

In summary, 22 state-owned enterprises are marked by increased transparency, while 6 of them are marked by decreasing transparency. Two state-owned enterprises that are subject of analysis this year were not included in the 2108 analysis. This change was made as a result of the liquidation process for the Inter-Municipal Enterprise *Proacqua* and as a result of the sample's alignment with other research conducted as part of the project "Integrity and Anticorruption in Business Sector".

All in all, transparency among state-owned enterprises has increased by 13 percentile points in 2020 compared to the level observed in 2018. Detailed overview of compliance with transparency standards for the 30 biggest state-owned enterprises is available on the web-platform: opendata.mk.

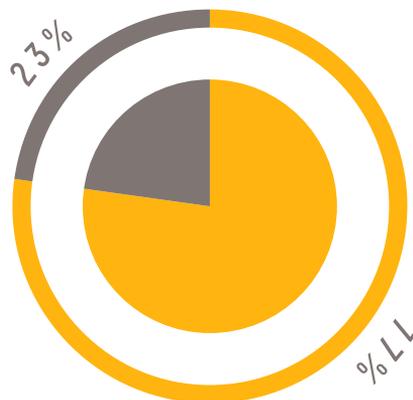
Transparency of SOEs in Terms of Work Organization

This group of standards includes publication of regulations and information on competences of the relevant enterprise; publication of the statute, operation and development programs, types of services offered by the enterprise; publication of the organizational structure (scheme, organogram), and names of the general manager and employees/heads of departments with contact data, job position, official e-mail address and telephone numbers, as well as relevant information on governing bodies and their operation. The average compliance rate with these standards accounts for only 39%. For comparison, in 2018 this compliance rate accounted for 28%.

Analysis of data showed that only 7 from all 30 analysed enterprises publish their operation and development programs, as annual or multiannual documents. Non-publication of relevant 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?

● YES ● NO



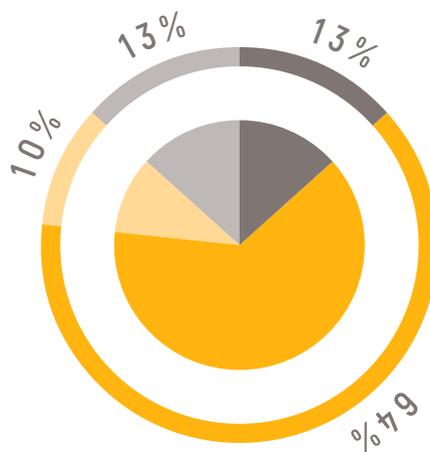
Transparency in terms of publication of the statutes of public enterprises was insignificantly improved. Nine from the 30 analysed enterprises have published their statute.

Publication of the list of employees at institutions, including their job position, official e-mail address and telephone number, introduced as standard by the Government in 2018, is not adequately followed even by enterprises founded by the government. The analysis showed that only four state-owned enterprises have published the relevant list of employees with job positions and contact information (PE State Roads, PE Komunalec

– Prilep, PE Isar – Shtip, and JSC TPP Negotino), while three enterprises have published such data only for heads of department (PE Water Supply – Kumanovo, PE Streets and Roads – Skopje and PE Water Supply – Bitola). Four enterprises have published only the names of heads of departments/sectors, but not their contact information which, of course, is insufficient, while as many as 19 of them have not published any kind of information about their employees.

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

- Yes, for all employees
- No
- Yes, only for heads of departments/sectors
- Only the names of heads of departments/sectors



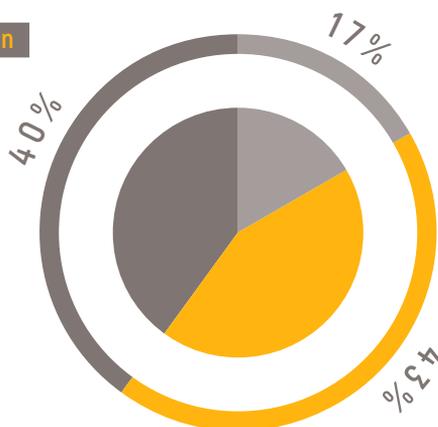
14)

As many as 17 from the 30 biggest state-owned enterprises (57%) have not published the work biographies of their general managers, which is considered a good practice and is in line with OECD Guidelines on Corporate Governance of State-Owned Enterprises.

Official websites of analysed enterprises have not published data on members of governing and supervisory board, as well as their work biographies, which would have allowed the public reassurance in their competences, and is also in line with standards under OECD Guidelines. Vast portion of analysed enterprises (43%) only publish the names of governing board members, while 17% of them also publish their work biographies.

Have SOEs published data on their governing boards?

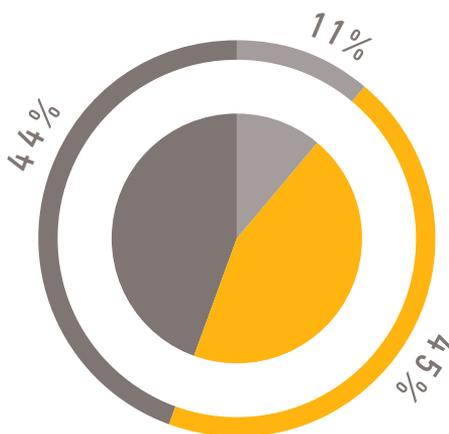
- Published the names of GB members and their biographies
- Published only the names of GB members
- No data published



Publication of relevant information in respect to the supervisory board is even lower. Only 11% of state-owned enterprises publish their names and work biographies. In that, the analysis on compliance with these transparency standards made due consideration of the fact that instead of governing boards, JSC Water Economy and JSC GTC have boards of directors, while MRTV has a programme council. The governing bodies at JSC Water Economy, JSC 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.

Have SOEs published information on their supervisory boards?

- Published the names of SB members and their biographies
- Published only the names of SB members
- No data published



Not a single enterprise founded by the government or municipalities publishes information on sessions held by their respective governing boards. Moreover, none of analysed enterprises have published data on remuneration paid to members of their governing or supervisory board, which is another standard anticipated under OECD Guidelines on Corporate Governance of State-Owned Enterprises.

Transparency of SOEs in Terms of Access to Public Information

In the capacity of information holders, all enterprises are obliged to publish the names 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, analysed enterprises demonstrated compliance rate of 38% with transparency standards, which represents an increase by only 5 percentile points compared to the research conducted in 2018.

The analysis showed that 12 from the 30 analysed enterprises have not even published the names of the officer responsible to mitigate access to public information on their websites, although this is a law-stipulated obligation.

16)

Have SOEs published names of the officer responsible to mitigate access to public information?

● YES ● NO

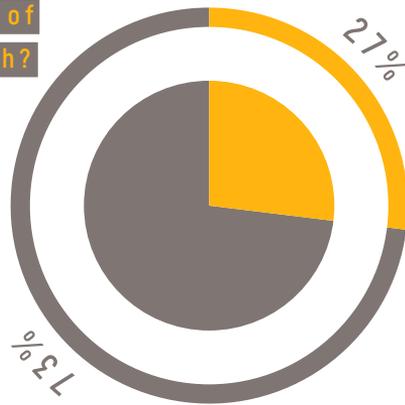


As many as 22 of the 30 analysed enterprises (73%) have not explained the method for submission of information requests, on their websites.

The Law on Free Access to Public Information stipulates an obligation for enterprises to publish the list of information they dispose with. High 73% of analysed enterprises have complied with this legal obligation.

Have SOEs published the list of information they dispose with?

● YES ● NO



Having in mind that transparency leads to reduced corruption, particular importance is assigned to obligations of state-owned enterprises arising from the Law on Whistleblower Protection, which include publication of the officer responsible to receive whistleblowing reports and publication of the rulebook on protected internal reporting.

Only one enterprise has complied with this legal obligation and has published information on the responsible officer and the rulebook on protected internal reporting – PE State Roads. The only other enterprise that has published such rulebook, but not the responsible officer is Railways of the Republic of North Macedonia – Transport JSC Skopje. In compliance with the Law on Whistleblower Protection (Article 4) – whistleblowers shall make protected reporting at the institutions, i.e. legal entities, for which doubts or knowledge exists that criminal offence or another illegal or unlawful action has been committed, is being committed or will be committed and violates or threatens the public interest. Whistleblowers can make their protected reports in oral or written form.

C 17

Transparency of SOEs in Terms of Performance Results

The compliance rate of analysed enterprises with accountability standards related to performance results is calculated at 47%.

As regards performance results, state-owned enterprises demonstrated greater transparency by 26 percentile points, i.e. from 21% in 2018 to 47% in 2020.

Public enterprises are under direct legal obligation to publish annual operation reports, as well as annual and quarterly financial performance reports. However, with a view

to ensure higher level of transparency and accountability, these standards are also considered relevant for joint stock companies owned by the state. Namely, joint stock companies are founded and fully owned by the government and thereby it is not in the best interest of citizens if they use this status to reduce their accountability.

Hence, analysis of the biggest enterprises showed that by 30 November 2020, as many as 16 of them have not published operation reports for the year 2019.

Have SOEs published their 2019 operation reports?

● YES ● NO

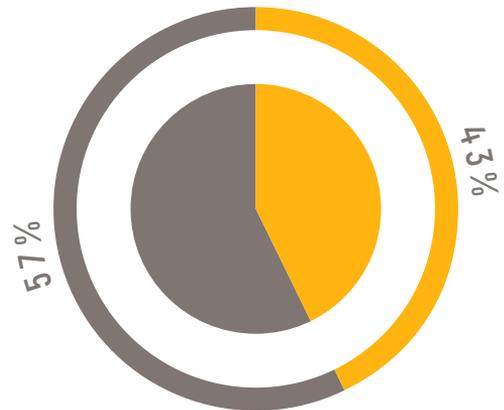


18)

Almost half, i.e. 13 of analysed enterprises have not published their 2019 financial reports.

Have SOEs published their 2019 financial performance reports?

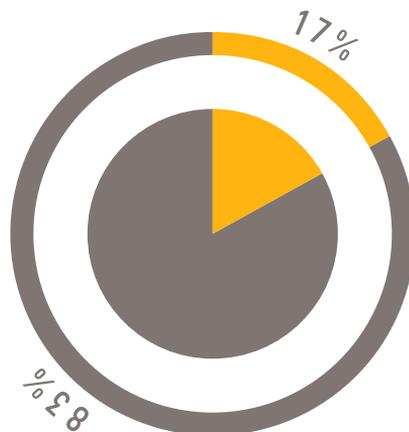
● YES ● NO



As regards quarterly financial reports (reports for the second and third quarter of 2020 had to be published by 30 July 2020 and by 30 November 2020, respectively), only five enterprises have fully complied with this legal obligation.

Do SOEs publish quarterly financial performance reports for 2020?

● YES ● NO



Only five public enterprises (PE Communal Hygiene – Skopje, PE Water Supply and Sewage – Skopje, UPE Water Supply – Kochani, PE National Forests – Skopje and PE Streets and Roads – Skopje) have published their 2019 annual operation reports, 2019 annual financial reports and three quarterly financial performance reports for 2020.

The last quarterly reports with financial indicators for the period July-September 2020 are still not published by PE State Roads, PE Parks and Greenery – Skopje, PE Strezhevo – Bitola, PE Water Supply – Kumanovo, PUE Water Supply – Bitola and PE Isar – Shtip.

State-owned enterprises that have not published any quarterly report with financial indicators include PE Railway Infrastructure – Railways of the Republic of North Macedonia, Public Broadcasting Enterprise – Macedonian Radio-Television Skopje, Public Transport Enterprise Skopje, PUE Derven – Veles, PE Maintenance and Protection of Motorways and Regional Roads – Skopje, PUE Komunalec – Strumica, PE National Broadcasting – Skopje, PE Komunalec – Prilep and PUE Tetovo.

Having in mind the above presented data, it could be established that conditions are fulfilled for dismissal of 15 general managers at public enterprises because, according to amendments to the Law on Public Enterprises, which entered into effect in April 2018, Article 24-a, paragraph 8 stipulates that “general managers of public enterprises shall be dismissed from office prior to expiration of their mandate in cases when: after expiration of the deadlines stipulated under Article 5, paragraph 3 and Article 7-a, paragraph 1 of this law they have not published the quarterly report with financial performance indicators, annual final account and operation report of the public enterprise on its official website”.

As good practice, increased transparency in respect to financial performance results is also expected from joint stock companies. The analysis showed that only Railways of RNM – Transport JSC Skopje and JSC M-NAV have published their respective 2019 financial reports, and no joint stock companies have published quarterly financial reports for 2020. Having in mind that all of them are founded pursuant to the Company Law, their financial non-transparency cannot be sanctioned by dismissing the general manager.

Another transparency and accountability standard concerns publication of audit reports which, according to legal obligations for these enterprises, must be commissioned and submitted to the Central Register of RNM by 30 June.

Only one-third of analysed enterprises have published 2019 audit reports on their websites. The Company Law and the Law on Public Enterprises stipulate that by 30 June all middle and large entities should submit audit reports and consolidated audit reports for the previous year to the Central Register. By means of checks performed at the Central Register, it was established that all enterprises from the analysis sample are medium or large entities, which means that they must have audit reports, but do not engage in the practice of allowing public insight therein.

The third category of standards also include transparency standards for public procurements, which are drawn from commitments assumed by public enterprises under the Open Government Partnership's Action Plan 2018-2020.

As regards transparency in terms of publishing annual plans for public procurements, procurement notices and tender documents, notifications on contract signed and contract performance, analysed enterprises demonstrated 29% compliance with relevant obligations, accounting for improvement by 19 percentile points compared to the previous research.

The obligation for mandatory publication of plans for public procurements with all amendments thereto was not complied by 37% of analysed enterprises.

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Have SOEs published their 2020 plans for public procurements?

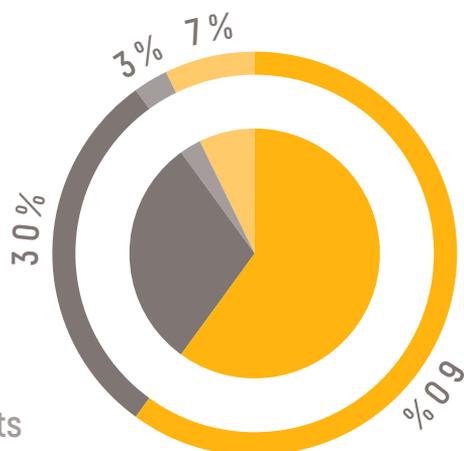
● YES ● NO



As regards the obligation for publishing procurement notices and tender documents, nine enterprises have published both procurement notices and tender documents.

Do SOEs publish procurement notices and tender documents for public procurements?

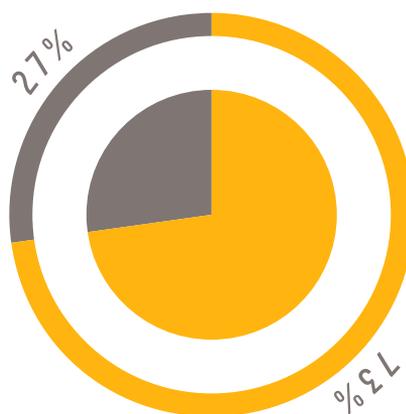
- YES, both procurement notices and tender documents
- YES, only tender documents
- YES, only procurement notices
- NO



Only eight enterprises have published notifications on public procurement contracts signed.

Do SOEs publish notifications on public procurement contracts signed?

- YES
- NO



Only four enterprises have published notifications on performance of public procurement contracts on their websites.

The last, thirtieth standard concerns a good practice and is related to publication of data on financial and operational results of companies in which analysed enterprises appear as founding entities. In particular, JSC ESM appears as founder of the company for touring, 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 Construction and Management of Residential and Commercial Property of Significance for the Republic is the founder of JSC GTC, and PE Parks and Greenery has founded two limited liability companies: Folakon LLC and Luna LLC. The research showed that none of the state-owned enterprises that appear as founder of other companies have published information on their websites about performance of their subsidiary entities.



Recommendations

State-owned enterprises are an important segment of the Macedonian economy, especially in regard to business activities they perform, which are of strategic importance. They include: waters, forests, electricity, railways, roads, postal services, etc. In order to maintain integrity of the national economy and to ensure quality performance of public services, it is of outmost importance for state-owned enterprises (public enterprises and joint stock companies) to be characterized by good governance.

Good governance implies establishment of robust and unified legal framework on governance at state-owned enterprises, creation of conditions conducive to effective oversight by the state and enhanced accountability, development of system for monitoring and assessing performance of state-owned enterprises, promotion of financial and fiscal discipline, professionalization of governing bodies and greater transparency and accountability on the part of state-owned enterprises. The significance assigned to the issue of transparency arises from the fact that unavailability of relevant data in easily accessible manner creates an ambiance that is conducive to irresponsible governance and corruptive behaviour at these enterprises.

Transparency and accountability in operation of enterprises founded by the Government of RNM and local self-government units is marked by upward trend, but is still below the required level. Therefore, in the future, enterprises founded by the government and local self-government units are recommended to adherently comply with transparency and accountability standards that have been published since early 2019 and submitted to all state-owned enterprises in the country (as given in Annex 1 to this document).

The Government should find a mechanism for adequate implementation of the adopted Transparency Strategy (2019-2021), which covers public enterprises and joint stock companies it has founded. In order to streamline information for citizens about the effects from operation of state-owned enterprises, the Ministry of Finance should continue with timely publication of quarterly integrated reports on financial performance results for the 29 enterprises founded by the government (14 public enterprises and 15 joint stock companies).

The Government's efforts for systemic improvement of state-owned enterprises' transparency should be replicated by local-self-government units, which appear as founders of more than 110 enterprises.

With a view to ensure greater transparency of state-owned enterprises, a single database needs to be finally developed and should include data on legal entities founded in compliance with the Law on Public Enterprises and the Company Law, where the state and local self-governments have 100% ownership or relevant ownership shares. This database would allow overview of all relevant information pertaining to such enterprises, such as shares owned by the state and local self-governments, number of employees, financial performance results, etc.

ANNEX 1: STANDARDS ON TRANSPARENCY AND 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 enterprise published data on competences they performs or are assigned by law?
3. Have state-owned enterprises published their statute?
4. Have state-owned enterprises published their operation and development programs, annual or multiannual, which 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 enterprise published the list of employees, including job position, official e-mail address and telephone number?
8. Have state-owned enterprise published information on their general manager (work biography, contact 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 names and work biographies for members of their supervisory board? (JSC Water Economy and JSC GTC do not have supervisory board and therefore this parameter was not applied to them)
11. Do state-owned enterprises publish information from sessions held by their governing board?
12. Have state-owned enterprises published data on remuneration paid to members of governing and supervisory board?



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 on 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 contract 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 contract information for the officer responsible for protected internal reporting, such as: name and surname, e-mail address and telephone number?

26)



Accountability in terms of performance results

21. Have state-owned enterprises published their 2019 annual operation reports?
22. Have state-owned enterprises published their 2019 financial reports?
23. Have state-owned enterprises published their 2020 quarterly financial reports?
24. Have state-owned enterprises published their 2019 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 competences and work?

26. Have state-owned enterprises published their 2020 plans for public procurements?
27. Do state-owned enterprises publish procurement notices and tender documents for public procurements?
28. Do state-owned enterprises publish notification on public procurement contracts signed?
29. Do state-owned enterprises publish notifications on contract performance (OGP commitment)?
30. Have state-owned enterprises published data on financial and operational results of companies where they appear as founders?

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

