



STATE AUDIT OFFICE

2013

ANNUAL REPORT



STATE AUDIT OFFICE

Nemo est supra leges
Marcus Tullius Cicero

CONTENTS



6

FOREWORD

9

STRUCTURE OF EMPLOYEES

11

SAO BUDGET

14

PROFESSIONAL DEVELOPMENT
OF STATE AUDITORS/
STRATEGIC DOCUMENTS

8

MISSION AND
INDEPENDENCE

17

2013 AUDIT ACTIVITIES
THROUGH FIGURES

18

CONDUCTED AUDITS AND
ISSUED REPORTS

25

AUDIT FINDINGS

26

PUBLIC PROCUREMENT

27

AUDIT OPINION

33

COOPERATION WITH
COMPETENT AUTHORITIES

34

CORE BUDGET

37

MINISTRY OF FINANCE/
AGENCY FOR
REAL ESTATE CADASTRE

39

PENSION AND DISABILITY
INSURANCE



40

HEALTHCARE SYSTEM

42

JUDICIARY

50

MINISTRY OF ENVIRONMENT
AND PHYSICAL PLANNING



43

POLITICAL PARTIES

51

PENITENTIARY AND
CORRECTIONAL SYSTEM

46

EDUCATION



58

LOCAL SELF
GOVERNMENT UNITS

83

TRANSPARENCY

47

FILM ACTIVITIES

53

OFFICE FOR MANAGEMENT
OF REGISTERS OF BIRTHS,
MARRIAGES AND DEATHS

64

PERFORMANCE AUDIT

84

REPORT OF THE
INDEPENDENT EXTERNAL
AUDITOR

49

DEVELOPMENT OF SPORTS
AND THE YOUTH
IN MACEDONIA

54

ECONOMY, TRANSPORT
AND COMMUNICATIONS

75

INTERNATIONAL
COOPERATION





It is my great pleasure to present to you the Annual Report of the State Audit Office for 2013 in the year when we celebrate the 15th Anniversary of SAO presence as autonomous and independent institution in the Republic of Macedonia. Owing to the professional attitude of the staff that has effectively dealt with the challenges brought by our mandate, during these 15 years (1999-2014) SAO has successfully built its own reputation and acquired leading position in strengthening the system of financial control and accountability in the public sector.

SAO Annual Report summarizes the results of the audits and other activities carried out in 2013. Transparent and earmarked use of public funds and assessment of the quality of services provided to the citizens is our focus in selecting and defining our area of work. Having in mind the same priorities, we have drawn up new Development Strategy, HR Management Strategy and IT Strategy for the period 2013-2017.

Significant progress in the cooperation with the legislative body of the Republic of Macedonia was achieved with the signing of the Memorandum of Cooperation between the State Audit Office and the Parliament on 27 June 2013. This accomplishment should contribute to establishing permanent mechanism for reviewing audit reports by the competent Parliamentary committee.

In terms of the professional development of employees, SAO has organized several trainings in the field of auditing, public procurement, accounting for budgets and budget beneficiaries, public funds and local government units and public enterprises. SAO has made a special commitment to the activities of INTOSAI Development Initiative for ISSAI Implementation (3i Programme), which included e-course for using ISSAI Compliance Assessment Tools (iCATs), as well as workshops on facilitating ISSAI implementation.

Internationally, aside from the regular activities, SAO has achieved significant progress in the realization of the new project in cooperation with the Office of the Auditor General of Norway aimed at improving the efficiency and quality of audit with the application of an Audit Management System (AMS). The first phase of the project, which included activities for upgrading SAO IT infrastructure and preparing feasibility study, was completed in 2013. In order to define AMS requirements several workshops for mapping audit processes were conducted and experience was exchanged with SAIs of Norway, Germany and Latvia on their AMS model.

High level meeting of SAO and Albania SAI representatives was held in September 2013 when a Memorandum of Cooperation was signed.

Our priorities in the upcoming period remain regulating SAO constitutionality and establishing regular and effective mechanism for reviewing audit reports by the Parliament following European practice. Again I would like to emphasize the commitment and professionalism of SAO staff in the implementation of the annual work program in 2013 and to sincerely congratulate them. Within the Annual Report we regularly enclose the opinion of the independent external auditor on the financial statements of the State Audit Office for 2013. The external auditor is selected by the Parliament in line with the State Audit Law from 2010.

Auditor General

Tanja Tanevska, M.Sc.



Mission

The goal of the State Audit Office (SAO) as a Supreme Audit Institution in the Republic of Macedonia is to communicate the audit findings timely and objectively to the Parliament, the Government, other public office holders, as well as to the general public.

SAO provides support to the Parliament in meeting its responsibilities by identifying and revealing irregularities, cases of illegal operation and potential cases of corruption and abuse of office.

With clear and effective recommendations SAO provides support to the state institutions and the beneficiaries of public funds for improving the management thereof. Thus SAO contributes to the improvement of the lives of the citizens of the Republic of Macedonia.

Independence

As an independent external auditor SAO conducts audit on the public revenues and expenditures in line with the auditing standards of the International Organization of Supreme Audit Institutions (INTOSAI).

SAO independence is guaranteed by the State Audit Law, first enacted in 1997. Over the past years the Law underwent several modifications and amendments. New State Audit Law was adopted in 2010 for further compliance with Mexico Declaration on Supreme Audit Institutions Independence and the Lima Declaration of Guidelines on Auditing Precepts. The Law regulates SAO position and provides for a broad mandate for conducting regularity and performance audit, and access to all necessary information. SAO has financial independence and authority to manage its own resources. In addition SAO has the freedom to decide on the audit subject and contents and has sufficient mechanisms for follow-up of recommendations to ensure appropriate implementation of recommendations given in audit reports.

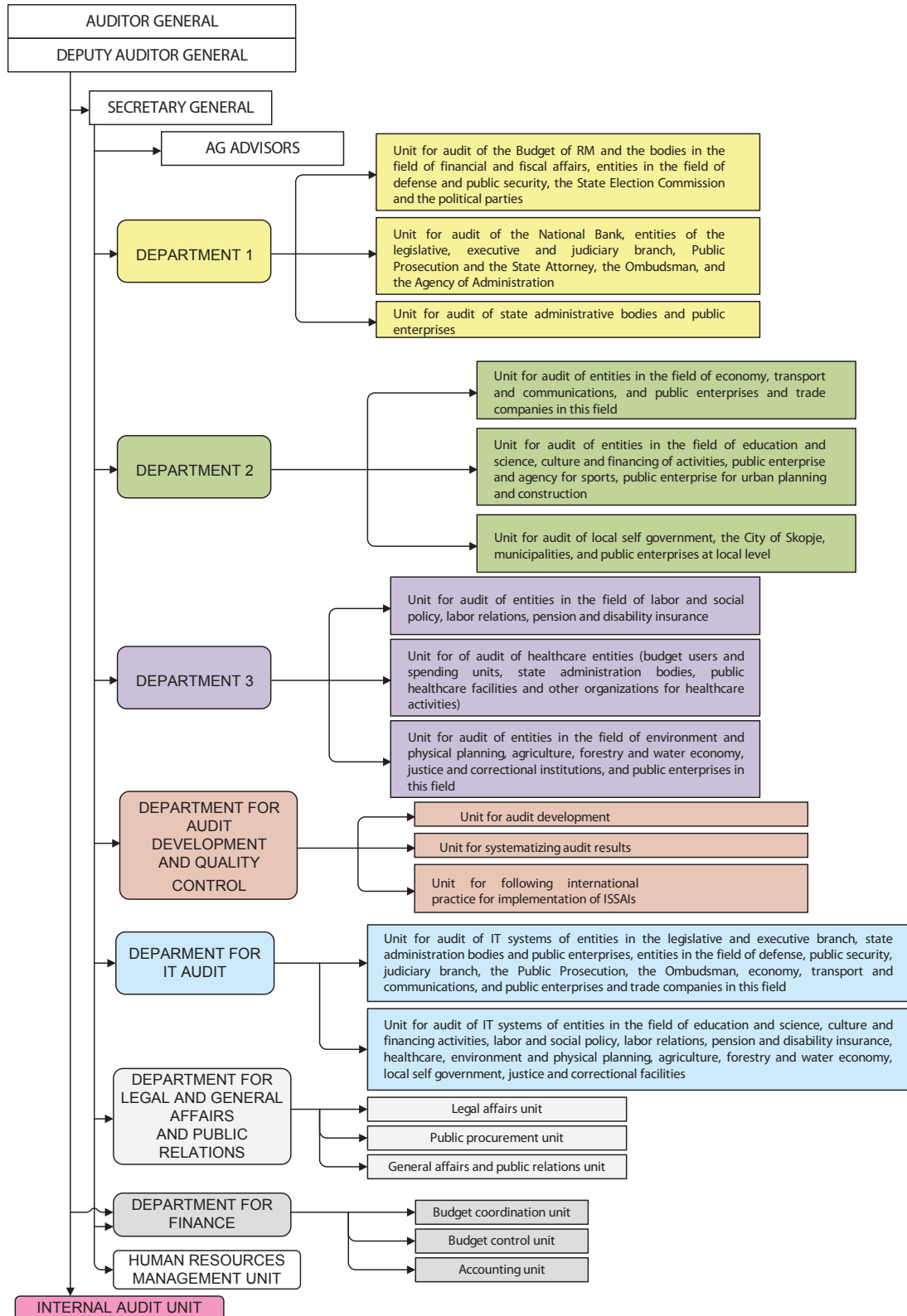
Structure of Employees

In 2013 state audit was performed by 91 employees, authorized state auditors, state auditors and administrative support staff, organized in seven departments and 2 units. Three departments are directly involved in the audit process (audit departments) and cover different areas of the public sector, one department is for audit development and quality control, one department for audit of information systems, two departments for administrative support and two units for human resources and internal audit. State audit is conducted by 80 auditors, and 73 of them hold a certificate for authorized state auditor. 96% of the employees have university degree in economy, law, information technology and other fields, and the percentage of employees with master's degree is continuously increasing.



91 employees
in 2013

Internal organization of the State Audit Office (SAO)

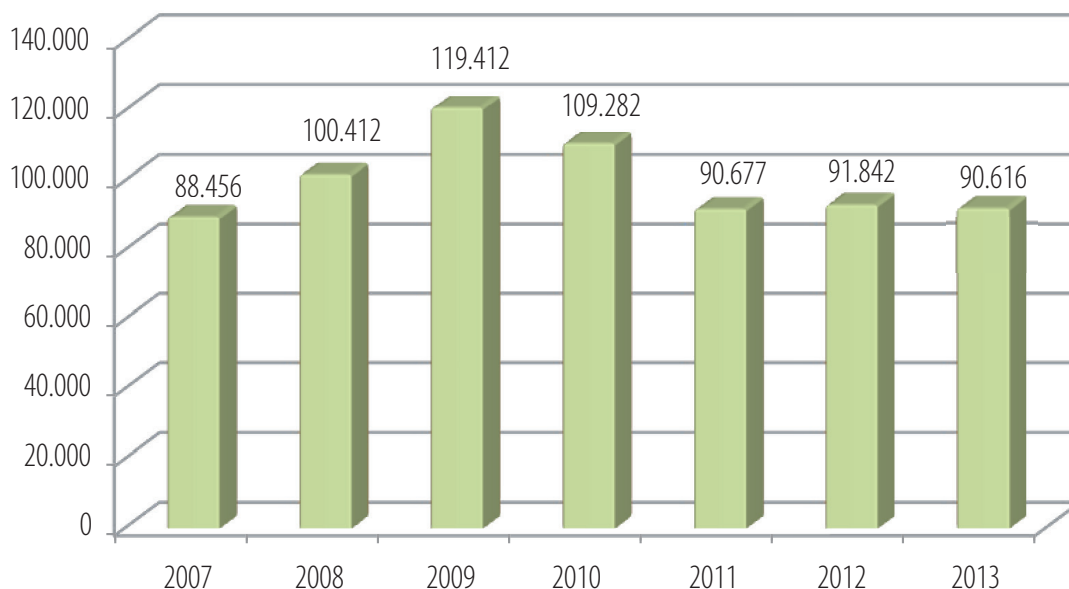


In line with the State Audit Law (Official Gazette of RM no. 66/10, 145/10) SAO operation is financed by the Budget of the Republic of Macedonia. The necessary funding proposed by SAO is approved by the Parliament of the Republic of Macedonia.

The total budget of the State Audit Office in 2013 amounted to 90.616 thousand denars. 96% are funds provided by the Central budget and 4% are SAO own revenues. SAO own revenues come from collection of fee for audits conducted prior to the adoption of the State Audit Law and its amendments in 2010.

Prior to the new State Audit Law, the Audit Authority for audit of the instrument for pre-accession assistance was operating in the frames of the State Audit Office. Following the adoption of the new State Audit Law in May 2010, the Law on Audit Authority was also adopted, and the Audit Authority was officially separated from the State Audit Office as an independent legal entity with a separate budget.

Budget funds over the years

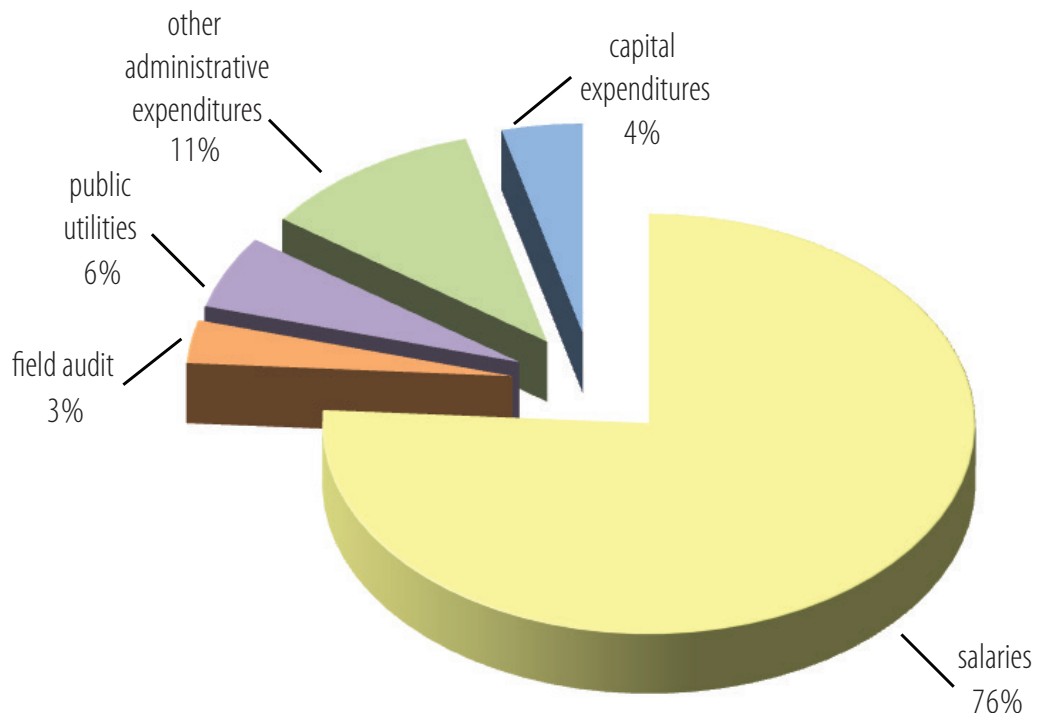


SAO Expenditures in 2013

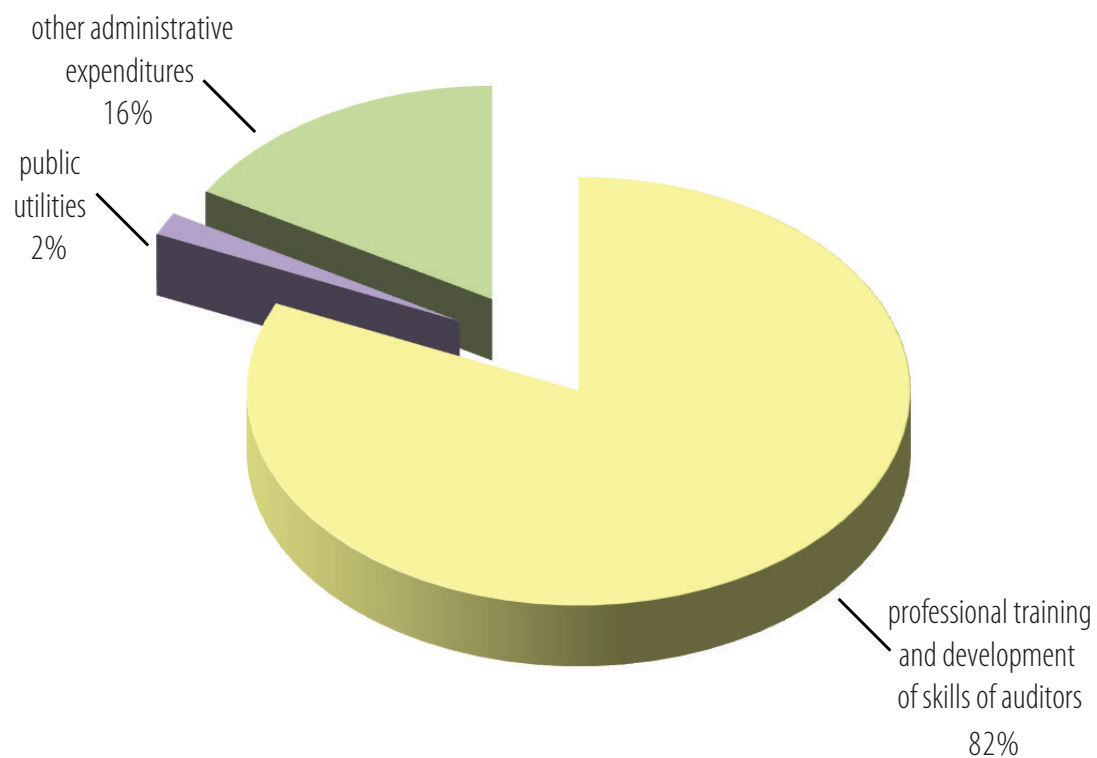
In terms of the structure of SAO expenditures, 76% are allocated for salaries, 3% for conducting audit on the territory of the Republic of Macedonia, 6% for utilities, 11% for other administrative costs and 4% are capital expenditures.

In 2013 part of SAO activities were funded by a donation from the Ministry of Foreign Affairs of Norway intended for realization of the Project MAK - 12/0015 „Implementation of audit management system“ in the period 2012 - 2015. The aim of the project is to improve the efficiency and quality of audit work by implementation of an audit management system.

For realization of the intended objective, the donor has made a payment amounting to 9213 thousand denars; the State Audit Office has realized 5843 thousand denars, while the remaining funds are transferred for the next year. Out of the total expenditures, 82% are expenditures for professional training and development of skills of auditors for the implementation of the new audit management system, 16% for administrative expenses and 2% for utilities.



Expenditures from donations in 2013



82% of donations used for **professional training** and development of auditors' skills

Professional Development of State Auditors

In line with the strategic objectives for continuous professional development of auditors and management defined in the Strategy for human resources management, in 2013 SAO organized several workshops on the following topics:

a) Accounting Basics:

Accounting policies and principles in expressing balance sheet items, income and expenditure, in line with the legal regulations, IAS and IFRS;

Differences and similarities between the two accounting systems: cash-based and accrual accounting;

b) Public Procurement and

c) Performance Audit.

The trainings were conducted by authorized state auditors and state auditors in the State Audit Office, and the workshop „Winning and loser scenario personality and motivation“ were conducted in collaboration with external trainers.

Strategic Documents

During 2013 SAO continued with the implementation of the strategic documents adopted in December 2012 – Development Strategy 2013-2017, HR Management Strategy 2013-2017 and IT Strategy 2013-2017. SAO Development Strategy ensures continuity of previously started activities and provides for new ones for further development of SAO and its operation. By promoting and implementing the International Standards of Supreme Audit Institutions (ISSAIs) SAO will further improve the quality of audit as its second strategic objective. INTOSAI and EUROSAL with their own activities help its members, including SAO, to implement these standards. Out of the seven INTOSAI core values contained on each page of INTOSAI Strategic Plan 2011-2016, independence and integrity are recognized as pillars for achieving professionalism and credibility through cooperation, innovation and inclusion. In that spirit, SAO will undertake actions to strengthen the institutional and individual integrity control system as a preventive mechanism for identifying main weaknesses and risks to the integrity, and for enhancing the resilience of the institution to future integrity violations.

SAO HR Management Strategy will ensure development of the core elements of the system for HR management. SAO will continue building itself as a professional institution that maintains continuous high quality work and is appreciated and respected by the primary users of the results of its operation (the Parliament, the Government, the auditees and the public).

The objectives of SAO IT Strategy for 2013 – 2017 are intended to increase the efficiency of SAO IT system, thus contributing to the implementation of SAO Development Strategy for the same period.

Auditing Standards and Methodology

ISSAI implementation is one of the most important strategic objectives of SAO. The independence and increased audit efficiency enabled with the implementation of these standards in the daily operations provide quality assurance and audit consistency, as well as credibility and public trust, and professionalism in auditing.

Assessment of the level of ISSAI implementation for financial and performance audit using iCATs was carried out by working groups formed by Auditor General, in the period from September to December 2013. Assessment Report for compliance with ISSAI was prepared. This report will be used as basis for preparing Strategy for ISSAI implementation (during 2014), that would specify the strategic objectives and activities for ISSAI implementation, taking into account the resources, experience and environment. In line with the Guidelines on Audit Quality Assurance, which regulates the independent function for quality assurance, during 2013 a professional team of authorized state auditors conducted quality assurance on three audits from the previous year.

- State Lottery of the Republic of Macedonia;
- State Attorney of the Republic of Macedonia and
- PCF Idrizovo, Veles.

Information Technology and IT Audit

Development and use of information technology and its rational and efficient use in the audit process is a strategic goal of the State Audit Office.

In this context, SAO has ensured uninterrupted operation of the systems for centralized storage and exchange of data, the electronic mail system, the archive system, the system for SAO staff internal information, the integrated financial IT system and the system for data analysis of audit reports.

Auditors have internet access when performing audit tasks in the field.

In 2013 SAO has procured equipment to upgrade the ICT infrastructure. The implementation of the equipment, which follows the development of new technologies and standards, is expected to be finalized in the first half of 2014.

Integral part of the financial audit is the use of computer assisted audit techniques (CAATs), as well as the IDEA software for analysis of financial statements' data.

Following the IT audits conducted in 2013, SAO has recommended to the auditees to adopt or update IT development strategies, as well as to adopt and implement security policies and procedures. This will improve the management of IT resources according to auditees' development priorities and will also reduce the risk of ineffective protection of information systems, loss or damage of data, inaccuracy and unreliability of records and unauthorized access to confidential data.



2013 AUDIT ACTIVITIES THROUGH FIGURES

17

103	AUDITS
145	REGULARITY AUDIT REPORTS
7	PERFORMANCE AUDIT REPORTS
170	AUDITED ENTITIES
1146	AUDIT FINDINGS
719	AUDIT RECOMMENDATIONS
57	FOLLOW UP REVIEWS ON THE IMPLEMENTATION OF RECOMMENDATIONS
254	IMPLEMENTED RECOMMENDATIONS
181.119	MILLION DENARS AUDITED PUBLIC REVENUES
63.170	MILLION DENARS AUDITED PUBLIC EXPENDITURES
155	AUDIT REPORTS SUBMITTED TO THE PARLIAMENT
14	AUDIT REPORTS SUBMITTED TO THE PUBLIC PROSECUTION
6	AUDIT REPORTS SUBMITTED TO THE STATE COMMISSION FOR PREVENTION OF CORRUPTION

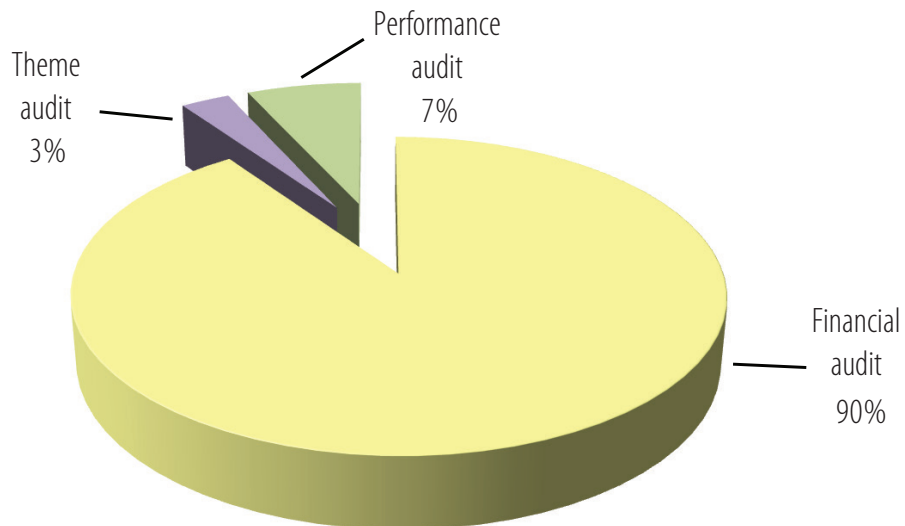
Conducted Audits and Issued Reports

In 2013 SAO conducted 103 audits (54 audits in 2012) - 93 financial and compliance audits, 3 theme audits, 1 follow up audit and 7 performance audits.

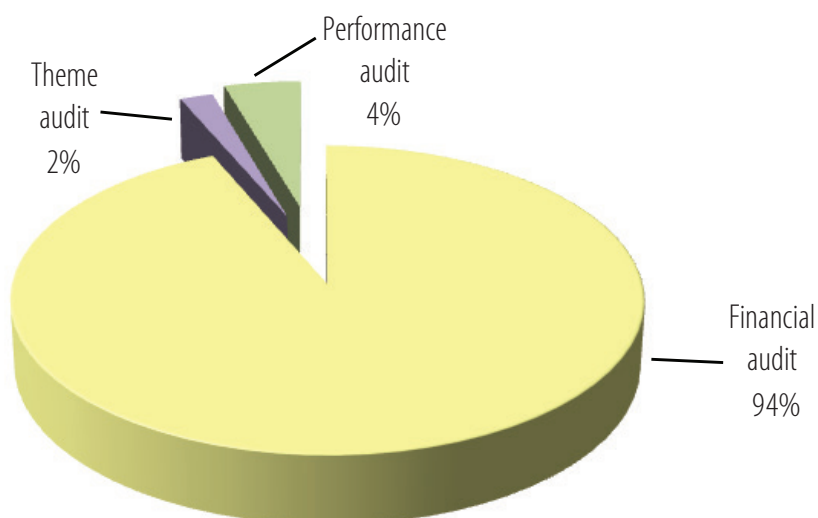
155 audit reports were issued upon completed audits (93 audit reports in 2012) - 145 financial audit reports, 3 theme audit reports, 1 follow up audit report and 7 performance audit reports.

The table below presents information on the number of conducted audits and issued reports in the last two years:

Conducted audits and structure				
	2013		2012	
Type of audit	Number and structure of conducted audits			
	Number	Structure in %	Number	Structure in %
1	2	3	4	5
Financial audit	93	90	36	67
Theme audit	3	3	8	15
Performance audit	7	7	10	18
Total	103	100	54	100



Issued reports and structure				
	2013		2012	
Type of audit	Number and structure of issued reports			
	Number	Structure in %	Number	Structure in %
1	2	3	4	5
Financial audit	145	94	75	81
Theme audit	3	2	8	8
Performance audit	7	4	10	11
Total	155	100	93	100



103 audits
in 2013

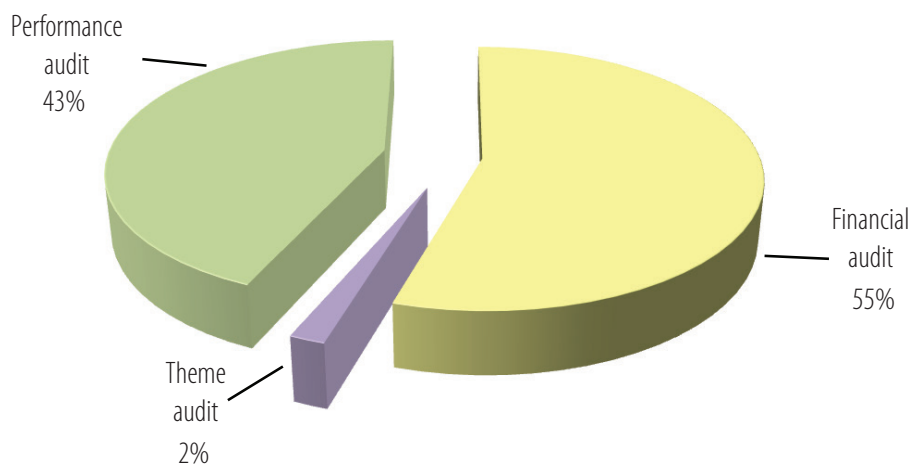
Auditees by Type of Audit

SAO Annual Work Programme defines the entities and areas or issues that will be subject to audit throughout the year in line with the criteria for selection of entities i.e. areas to be audited annually. The audit planning approach is in accordance with the internationally accepted auditing standards and practice.

The scope of state audit, in terms of the number of audited entities, also includes the mandatory annual auditees in accordance with the Law.

In order to achieve the audit objectives of financial and performance audits, during 2013 SAO covered 170 entities in total. The following table presents the structure of auditees by different types of audit.

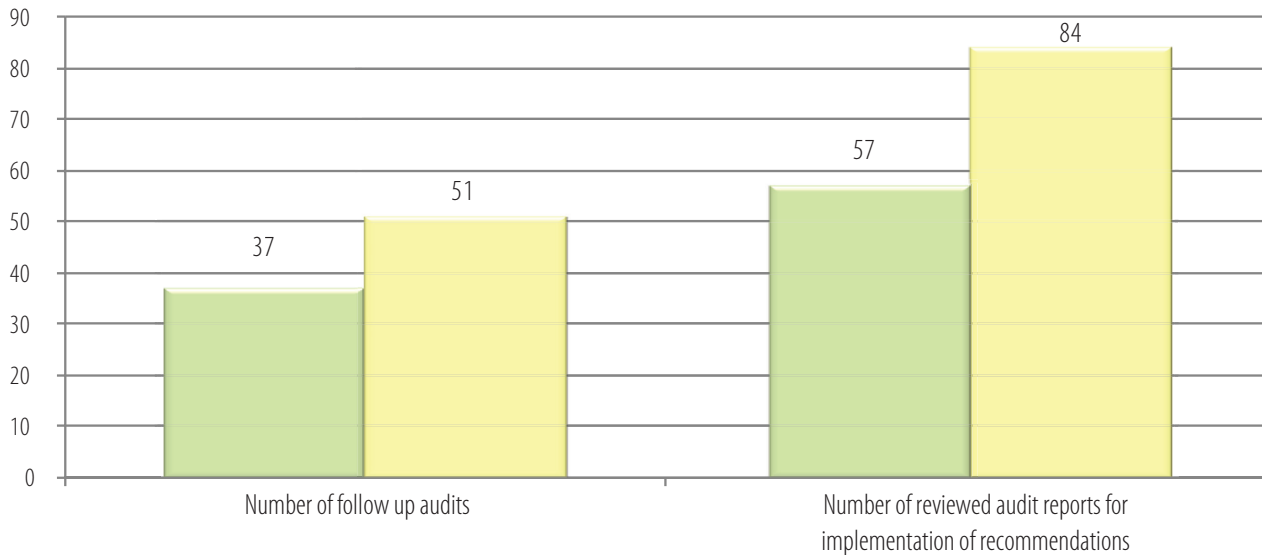
Type of audit	2013		2012	
	Auditees	Structure in %	Auditees	Structure in %
1	2	3	4	5
Financial audit	93	55	36	28
Theme audit	3	2	21	16
Performance audit	74	43	71	56
Total	170	100	128	100



Follow up Audits on the Implementation of Recommendations

In 2013 SAO conducted 37 follow up audits on the implementation of recommendations (51 in 2012) in order to identify the degree of their implementation, reviewing recommendations of 57 final audit reports (84 audit reports in 2012).

Follow up audits	2013	2012	Index (2/3)
1	2	3	4
Number of follow up audits	37	51	71
Number of reviewed audit reports for implementation of recommendations	57	84	67

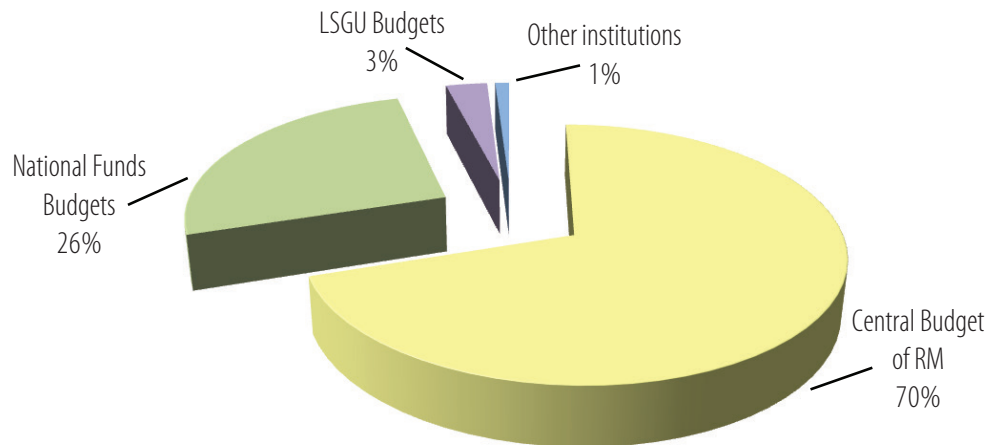


Audited Public Revenue in 2013

The amounts of audited public revenue and expenditure in 2013 are presented in the table below:

(in million denars)

Audited public revenue				
	2013		2012	
Audited public revenue	Revenue	Structure in %	Revenue	Structure in %
1	2	3	4	5
Central Budget of RM	126.288	70	112.730	91
National Funds Budgets	48.114	26	5.945	5
LSGU Budgets	4.675	3	2.456	2
Political parties	298		-	
Public enterprises	182		1.433	1
Other institutions	1.562	1	933	1
Total	181.119	100	123.497	100

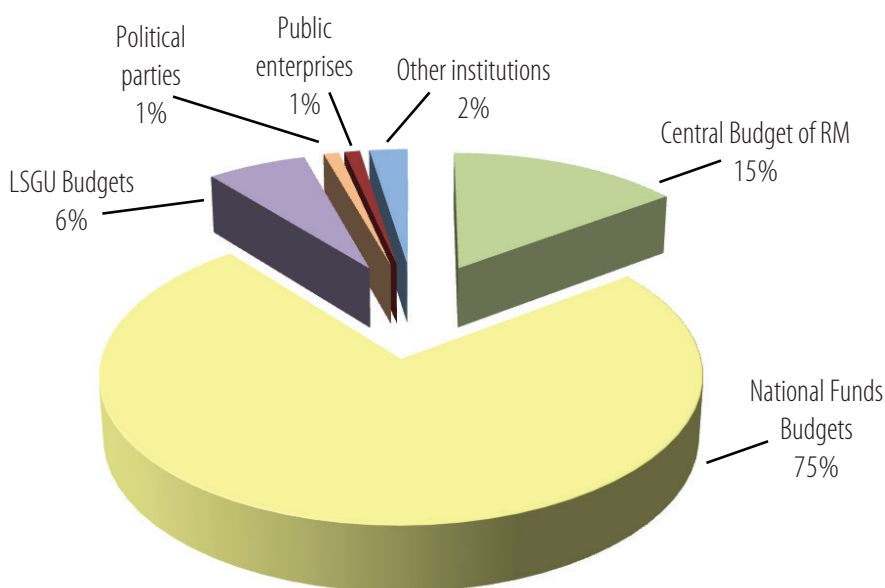


The structure of audited public revenues in 2013 presented in the annual accounts for 2012 is the following: Central Budget revenue - 70%, revenue of national funds' budgets - 26%, revenue of budgets of local self-government units - 3% and revenue of other institutions 1%.

Audited Public Expenditure in 2013

The structure of audited public expenditure in 2013 presented in the annual accounts for 2012 is as follows: Central Budget beneficiaries account for 15%, national funds' budgets account for 75%, beneficiaries of local self-government units' budgets account for 6%, political parties account for 1%, public enterprises account for 1% and expenditures of other institutions account for 2%.

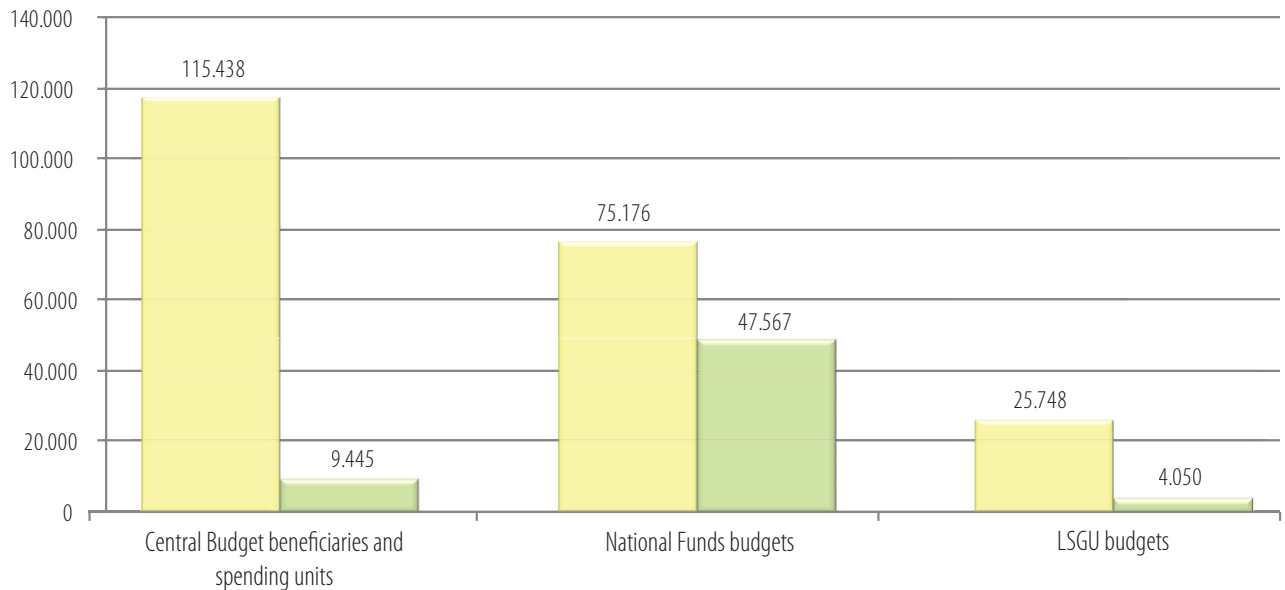
Audited public expenditure	2013		2012	
	Expenditure	Structure in %	Expenditure	Structure in %
1	2	3	4	5
Central Budget of RM	9.445	15	9.678	25
National Funds Budgets	47.567	75	13.407	35
LSGU Budgets	4.050	6	2.369	6
Political parties	289	1	-	-
Public enterprises	265	1	1.419	4
Other institutions	1.554	2	11.503	30
Total	63.170	100	38.376	100



Audited expenditure per type of budget in relation to the total budgets of beneficiaries and spending units of the Central Budget, budgets of local self-government units and national funds' budgets in 2013.

(in million denars)

	Realized	Audited	Participation in %
1	2	3	4 (3/2)
Central Budget beneficiaries and spending units	115.438	9.445	8
National Funds budgets	75.176	47.567	63
LSGU budgets	25.748	4.050	16
Total	216.362	61.062	28



Audit Findings

While implementing 2013 Annual Work Programme authorized state auditors and state auditors identified 1146 findings in 137 out of 155 audit reports. Most of the findings (258) identified in 105 audit reports relate to the financial statements. Findings regarding noncompliance with legislation and regulations (269) are identified in 84 audit reports, while findings concerning use of funds contrary to the relevant legislation (38) were noted in 16 audit reports.

The analysis also shows that findings regarding internal control system (60) were noted in 32 audit report, and findings concerning public procurement were noted in 24 audit reports.

SUMMARY OF FINDINGS		
		Type of finding
Type of finding	Number	Participation in %
Findings concerning noncompliance with legislation and regulations	269	39
Findings concerning financial statements	258	38
Findings related to the internal control system	60	9
Findings concerning use of funds contrary to the relevant legislation	38	6
Findings concerning public procurement	46	7
IT Audit findings	9	1
TOTAL	680	100
Systemic weaknesses	210	
Emphasis of matter	151	
Performance Audit findings	105	
TOTAL	1146	

In the frames of the planned audits in 2013 SAO audited public procurement as well, and identified the following irregularities in the planning, implementation and realization of public procurements:

No.	TYPE OF IRREGULARITY	Participation (in %) in findings re PP
1.	Not implemented procedures for PP / realized PP before signing PP contract / realized procurements with old contracts from previous years.	13
2.	Weaknesses in the planning phase (type of contract, selection of proper procedure, planned quantities, dynamics, planned funds, changes to the plan, etc.)	5
3.	Weaknesses in the phase of decision making on PP	4
4.	Tender documentation not prepared or does not include the elements prescribed by the Law on PP.	8
5.	Weaknesses in the bid evaluation phase, scoring, ranking and proposing most favorable bidder (not implemented or improperly implemented scoring methodology, lack of or improper ranking, incorrect proposal for selection, etc.)	6
6.	Weaknesses in the phase of signing contracts with selected bidders (not signing contracts with selected bidders or signing contracts with different prices and different conditions and other elements of the bid, signing contracts within a period shorter than the legally prescribed one, etc.)	11
7.	Weaknesses in the realization of signed contracts (warranties, prices, quantities, payment terms and other conditions other than the ones defined in the contracts)	8
8.	Realization of contracts over the contract sum (surpassing the contract amount/planned funds)	3
9.	Irregularities in relation to lack of procedures for following the realization of contracts, both from quantitative and qualitative aspect	3
10.	Lack of annexes to contracts or signing annexes to contracts which are not in line with legal regulations	3
11.	Other irregularities	36
	TOTAL:	100

The main objective of the audit on financial statements is to enable the auditor to express an opinion as to whether:

financial statements truly and objectively present the financial condition and results of the financial operations, and

the activities, financial transactions and information reflected in the financial statements are in accordance with the relevant legislation, guidelines and established policies.

In accordance with the objectives set in the audit reports, auditors expressed opinions on both the financial statements and the compliance with the laws and regulations.

The audit reports on financial statements for 2012 contain:
29% unqualified opinion (positive opinion);
40% qualified opinions;
21% negative opinions; and
10% disclaimer of opinion.

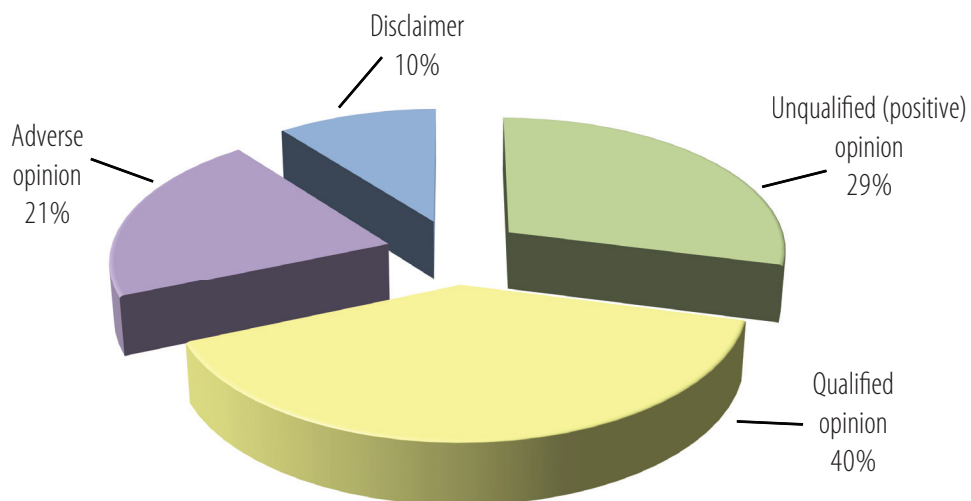
In relation to compliance with laws and regulations auditors expressed:
27% unqualified opinion (positive opinion);
46% qualified opinions;
26% negative opinions; and
1% disclaimer of opinion.

Below is an overview of expressed opinions on financial statements and compliance with laws and regulations in 2012 presented in audit reports of 2013.

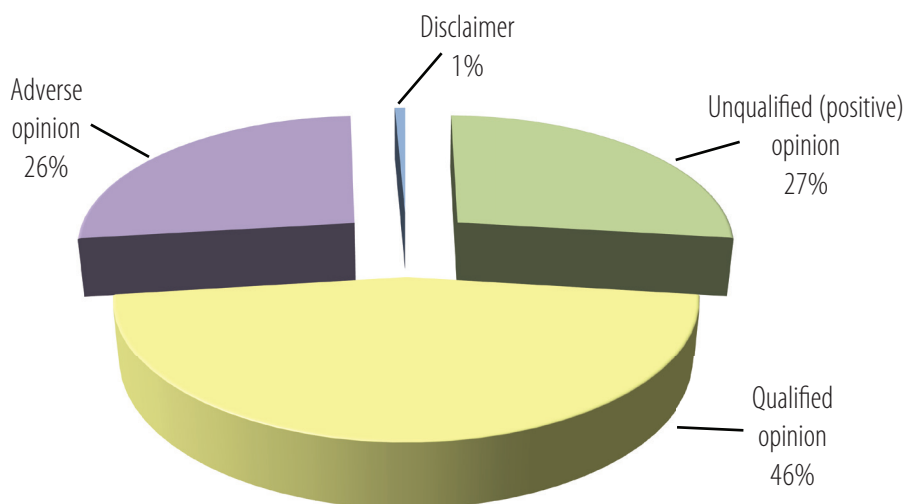
Overview of opinions expressed on financial statements and compliance with laws and regulations

Audit opinion	Financial statements		Compliance with laws and regulations	
	No. of reports	Structure	No. of reports	Structure
	2013	2013	2012	2012
Unqualified (positive) opinion	36	29	38	27
Qualified opinion	49	40	65	46
Adverse opinion	26	21	37	26
Disclaimer	13	10	1	1
TOTAL	124	100	141	100
Separate opinion	17			
Total (including separate opinion)	141		141	
Reports without expressed opinion due to limited scope of the audit	4		4	
TOTAL	145		145	

Structure of expressed opinions on financial statements



Structure of expressed opinions on compliance with laws and regulations



Measures Taken upon Audit Reports

The audit as essential part of the control system aims at timely detection of deviations from accepted standards and violations of the principles of legality, efficiency, effectiveness and economy in the management of public funds, intended for taking corrective measures and/or steps for prevention or hindrance of future deviations and violations.

According to the State Audit Law, the legal representative of the auditee is obligated to notify SAO, as well as the competent body for supervision and control, on the measures taken upon the findings and recommendations in the audit report within 90 days of the receipt of the final report.

The State Audit Office follows the implementation of recommendations in audit reports in the frames of the regular audits, the special purpose audits and the reviews of implementation of recommendations, as well as from information provided by the auditees.

Upon completion of audits from the Annual Programme for 2013, the State Audit Office has given 719 recommendations. By the time of the preparation of the Annual Report for 2013, the deadline for feedback from auditees for 297 recommendations has not expired. Out of 422 recommendations, 254 have been implemented completely or partially, or the implementation is ongoing, 27 recommendations have not been implemented (related to other competent bodies/external factors or discrepancies), 9 recommendations cannot be implemented due to changed circumstances, and auditees have not provided feedback or have not commented on 132 recommendations.

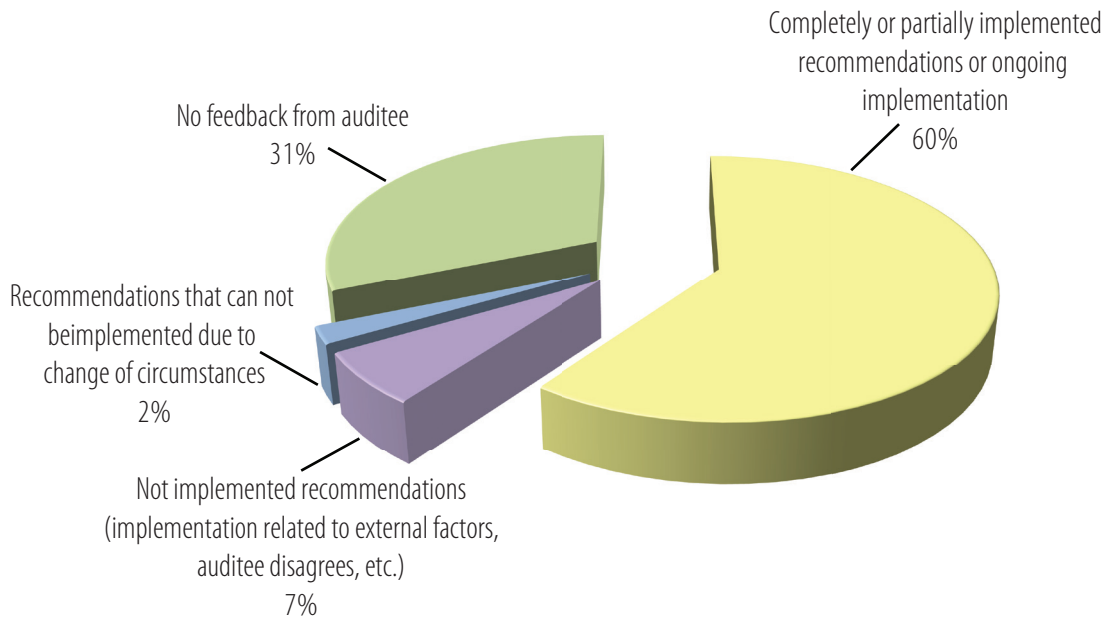
719 recommendations
given in 2013

The following table presents the status categories for measures taken upon recommendations for 2013 and 2012:

DESCRIPTION	2013		2012	
	Number	Structure in %	Number	Structure in %
Completely or partially implemented recommendations or ongoing implementation	254	60	303	84
Not implemented recommendations (implementation related to external factors, auditee disagrees, etc.)	27	7	30	8
Recommendations that cannot be implemented due to change of circumstances	9	2	7	2
No feedback from auditee	132	31	20	6
TOTAL (number of recommendations for which 90 days' feedback deadline has expired)	422	100	360	100

Overall conclusion is that the auditees act upon the recommendations in the audit reports of the State Audit Office. The analysis of collected data shows that out of 422 recommendations upon which the auditees were obligated to take measures until the date of the preparation of this Annual Report, 254 recommendations have been fully or partially implemented (60%), which is high percentage of realization. The percentage of recommendations for which the auditee has not provided feedback is also evident and this will be subject to further actions by SAO.

Measures taken upon recommendations in 2013



For continuous follow up of the implementation of recommendations, the State Audit Office will continue using different approaches for gathering information on measures taken upon given recommendations including those that require longer implementation period. For that purpose the State Audit Office uses software for analyzing data and other information from audit reports.

The cooperation with the Parliament of the Republic of Macedonia and other state bodies has continued in 2013 in several directions.

In line with the State Audit Law, the State Audit Office has submitted its 2012 Annual Report on conducted audits and operation for review to the Parliament.

At the plenary session held on 23 July 2013 the Parliament reviewed SAO Annual Report and adopted conclusions that support SAO activities and recommended that auditees should act upon SAO recommendations and strengthen the control system in the institutions.

In addition, during 2013 the State Audit Office has submitted to the Parliament all final audit reports.

In June 2013 the State Audit Office signed a Memorandum of Cooperation with the Parliament of the Republic of Macedonia. The Memorandum and the Manual "Introduction to Audit Reports" (promoted in December 2012) are significant step forward in the cooperation with the legislative body in relation to the use of audit reports.

The cooperation with Public Prosecution continues. In the frames of the realization of SAO Annual Work Program for 2013, 14 audit reports for 13 entities were submitted to the Prosecutor's Office, on grounds of reasonable suspicion for committed misdemeanor or crime. The audit reports for six audited entities are also submitted to the State Commission for Prevention of Corruption, and two audit reports are submitted to the Financial Police Office.

SAO actively cooperates with all state authorities in order to prevent and reduce corruption and is a signatory to the Protocol on cooperation for the prevention and repression of corruption and conflict of interests.

The State Audit Office participates in the implementation of the National Programme for the Adoption of the Acquis (NPAA) through the activities provided in Chapter 3.23 Judiciary and fundamental rights, Area – Prevention of corruption policy and Chapter 3.32 Financial Control, Area - External Audit, as well as in the work of the Inter-ministerial body for prevention of corruption.

MAIN ASPECTS OF THE SITUATION IDENTIFIED AFTER CONDUCTED AUDITS IN 2013 ON THE CORE BUDGET OF THE REPUBLIC OF MACEDONIA, THE BUDGET BENEFICIARIES AND THE SPENDING UNITS OF THE BUDGET OF THE REPUBLIC OF MACEDONIA

Core Budget

The Core Budget of the Republic of Macedonia as an annual plan of revenues, other inflows and appropriations for financing core competencies of budget beneficiaries, includes appropriations per budget beneficiary earmarked for financing current, capital and other expenditures of programs and subprograms' activities. The objective of the compliance audit on the Core Budget of the Republic of Macedonia for 2012 was to make an assessment of the process of drafting, adoption and execution of the Budget, assessment of the completeness, accuracy and punctuality in planning and collection of tax and non-tax Budget revenues, as well as the assessment of the operation of control procedures for preventing or detecting errors in the treasury system and records.

For further improvement of the effectiveness and efficiency of operations, accountability and financial reporting, for compliance with laws and regulations and protection of resources (as objectives of a solid system of internal controls), the Ministry of Finance has documented its quality management system in the Quality Management Manual, adopted in February 2013. The Ministry has also adopted procedures for the quality management system that is being used by its employees and other persons engaged by the Ministry of Finance. The enforcement of standards contributes to the improvement of the current system of financial management and control by prescribing workflows and responsibilities, deadlines and controls for individual processes and activities, thus contributing to efficient functioning of the internal controls.

The strategic priorities of the Government serve as a basis for preparation of the budgets – the Fiscal Strategy, draft strategic plans of budget users and budget policy, and the priorities of the municipalities. With regard to the preparation of the Budget of the Republic of Macedonia we have identified that Government's strategic priorities, the preparation of the Draft Budget and the adoption of the Budget by the Parliament have been implemented within the legal deadlines, with the exception of the medium-term (3 year) fiscal strategy of the Ministry of Finance, which proposes guidelines and objectives of

the fiscal policy and determines the amounts of the major categories of estimated revenues and appropriations for that period. The adoption of the fiscal strategy enables successful implementation of the entire process of planning and execution of the budget, as well as strengthening of the link between strategic priorities and available funds in the budget.

Pursuant to the Law on financing local self government units, the subsidies from the Budget and the budgets of the Funds provide additional revenue to the municipalities for financing obligations defined by law as current transfers to local government. These revenues should amount to 4 % of the total collected revenue from VAT in the previous fiscal year. If the realization of the revenue from VAT in the current year significantly deviates from the planned one, the Ministry of Finance should propose to the Government to make amendments to the Budget for the current year in order to bring into line the subsidies from VAT to the municipalities as additional revenue to the municipalities' budget.

We have audited the system of internal controls in the process of planning, recording and collecting tax revenues, in the segment of revenues collected on the basis of personal income tax, which is determined, managed and collected by the Public Revenue Office (PRO). The planning of revenues from personal income tax in the Budget of the Republic of Macedonia for 2012 has been made in line with the submitted Draft projection of tax revenue by PRO. The auditor ascertained that 93.45% of the projected revenue for 2012 are realized.

As for the collection of calculated outstanding personal income tax determined in taxpayers' annual income tax form, the Public Revenue Office in cooperation with the Ministry of Finance should undertake activities for collection thereof, as well as measures if the collection is not possible.

In line with the Law on tobacco and tobacco products, there is a fee for legal entities that produce or import tobacco products, in order to secure funding for primary tobacco production and export promotion. This fee is revenue to the Budget of the Republic of Macedonia. Customs Administration is responsible for fixing, calculating and collecting this fee. The Budget of the Republic of Macedonia for 2012 has realized 99, 82% of projected revenue. For complete and timely collection of the above revenue, the Customs Administration has undertaken activities for converting part of the claims of the Republic of Macedonia from the tobacco companies into permanent share, as well as activities for changing the legislation i.e. merging of excise duty and fees by transforming tobacco product fees into combined excise duty keeping the same fiscal effect.

With regard to the planning of revenue from collection of fines and costs imposed in litigation,

offence, criminal and administrative proceedings for Budget purposes, monitoring of the collection, and supervision and control of this revenue, we made a recommendation to the person in charge of the Public Revenue Office (as a competent authority for collection of this revenue) to continue with the activities, in cooperation with the relevant institutions, aimed at providing comprehensive and complete documentation for the claims in this respect, which are future inflows to the Budget.

In line with the law, public enterprises founded by the Republic of Macedonia pay 80% of the excess cash generated from operations to the Budget of the Republic of Macedonia. For the purpose of real planning of revenue from public enterprises, public enterprises should submit to the Ministry of Finance their annual report and financial statements. We have pointed out that the deadline for submission is not defined in the Law on Public Enterprises, which is why the Ministry of Finance is planning the above revenue for next year based on the quarterly reports submitted by the public enterprises for the current year.

In order to verify the completeness, accuracy, validity and compliance of data in separate databases for treasury operations, with the use of IT tools we have analyzed the data and found that the control procedures operate effectively and accurately to prevent or detect errors in the operation of the treasury system and its records.

The new Guidelines for Treasury Operations applicable from 01 January 2014, prescribes budget users to keep records of the current year liabilities, as well as for multi-annual liabilities. In order to implement the above amendments, person in charge has formed a working group for upgrading the existing software solution of the Treasury information system. This will expand the Treasury ledger data with multi-annual liabilities, and provide new records for checking maturity of liabilities.

Ministry of Finance

The Ministry of Finance is in possession of building structures worth a total of 224.224 thousand denars. For part of this property the Ministry has documents of ownership - title deed.

In order to have complete documentation confirming the right of ownership or the right of use of the entire property in the business records of the Ministry, it is necessary to continue with the ongoing activities for obtaining required documentation for registration in the Agency for Real Estate Cadastre, and for determining the value of the property.

During 2011, the Agency for Development and Investments ceased to exist as a state administration body. For this reason, partition balance of rights, obligations, assets, the archive, documentation, equipment and employees was made between the Ministry of Finance and the Ministry of Economy. The immovable property and the receivables of the loan portfolio, defined in the partition balance, are recorded in a separate account of the Ministry of Finance; for this account annual financial statement for 2012 has been prepared.

Given that the court cases are an integral part of the partition balance where the former Agency for Development and Investments was a defendant for a total amount of 133.214 thousand denars, we think that the Ministry of Finance in coordination with the State Attorney of the Republic of Macedonia and the other competent authorities, should take actions and measures for coordinating and defining the method for repayment of obligations of the credit portfolio of the Agency for development and Investments.

Agency for Real Estate Cadastre

The Agency for Real Estate Cadastre is responsible for registering and maintaining the real estate cadastre, managing Geodetic - Cadastral Information System (GCIS), as well as registering, maintaining and public access to the National Spatial Data Infrastructure.

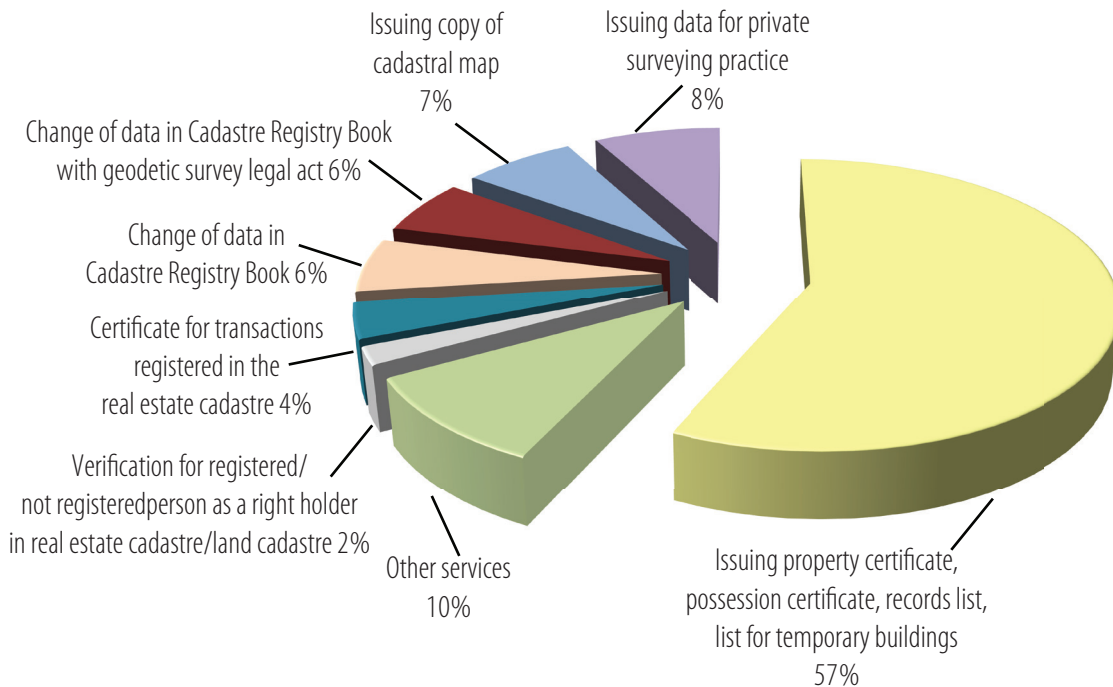
For the purpose of collecting, processing, maintaining, managing, using and distributing spatial and descriptive real estate data in the country, the Agency uses the Geodetic - Cadastral Information System of the Republic of Macedonia. The Real Estate Cadastre, as a component of GCIS is a public book for registration of ownership and other real estate rights, i.e. the real estate data.

We have concluded that the E - Cadastre has enabled using, distributing and accessing GCIS data, there are prescribed procedures for realization of services, as well as availability of information for available services for all users of the Agency website.

In order to use and have an insight into GCIS data, the Agency is charging fees, defined in the fee schedules adopted by the Agency Managing Board and agreed by the Government.

The analysis shows that the largest percentage of cases resolved during 2012 are the services as presented in the following diagram:

Services from the Cadastre Registry Book



In April 2013 the Agency has received Certificate ISO 9001:2008 introducing standards for quality management of work.

We recommend that the Agency should continue with the activities for full compliance of the adopted procedures for realization of services i.e. for defining control mechanisms, responsibilities of managers and their compliance with the procedures that are carried out electronically after the introduction of the E - Cadastre, thus providing equal treatment in the realization of services.

The Agency for Real Estate Cadastre is obliged to keep records of immovable property owned by the state (land, buildings and other structures built on the land) which are used as long-term assets by the state bodies. In order to provide complete information about the property and the records thereof, we recommend that the Agency for Real Estate, in cooperation with the Government, should initiate activities for obtaining data from all state bodies that use this real estate and contribute to establishing complete and accurate records of the property at disposal of the Republic of Macedonia.



The legal obligation concerning calculation and payment of contributions does not provide sufficient funds for carrying out activities of the Pension and Disability Insurance Fund. The increase of the number of pension beneficiaries and the harmonization of pensions in 2012 has affected the payment of pensions. Therefore, funds from the Budget of RM are planned to cover Fund's deficit. The share of Budget funds has an upward trend in the total income of the Fund, from 6 % in 2008 to 22 % in 2012.

Starting from 01 January 2009, Public Revenue Office is responsible for setting up and collecting contributions, carrying out enforced collection, checking overdueness and writing-off contributions for compulsory social insurance, in line with the Law on contributions for mandatory social insurance.

According to the above Law, competent institutions are obliged to exchange data on the taxpayers, as well as on the calculation and payment of contributions.

The process of recording and the manner of operation

are defined in an agreement signed between the Fund and the Public Revenue Office. Under this agreement, the Fund receives information from the Public Revenue Office only on the amount of collected contributions; thus the Fund lacks information on the amount of claims based on contributions and the dynamics of collection, which is necessary for planning future activities.

By transferring jurisdiction over the collection of contributions for pension and disability insurance and control of unpaid contributions to the Public Revenue Office, the Fund has remained responsible for collection of outstanding debts until 31 December 2008.

Regardless of the actions taken by the Professional Service of the Fund for collection of outstanding debt during 2012, only 2% of the total claims have been settled until 31 December 2008. The outstanding debt refers to active and passive (liquidated) taxpayers. The Fund's Professional Service has undertaken measures for settling claims of active taxpayers only, while there is no possibility to recover claims from passive taxpayers.

The mandatory healthcare insurance provides the insured persons with the right on basic healthcare services such as primary healthcare, specialist-consultative health care, inpatient care and autopsy of deceased at the request of the healthcare facilities.

The Law on public internal financial control is treating the issue of financial management and control as an important segment of the public internal financial control.

The head of public health institution is responsible for setting organizational structure and work procedures that will ensure operation, monitoring and development of sound financial management and control.

The audit on public healthcare institutions has identified not fully developed or implemented procedures for archiving documentation, transfer of accounting and other documentation in the frames of the budget user, realization of revenue in line with the principles of completeness and timeliness, manner of conducting inventory of assets, receivables and liabilities, use of funds in line with the approved budget/financial plan and legislation, warehouse operations, implementation of procurement procedures and realization of public procurements. Therefore, there is an increased risk is the operation, not defined levels of responsibility with segregation of duties and control in all phases of the process (approval, execution, registration, verification).

In line with Article 68 of the Law on Healthcare, the Health Insurance Fund of Macedonia as a procurer of healthcare services has signed contracts with the public healthcare institutions for regulating matters regarding invoicing for services rendered and the manner of payment for these services. It was found that the audited public healthcare institutions have delivered services exceeding the agreed amount. Unsettled claims are not recognized by the Health Insurance Fund, which does not record these as a liability to the institutions, but in certain cases the Fund takes it into account when forming the budget ceiling for next year.



The Ministry of Health allocates funds to the public healthcare institutions in line with healthcare programs and supervises their implementation based on submitted invoices and reports on the realization of program activities. In the absence of written criteria and procedures for allocation of funds by programs, the funds are approved in a total amount at the level of all public healthcare institutions, and not based on healthcare programs' activities undertaken and objectives achieved. This situation leads to non-compliance of activities and appropriations, and the collection of receivables for activities taken by the Ministry of Health cannot be fully completed.

In accordance with the Law on Health Insurance, the Health Insurance Fund creates treasury as a system of accounts managed by the Fund, where collection of revenues and realization of expenditures of all public healthcare institutions is recorded for the purpose of realizing the right to health insurance. The treasury manages the healthcare ledger as the official record of data and transactions relating to the annual plans of revenues and expenditures, financial plans, collected revenues and realized expenditures of public healthcare institutions.

The treasury IT system is operational since 01 January 2011 and enables running payment operations of all public healthcare institutions.

The Health Insurance Fund has established e-Treasury which introduced electronic submission of payment orders by public health institutions through a web application.

The audit on the treasury operations within the Health Insurance Fund ascertained that the system of treasury operations for users of Budget funds for financing public healthcare institutions functions according to the planned purposes and in line with relevant legislation, guidelines and policies.

The audit also found that there is completely developed IT control environment and quality management environment, documented and communicated by the management, which includes framework of policies, plans and procedures. The process of policy development is structured, maintained and made available to the staff, and existing policies, plans and procedures are firmly established and cover key issues. The audit noted that there is a clearly defined and accepted user document structure, operating manuals and training materials.



Judicial power in the Republic of Macedonia is exercised by the autonomous and independent courts, based on the Constitution, the laws and international treaties ratified by the Republic of Macedonia.

The organization of the judiciary is unique. The judicial system consists of basic courts, appellate courts, the Administrative Court, the Supreme Administrative Court and the Supreme Court of the Republic of Macedonia.

The courts protect the rights and freedom of people and citizens, as well as the rights of other legal entities, unless they are under the jurisdiction of the Constitutional Court of the Republic of Macedonia. The funds for the judiciary are provided by the court budget as a separate section of the Budget of the Republic of Macedonia entitled „Judicial power“.

The audit on several entities of the judicial branch has identified some conditions that need to be addressed in the following period, in the segment of:

- Available funding for the judiciary;
- Inventory of assets and their sources, and harmonization of the accounting value with the actual one;
- Setting up necessary records of deposits and providing adequate oversight of overall material and financial operation with deposits' funds;
- Regulation of the operation of the IT system in the courts.

Political parties are voluntary organizations of citizens formed for exercising and protecting political, economic, social, cultural and other rights and beliefs, for participation in the decision-making of the government.

Political parties realize their objectives through democratic expression of political will by participating in elections and other democratic ways.

SAO performs audit on the financial operation and supervision of the financial reporting of political parties, in line with the Law on financing of political parties.

Regarding financial reporting, political parties have the following responsibilities:

- To prepare and submit annual reports on received donations to the State Audit Office and the Public Revenue Office no later than 31 March;
- To submit annual report on the financial operations to the Central Register, the Public Revenue Office and the State Audit Office, and to publish the report on their website;
- To prepare and submit annual financial statement to the State Audit Office no later than 31 March, and to publish the financial statement on their website;



The State Audit Office is legally authorized to submit a proposal to the Minister of Justice for suspension of funds for regular annual funding from the Budget of the Republic of Macedonia, if the political party has received donations in amounts that are proscribed under the Law on financing of political parties, and if the political party has not submitted report on received donations, annual report and annual financial statement to the State Audit Office in the prescribed deadlines.

Disbursement of funds for regular annual funding from the Budget may also be disallowed if the political party does not publish data on donations received in the current year on its website.

Suspension of funds remains in effect until proper fulfillment of above obligations.

The State Audit Office submits proposal to the Minister of Justice for suspension of funds for regular annual funding from the Budget of the Republic of Macedonia for a period of three months if the political party does not publish the annual financial statement within the prescribed period.

On 25 February 2014 the State Audit Office has submitted proposal to the Ministry of Justice for suspension of funds for regular annual funding from the Budget for seven political parties.

According to the Electoral Code, the State Audit Office is the key institution for supervision of the financing of election campaign participants in every election cycle. In line with the schedules prepared by the State Election Commission for each election cycle, the State Audit Office receives the price lists of broadcasting and printed media for paid political advertising, and the reports for the advertising space that has been used by each participant after the completion of the election campaign, as well as the funds paid or funds receivable on that basis.

In view of the participants in the election campaign, the State Audit Office receives and publishes on its website the following information: income and expenditure report on the election campaign bank account from the date of its opening until the end of the tenth day of the election campaign; income and expenditure report on the election campaign bank account for the second half of the election campaign; and total financial report for each participant in the election campaign.

Following the completion of the election process and validation of the final results by the State Election Commission, the State Audit Office performs an audit within 60 days from the date of receipt of the total financial reports for the election campaign.

Based on the results of received reports and conducted audit, the State Audit Office proposes disciplinary measures and measures of proscription i.e. SAO submits a proposal to the State Election Commission for proscription of payment of compensation for election expenses to the participants in the election campaign if the financial reports are not submitted with the necessary contents within the prescribed period, and/or submits a request for initiating misdemeanor proceedings or reports to the public prosecutor on the irregularities detected in the financial reports.

For achieving the above objectives, SAO cooperates and exchanges data and information with the State Election Commission and the State Commission for Prevention of Corruption, and in line with the signed memorandum for cooperation on the implementation of provisions on the election campaign financing, these institutions exchange information on irregularities detected in the financial reports and the measures taken thereof.

In the reporting period SAO has audited the financial statements of 51 political parties and issued 43 final audit reports. For eight political parties SAO did not issue audit reports. These political parties were either registered or ceased to exist in 2013, or have a revenue of up to 2,500 Euros and do not have an

obligation to prepare financial reports. Regarding the local elections, SAO has audited the total financial reports of four political parties and issued nine audit reports (DUI – one account, DPA-one account, VMRO DPMNE-three accounts and SDSM-4 accounts for the election campaign).

All audits have started within 60 days of the receipt of the total financial reports for the election campaign, i.e. the audits started in May 2013. The audit reports are published on SAO website.

The audit on the abovementioned reports has identified certain conditions that need to be addressed by the political parties in the following period in relation to:

- Submitting financial reports to the competent bodies and publishing financial reports on political parties' websites;
- Regular operation transactions of political parties to be made through one account;
- Performing regular, complete and accurate inventory of assets and liabilities and harmonization of the accounting value with the actual one;
- Timely and chronological presentation of transactions in business books;
- Recognition of income and expenses in accordance with the modified accounting principle;
- Availability of cash funds /cash operations;
- Setting up mutual rights and obligations with providers of commercial facilities.

As for the sanctions for election campaign organizers that did not submit financial reports for the local elections in 2013, upon proposal from the State Audit Office, the State Election Commission has brought a Decision for proscription of payment of compensation for the local election expenses in 2013, published in the Official Gazette of RM, no.123/2013.

The total number of election campaign organizers which have been penalized in line with the above Decision was 93.

On 04 December 2013, the State Audit Office submitted a proposal to the State Election Commission for amending the above Decision for four election campaign organizers, which have met the obligations for financial reporting in the meantime. This Decision was brought by the State Election Commission and published in the Official Gazette of RM, no.176/2013.

Ministry of Education and Science and Budget spending units in the area of education

The Law on higher education regulates university autonomy and academic freedom, conditions and procedure for establishing and terminating higher education institutions, system for quality assessment and quality assurance of higher education, and ground rules for organization, management, development and financing higher education

Higher education institutions have a dominant role and importance for creation, preservation and spreading knowledge which provides social and economic well-being and progress of society, preparation of students for occupations that require application of scientific discoveries and expertise, cultural and linguistic diversity, encouraging technological development, arts, culture and sports.

In line with SAO Annual work programme for 2013 the State Audit Office audited the financial statements of the Faculty of Agricultural Sciences and Food and the Agricultural Institute for 2013. These institutions are part of the University „Sts. Cyril and Methodius“ in Skopje.

The units within the University have their own accounts and act as legally independent units, although they are not registered as legal entities. Following the budget approval by the Ministry of Education and Science, the University adopts collective quarterly financial plan, which does not contain an overview of appropriations per unit. Therefore, SAO recommends as necessary that the financial services of the University together with Faculties' services define their budgets by quarters for the purpose of more realistic planning and implementation of their activities throughout the year.

The Faculty of Agricultural Sciences and Food generates income for activities and services to students which are not defined in the price list adopted by the Council for development and financing of higher education in 2004, by introducing new fees for students.

Payment of fees for teaching and other activities of the employees is not in compliance with the valid Decision for salaries and benefits for faculty's employees, which defines criteria for payments to employees.

Leasing real estate is not in compliance with the criteria from the Rulebook for leasing University real estate.

In the following period the competent bodies should intensify activities for constituting the Council for development and financing of higher education, as a competent authority for defining criteria for the type and amount of fees for services rendered to students.

Financing projects of national importance that are also beneficial for the development of the film industry in the country will ensure advancement, promotion, presentation and care for the film work. This activity is within the competence of the Film Fund of the Republic of Macedonia. The activities carried out in conditions which in the future should be improved, especially in terms of:

Certain states of affairs require improvements in the following period, primarily in relation to:

- Increasing objectivity and independence in the selection of film projects that will receive financial support;
- Clear definition of the budget of supported film projects;
- Increasing control activities for the manner of use of allocated funds;



At the same time we found systemic weaknesses in the Law on film activities which came into effect on 1 January 2014, in relation to a prescribed obligation for the State Audit Office to conduct audit on the Film Fund annually. This is not in compliance with the State Audit Law which clearly states the institutions that SAO is obliged to audit every year.

Public institutions in the field of education and culture

Activities in the field of education, science and culture, health, social welfare, child care, and other activities that are defined by law as public services carried out by institutions that are entrusted with public powers.

In the reporting period we have audited the financial statements of several institutions in the field of culture and education, as well as the activities undertaken by Program 90 - International cooperation implemented by the relevant Ministry.

The activities undertaken, the role and significance of entities performing public services of interest to the citizens and society as a whole are undisputable. However, we have identified certain state of affairs that should be given more attention by the competent authorities, in relation to:

- The system of internal controls, prescribing proper work procedures and clear segregation of duties;
- Harmonization of internal acts regulating organizational structure and systematization of jobs with the provisions of the collective agreement;
- Establishing time frame of validity of contracts for outsourcing and criteria for determining fair compensation to authors;
- Consistent application of the budget principle for expressing records of all financial transactions in monetary terms;
- Obtaining approval from the Ministry of Culture and Ministry of Finance re need for temporary employment;
- Setting prices of tickets for sale and defining conditions and criteria for distributing complimentary tickets, their quantity and persons that could get these tickets;
- Awarding public contracts and monitoring their implementation.

performing public
services **of interest** to
the citizens and society

Development of Sports and the Youth in Macedonia

The Agency for Youth and Sports supports the physical and psychological development of youth, its status, creates conditions for keeping skilled and talented youth in the country, and follows sports and recreational activities, as well as development of professional sports.

The competent authorities have undertaken activities that have contributed both at national and international level. However, the audit on the financial statements for 2012 has identified certain conditions that need to be improved, in relation to:

- Ensuring appropriate and sufficient sources of funding to support activities of young people;
- Establishing measurable criteria for allocation of funds to national sports federations;
- Increasing transparency in awarding public contracts;
- Adequate monitoring of the implementation of public contracts.



Ministry of Environment and Physical Planning

The core competences of the Ministry of Environment and Physical Planning (MoEPP) are laid down in the Law on organization and operation of state administration.

Based on the audit results, we have identified certain significant weaknesses in the internal control system for the process of salaries, non-transparent allocation of funds for co-financing programs and projects in the area of environment and irregularities in the process of engaging persons on a contract for services.

Based on the established state of affairs, MoEPP should take actions for allowing transparency in allocating funds for co-financing projects in the area of environment, in the process of engaging persons on a contract for services, supervision and control over implemented works, and disbursement of budget funds for actual work performed. In relation to the movable and immovable property, it is necessary to keep accounting records of the equipment and to obtain title deeds for the property, to calculate depreciation and to reevaluate all equipment, to do proper inventory, and to keep accounting records of inventories. In addition, MoEPP should undertake actions to amend the Rulebook on the cost of work carried out at a request of a party out of the administrative procedure, which will include prices for all laboratory analyses necessary for invoicing, as well as to do complete and correct inventory of receivables. It is also necessary to comply with the requirements of bylaws on business travel, collect receivables from employees from previous years, engage people in accordance with legal regulations, amend the regulations and introduce control procedures and procedures for ensuring completeness and accuracy of revenue.

Penitentiary and Correctional Facility - Skopje Prison

The Penitentiary and Correctional Facility – Skopje Prison is a facility for imprisonment of convicted persons as well as for detention measure of individuals deprived of freedom.

PCF – Skopje Prison has a status of legal entity. It is financed as a spending unit of the Directorate for enforcement of sanctions within the Ministry of Justice.

The insufficient human resources and increased workload in the Prison bring into question the effectiveness and efficiency of the operation of prison departments.

Following the audit, we have pointed out the need to keep internal records of the real estate and to submit data on changes made to the Agency for Cadastre, as well as to the Ministry of Finance for the total accounting value of movable property. To resolve the situation in relation to the collection of revenue from engagement of inmates outside the institution, it is necessary to take actions for collecting revenue in accordance with legal regulations and the Guidelines for conditions, manner and procedure for work engagement of convicted person outside the institution.

The liabilities towards the Ministry of Internal Affairs comprise 56% of the total unsettled obligations. These liabilities are attributable to services performed for assistance in escort of detained and convicted persons, and this amount is constantly increasing.

According to the Criminal Procedure Law, these costs should not be borne by PCF Skopje Prison; the costs should be paid in advance by the authority that administers the criminal proceedings, and charged later from the people who are obliged to compensate for these costs in line with the provisions of the same law.

Due to the need for providing medical care and hospital treatment to inmates, we have indicated that the Ministry of Health should be responsible for the healthcare, because the healthcare service of PCF Skopje Prison is not included in the health system of the Republic of Macedonia.



Penitentiary and Correctional Facility Idrizovo - economic units “Ekonomija” and “Preporod”

The economic units “Ekonomija” and “Preporod” are established by the Government. These internal organizational units are formed in accordance with the Rulebook on organization and operation of PCF Idrizovo and the Law on enforcement of sanctions adopted by the Parliament.

The economic units operate as independent legal entities within PCF Idrizovo, which is contrary to the provisions of the Law on enforcement of sanctions, because in 2006 these economic units have lost their status of independent legal entities. The law provides for one or more economic units to be organized within the penitentiary and correctional-educational institutions, which should act in behalf of and for the institution, and pay the revenue to the treasury account for self-financing activities.

Economic units have unsettled obligations to employees for accrued and unpaid gross salaries, thus convicted persons cannot exercise their legal right to receive compensation for work engagement. This situation decreases motivation and interest of convicts to work.

Weaknesses were identified in the internal control system, regarding the organizational aspect of the operation, and in terms of the newly established written procedures for certain processes.

We have also identified deviation of prices when selling livestock, which is not in accordance with the official price lists for sale and leaves room for improper pricing, thus affecting the revenue realized in the economic units.

It is also worth noting that the analysis of data for the movement of livestock and production of the economic unit “Ekonomija” in the period 2005-2012, the basic herd has been reduced for more than 60% and the production by 70%, while the production movement of the economic unit “Preporod” during the same period has indicated a decrease in the volume of production by 95% , contributing to the difficult financial situation of the economic units with blocked accounts, unpaid salaries and reduced livestock.

The audit recommends consistent implementation of the Law on enforcement of sanctions and resolving the status of the economic units and the employees, as well as solid operation of the management team, which should provide economical and efficient operation. All the more so since the operation of the economic units is extremely important, on one hand for work engagement of convicts and their resocialization, and on the other for providing food for the convicted persons in the institution in order to make savings in the Budget of the Republic of Macedonia.

Office for Management of Registers of Births, Marriages and Deaths

53

The office for management of registers of births, marriages and deaths (the Office) was founded in accordance with Article 1 of the Law on Amending the Law on Registers of births, marriages and deaths (Official Gazette br.98/08) as a legal entity/body within the Ministry of Justice.

The primary responsibility of the Office is:

- To keep, protect and store registers of births, marriages and deaths (manually and electronically);
- To issue birth certificates, certificates, transcripts and copies based on data in the registers;
- To administer the procedures and prepare reports for found children;
- To recover destroyed, damaged or missing registers; and
- To collate manually kept data in registers.

РЕПУБЛИКА МАКЕДОНИЈА
REPUBLIKA MAQEDONISE

ИЗВОД ОД МАТИЧНАТА КНИГА НА РОДЕНИТЕ
СЕРТИФИКАТ НАЈ ЛИВРИ АМЖЕ I ТЕ ЛИНДУРВЕ

ОПШТИНА _____ ГРАД _____
КОМУНА _____ КУПЕТИ _____

Во матичната книга на родените што се води во местото _____ под
најблизи и апсолутично се вклопува со вистината _____
најблизи и апсолутично се вклопува со вистината _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Место на раѓање: _____
Место на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Име: _____ Презиме: _____ Пол: _____
Место на раѓање: _____
Датум на раѓање: _____

Based on the audit results, the Office should undertake actions for providing:

- Written procedures for the basic processes that would improve the quality of the work;
- Internal records of real estate data and data for changes made to the internal records of real estate and their submission to the Agency for Real Estate Cadastre and the Ministry of Finance;
- Compliance of the accounting with the actual value of assets and carrying out inventory of liabilities in accordance with legal regulations;
- Procedures for periodic discharge of authorized officers (Registrars) and adjustment of the number of issued certificates per registrar and realized income on that basis; printing certificates with serial numbers in order to facilitate monitoring and control there of.

54 Economy, Transport and Communications

Agency for Foreign Investments and Export Promotion of the Republic of Macedonia - Invest in Macedonia



The Agency for foreign investments and export promotion was established to provide increased inflow of direct foreign investments and export promotion that would encourage economic growth and development in the country.

The audit report on the financial statements for 2012 recommends introducing system of internal controls by adopting written procedures at all levels of operation. In October 2013 the Agency has prepared procedures and guidelines for most of the work processes, in particular regarding

payment of state aid. This should help overcome identified shortcomings. As for better monitoring of eligibility for state aid, we recommend taking steps for organizational staffing of the Agency, in particular for payment of state aid (grants and incentives based on tax and customs exemptions), as well as undertaking activities for timely delivery of information and reports on state aid given to the competent authorities.

Directorate for Technological Industrial Development Zones

The Law on technological industrial development zones provides for the activities related to the development and monitoring of the operation of the free zones, as well as for the establishment of the Directorate for Technological Industrial Development Zones. Following the audit on the financial statements for 2012 the auditor gave recommendations for introduction of system of internal controls by adopting written procedures at all levels of operation. It is also necessary to have accounting records of the total assets of the Directorate and to take measures and actions for carrying out quality inventory in accordance with the legal regulations for harmonizing the accounting with the actual value of the assets. The users of technological industrial development zones do not always adhere to the deadlines for timely submission of annual reports on their operation. We have identified deviations in the supply of natural gas in relation to the agreed quantities of delivered and received natural gas, which can affect (increase) the cost of natural gas supply in the zones.

Energy Regulatory Commission

Following the audit of the financial statements together with the compliance audit on the operation of the Energy Regulatory Commission in 2012, the auditor has recommended adopting acts in line with the Energy Law and the Statute. In order to comply with the Standards for internal control in the public sector, we recommend amending the act on organization and systematization of jobs and carrying out complete inventory. Regarding licensing for energy-related activities, it is necessary to keep complete records and to take actions for monitoring and control of fulfillment of obligations under the issued license. For complete and proper calculation of income from annual fees from licensees for performing energy-related activities, it is necessary to compare and harmonize the total revenue data of these entities from the Central Registry with the annual accounts' data that are submitted to the Energy Regulatory Commission. Once again we have called attention to the different ways of financial reporting i.e. accounting framework for recording financial transactions, of the regulatory authorities in the Republic of Macedonia and the Energy Regulatory Commission.

MEPSO - Electricity Transmission System Operator of Macedonia

SAO audited the system of internal controls of MEPSO in 2012 in relation to the financial management and control.

The adopted laws and bylaws provide basis for the operation of internal controls of MEPSO.

With the examination of the basic procedures for financial management and procurement process the



auditor has concluded that there is proper segregation of duties and responsibilities and the controls are in place and functional. We recommend continuous and timely harmonization of the internal act on organization with the amendments to the Statute of MEPSO, as well as providing conditions for the internal audit to perform planned audits in accordance with the adopted Annual Plan.

Macedonian Post



Macedonian Post is the only entity with an individual license for providing universal postal service, including the reserved postal services and the postal services performed on the free postal market.

On 31 December 2012 Macedonian Post had 328 units within the postal network. The total number of counters was 738 out of which 519 were in operation. The number of employees was 2288. Macedonian Post is a member of the Universal Postal Union of the United Nations from 12 July 1993, and from 22 July 1996 it became a member of the association of European public postal operators (POSTEUROP).

Due to the fire in January 2013, part of the financial documentation and documentation for the implemented procedures for public procurement are missing. This situation had an effect on the audit

opinion. Macedonian Post has established practice for public procurement of insurance policy for the business year with retroactive validity, which creates a risk of being unable to collect indemnity. In the previous period Macedonian Post did not follow adopted internal regulations, and the auditor has ascertained many irregularities, malpractices and deceptions which have caused material damage to the company, and the records show increased claims due to shortages and theft. In certain units of the postal network there is continuous unjustified overrun of the treasury maximum, which also increases the risk of theft. Macedonian Post has established practice of not recording accounting documents in the year of occurrence, thus presenting unrealistic and unobjective revenue, expenditure, claims and liabilities in the financial statements.

Macedonian Post does payment operations in all post offices on behalf of and for Poshtenska Banka. The contract is valid until 2016.

In addition, there is untimely collection of claims which affects the timely payment of obligations and worsens the solvency and liquidity of the company. It should be also noted that the division of property between Macedonian Post and Macedonian Telecom it is still not completed (the proceedings started in 2000), which also affects the data presented in the financial statements.

Since the amendments to the Law on Banks in 2013, Macedonian Post is no longer a shareholder in Poshtenska Banka. Republic of Macedonia has a golden share in Poshtenska Banka until its full privatization.

State Office of Industrial Property

The audit of the financial statements together with the compliance audit on the State Office of Industrial Property has shown that in 2012 as well as in previous years, inventory has not been carried out in accordance with legal regulations; proper financial management and system of internal accounting control for keeping records based on complete accounting documentation have not been established.

In line with 2013 Annual Work Program the State Audit Office conducted audit on the financial statements together with compliance audit for 2012 on the Ministry of Local Self Government, three local self government units: municipalities of Ohrid, Tetovo and Center, and one public enterprise for water economy founded by the Government.

In 2013 fiscal decentralization is still ongoing process in local self government units (LSGUs). Currently LSGUs implement Government Programme for Implementation of the Decentralization Process and Local Self Government Development for the period 2011 – 2014.

In 2012 the account of the Municipality of Ohrid is continuously blocked with court enforcement decisions for collecting outstanding liabilities. Consequently, in 2012 this LSGU collects receivables and pays obligations out of the treasury system i.e. with compensations, cessions and assignments, which is contrary to the provisions of Law on payment operations.

In the audited municipalities we made an assessment of the system of internal controls for the budgeting process. The auditor found that Municipality of Tetovo does not have established internal controls that ensure timely and transparent adoption of the municipal budget. This is due to:



- Not adopted budget calendar by the municipal council that regulates municipal budget planning and holders of specific activities;
- Not defined segregation of duties and responsibilities of employees in the budgeting process;
- Partial compliance with the guidelines provided in the budget circular from the Ministry of Finance;
- Not organized public hearings for the purpose of transparent adoption of the budget; and
- Not adopted plan for the development programs.

Audited LSGUs do not realize revenue and expense in the planned volume during the fiscal year. Although the budget rebalance was adopted, actual revenue and expenditure are not harmonized with the planned ones. There are significant deviations due to unrealized capital income in the planned amounts.



In the municipalities of Tetovo and Ohrid the auditor identified risk of incompleteness of revenue from property tax due to incomplete and not updated records of taxpayers, and failing to take all legal measures to collect tax debt.

There was indication for occurrence of such shortcomings due to the incomplete update of the registry of real estate done by the Public Revenue Office in 2006. Not updated registers put taxpayers in unfavorable or privileged position.

We want to highlight the difficulties that arise in the application of the Law on utility fees, in relation to the tariff headings for which SAO has reported in previous years. In the audited LSGUs certain utility fees are not collected, i.e. the municipalities do not comply with the provisions of the Law on utility fees, as well as the provisions of adopted municipal decisions on utility fees. In order to improve the realization of revenue of municipalities, the auditor recommends:

- Updating registries for property tax and determining the basis in compliance with the methodology for determining market value in all settlements in the municipality;
- Taking measures and actions for implementation of Decisions on utility fees adopted by the municipal councils; and
- Taking legal action for forced collection of revenue from legal entities and natural persons that do not meet deadlines.

The municipalities of Tetovo and Ohrid do not submit complete annual report on the municipality operation to the Council, which decreases transparency of municipality operation and affects decision making by the Council. Consequently councilors and citizens lack information about the actual state of affairs of the municipality.

In Tetovo municipality the auditor identified payment of salaries and allowances to Council members in larger amounts than the ones prescribed by the positive legislation.

In 2012 LSGUs have engaged a large number of people through the agencies for temporary employment and under contract for services. The municipalities did not engage persons to replace temporarily absent worker, or for temporarily increased workload, seasonal work, project work, nonspecific, discontinuous and unforeseen short-term activities, but to perform regular tasks stipulated by the Rulebook on systematization of jobs. Some people have been continuously engaged in the municipal administration for performing the same tasks for a period of more than one year. Temporary employment in the municipal administration which does not comply with the prescribed legal framework for employment implies reduced transparency in recruitment, subjectivity in the selection of persons and their privileged position, and a trend of increase in the number of municipality employees on various grounds.

The municipalities of Ohrid and Tetovo have made payments without complete supporting documentation as a proof for the service performed or goods purchased. This is due to unestablished internal controls and it creates a risk of reduced transparency in the operation of the municipal services, payments without legal basis and misuse of budget funds.

There are characteristic findings concerning weaknesses in the application of laws and internal regulations that demonstrate incomplete harmonization of operation with the existing legal framework. Thus, the auditor has ascertained payment of funds without previously adopted programs and criteria for use and allocation of funds for social protection, NGOs and cultural and sport events.

Audited LSGUs have not completed the procedure for identifying, evaluating and recording the value of the property given by Government Decision from 2000, for transferring the right of ownership of real estate property of the Republic of Macedonia to the municipality. The municipality has not provided title deeds for the property.

The auditor also identified weaknesses in relation to inventories, which are not performed in accordance with the Rulebook on accounting for budgets and budget users. We also must point to cases of inventory of receivables and liabilities not being carried out due to undetermined legal basis and aging schedule thereof, and the reasons for not being collected or paid.

The auditor has identified weaknesses in the procurement of additional works or services that cannot be technically or economically separated from the original contract and are necessary for its completion. We have ascertained non-compliance with legal regulations in the manner and procedures for procurement of additional works for construction and reconstruction of roads and construction of other structures that are not included in the original contracts and due to unforeseen circumstances are necessary for their completion. The auditor recommended adopting procedure for managing procurement of additional and unforeseen works that cannot be technically or economically separated from the original contract and are necessary for its completion.

Systemic Weaknesses

In several annual reports we have highlighted systemic weaknesses relating to the Law on utility fees. This situation is still current in 2013.

The Law on utility fees provides for collection of utility fees for using roads with passenger and freight vehicles, buses and special vehicles, by legal entities authorized for vehicle registration that should make payments to the appropriate municipality treasury account. However, the existing law does not prescribe deadlines for the legal entities for payment of collected fees to the municipality account; does not stipulate obligation to inform the municipality about the number of registered vehicles by different cubic meters and about the monthly amount of collected funds (individually and cumulatively).

In order to ensure completeness, accuracy, timeliness and transparency in the collection of own revenue, the auditor recommended foreseeing legal regulations for monitoring and control of timely, complete and accurate payment of utility fees for using roads with passenger and freight vehicles, buses and special vehicles by vehicle categorization, and accurate determination of the payment obligation.

On the basis of utility fee for streetlight, the municipalities in the country do not receive data by EVN Macedonia on:

- The number of taxpayers by category (number of meters) in line with tariff number 10 of the Law on utility fees;
- Monthly report on the amount of funds collected individually and cumulatively;
- Semiannual report on the actual situation with number of meters; and
- Information/notification on outstanding claims from the utility tax.

Regardless of the signed Memorandum of Cooperation between ZELS and EVN Macedonia AD Skopje, EVN does not meet contractual obligations of Article 6 of the Memorandum for providing the above data and reports. This situation affects the completeness and accuracy of revenue realized on this basis, which is recorded by the municipalities only as an inflow without specific data thereof.

In order to ensure completeness and transparency in the collection of municipalities' own revenue, the auditor recommends that the legislator should supplement the legal solution for the purpose of overcoming identified weaknesses.

We find it necessary to emphasize identified collisions in certain legal regulations.

Granting management of the water supply network to private legal entity as identified in one LSGU is contrary to the Law on supply of drinking water and disposal of urban waste water, where in Article 3 *Service Provider* is defined as public enterprise established by the municipality or legal entity that meets the requirements for conducting such activities defined by law and the municipality is a dominant shareholder.

On the other hand, the Law on water stipulates that for the purpose of providing quality drinking water the municipalities may establish a public enterprise for performing this activity and for maintenance of the water supply systems and the supply of drinking water, as well as that these activities can be performed by legal entities in a manner and procedure prescribed by law. The collision of these two regulations creates some dilemmas in their implementation. To overcome this situation, the auditor recommended that the legislator should make appropriate changes to the laws that provide for different definition to the same situation.

The Law on Financing Local Self-Government Units, in the section on budget reserves stipulates that the permanent and the current reserve may not exceed 3% of the total projected funds in the core budget of the municipality. At the same time the Law on Budgets stipulates that permanent and current budget reserve cannot exceed 3% of the total current expenditure of the core budget. The collision between these two regulations creates some dilemmas in their implementation. To overcome this situation, the auditor recommended that the legislator should make appropriate changes to the laws that provide for different definition of the same situation.

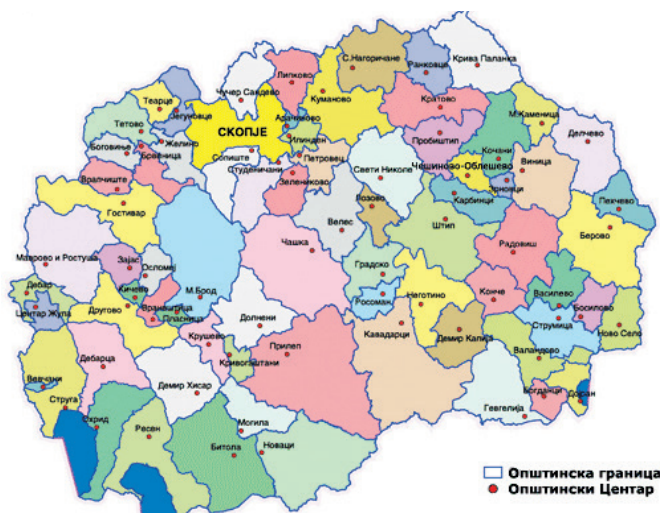
Public Enterprise for Water Economy “Lisiche – Veles”

In 2013 SAO audited the public enterprise for water economy “Lisiche – Veles” founded by the Government.

The audit on the financial statements for 2012 has ascertained the following shortcomings:

- The principal is not registered in the trade register;
- Lack of medium and long term development program;
- Lack of water meters that will measure actual water consumption for irrigation by water users; and
- PE is unable to make payments to the creditor as defined in the Law on borrowing and the credit agreement for implementation of hydro-ameliorative system, because it operates with a loss and does not make enough income to cover the obligations; the obligations are settled from the Budget of the Republic of Macedonia.

In addition, the auditor has identified systemic weaknesses due to lack of legally prescribed and adopted by the Government single (unified) methodology for calculating the fee for cost of water per m³, which is contrary to the provisions of the Law on water.



The Ministry of Local Self Government does not have established and operational system of internal controls in accordance with the Law on Public Internal Financial Control. In February 2013 the Ministry adopted written Procedure for managing financial records, which segregates the duties and responsibilities of employees for receiving, checking, ex ante control, recording and payment of financial documents. However, the implementation of these procedures did not start by the time the audit was completed.

The lack of internal controls creates a

risk of making payments based on incomplete documentation.

In 2012 the Ministry did not perform internal audit because the Internal Audit Unit did not have employees. This is contrary to the Law on public internal financial control.

The inventory of 2012 is not complete, i.e. the Ministry did not comply with the provisions of the Rulebook on accounting for budgets and budget users. Due to the incomplete inventory, the accounting and the actual value are not harmonized.

The Ministry of Local Self Government lacks internal records for its administrative premises granted with a Decision by the Government, i.e. the value of the premises used by the Ministry has not been determined. In accordance with the provisions of Articles 86 and 87 of the Law on use and disposal of property in state ownership, each body that uses state property should have and keep internal records thereof.

In 2013 we have conducted 7 performance audits which included 74 entities.

The performance audits involved assessment focused on the quality and quantity of public assets and services in areas where significant financial risks were identified and where opportunities for social and system improvements exist. Indicators were developed and the audit gave added value to the selected activities.

Efficiency of measures, policies and projects for protection and development of National Parks in the Republic of Macedonia

The audit objective was to determine whether competent institutions in Macedonia assume activities, measures and policies for protection and development of the national parks Pelister, Mavrovo and Galichica, as well as make an assessment of the following:

- Effectiveness of undertaken policies, measures and activities for protection and development of national parks;
- National regulations;
- Planning and organizing protection of nature;
- Policies of institutions responsible for implementation of objectives set;
- Coordination between competent authorities for nature protection in the Republic of Macedonia;
- Human resources, equipment and financial resources to achieve objectives;
- Measures and activities aimed at effective protection of national parks in the country.



The activities of the performance audit were aimed at assisting the Ministry of Environment and Physical Planning, the public institutions Pelister, Mavrovo and Galichica, as well as the competent institutions for nature protection, to focus their future processes and activities on meeting the goals set for protection and development of national parks.

The auditor has identified the following state of affairs:

- Necessity to adopt National Strategy for Nature Protection, which will contribute to creation of policies, measures and priorities for protection of nature in the national parks in Macedonia, for effective implementation of national legislation, as well as for implementation of obligations of the Republic of Macedonia arising out of the ratified international documents on protection of nature;
- Lack of activity of the National Council, an advisory body to the Minister of Environment and Physical Planning;
- Necessity to develop and adopt methodology for monitoring nature by the Ministry of Environment and Physical Planning that would enable monitoring, assessment and control of nature, as well as greater protection of the nature in the country;
- Necessity to complete the adoption of bylaws that would reduce risks and facilitate unobstructed integral management of protected areas, create conditions for quality operation of the public institutions that manage national parks, as well as ensure effective and efficient implementation of the Law on Nature Protection;
- Part of the land in national parks is state owned and part is granted for use by the public institutions. The public institutions should keep complete and updated records of land within the boundaries of the national parks, and the parcels they use, with data for the cadastral parcels that are state owned and the ones that are private;
- Insufficient human resources i.e. the number of employees involved in the realization of activities for nature protection in the Directorate for Environment, the State Inspectorate for Environment, and the public institutions Pelister, Mavrovo and Galichica, does not meet real needs;
- Necessity to conclude agreements for regulating rights and obligations of entities within the boundaries of national parks; this would generate income and reduce the risk of disregarding measures for protection of the land used;
- For the purpose of developing tourism in national parks, the Government undertakes activities for greater promotion and development of the national parks in the country, while taking care of their sustainable use and preservation for future generations.

Recognizing the current activities, measures and results of the competent institutions for protection and development of nature in the national parks, we believe that adopting and harmonizing laws and bylaws, strengthening, improving and upgrading existing institutional capacities: human, financial, material and technical, and enhancing mutual communication, cooperation and coordination between the competent institutions for nature protection in national parks, would increase possibilities and improve conditions for effective nature protection and improvement of the overall situation in the area.



Although there is some progress in terms of creating conditions for establishing network of protected areas, there is a need of greater understanding of the economic value of protected areas - national parks by all planners and decision makers, which should result in appropriate policies and instruments for further development of national parks. There is also a need for economic stimulus for all legal entities interested in investing in the development and protection of the national parks.

Foster families as a form of non-institutional care

The audit objective was to give an answer to the following question:

Is the existing system of foster care effective in providing adequate care and protection of children without parents and parental care?

Considering the living standard of the people in the Republic of Macedonia, the social protection is an important system of measures, activities and policies for preventing and overcoming basic social risks and to reduce poverty. The state provides social protection of citizens in line with the principle of social justice. The Law on social protection provides for the social care system and its organization, the rights on social protection, the financing and the procedures for exercising these rights.

Based on the rights on social protection and under the conditions determined by the Law, measures are being undertaken for social prevention, institutional and non-institutional care and financial aid for

social protection. The measures and activities for social protection should prevent the occurrence of social risks, and perform early detection and early treatment of citizens exposed to social risks, in order to overcome or mitigate the harmful effects of the exposure to social risks.

Non-institutional care is exercised by or through the Centers for social work, as well as placement in foster families. Right on placement in foster family have individuals without conditions for living in their families or individuals that need placement in foster families for other reasons.

In a situation with limited budget funds the Ministry of Labor and Social Policy is unable to fully undertake activities for improving the system of foster care, and there are opportunities to increase effectiveness in providing adequate care and protection of children without parents and parental care. Foster families in the country meet their obligations and appropriate to their capabilities provide care and loving environment to the children, which means that the process of selection of foster families in most cases is successful.

The number of foster families in the country is not growing adequately to meet the needs of the process of deinstitutionalization due to certain conditions in the foster care system i.e. the provisions of laws and bylaws do not sufficiently stimulate care-givers and there is lack of continuous support and promotion on central and local level.

We believe it is necessary to allocate more budget resources and to make efforts to raise the quality of this form of protection for strengthening its status, as well as the support and promotion thereof. This would maintain the role of foster family as the best alternative to institutional accommodation.

The reimbursement for foster families is not sufficient to cover their costs and is not stimulating enough. Given that participation in the foster care system requires 24 hour care and commitment, regardless of the limited budget resources, the Ministry should explore the possibility of increasing the foster care fee, in particular for foster families who take care of children with special needs.

The system operates in conditions with minimum structural and functional standards and indicators of effectiveness, and lack of monitoring mechanisms that will ensure maintenance of quality care.

Standardization would significantly contribute to improving the quality of care and would allow continuous monitoring of the care, as well as supervision over the professional work in the Centers by the Office for sheltering, upbringing and education of children and youth.

The Centers for social work should be equipped with appropriate professional staff in order to provide professional support to foster families.

It is necessary to improve the promotion of foster families aimed at attracting new families in the foster care system through regular campaigns at national and local level.

Efficiency of measures, policies and specific projects for development of tourism in Macedonia

Tourism sector has a wide scope and important role in the economic development of the Republic of Macedonia. The benefits of tourism are multiplied by attracting new investments, creating new jobs, promoting cultural values and natural wealth of the Republic of Macedonia; tourism in general stimulates economic growth.

Considering the effects of tourism on the economy, a need to conduct an audit was imposed on the topic "Efficiency of measures, policies and specific projects for development of tourism in Macedonia".

The reporting period subject to audit is characterized by measures undertaken, policies and specific projects for development of tourism, including subsidizing foreign organized tourist operations that contribute to the promotion of cultural values and natural wealth and increase the number of tourists in the country. Acknowledging the measures and actions that made progress in the area of tourism, the auditor recommends that it is necessary to take additional measures aimed at increasing positive effects of tourism pertaining to:



- Developing national strategic document for tourism;
- Ensuring appropriate level of cooperation and coordination between stakeholders in the activities for planning, developing and implementing policies, measures and projects in the area of tourism;
- Improving financial, technical and human resources;
- Improving existing infrastructure and facilities in order to provide quick and safe transportation of tourists in the country, and following trends of modern hotel services;
- Increasing the number of tourist offices in the country and their financial and human resources;
- Concretizing and completing tourism products offered in the Republic of Macedonia, which will ensure their competitiveness and provide detailed information about the needs of the tourists, and
- Timely and balanced support and promotion of all types of tourism offered in the country.



promoting
cultural values
and natural wealth

Effectiveness and efficiency of application of electronic diary (e-Diary) in elementary and secondary education

The obligation for keeping school diary in electronic form (e-Diary) through a web application which is administered by the Ministry of Education and Science is legally regulated since 2011.

Considering the role and importance of certain issues and aspects that influenced its operation in 2013, SAO conducted performance audit on „the effectiveness and efficiency of the application of electronic diary in primary and secondary education“.

We performed systematic review of evidence to make an independent assessment of the conditions for the functioning of the e-diary, such as timely, complete and efficient application in primary and secondary schools, use of e-diary data, and other aspects related to this topic.

We have identified shortcomings that affected the efficiency of the e-diary, the coordination of institutions that are involved in its timely operation, as well as some functional weaknesses of the application and other conditions that affected the development, implementation and application overload. In the following period, the competent authorities need to undertake activities in relation to:

- Adopting long-term strategy/action plan for defining necessary activities;
- Prescribing procedures for coordination of activities of the parties involved;
- Ensuring method for confirmation and authorization of data;
- Implementing all modules of the software application;
- Adopting strategy/action plan for development of the IT system;
- Setting up mutual rights and obligations with the legal entity responsible for maintaining the systems of the Ministry.

Taking into account the activities of the Ministry for implementation of the project „Informed Parent (e-diary)“, there are conditions for its application by the users. The communication between teachers and parents for weekly information on grades, behavior and absence of children has been also established. With regard to the use of e-diary data and the need for processing e-diary data by the Ministry and other state institutions, it is necessary to intensify activities for implementation of the envisaged module and to provide conditions for uninterrupted availability of the application at any time.

Efficiency of granted concessions of mineral resources in the country



The audit was performed in the Ministry of Economics - Department for Mineral Resources, State Inspectorate for Technical Inspection, Ministry of Environment and Physical Planning and we have consulted many local self-government units in the Republic of Macedonia. The auditor has ascertained the following state of affairs.

The Strategy for geological research on sustainable use and exploitation of mineral resources, prescribed by the Law on Mineral Resources, has not been adopted. The Strategy should determine the extent and manner of basic geological

researches, sustainable use and need for exploitation of mineral resources for a period of 20 years, which is important for the development of the economy in the country.

According to the Law on concessions and public-private partnership (in force since March 2012) there is no obligation for keeping single register of concessions. Keeping register of concessions would entail collecting and recording, as well as updating and archiving data from concession documents.

The auditor has found insufficient and untimely monitoring of the condition of the concessionaires, in particular regarding the collection of concession fees.

Frequent changes of the legislation in the field of mineral resources in the past regarding the deadline for alignment of already signed contracts has caused some concessionaires to avoid i.e. not fulfill the prescribed legal obligations.

Some concessionaires that do mining activities and exploitation of mineral resources do not exercise the legal provision for geodetic surveying and preparing geodetic report with calculation of excavated quantities of mineral resources.

We concluded that there is lack of efficiency and coordination between the Public Revenue Office and the Ministry of Economy, which are responsible for the control of the system of collection of concession fees.

In order to protect Rasce spring, which is the main source of water supply for Skopje region, the Government has revoked concessions for exploiting mineral resources in the protected areas of Rasce spring. Despite the revocation of concessions the auditor found illegal exploitation of mineral resources in the protected area near Zeden, municipality of Jegunovce.

The Department of Mineral Resources within the Ministry of Economy has insufficient human resources; therefore it is difficult to meet the obligations set out in the legislation.

The State Inspectorate for Technical Inspection lacks laboratory, instruments, adequate professional staff and financial resources to meet the obligation laid down in the Law on Mineral Resources for state mining inspectors to control the contents of the mineral resources in the concentrates several times a year. This affects the amount of collected concession fee.

Effectiveness of implementation of programs and activities for development and support of entrepreneurship, innovation and competitiveness of small and medium enterprises



The performance audit on this subject was done in the Ministry of Economy - Department of Entrepreneurship and competitiveness of small and medium enterprises, the Agency for Promotion of Entrepreneurship of the Republic of Macedonia, and regional business centers for support of companies throughout the country. The audit covered the period 2010 - 2013. Out of the total number of businesses in the non-financial sector, micro, small and medium enterprises represent 99% of the economy in the country and are regarded as important participants and creators of the social product. 80% of the total number of employed people are engaged in micro, small and medium enterprises. Audit activities were focused on the development programs and the support of entrepreneurship, innovation and competitiveness of SMEs. The auditor concluded that the measures for support of enterprises are done through several programs managed by different bodies with insufficient funding. We recommend intensifying activities in this area by all stakeholders, continuing with ongoing activities, concretizing and unifying programs and measures, and increasing support funds. These activities will contribute to improving the competitiveness of small and medium enterprises, increase employment and improve the living standard of citizens.

Effectiveness and efficiency of water legislation in Macedonia, safety of drinking water, and wastewater

The performance audit was aimed at assessing the detected risks and opportunities for improving water management in the country by providing higher degree of implementation of the provisions of water legislation in order to increase the effectiveness and efficiency of the application thereof. This would affect the safety of drinking water - its quality, as well as the requirements for reducing the level of pollution of wastewaters discharged into the sewage systems or the recipient in the absence of wastewater treatment plants in the country. Therefore our audit was focused on detected risks and risk areas in the relevant legislation, safety of drinking water, wastewater and its monitoring, supervision and control.

The audit covered the period 2011 - 2013 from the aspect of measures taken by the competent institutions, whose effects are expected in the future period.

The audit focused on several detected risks in the aforementioned areas for obtaining an answer to the following question: „Does the current level of implementation of water legislation provide quality drinking water and proper wastewater disposal?“

The Ministry of Environment and Physical Planning as the creator of the national policies on environment, does not fully implement competences laid down in the Law on Water, in relation to adopting bylaws - on time and with priorities set, preparing the basic planning document - Water Management Master Plan of the Republic of Macedonia, and establishing database - water book. Issuing permits for water use and wastewater is difficult in the absence of bylaws, and the process for collecting necessary documents to apply for permits is lengthy. Nevertheless, one of the most important aspects is the lack of monitoring of the implementation of legislation aimed at creating policies for the future period.



Concerning the safety of drinking water there are risks detected mainly in relation to defining protection zones around springs for public water supply and the absence of a register of underground and overhead infrastructure for the entire water and sewer network.

The lack of monitoring makes it difficult to decide on the activities that would improve water quality, and reduce pollution (especially with hazardous substances), with deadlines for achieving planned objectives for protecting waterways.

The supervision and care for maintaining favorable conditions for the quality of water are prerequisites for developing successful water management system and for planning measures for preventing increase of the water pollution in the country.

In order to improve the current state of affairs, we have defined the following recommendations:

- Analysis should be made on the extent of implementation of water legislation; priorities should be defined for adoption of bylaws in coordination with other relevant institutions; database should be obtained from the Ministry of Agriculture, Forestry and Water Economy in order to create a registry - water book; bylaws should be drafted for keeping cadastre of polluters;
- The Ministry of Environment and Physical Planning should inform about its position regarding the institutional setup of waters, in order to have efficient and flexible form of water management in the country;
- Actions should be taken for defining protection zones around springs;
- Activities are required for introducing underground cadastre;
- Bylaws should be adopted as soon as possible for initiating procedures for obtaining water use permits;
- Competent institutions should undertake activities for determining a list of water bodies as protective zones for discharge of urban waste water;
- Legal entities and natural persons should take actions for transferring data on the quantity and quality of waste water in line with adopted act for the manner and transmission of information from the monitoring of discharged wastewater;
- Activities should be undertaken to increase the number of inspections in accordance with the legislation on water, and steps should be taken in line with the responsibilities.

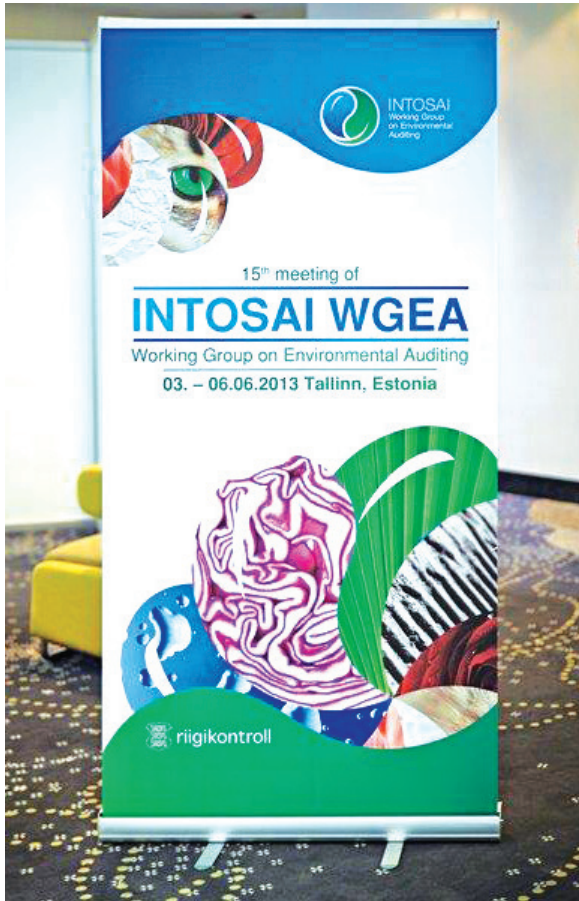
In 2013 the State Audit Office had a successful international cooperation with several Supreme Audit Institutions and international organizations, which resulted in positive dynamics and quality of SAO operation. The exchange of knowledge and experience in the field of state audit with colleagues from other SAIs was realized through the standard forms of cooperation and in coordination by INTOSAI¹ and EUROSAI . SAO also contributed to the activities of the working groups and bodies for realization of EUROSAI² 2011-2017 strategic objectives and for promoting ethics and integrity in SAIs and public administration institutions.

For eight years now, SAO has been an active member of the Network of SAIs of EU Candidate and Potential Candidate Countries and the European Court of Auditors and belongs to the veterans as far as the length of service and realization of Network's activities is concerned. Special attention deserves the role that SAO had in preparing the Conference for promotion of relations between SAI and the Parliament, as part of the working group including SAIs of Montenegro, Macedonia, Poland, ECA and SIGMA. This Conference was the last activity of the Outline Work Plan of the Network 2011-2012, adopted in Istanbul as an annex to the Agreement of the Heads of the Network SAIs, in 2011. The candidate status of Macedonia acquired in 2006 has allowed the State Audit Office to attend the meetings of the Contact Committee as an active observer and to be up to date with the developments and challenges facing Heads of EU SAIs and the European Court of Auditors.

¹ International Organization of Supreme Audit Institutions – SAO has been a member since 2001

² European Organization of Supreme Audit Institutions – SAO has been a member since 2002

Activities in the frames of EUROSAI and INTOSAI



SAO is an active member of EUROSAI working groups on Environmental Audit (since 2002) and IT (since 2005). SAO representatives have attended the INTOSAI meeting of the Working Group on Environmental Auditing held in June 2013 in Tallinn, Estonia, and discussed the latest trends affecting environmental auditing. At the invitation of the SAI of Portugal, which presides over EUROSAI Task Force on Audit and Ethics, the State Audit Office was involved in its work with a representative who participated at meetings and seminars for promoting integrity and ethics in SAIs and the public sector.

As part of the activities for promoting and strengthening integrity of SAIs and other public sector institutions, SAO remains to be unique in the region. SAO representative has shared the experience from the self-assessment conducted in line with IntoSAINT methodology in 2012 with the other SAIs present at the meeting in The Hague in April 2013. Also, two SAO representatives with their colleagues from the Netherlands and Turkey have participated in the second round of training for IntoSAINT moderators in Ankara in May 2013. With its representatives in the working groups for implementation of EUROSAI Strategic Plan 2011-2017, in 2013 SAO actively contributed to the

capacity building of SAIs, the application of professional standards and the exchange of knowledge between EUROSAI members and beyond.

At the invitation of INTOSAI Development Initiative (IDI), in 2012 SAO has joined the multi-annual program for ISSAI implementation (3i Program). SAO delegation headed by the Auditor General participated in the 3i Management Workshop on ISSAI Framework Implementation held in Sarajevo in March 2013. Two SAO representatives have successfully completed the training for using ISSAI Compliance Assessment Tools (iCATs), as well as the workshops on Facilitating ISSAI Implementation and were certified as ISSAI facilitators for financial and performance audit.

In October 2013 SAO delegation headed by the Auditor General participated in the XXI Congress of INTOSAI held in Beijing, Peoples Republic of China. At the largest gathering of SAIs from all over the world participants discussed national audit and national governance and the role of SAIs in safeguarding long-term sustainability of financial policies.

SAO delegation attended the IV Conference of SAIs members of EUROSAI and ARABOSAI³ held in April 2013 in Baku, Azerbaijan, and also at the Young EUROSAI Conference in November 2013 in The Hague, where participants were young professionals, age 35 and under, and discussed innovation.



⁴ Arab Organization of Supreme Audit Institutions

Network of SAIs of EU Candidate and Potential Candidate Countries and the European Court of Auditors

Within the activities of the Network, SAO participated with four representatives at the workshop for performance audit in Brussels (May 2013) which was organized by EC Directorate General for Enlargement. As a continuation of this initiative, Network SAIs met in Tirana (September 2013) to agree on an area and topic for joint coordinated performance audit. SAO was present at this event as an observer.

At the regular annual meeting of SAI liaison officers (Budapest, May 2013) main focus were the preparations for the conference on promoting relations between SAIs and Parliaments in candidate and potential candidate countries that was held in November 2013 in Budva, Montenegro.

The aim of the conference was to present, before SAI representatives and MPs, the importance of professional relations and good cooperation between the two institutions, towards ultimate shared goal - improving financial management and good governance. Macedonia was represented by a delegation of SAO representatives (headed by AG) and the Parliament's Committee for Finance and Budget. Following the conference, the Heads of Network SAIs held a meeting to discuss the topics and directions for future cooperation and the new Draft Outline Work Plan of the Network for the following period.





The cooperation with the European Court of Auditors in Luxembourg has been continuous since 2006 through the internship program organized as ECA contribution to the preparation of audit structures for SAIs of candidate countries for EU membership: Macedonia, Turkey, Montenegro, Serbia and Iceland. Until 2013, the five-month program at the European Court of Auditors has been completed by 13 SAO auditors.

Bilateral and regional cooperation

The first phase of the project realized in cooperation with the Office of the Auditor General of Norway was completed in 2013. The project focuses on improving the efficiency and quality of audit work with the application of audit management system (AMS).

The first phase activities, which included preparation of a feasibility study and upgrade of SAO IT infrastructure, were carried out by the project team members from both SAIs and other SAO employees. Several workshops and meetings were conducted and study visits were organized to exchange experience with other SAIs (Norway, Germany and Latvia).



The Progress Report and the Financial Report were adopted at the first Project Annual Meeting that was held in Skopje in October 2013. The second project phase will start in 2014 and will cover procurement of equipment for upgrading SAO IT infrastructure, training of SAO employees to use the same equipment and preparation of tender documents for procurement of AMS solution. Supported by INTOSAI Donor Cooperation and financed by the Norwegian Ministry of Foreign Affairs, the project is expected to be completed in October 2016.

In March 2013 SAO delegation headed by the Auditor General paid a visit to Croatia SAI, where it was agreed to conduct joint parallel performance audit in the area of tourism.

In May 2013 SAO hosted a delegation of the SAI of Lithuania in the frames of the bilateral cooperation and exchange of experience between SAIs. In September 2013, Albania SAI delegation paid a visit to the SAO and the Heads of both institutions signed an Agreement of Cooperation.

In 2013, SAO representatives participated in several international events in order to ensure continuity in professional development of SAO employees: workshops in Ljubljana, study visit to Vilnius and scientific conference in Tirana, on the following topics: external audit reporting and follow up, financing of political parties, and the role of SAIs in contributing to the current challenges of an accountable public governance.



Cooperation with SIGMA and the European Commission

In 2013 the State Audit Office appointed its representative to the Audit Board of the European Organization for Safety of Air Navigation EUROCONTROL. Following the rule of rotation of EUROCONTROL Audit Board members, the Supreme Audit Institution of the Republic of Macedonia received an invitation for one of the three mandates for the period 1 July 2013 - 30 June 2017. With this nomination, SAO has acquired additional recognition and legitimacy as a member of an external auditor team of an acknowledged international institution.

The cooperation with SIGMA and the European Commission in 2013 continues in the frames of the annual assessment missions on the functioning of the financial control in the Republic of Macedonia and the EC initiative to organize and conduct performance audit coordinated by the Network member SAIs. This cooperation again has a positive effect on the development process of the State Audit Office as a competent external audit institution in line with EU requirements and international auditing standards.

In the context of the results of SAO operation and transparency thereof, in 2013 SAO priority was to inform the public about the public spending. It was done by continuous publication of the final audit reports on SAO website, as an integral part of the Annual work program for 2013.

The interest shown by the broader public (i.e. the electronic and printed media) in the results of SAO operation was evident in 2013 by the information published in newspapers, the articles and comments in the media, as well as the requests submitted to SAO in line with the Law on Free Access to Information of Public Character (15 in total, positive reply given to all requests).

In the context of the results of SAO operation and transparency thereof, in 2013 SAO priority was to inform the public about the public spending. It was done by continuous publication of the final audit reports on SAO website, as an integral part of the Annual work program for 2013.

The interest shown by the broader public (i.e. the electronic and printed media) in the results of SAO operation was evident in 2013 by the information published in newspapers, the articles and comments in the media, as well as the requests submitted to SAO in line with the Law on Free Access to Information of Public Character (15 in total, positive reply given to all requests).

The attention of the media and journalists was focused on the local elections held on 24 March 2013 i.e. journalists showed much interest in the audit reports on the political parties (51 political parties in total).



ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА

МАПА НА САЈТОТ РЕГИСТРИРАЈ СЕ

ПОЧЕТНА
ГОДИШНИ ПРОГРАМИ
ГОДИШНИ ИЗВЕШТАИ

Пребарај...

- Контакт**
- Адреса:**
Државен завод за ревизија
Ул. „Македонија“, бр. 12/3
Палата Македонија
1000 Скопје
Република Македонија
- Телефон:**
(02) 32-11-262
- Факс:**
(02) 31-26-311
- Е-маил:** dzr@dzr.gov.mk



ПОСЛЕДНИ ВЕСТИ

Ревизорски активности



Делегација на OSCE во посета на ДЗР

Делегацијата на OSCE имаше средба со претставници на ДЗР при што се интересираа за надлежностите кои ги има ДЗР во контекст на претстојната изборна кампања

[повеќе](#)

- Слободен пристап до информации**
- Предлози / Прашања**
 - ПРЕДЛОЗИ
 - ПРАШАЊА
- Линкови**
- INTOSAI
- EUROSAI
- ISSAI
- INTOSAI Development Initiative (IDI)
- European Court of Audit (ECA)
- Врховни ревизорски институции
- Собрание на Република Македонија
- Влада на Република Македонија
- Јавно обвинителство на Република Македонија
- Државна комисија за спречување на корупцијата
- ГРЕКО Комитет на Советот на Европа



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на воените инвалиди
 *389 (0)2 3233 301 Т
 *389 (0)2 3233 302 Ф
 *389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМБС: 5921333
 ДДВ бр.: МК4030004526679
 Денарска сметка: 210-0592133301-68
 Девизна сметка: 00-701-0003966.2
 *389 (0)2 3233 302 Ф
 *389 (0)2 3216 186 Ф
 SWIFT: TULNMK22
 Банки: НЛБ Тулунас Банка АД Скопје
 www.censum.com.mk

Кореспондентен член на мрежата на ревизорски друштва РСИ

ИЗВЕШТАЈ НА НЕЗАВИСНИОТ РЕВИЗОР

До Собранието на Република Македонија

РЕПУБЛИКА МАКЕДОНИЈА
 ДРЖАВЕН СКОПЈЕ РЕВИЗИЈА

01-503/9
 26.05.2014 год.

Извештај за финансиските извештаи

Ние извршивме ревизија на приложените финансиски извештаи на Државниот завод за ревизија за средствата на приходи наплатени од органи, односно за остварени приходи и расходи преку сметката 020021504063119 – Сметка на приходи наплатени од органи, а коишто го вклучуваат билансот на приходите и расходите за годината којашто завршува на 31 декември 2013, како и билансот на состојба заклучно со таа дата, и прегледот на значајните сметководствени политики и други објаснувачки белешки.

Одговорност на Раководството за финансиските извештаи

Раководството е одговорно за подготвувањето и објективно презентирање на овие финансиски извештаи во согласност со Законот за сметководството на буџетите и буџетските корисници, Правилникот за сметководството на буџетите и буџетските корисници и Правилникот за примена на Меѓународните сметководствени стандарди за јавниот сектор на готовинска основа. Оваа одговорност вклучува: обликување, имплементирање и одржување на интерна контрола којашто е релевантна за подготвувањето и објективно презентирање на финансиски извештаи коишто се ослободени од материјално погрешно прикажување, без разлика дали е резултат на измама или грешка; избирање и примена на соодветни сметководствени политики; како и правеење на сметководствени проценки коишто се разумни во околностите.

Одговорност на Ревизорот

Наша одговорност е да изразиме мислење за овие финансиски извештаи врз основа на нашата ревизија. Ние ја спроведовме нашата ревизија во согласност со Меѓународните стандарди за ревизија и Меѓународните ревизорски стандарди на ИНТОСАИ. Тие стандарди бараат да ги почитуваме етичките барања и да ја планираме и извршиме ревизијата за да добиеме разумно уверување за тоа дали финансиските извештаи се ослободени од материјално погрешно прикажување.

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на ИСОРМ Допила за работа издадена од МР на РМ на 21.10.2004 Лиценца издадена од СНИР бр. 08 	<ul style="list-style-type: none"> Успориче за остварен сметководител бр. 12-28882/2 Овластен регистраторен агент во ЦР на РМ 	<ul style="list-style-type: none"> Лиценца од областа на сметководството и финансиското работење бр. 07-2521/1123 	<ul style="list-style-type: none"> ТД, ПТ и др. правни лица, лиценца бр. 14 Поднесен налог и транс.с. тв. лиценца бр. 0002 ПТ Машини и опрема, лиценца бр. МП-11 Индустријска сопственост, лиценца бр. ИС-10 Земјоправност, лиценца бр. ЗР-11341/2



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на воените инвалиди
 *389 (0)2 3233 301 Т
 *389 (0)2 3233 302 Ф
 *389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМБС: 5921333
 ДДВ бр.: МК4030004526679
 Денарска сметка: 210-0592133301-68
 Девизна сметка: 00-701-0003966.2
 *389 (0)2 3233 302 Ф
 *389 (0)2 3216 186 Ф
 SWIFT: TULNMK22
 Банки: НЛБ Тулунас Банка АД Скопје
 www.censum.com.mk

Кореспондентен член на мрежата на ревизорски друштва РСИ

Ревизијата вклучува извршување на постапки за прибавување на ревизорски докази за износите и обелодувањата во финансиските извештаи. Избраните постапки зависат од расудувањето на ревизорот, вклучувајќи ја и проценката на ризиците од материјално погрешно прикажување на финансиските извештаи, без разлика дали е резултат на измама или грешка. Кога ги прави тие проценки на ризикот, ревизорот ја разгледува интерната контрола релевантна за подготвувањето и објективно презентирање на финансиските извештаи за да се објаснуваат на мислење за ефикасноста на интерната контрола на ентитетот за да се изразуваат на мислење за ефикасноста на одговорноста на користените Ревизијата исто така вклучува и оценка на одговорноста на користените сметководствени политики и на разумноста на сметководствените проценки направени од страна на раководството, како и оценка на севкупното презентирање на финансиските извештаи.

Ние веруваме дека ревизорските докази коишто ги имаме прибавено се доволни и соодветни за да обезбедат основа за нашето ревизорско мислење.

Мислење

Според нашето мислење финансиските извештаи ја презентираат објективно, од сите материјални аспекти финансиската состојба на Државниот завод за ревизија – сметката на сопствени приходи наплатени од органи заклучно со 31 декември 2013 година, како и неговите финансиски приходи и расходи за годината којашто завршува тогаш во согласност со Законот за сметководството на буџетите и буџетските корисници, Правилникот за сметководството на буџетите и буџетските корисници и Правилникот за примена на Меѓународните сметководствени стандарди за јавниот сектор на готовинска основа.

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на ИСОРМ Допила за работа издадена од МР на РМ на 21.10.2004 Лиценца издадена од СНИР бр. 08 	<ul style="list-style-type: none"> Успориче за остварен сметководител бр. 12-28882/2 Овластен регистраторен агент во ЦР на РМ 	<ul style="list-style-type: none"> Лиценца од областа на сметководството и финансиското работење бр. 07-2521/1123 	<ul style="list-style-type: none"> ТД, ПТ и др. правни лица, лиценца бр. 14 Поднесен налог и транс.с. тв. лиценца бр. 0002 ПТ Машини и опрема, лиценца бр. МП-11 Индустријска сопственост, лиценца бр. ИС-10 Земјоправност, лиценца бр. ЗР-11341/2



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
Дојна на вештите инвентар
1000 Скопје, Република Македонија
+389 012 3233 300
+389 012 3216 186 Ф
сезона@centsum.com.mk
www.centsum.com.mk

ЕМБС: 5921333
ДДВ бр.: МК40000426679
Денарска сметка: МК07091333040568
Деловна сметка: МК07091333040568
СВБАН: МК07210300003169-21
SWIFT: TUMMK22
Банка: Н/Б Утурска Банка АД Скопје

Кореспондентен член на мрежата на ревизорски Друштва РСМ

Извештај за други правни и регулативни барања

Во согласност со Законот за државна ревизија, Законот за јавни набавки и друга законска регулатива за буџетски корисници во Република Македонија, Државниот завод за ревизија има обврска за законско и наменско користење на средствата кои претставуваат државни расходи.

Мислење

Според нашето мислење, кај Државниот завод за ревизија остварено е законско и наменско користење на средствата кои претставуваат државни расходи.

Скопје, 22 мај 2014

Овластен ревизор
Миле Ниневски



Друштво за ревизија
ЦЕНСУМ ДООЕЛ Скопје
Овластен ревизор
Стефан Јарданов

Државен завод за ревизија
Финансиски извештај за Сметката на основен буџет 631-19 за годината завршена на 31 декември 2013

БИЛАНС НА ПРИХОДИ И РАСХОДИ

Опис на позицијата	Образлож ење	2013		2012	
		Буџет	Реализирано	Реализирано	Реализирано
Приходи	3				
Неданошни приходи	3.1.		1,725,467		666,913
Трансфери и донации	3.2.	3,300,000	4,779,827		5,052,360
Вкупно приходи		3,300,000	6,505,294		5,719,273
Расходи					
Тековни расходи	3.3				
Стоки и услуги	3.3.1.	3,300,000	564,097		465,963
Вкупно тековни расходи		3,300,000	564,097		465,963
Капитални расходи					
Капитални расходи	3.4.	0	0		473,486
Вкупно капитални расходи		0	0		473,486
Вкупно расходи		3,300,000	564,097		939,449
Нето вишок на приходи - добивка по оданочување		0	5,941,197		4,779,824

Скопје, 28.02.2014



Главен државен ревизор
М-р Тања Таневска

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на ЕОПРМ Дошол во сила со издадени одредби на 08.08.2017 г. Лиценца издадена од СРП бр. 08 	<ul style="list-style-type: none"> Учеството во областен сметководител бр. 12 Лиценца издадена од СРП на РМ 	<ul style="list-style-type: none"> Лиценца од областа на македонското финансиско работење бр. 07-25/1173 	<ul style="list-style-type: none"> ТД-П и др. правни лица, лиценца бр. 14 Материјален и транспортен, лиценца бр. 0002-Н/Т Подземни работи, лиценца бр. ПН-11 Индустријска сопственост, лиценца бр. ИС-10 Земјоправо, лиценца бр. ЗП-11/14/2

БИЛАНС НА СОСТОЈБА

Образложе ние	2013	2012
Опис на позицијата		
Активa		
Тековни средства		
Парични средства	4.1.	
4.1.1.	5,941,197	4,779,827
4.1.2.	5,096,812	6,391,822
4.1.3.	50,102	50,137
4.1.4.		
Вкупно тековни средства	11,088,111	11,221,786
Постојани средства	4.2.	
Нематеријални средства	4.2.1.	
Материјални средства	4.2.2.	
Вкупно постојани средства	0	0
Вкупна актива	11,088,111	11,221,786
Вонбилансна евиденција - актива	2,686,027	2,686,027
Пасивa		
Тековни обврски	4.3.	
Краткорочни обврски спрема добарувачи	4.3.1.	
Пасивни временски разграничувања	4.3.2.	
Вкупно тековни обврски	11,088,111	11,221,786
Вкупна пасивa	11,088,111	11,221,786
Вонбилансна евиденција-пасивa	2,686,027	2,686,027

Скопје, 28.02.2014



Белешките кон финансиските и пасивни претставуваат интервал дел на овие финансиски извештај



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр. 8, 5^{ти} кат
Доел на вештите инвештар
ЕМС: 597133
ДВБ број: МК4030004526679
Денарска сметка: 210-0592133301-68
Дензна сметка: 00-701-0003966.2
ИВАН: МК 07-210-3000031-9-21
SWIFT: TUBMKM22
Банка: ГИВ Угурска банка АД Скопје
Сопственик: www.censum.mk
www.censum.mk

Кореспондентен член на аргументи на ревизорски Друштва РСМ



ИЗВЕШТАЈ НА НЕЗАВИСНИОТ РЕВИЗОР

До Собранието на Република Македонија

РЕПУБЛИКА МАКЕДОНИЈА
ДРЖАВЕН ЗАВОД ЗА РЕВИЗИЈА
СКОПЈЕ

Извештај за финансиските извештаи

ЕЗ-05-2014-094

Ние извршивме ревизија на приложените финансиски извештај на Државниот завод за ревизија за средствата од Буџетот на РМ, односно за остварени приходи и расходи преку сметката 020021504063710 – Редовна сметка средства од буџетот на РМ, а коишто го вклучуваат билансот на приходите и расходите за годината којашто завршува на 31 декември 2013, како и билансот на состојба заклучно со таа дата, и прегледот на значајните сметководствени политики и други објаснувачки белешки.

Одговорноста на раководството за финансиските извештаи

Раководството е одговорно за подготвувањето и објективното презентирање на овие финансиски извештај во согласност со Законот за сметководството на буџетите и финансиските корениции, Правилникот за сметководството на буџетите и финансиските корениции и Правилникот за примена на Меѓународните сметководствени стандарди за јавниот сектор на готовинска основа. Оваа одговорност вклучува: обликување, имплементирање и одржување на интерна контрола којашто е релевантна за подготвувањето и објективното презентирање на финансиски извештај коишто се ослободени од материјално погрешно прикажување, без разлика дали е резултат на измама или грешка; избирање и примена на соодветни сметководствени политики; како и правеење на сметководствени проценки коишто се разумни во околностите.

Одговорноста на ревизорот

Наша одговорност е да изразиме мислење за овие финансиски извештај врз основа на нашата ревизија. Ние ја спроведовме нашата ревизија во согласност со Меѓународните стандарди за ревизија и Меѓународните ревизорски стандарди на ИНТОСАИ. Тие стандарди бараат да ги почитуваме стичките барања и да ја планираме и извршваме ревизијата за да добиеме разумно уверување за тоа дали финансиските извештај се ослободени од материјално погрешно прикажување.

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на ИОРМ Додела за работа издадена од АВБ на РМ на 21.10.2004 Лиценца издадена од СНИР бр. 08 	<ul style="list-style-type: none"> Уверение за исправност сметководството бр. 12-28882/2 Овластен регистратор агент во ЦР на РМ 	<ul style="list-style-type: none"> Лиценца од областа на материјалното сметководство бр. 07-2521/123 	<ul style="list-style-type: none"> Т.Д. Др. правни науки, лиценца бр. ГД 10 Индустриел инж. и тргов.с.стат. лиценца бр. Подарница Подарница инж. лиценца бр. ПИ 31 Машина и опрема, лиценца бр. МО 11 Индустријска сопственост, лиценца бр. ИС Земјоплодно, лиценца бр. ЗЗ 11341/2



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на воените инвалиди
 Денарска сметка: МК0300004576679
 +389 (0)2 323 300 Т
 Девална сметка: МК03003866_2
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМЕС: 5921333
 ДДВ број: МК0300004576679
 Денарска сметка: МК03003866_2
 Девална сметка: МК03003866_2
 +389 (0)2 323 300 Т
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

Кореспондентен член на мрежата на ревизорски Друштва РСМ

Ревизијата вклучува извршување на постапки за прибавување на ревизорски докази за износите и обелоденувањата во финансиските извештаи. Избраните постапки зависат од расудувањето на ревизорот, вклучувајќи ја и пропелангата на ризиците од материјално погрешно прикажување на финансиските извештаи, без разлика дали е резултат на измама или грешка. Кога ги прави тие проценки на ризикот, ревизорот ја разгледува интерната контрола релевантна за подготвувањето и објективното презентирање на финансиските извештаи на ентитетот за да обликува ревизорски постапки коишто се соодветни во околностите, но не за целта на изразување на мислење за ефикасноста на интерната контрола на ентитетот. Ревизијата исто така вклучува и оценка на соодветноста на користените сметководствени политики и на разумноста на интерната контрола на ентитетот. Направени од страна на раководството, како и оценка на севакуиото презентирање на финансиските извештаи.

Ние веруваме дека ревизорските докази коишто ги имаме прибавено се достатни и соодветни за да обезбедат основа за нашето ревизорско мислење.

Мислење

Според нашето мислење финансиските извештаи ја презентираат објективно, од сите материјални аспекти финансиската состојба на Државниот завод за ревизија – Редовна сметка средства од буџетот на РМ заклучно со 31 декември 2013 година, како и нетовите финансиски приходи и расходи за годината којашто завршува тогаш во согласност со Законот за сметководството на буџетите и буџетските корисници, Правилникот за сметководството на буџетите и буџетските корисници и Правилникот за примена на Меѓународните сметководствени стандарди за јавниот сектор на готовинска основа.



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на воените инвалиди
 Денарска сметка: МК0300004576679
 +389 (0)2 323 300 Т
 Девална сметка: МК03003866_2
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМЕС: 5921333
 ДДВ број: МК0300004576679
 Денарска сметка: МК03003866_2
 Девална сметка: МК03003866_2
 +389 (0)2 323 300 Т
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

Кореспондентен член на мрежата на ревизорски Друштва РСМ

Извештај за други правни и резултативни барања

Во согласност со Законот за државна ревизија, Законот за јавни набавки и друга законска регулатива за буџетски корисници во Република Македонија, Државниот завод за ревизија има обврска за законско и наменско користење на средствата кои претставуваат државни расходи.

Мислење

Според нашето мислење, кај Државниот завод за ревизија остварено е законско и наменско користење на средствата кои претставуваат државни расходи.

Скопје, 22 мај 2014



Овластен ревизор
 Мирле Нигрески

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на БОРМ Дозвола за работа издадена од МР на РМ на 21.10.2004 Лиценца издадена од СУПР бр. 08 	<ul style="list-style-type: none"> Учестване за овластен сметководител бр. 12-28852/2 Овластен ревизорски агент по ЦР на РМ 	<ul style="list-style-type: none"> Лиценца од областа на материјалното, сметководственото и финансиското работење бр. 07-2521/123 	<ul style="list-style-type: none"> ТА, П и др. правни лица, лиценца бр. 1А Издавачки мот и транспорт с.п.а, лиценца бр. 0002-НП Подвизан мот, лиценца бр. ПМ-11 Машина и опрема, лиценца бр. МО-11 Индустријска сопственост, лиценца бр. ИС Земјоправство, лиценца бр. ЗР-11341/2

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на БОРМ Дозвола за работа издадена од МР на РМ на 21.10.2004 Лиценца издадена од СУПР бр. 08 	<ul style="list-style-type: none"> Учестване за овластен сметководител бр. 12-28852/2 Овластен ревизорски агент по ЦР на РМ 	<ul style="list-style-type: none"> Лиценца од областа на материјалното, сметководственото и финансиското работење бр. 07-2521/123 	<ul style="list-style-type: none"> ТА, П и др. правни лица, лиценца бр. 1А Издавачки мот и транспорт с.п.а, лиценца бр. 0002-НП Подвизан мот, лиценца бр. ПМ-11 Машина и опрема, лиценца бр. МО-11 Индустријска сопственост, лиценца бр. ИС Земјоправство, лиценца бр. ЗР-11341/2

БИЛАНС НА ПРИХОДИ И РАСХОДИ

Опис на позицијата	Образложен не	во денари		
		Буџет 2013	Реализирано 2013	Реализир 2
Приходи				
Трансфери и донации	3.1.	87,316,000	86,304,193	83,864,
Вкупно приходи		87,316,000	86,304,193	83,864,
Расходи				
Тековни расходи	3.2.			
Плати, наемнини и надоместоци	3.2.1.	67,716,000	66,017,995	65,738,
Стовари и услуги	3.2.2.	15,900,000	16,593,039	17,712,
Разни трансфери			206,820	17,
Вкупно тековни расходи		83,616,000	82,817,854	83,468,
Капитални расходи	3.3.			
Капитални расходи		3,700,000	3,486,339	395,
Вкупно капитални расходи		3,700,000	3,486,339	395,
Вкупно расходи		87,316,000	86,304,193	83,864,

Скопје, 28.02.2014



БИЛАНС НА СОСТОЈБА

Активна	Опис на позицијата	Образло- жение	во денари	
			2013	2012
Тековни средства				
Побурувања од вработените	4.1.		144,386	157,146
Активни премејски разграшувања	4.1.1.		7,789,916	6,991,142
Запозн	4.1.2.		1,394,688	1,552,491
	4.1.3.			
Вкупно тековни средства			9,328,990	8,700,779
Постојани средства	4.2.			
Нематеријални средства	4.2.1.		594,675	946,097
Материјални средства	4.2.2.		7,536,251	5,296,737
Вкупно постојани средства			8,130,926	6,242,834
Вкупна актива			17,459,916	14,943,613
Вообиданоста актива	4.5.		77,829,200	77,829,200
Пасива				
Тековни обврски	4.3.			
Краткорочни обврски спрема добавувачи	4.3.1.		2,266,797	1,352,194
Краткорочни обврски за плати и други обврски спрема вработените	4.3.2.		5,523,118	5,638,948
Пасивни премејски разграшувања	4.3.3.		144,386	157,146
Вкупно тековни обврски			7,934,301	7,148,288
Извори на средства	4.4.			
Извори на капитални средства			9,525,615	7,795,325
Вкупно извори на деловни средства			9,525,615	7,795,325
Вкупна пасива			17,459,916	14,943,613
Вообиданоста пасива	4.5.		77,829,200	77,829,200

Скопје, 28.02.2014





Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на вештите иновации
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМБС: 9921333
 АДВ број: МК030004526679
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на вештите иновации
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМБС: 9921333
 АДВ број: МК030004526679
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

Кореспондентен член на мрежата на ревизорски друштва РСИ

ИЗВЕШТАЈ НА НЕЗАВИСНИОТ РЕВИЗОР

До Собранието на Република Македонија



РЕПУБЛИКА РЕПУБЛИКА МАКЕДОНИЈА
 ДРЖАВЕН СОВЕТ ЗА РЕВИЗИЈА

Бр. 01-503/4
 в.б. 05 од 20.12 год.

Извештај за финансиските извештаи

Ние извршивме ревизија на приложените финансиски извештаи на Проектот МАК-12/0015 „ИМПЛЕМЕНТАЦИЈА НА СИСТЕМ ЗА УПРАВУВАЊЕ СО РЕВИЗИЈА“ на Државниот завод за ревизија, а коишто го вклучуваат билансот на приходите и расходите за годината којашто завршува на 31 декември 2013, како и билансот на состојба заклучно со таа дата, и прегледот на значајните сметководствени политики и други објаснувачки белешки.

Одговорност на раководството за финансиските извештаи

Раководството е одговорно за подготвувањето и објективноста презентирани на овие финансиски извештаи во согласност со Законот за сметководството на буџетите и буџетските корисници, Правилникот за примена на Меѓународните сметководствени стандарди за јавниот сектор на готовинска основа. Оваа одговорност вклучува: објективност, имплементирање и одржување на интерна контрола којашто е релевантна за подготвувањето и објективноста презентирање на финансиски извештаи коишто се ослободени од материјално погрешно прикажување, без разлика дали е резултат на измама или грешка; избирање и примена на соодветни сметководствени политики; како и правеење на сметководствени проценки коишто се разумни во околностите.

Одговорност на ревизорот

Наша одговорност е да изразиме мислење за овие финансиски извештаи врз основа на нашата ревизија. Ние ја спроведовме нашата ревизија во согласност со Меѓународните стандарди за ревизија и Меѓународните ревизорски стандарди на ИНТОСАИ. Тие стандарди бараат да ги почитуваме етичките барања и да ја планираме и извршиме ревизијата за да добиеме разумно уверување за тоа дали финансиските извештаи се ослободени од материјално погрешно прикажување.

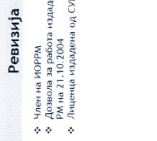
Кореспондентен член на мрежата на ревизорски друштва РСИ

Ревизијата вклучува извршување на постапки за прибување на ревизорски докази за износите и обелоднувањата во финансиските извештаи. Избраните постапки зависат од расудувањето на ревизорот, вклучувајќи ја и проценката на ризиците од материјално погрешно прикажување на финансиските извештаи, без разлика дали е резултат на измама или грешка. Кога ги прави тие проценки на ризикот, ревизорот ја разгледува интерната контрола релевантна за подготвувањето и објективноста презентирање на финансиските извештаи на ентитетот за да обликува ревизорски постапки коишто се соодветни во околностите, но не за целта на изразување на мислење за ефективност на интерната контрола на ентитетот. Ревизијата исто така вклучува и оценка на соодветноста на користените сметководствени политики и на разумноста на сметководствените проценки направени од страна на раководството, како и оценка на севакушното презентирање на финансиските извештаи.

Ние веруваме дека ревизорските докази коишто ги имаме прибавено се достатни и соодветни за да обезбедат основа за нашето ревизорско мислење.

Мислење

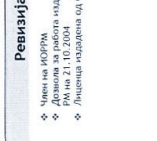
Според нашето мислење финансиските извештаи ја презентираат објективно, од сите материјални аспекти финансиската состојба на Проектот МАК-12/0015 „ИМПЛЕМЕНТАЦИЈА НА СИСТЕМ ЗА УПРАВУВАЊЕ СО РЕВИЗИЈА“ на Државниот завод за ревизија заклучно со 31 декември 2013 година, како и неговите финансиски приходи и расходи за годината којашто завршува тогаш во согласност со Законот за сметководството на буџетите и буџетските корисници. Правилникот за сметководството на буџетите и буџетските корисници и Правилникот за примена на Меѓународните сметководствени стандарди за јавниот сектор на готовинска основа.



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на вештите иновации
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМБС: 9921333
 АДВ број: МК030004526679
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
 Дом на вештите иновации
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

ЕМБС: 9921333
 АДВ број: МК030004526679
 Деловна адреса: 1000 110
 Деловна сметка: 60-701-0003964-2
 +389 (0)2 3233 302
 +389 (0)2 3216 186 Ф
 censum@censum.com.mk
 www.censum.com.mk

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на МКРРМ Долго за работа извадена од МКР на РМ на 21.10.2004 Лицена извадена од СМРР бр. 08 	<ul style="list-style-type: none"> Училиште за осповестен сметководител бр. 12/2882/12 Осповестен регистратор/агент во ЦР на РМ 	<ul style="list-style-type: none"> Лице од областа на сметководството и финансиското работење бр. 07.2321/12.1 	<ul style="list-style-type: none"> Т.Д. и/и др. правни лица, лицата бр. Т.Д Недвижен имот и транспорт с.п.а, лицата бр. 0002, И/Т Машина и опрема, лицата бр. П/А, П/И Индустријска сопственост, лицата бр. ИС Земјоправство, лицата бр. З/2.11/14.1/2

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на МКРРМ Долго за работа извадена од МКР на РМ на 21.10.2004 Лицена извадена од СМРР бр. 08 	<ul style="list-style-type: none"> Училиште за осповестен сметководител бр. 12/2882/12 Осповестен регистратор/агент во ЦР на РМ 	<ul style="list-style-type: none"> Лице од областа на материјалното сметководство и финансиското работење бр. 07.2321/12.1 	<ul style="list-style-type: none"> Т.Д. и/и др. правни лица, лицата бр. Т.Д Недвижен имот и транспорт с.п.а, лицата бр. 0002, И/Т Машина и опрема, лицата бр. П/А, П/И Индустријска сопственост, лицата бр. ИС Земјоправство, лицата бр. З/2.11/14.1/2



Друштво за ревизија ЦЕНСУМ ДООЕЛ Скопје

Ул. Даме Груев бр.8, 5^{ти} кат
1800 (влезот е на десно)
Деловна адреса: Т 1
+389 (0)2 3233 303
+389 (0)2 3216 186 Ф
censum@censum.com.mk
www.censum.com.mk

ЕМБС: 5921333
АДБ број: МК03000452679
Деловна сметка: 60201301058
Деловна сметка: 60201403301
IBAN: MK 07 210 3000003149-21
SWIFT: TUTNMK22
Банка: НБЛ Тулуиска банка АД Скопје

Кореспондентен член на мрежата на ревизорски друштва РСМ

Извештај за други правни и резултатни барања

Во согласност со Законот за државна ревизија, Законот за јавни набавки и друга законска регулатива за буџетски корисници во Република Македонија, Државниот завод за ревизија има обврска за законско и наменско користење на средствата кои претставуваат државни расходи.

Мислење

Според нашето мислење, кај Државниот завод за ревизија остварено е законско и наменско користење на средствата кои претставуваат државни расходи.

Скопје, 22 мај 2014

Овластен ревизор
Миле Нилевски



Друштво за ревизија
ЦЕНСУМ ДООЕЛ Скопје

Овластен ревизор

Миле Нилевски

Стран Јорданов

Миле Нилевски

Миле Нилевски

Државен завод за ревизија
Финансиски извештај за Проект МАК-12/0015 за годината завршена на 31 декември 2013

БИЛАНС НА ПРИХОДИ И РАСХОДИ

Опис на позицијата	Образложение		вс. левери	
	2013	2013	2013	2012
Приходи				
Трансфери и донации	3.1.	9,213,000	24,260,489	9,219,760
Вкупно приходи		9,213,000	24,260,489	9,219,760
Расходи				
Тековни расходи	3.2.	7,108,000	5,842,604	
Стоки и услуги	3.2.1.	7,108,000	5,842,604	
Вкупно тековни расходи		7,108,000	5,842,604	0
Капитални расходи	3.3.	2,105,000		
Капитални расходи		2,105,000		
Вкупно капитални расходи		2,105,000		
Вкупно расходи		9,213,000	5,842,604	0
Нереализирани средства од буџетот		0.00		

Донации, прилози и други давачки од вишокот на приходи - добивка пред оданочување

Нето вишок на приходи - добивка по оданочување 0 18,417,885 9,219,760

Скопје, 28.02.2014



Главен државен ревизор
м-р Тања Танавска

Ревизија	Сметководство	Вештачење	Процена
<ul style="list-style-type: none"> Член на УСБРСМ Допилка за работа издадена од МР на РМ на 21.10.2004 Лицето издадено од СДРГ бр. 08 	<ul style="list-style-type: none"> Училиште за општина Скопје бр. 12 28882/2 Овластен регистраторен агент во ЈР на РМ 	<ul style="list-style-type: none"> Лице од областа на сметководството и финансиското работење бр. 07/232/17123 	<ul style="list-style-type: none"> ТД, Д и др. правни лица, лиценца бр. 74 Подносител на транспорт, лиценца бр. 0002/Н/Т Лице од областа на трговија бр. 11 Административен агент во АД бр. 11 Индустријска сопственост, лиценца бр. ИС 10 Земјоправство, лиценца бр. 32-11341/2

Државен завод за ревизија
 Финансиски извештај за Проект МАК-12/0015 за годината завршена на 31 декември 2013

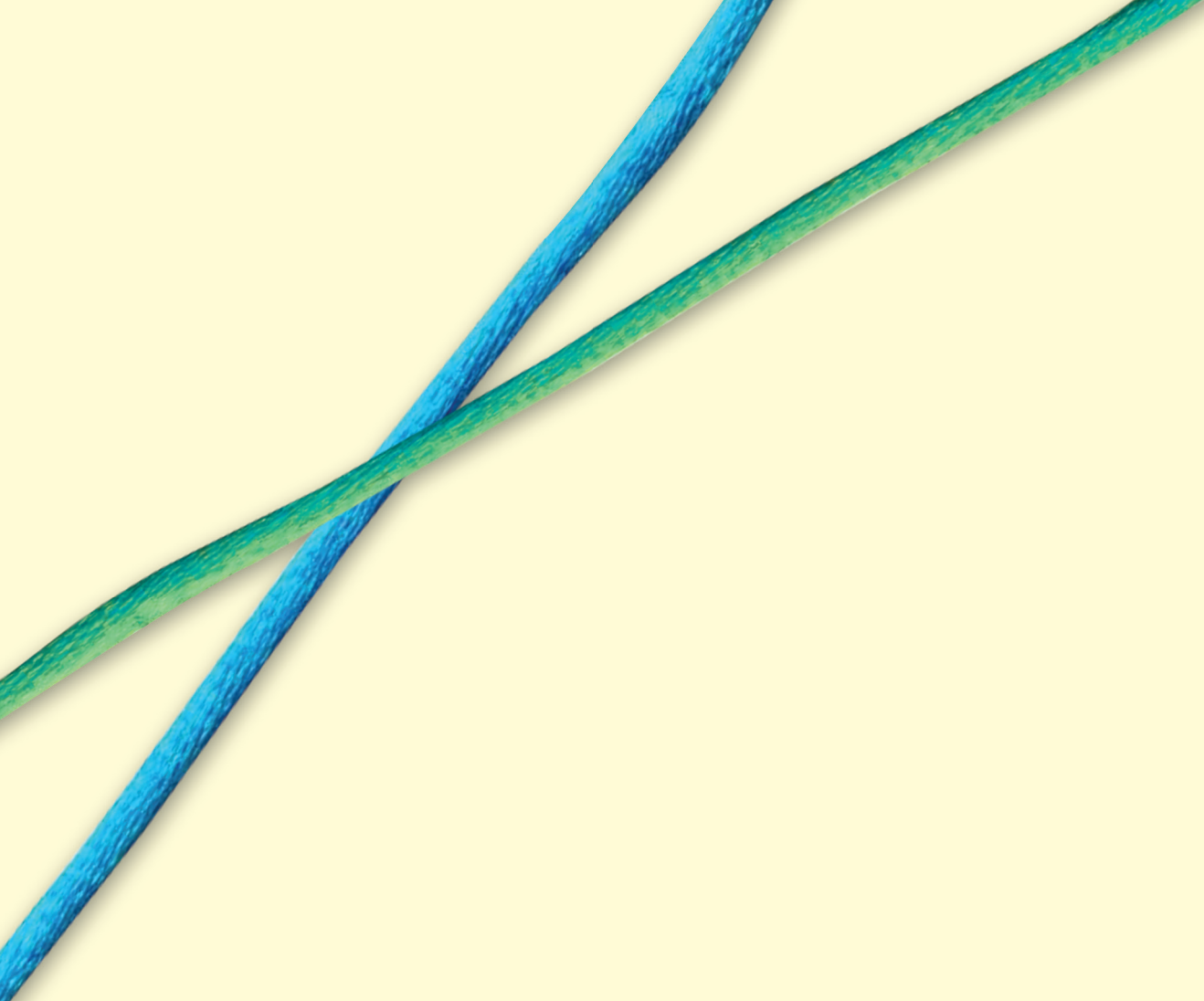
БИЛАНС НА СОСТОЈБА

Активa	Опис на позицијата	Образло- жение		во денари
		2013	2012	
Тековни средства	4.1.			
Жиро сметка	4.1.1.	18,417,885		9,219,760
Активни временски разминувања	4.1.2.	824,247		
Вкупно тековни средства		19,242,132		9,219,760
Постојани средства	4.2.			
Вкупно постојани средства		0		0
Вкупна активa		19,242,132		9,219,760
Вовнбилацна активa				
Пасивa				
Тековни обврски	4.3			
Краткорочни обврски спрема добавувачи	4.3.1.	824,247		9,219,760
Пасивни временски разминувања	4.3.2.	18,417,885		
Вкупно тековни обврски		19,242,132		9,219,760
Извори на средства	4.4.			
Извори на капитални средства				
Вкупно извори на деловни средства		0		0
Вкупна пасивa		19,242,132		9,219,760
Вовнбилацна пасивa				

Скопје, 28.02.2014

Глaвен државен ревизор
 м-р Тана Таневска





**Republic of Macedonia
State Audit Office
Makedonija Street 12/3, Palata Makedonija
1000 Skopje
Tel: ++389 2 3211 262
Fax: ++389 2 3126 311
e-mail: dzr@dzr.gov.mk
www.dzr.gov.mk**