



Center for Civil Communications
 Центар за граѓански комуникации



ABSENCE OF PROCEDURES,
 TRANSPARENCY AND ACCOUNTABILITY
 OF PROCUREMENTS FUNDED WITH
 MONEY FROM PARENTS IN SCHOOLS



Kingdom of the Netherlands



30 YEARS
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ABSENCE OF PROCEDURES, TRANSPARENCY AND ACCOUNTABILITY OF PROCUREMENTS FUNDED WITH MONEY FROM PARENTS IN SCHOOLS

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KEY FINDINGS

- The delay of the Ministry of Education and Science (MES) to draft by-laws that will regulate the manner of conducting procurements in educational institutions¹, which are not subject to the Law on Public Procurement, allows for schools to be non-transparent and non-accountable regarding the manner in which they spend the parents' money. The National Strategy for Prevention of Corruption and Conflict of Interest 2021-2025 prescribes that the Ministry of Education and Science drafts these by-laws (regulations) in the first half of 2022 in order to reduce the ample opportunities for corruption and abuse of official position.
- The research conducted in 96 elementary and secondary schools in 8 municipalities reveals that procurements for insurance, school uniforms, photographing, food etc. are conducted in procedures for which there are no clearly defined rules that will enable selection of most favorable offers and best value for money spent. Public calls are published only for field trips since MES adopted procedures for this in 2014.
- The majority of schools cannot explain how the selection of companies was conducted for whose services the parents pay. Even for the schools that submitted the decisions from the Parent Councils, it is not possible to determine how the considered offers were collected, i.e. who decided from which specific companies to request offers for the procurements.
- The managers of almost all schools dissociate themselves from the procurement procedures with the view that they do not collect the money from the parents, but that direct payments are made to the selected companies. Hence, the schools were divided into two groups. The first group submitted the requested information about the type of procurements and their costs, and the other group did not even want to submit the requested information dissociating themselves from the process completely. This speaks volumes of the low awareness of giving an account of these expenses and, of course, for the entire process to be regulated by an internal act, as well as to ensure their transparency and legality.
- The schools that provided the data submitted very different information as regards the list of products and services financed with money from the parents, as well as their value. This shows that some schools may have submitted partial information despite being requested in accordance with the Law on Free Access to Public Information.
- The schools do not use their websites to publish relevant information regarding the procurements financed with money from the parents, nor do they publish information on the legal entities they signed contracts with, as well as their selection process. Most of the schools do not have a functioning website.
- There are 966 elementary and 129 secondary schools in the Republic of North Macedonia with around 254 thousand pupils. Based on the received data, the annual amount of these procurements can be estimated at 10 million Euros. This is, of course, a large sum of money for which there is no systemic solution for how to spend it for the pupils' needs.

¹ Annual report on conducting the National Strategy for Prevention of Corruption and Conflict of Interest 2021-2025 for the period 01.01.2023 – 31.12.2023



RECOMMENDATIONS

- » The Ministry of Education and Science should prepare by-laws to regulate the manner of conducting procurements in the educational institutions which are not regulated under the Law on Public Procurements. In this way the obligation from the National Strategy for Prevention of Corruption and Conflict of Interest 2021-2025 will be implemented where it is stipulated that the Ministry of Education and Science should prepare these by-laws (rulebooks) in order to reduce the ample opportunities for corruption and abuse of official position.
- » Pending the by-laws, schools should conduct procurements financed with money from the parents based on the principles of transparency, non-discrimination and equal treatment. This would mean publishing open calls for procurements and selecting the most favorable offer based on precise and publicly announced selection criteria.
- » Municipalities should coordinate schools with the goal of introducing unified procedures for conducting procurements that are financed with money from parents based on the principles of transparency, non-discrimination and equal treatment.
- » School websites should be functional and used for greater transparency of school operations, including information on the procurement of products and services for the pupils.



GOAL OF THE RESEARCH

The research is based on the National Strategy for Prevention of Corruption and Conflict of Interest 2021 – 2025 in which it has been ascertained that there is a lack of procedures for procurements in the educational institutions that are not within the Law on Public Procurements. Namely, a large number of procurements are realized in the educational institutions (field trips, school security, photographing of pupils and preparation of yearbooks, procurement of food, pupil insurance etc.), whose realization is not within the provisions of the Law on Public Procurements. This type of procurements allows for ample opportunities for corruption and abuse of official position and the ones that pay the costs are the parents. MES has adopted a Rulebook for organizing field trips, but there are no by-laws and procedures for the other types of procurements. In this sense, it is necessary to prepare by-laws that will regulate the manner of conducting the listed procurements in the educational institutions.

Considering the fact that the Strategy was adopted 3 years ago, the goal of this research is to determine whether there are changes in the manner in which the procurements funded with money from the parents are conducted in the elementary and secondary schools in the 8 targeted municipalities – Bitola, Kicevo, Kumanovo, Negotino, Strumica, Tetovo, Cair and Stip. Determining the real state of affairs should also enable ascertaining the key weaknesses in the process in order to provide guidelines and recommendations to overcome them.

In order to provide the necessary data, at the beginning of October 2023 uniform requests for access to public information concerning the procurements in the educational institutions financed with money from the parents were submitted to all elementary and secondary schools in the 8 targeted municipalities. With the submission of the requests for access to public information, the provision of the following information and documents was requested from the mapped primary and secondary schools: total number of pupils in the school year 2022/2023; a list of products and services that each school finances with money from the parents gathered in the school year 2022/2023; total amount of finances spend for product/service; an individual cost per pupil for every product/service; information on the manner in which the procurements are conducted, as well as the provision of internal acts that they act on and information on whether schools publish information on their websites related to internal acts about the procurement of products and services financed with money from the pupils' parents.

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Bitola





FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF BITOLA

- The elementary and secondary schools do not conduct the procedures for procurements of products/ services through the school bank accounts but they are conducted by the Parent Council directly to the product or service provider;
- The funds that the parents pay are most often directly paid to the account of the product or service provider;
- All of elementary and secondary school do not have internal acts for conducting procedures for procurement of services or products;
- The highest amount paid by the pupils' parents is for organizing field trips, especially the field trips for the whole generation organized in the secondary schools;
- When conducting the procurements of services or products, the schools act in accordance with the Statute of the school, the Work Plan of the Parent Council and the Rulebook on the manner of conducting school field trips for pupils in the secondary schools by MES;
- None of the 19 elementary or secondary schools publish internal acts or information connected to procurements of products or services financed by parents;
- Most of the schools do not have a functional website or they do not have a website at all.

SCOPE OF THE RESEARCH

The conducted research in the Municipality of Bitola encompassed all elementary and secondary schools. There are 12 elementary and 7 secondary schools in the municipality.

Based on the answers received, we have the information on the total number of pupils enrolled in the elementary and secondary schools on the territory of the Municipality of Bitola in the school year 2022/2023 and the number is 7.541 pupils in elementary education and 4.042 pupils in secondary education or a total of 11.583 pupils in all elementary and secondary schools.

OVERVIEW OF ELEMENTARY SCHOOLS

NAME OF THE ELEMENTARY SCHOOL	NUMBER OF PUPILS IN THE SCHOOL YEAR 2022/2023
ES GJORGJI SUGAREV	658
EMS ELPIDA KARAMANDI	711
ES SS. CYRIL AND METHODIUS	415
ES DAME GRUEV	734
ES KOLE KANINSKI	810
ES ST. CLEMENT OF OHRID	1045
ES TRIFUN PANOVSKI	306
ES KRSTE PETKOV MISIRKOV V. BISTRICA	398
ES ALEKSANDAR TURUNDZEV V. KUKURECANI	182
ES TODOR ANGELEVSKI	915
ES STIV NAUMOV	837
EMS GOCE DELCEV	530
	7541

OVERVIEW OF SECONDARY SCHOOLS

NAME OF THE SECONDARY SCHOOL	NUMBER OF PUPILS IN THE SCHOOL YEAR 2022/2023
SMS GYMNASIUM JOSIP BROZ TITO	733
THS GJORGJI NAUMOV	804
SMS TAKI DASKALO	733
HSE JANE SANDANSKI	567
AHS KUZMAN SAPKAREV	42
MHS D-R JOVAN KALAUZI	782
STATE MUSIC SCHOOL	381
	4042



DETAILED RESEARCH

PROCUREMENTS CONDUCTED WITH MONEY FROM PARENTS IN THE ELEMENTARY SCHOOLS

According to the received answers to the submitted requests for free access to public information one from a total of twelve elementary schools (MES Elpida Karamandi) answered that money is not gathered from parents at school level.

Regarding the services and products listed by the other schools, there is an overlap among them, i.e. in 10 of a total of 12 elementary schools on the territory of the Municipality of Bitola (with the exception of MES St. Clement of Ohrid and MES Aleksandar Turundzev – v. Kukurecani) funds are gathered from parents for annual insurance of pupils. Furthermore, 7 out of 12 schools collect money for photographing pupils or photographing pupils for alumni memorial boards and 3 schools conduct procurements for school uniforms. Regarding the organizing of field trips for the pupils from the elementary schools, 5 of a total of 12 schools said that they do organize field trips and 3 of the remaining 7 schools said that due to the small number of pupils they do not organize field trips. At the same time, one school provided information that money is gathered from parents for school security and in one elementary school funds are gathered from pupils' parents for going to a theater play.

OVERVIEW OF SERVICES PROVIDED BY THE ELEMENTARY SCHOOLS

- * Organizing field trips * Procurement of uniforms * Security
- * Photographing (single group, semi-matriculation, CD...)
- * Insurance against accidents * Going to theater plays

In 4 elementary schools – **ES Gjorgji Sugarev**, **ES Trifun Panovski**, **ES Krste Misirkov v. Bistrica** and **MES Goce Delcev** – information was shared that in the school year 2022/2023 only insurance was provided as a service from the funds gathered from parents. The price in these four schools, as well as in the other ones that provided this service, was 100 Denars per pupil. Specifically, ES Gjorgji Sugarev did not provide information on the number of children that used this service, which is not the case with the other three schools, i.e. in ES Krste Misirkov v. Bistrica 373 children used the insurance service and a total of 37.300 Denars were gathered for this service. In ES Trifun Panovski a total of 27.300 Denars from 273 pupils were gathered and in MES Goce Delcev a total of 51.100 Denars were gathered from 511 pupils.

In the elementary school **Ss. Cyril and Methodius**, money from parents was gathered for insurance and photographing. The price for the insurance was 100 Denars per pupil and in the school year 2022/2023 a total of 32.000 Denars were gathered for this, whereas for photographing the price per pupil was 50 Denars and for this the school gathered a total of 22.000 Denars.

Additionally, in the elementary school **Dame Gruev**, the finances paid by the parents were intended for the provision of four services - insurance of pupils, photographing, procurement of uniforms and organizing field trips, but the school did not provide information on the individual and total cost of these services i.e. they directed us to the Parent Council for more detailed information.

In the elementary school **Kole Kaninski** 3 services were provided with money from the parents - insurance, field trips and photographing. The price for insurance was 100 Denars, for photographing (yearbook and CD for the semi-matriculation party 700 Denars per pupil, 50 Denars per pupil for a group photo, 1000 Denars per pupil for third-grade field trips and 3950 Denars per pupil for sixth-grade field trips). For all of these services a total of 466.850 Denars were gathered or 75.200 Denars for insurance, 67.200 Denars for photographing of pupils (yearbook and CD), 36 200 Denars for group photographing, 71.000 Denars for third-grade field trips and 217.250 Denars for sixth-grade field trips.

The largest number of pupils studied in the school year 2022/2023 in the elementary school **St. Clement of Ohrid** or 1.045 pupils and 3 services were provided for them with money from the parents (teaching in nature for fifth-grade pupils, photographing of the entire class and procurement of school uniforms). The price per pupil for teaching in nature for the fifth graders was 3.420 Denars, 50 Denars per pupil for (group) photographing, 40 Denars for single photos, and the price for procurement of school uniforms, i.e. for a set of sweat shirt and T-shirt, was between 1.000 and 1.150 Denars, depending on the size of the products. The school did not provide information on the total value of the gathered funds explaining that they do not have such information and that we should ask the Parent Council.

In the elementary school **Todor Angelevski** four types of services were provided - insurance, organizing field trips (for third, fifth, sixth and ninth grade) and photographing of pupils (single and group photos).

Only this school listed security as a service and for this the pupils paid 150 Denars per pupil or a total of 56.640 Denars were gathered from the parents. Regarding insurance, the price per pupil was 100 Denars, and this service was used by 735 pupils or a total of 73.500 Denars were gathered for this. As regards photographing, the price for a single photo was 40 Denars and 50 Denars for a group photo and for this service the parents paid a total of 64.220 Denars. Regarding organizing field trips for third, fifth, sixth and ninth grade, the parents paid a total of 1.223.920 Denars, which is the highest amount paid among the elementary schools for provision of a service or product.

The elementary school **Stiv Naumov** provided four services with the following individual prices: insurance – 100 Denars per pupil, photographing of semi-matriculation pupils – 600 Denars per pupil, group photos – 50 Denars per pupil and procurement of school uniforms – 1.050 per pupil. After the submitted request for public information, we received information only for the individual prices per pupil with an explanation that the parents do not pay the school, i.e. parents directly pay the service providers.

In the elementary school **Aleksandar Turundzev v. Kukurecani** only two services are provided: a theater play with an individual price of 140 Denars, and photographing of semi-matriculation pupils which is 1000 Denars per pupil and 50 Denars for photographing the other pupils. The total amount of funds gathered from parents is 13.160 Denars for a theater play, 21.000 for photographing of semi-matriculation pupils and 8.050 for photographing the other pupils. From the information received it turns out that the least finances gathered from parents among the elementary schools is in ES Trifun Panovski with a total amount of 27.300 Denars (for insurance), and the most finances gathered from pupils' parents is in ES Todor Angelevski with a total of 1.418.420 Denars (57.000 Denars for security, 73.300 for insurance, 64.220 for photographing and 1.223.900 for field trips).

Expenses paid with money from parents in the elementary schools in the Municipality of Bitola

Name of the elementary school	Individual services and their price per pupil	Total value of all the services in Denars
ES Gjorgji Sugarev	<ul style="list-style-type: none"> • Insurance – 100 Denars 	The school did not provide the requested information.
ES Ss. Cyril and Methodius	<ul style="list-style-type: none"> • Insurance – 100 Denars • Photographing – 50 Denars 	54.000 Denars
ES Dame Gruev	<ul style="list-style-type: none"> • Insurance – no information provided • Photographing – no information provided • Procurement of uniforms– no information provided • Field trips – no information provided 	The school did not provide the requested information.
ES Kole Kaninski	<ul style="list-style-type: none"> • Insurance – 100 Denars • Photographing for semi-matriculation – 700 Denars • Group photo – 50 Denars • Third-grade field trip – 1.000 Denars • Sixth-grade field trip – 3.950 Denars 	466.850 Denars
ES St. Clement of Ohrid	<ul style="list-style-type: none"> • Teaching in nature for fifth-grade – 3.420 Denars • Group photo – 50 Denars • Single photo– 40 Denars • Procurement of uniforms– from 1.000 to 1.150 Denars 	The school did not provide the requested information.
ES Trifun Panovski	<ul style="list-style-type: none"> • Insurance – 100 Denars 	27.300 Denars
ES Krste Misirkov v. Bistrica	<ul style="list-style-type: none"> • Insurance – 100 Denars 	37.300 Denars
ES Aleksandar Turundzev v. Kukurecani	<ul style="list-style-type: none"> • Photographing of semi-matriculation pupils – 1.000 Denars • Theater play – 140 Denars 	42.210 Denars
ES Todor Angelevski	<ul style="list-style-type: none"> • Security – 150 Denars • Insurance – 100 Denars • Third-grade field trip – 1.000 Denars • Fifth-grade field trip – 4.350 Denars • Sixth-grade field trip – 3.950 Denars • Ninth-grade field trip – 5.680 Denars • Group photo – 50 Denars • Single photo– 40 Denars 	1.418.420 Denars
ES Stiv Naumov	<ul style="list-style-type: none"> • Insurance – 100 Denars • Photographing of semi-matriculation pupils – 600 Denars • Group photo – 50 Denars • Procurement of school uniforms – 1.050 Denars 	The school did not provide the requested information.
ES Goce Delcev	<ul style="list-style-type: none"> • Insurance – 100 Denars 	51.100 Denars
ES Elpida Karamandi	<ul style="list-style-type: none"> • No information provided 	They claim they have no procurements financed with money from parents.

As can be seen from the table, there are big differences among the received information, i.e. the amount of the expenses. We can rightfully conclude that only ES Todor Angelevski has provided accurate records.

This, of course, points to the fact that the records kept of these expenses are of inadequate quality and that there is low level of awareness among the schools concerning the fact that they are accountable for these records. The argument that the parents themselves are included in the process and that this fulfills all the obligations is not in the spirit of the findings stated in the National Strategy for Prevention of Corruption and Conflict of Interest 2021-2025.

PROCUREMENTS MADE IN THE SECONDARY SCHOOLS WITH MONEY FROM PARENTS

The situation with the secondary schools is identical to the one in the elementary schools, i.e. only one secondary school – the State Music School Bitola – stated that there was no list of products and services financed with money from parents. The remaining six schools stated that procurements for services and products are conducted with money from parents.

The secondary school **Kuzman Sapkarev** only provides insurance as a service and a total of 4.200 Denars were gathered for this.

Namely, 4 secondary schools in the school year 2022/2023 provided the same type of services and they are insurance and organizing field trips. More specifically, **MHS Josip Broz Tito** provided information that the individual price for insurance was 100 Denars and a total of 660 pupils used it or a total of 66.000 Denars were gathered, whereas the individual price for field trips was 23.880 Denars or a total of 3.128 280 Denars were gathered from 131 pupils. The secondary school **Gjorgji Naumov** has no insight into the total amount of funds gathered from parents for provision of these services, but they did provide information that the individual price for insurance was 100 Denars, whereas the cost for organizing field trips was 18.900 Denars per pupil. Furthermore, the secondary school **Jane Sandanski** shared information that the individual cost per pupil for insurance was 100 Denars and 22.690 Denars were gathered for organizing field trips. There is no information regarding the total amount gathered for both services with an explanation that the parents pay the money directly to the account of the insurance agency and the tourist agency. The situation is the same regarding the services provided for the school year 2022/2023 at the secondary school **Taki Daskalo**. The insurance service was used by 622 pupils and a total of 62.200 Denars were gathered; whereas regarding the organizing of field trips 69 pupils used it and a total of 1.359.300 Denars were gathered on this account.

The biggest number of services provided with funds gathered from parents of pupils is in the medical high school **D-r Jovan Kalauzi**. During this school year the school provided 4 services among which insurance and organizing field trips (as did the majority of other secondary schools), but apart from these two services they additionally provided photographing of seniors, production of alumni memorial boards (as an institution the school had no right nor obligation to help or organize this service) and procurement of uniforms. Regarding the organizing of field trips, 3 types of field trips were organized by the school: two one-day field trips, the first Bitola – Ohrid – Bitola which cost 269 Denars and the second Bitola – Skopje – Bitola which cost 465 Denars, as well as one final field trip for third year pupils for 22.850 Denars. A total of 2.178.807 Denars were gathered from parents for organizing this service or a total of 2.462.807 Denars were gathered from the parents for the provision of all the services.

OVERVIEW OF SERVICES PROVIDED BY THE SECONDARY SCHOOLS

- * Procurement of uniforms
- * Organizing field trips for the whole generation
- * Insurance
- * Photographing (single, group, seniors, alumni memorial boards)

Regarding the above stated products and services which were provided by the schools and financed with money from the pupils' parents, we received information that the entire procurement process was conducted through the Parent Council and the funds which were gathered were not paid to the schools themselves or from the schools' accounts, i.e. the parents directly paid the money to the product or service providers.

The situation among the secondary schools is identical, i.e. they all refer to sharing information that they receive from the Parent Councils considering the fact that the procurement of services and products financed with money from the pupils' parents was conducted through the councils.

From a total of 7 secondary schools on the territory of the Municipality of Bitola, the secondary school **AHS Kuzman Sapkarev** has the smallest amount of gathered funds from parents or a total of 4.200 Denars (the funds are gathered for insurance). Whereas, **SMS Gymnasium Josip Broz Tito** has the most finances gathered from the pupils' parents or a total of 3.194.280 Denars (3.128.280 Denars for field trips for the entire generation and 66.000 Denars for insurance). Since the schools provide various services/products, the discrepancy regarding the gathered funds is logical since it correlates with the number and type of services and products received from the pupils' parents.

Expenses paid with money from parents in the secondary schools in the Municipality of Bitola

Name of the secondary school	Individual services/products and their prices	Total value of all the services in Denars
SMS Gymnasium Josip Broz Tito	<ul style="list-style-type: none"> • Insurance – 100 Denars • Whole generation field trip – 23.880 	3.194.280 Denars
THS Gjorgji Naumov	<ul style="list-style-type: none"> • Insurance – 100 Denars • Field trip– 18.900 Denars 	The school did not provide the requested information.
SMS Taki Daskalo	<ul style="list-style-type: none"> • Insurance – 100 Denars • Field trip– 19.700 Denars 	1.421.500
HSE Jane Sandanski	<ul style="list-style-type: none"> • Insurance – 100 Denars • Whole generation field trip- 22.690 Denars 	The school did not provide the requested information.
AHS Kuzman Sapkarev	Insurance – 100 Denars	4.200 Denars
MHS D-R Jovan Kalauzi	<ul style="list-style-type: none"> • Insurance – 100 Denars • One-day field trip Bitola-Ohrid-Bitola – 269 Denars • One-day field trip Bitola-Skopje-Bitola – 465 Denars • Final field trip for third year pupils – 22.850 Denars • Procurement of uniforms <ul style="list-style-type: none"> - coat - 1050 Denars - medical uniform -1300 Denars - trousers – 650 Denars - jacket -750 Denars 	2.462.807 Denars
State Music School	• No services are provided by the school with funds collected from the pupils' parents.	The school did not provide the requested information.

Apart from the analysis of the total amounts of funds gathered from the pupils' parents, in this research we also analyzed the price per pupil for the services and products procured in the schools. The analysis showed that for some of the products and services there is an overlap of the individual prices for both elementary and secondary schools (in both elementary and secondary schools the price for insurance per pupil was 100 Denars). For the photographing service, i.e. the price for a single photo was 40 Denars and 50 Denars for a group photo. The difference when it comes to the photographing service is among the elementary schools regarding photographing semi-matriculation pupils, which is an additional service the price for which varies from 600 Denars to 1.000 Denars. Furthermore, procurement of uniforms as a service, according to the received answers, occurred only in 2 elementary and 1 secondary school. Here it is understandable that there would be a difference in the price per pupil which varies from 1.050 Denars to 3.750 Denars since the sets which are stated from the schools include a different number of items (sweatshirt + T-shirt or coat + medical uniform + trousers + jacket).

The field trips which were organized in the elementary and secondary schools are a service which entails the most finances paid by the pupils' parents. In this section, the same as with the school uniforms, there is a difference in the individual prices which is a result of the diverse types of field trips organized regarding the number of days, as well the location/locations of the field trips. The information received for the elementary schools states that 4 out of 12 schools organized field trips and the individual prices varied from 1.000 Denars to 5.680 Denars. 5 out of 7 secondary schools organized field trips and 4 of them organized a field trip for the entire generation, whereas the fifth school organized 3 field trips – one for the entire generation and two trips to Ohrid and Skopje. The lowest price per pupil is for organizing a field trip – a visit to Ohrid which was 269 Denars, and the highest price per pupil was 23.880 Denars for a field trip for the entire generation.

RULEBOOKS AND ACTS THAT SCHOOLS FOLLOW WHEN CONDUCTING SERVICES AND PRODUCTS

The schools conduct the field trips and select an offer in accordance with the Rulebook on conducting field trips provided by the Ministry of Education and Science (MES).

Regarding the information on the manner of conducting the procurements and adopting the internal acts that the schools adhere to, all the schools which stated that they gather money from pupils' parents to procure certain services or products through the Parent Councils emphasized that they were acting in accordance with the Statute of the school concerning the section on the Parent Councils and that they do not have specific internal acts. On the other hand, the analysis of the statutes shows that they do not contain any information on the way to conduct procurements of goods and services with money from parents.

The answers received from the elementary schools state that they act according to the Rules of Procedure of the Parent Council and that, when necessary, they form committees that decide upon the received offers. One school emphasized that when it comes to procurement, it acts in accordance with the Rulebook for small value procurements. Regarding the secondary schools, once again they act in accordance with the Statute of the school regarding the part of the Parent Council and they also act in accordance with the Rulebook on the manner of conducting field trips for pupils.

Concerning the question connected with publishing internal acts for conducting procurements of products and services financed with money from pupils' parents, we received answers that none of the schools has published internal acts on their websites. Namely, most of them stated that they do not do this because they do not have functional websites; their websites are either under construction or they do not have websites at all.

We can conclude that the risk of corruption is present when it comes to procurements with money from pupils' parents in the elementary and secondary schools since there are no clear and precise rules according to which these procedures are conducted. Namely, to provide the best value for money when it comes to procurements for the pupils it is necessary to provide transparency of the process and equal treatment of the suppliers.



РУРАЛНА КОАЛИЦИЈА
KOALICIONI RURAL

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Kicevo

$$\begin{array}{l} 2+2=4 \\ 3+3=6 \\ 4+4= \\ 5+5=10 \\ 6+6= \\ 7+7= \end{array}$$

$$\begin{array}{l} 2 \times 2 = \\ 3 \times 3 = \\ 4 \times 4 = \\ 5 \times 5 = \\ 6 \times 6 = 36 \\ 7 \times 7 = \end{array}$$



FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF KICEVO

- There are 9 active elementary and 2 secondary schools on the territory of the Municipality of Kicevo. The total number of pupils in the elementary schools is 3.253, whereas the total number of pupils in the secondary schools in the school year 2022/23 was 1.395.
- There are various products and services that the schools procure with funds from the parents: personal insurance of pupils, photographing for the alumni memorial board, group photo at the end of the school year, field trips, semi-matriculation parties and proms, as well as procurement of uniforms which as a service is noted only in one elementary school in the municipality.
- The personal insurance is a service that is provided by all the schools and the price for this service is identical, i.e. is 100 Denars per pupil. Photographing for the alumni memorial board varies from around 800 Denars to 1.300 Denars per pupil. When it comes to the field trips, the price per pupil varies from 800 Denars to 10.500 Denars, depending on the length of the field trip.
- Since the services and products which the schools procure are different, also that the number of pupils varies in each school, the total amount of funds gathered from parents of pupils also varies. Namely, the most funds gathered from parents are in the secondary municipal school Drita where for third and fourth year field trips the amount is 10.500 Denars per pupil for third year and 8.000 Denars per pupil for fourth year or a total of 2.266.122 Denars, whereas the least amount of money was gathered on the basis of insurance which costs 100 Denars per pupil.
- None of the schools have internal acts based on which they conduct their procurements. Some of the schools said they acted in accordance with the Rulebook from MES for organizing field trips and other extra-curricular activities for elementary schools which is applied only as regards field trips, but not the other procurements.
- The secondary schools also do not have internal acts according to which they conduct the procurements with funds from the parents, and one of the schools (MHS Mirko Mileski) claims that they do not gather money from parents at all, restating what is already well known that these funds do not move through the schools bank accounts, but that the parents representatives conduct the procurements themselves, they select bidders and pay for insurance, group photos or alumni memorial board photos, field trips etc.
- None of the elementary or secondary schools on the territory of the Municipality of Kicevo have an active website, even though in the Rulebook for elementary schools it is stated that the annual programs for such extra-curricular activities should also be publicly available on the schools websites.

DETAILED RESEARCH

Education is conducted on the territory of the Municipality of Kicevo in 9 elementary and 2 secondary schools with a total number of 4.648 pupils in the school year 2022/2023 and total gathered funds from pupils' parents in the amount of 4.149.082 Denars for procurements of different products and services such as photographing, insurance, organizing field trips etc.

Overview of schools, number of pupils and total costs financed with money from the pupils' parents

Name of the school (elementary and secondary)	Total number of pupils	Total value of all the services in Denars
ES Milto Gura	163	The school did not provide the requested information.
ES Kuzman Josifoski-Pitu	648	453.660 Denars
ES Naim Fraseri	58	5.800 Denars
ES Gjergj Kastrioti-Skenderbegu	87	60.900 Denars
ES D-r Vladimir Polezinoski	454	930.000 Denars
ES Hristo Uzunov	134	33.400 Denars
ES Redzo Rusit Zajazi	281	208.800 Denars
ES Faik Konica	153	14.600 Denars (not all children are insured)
ES Sande Sterjoski	1.428	124.300 Denars
MHS Mirko Mileski	837	The school did not provide the requested information.
MHS Drita	558	2.317.622 Denars

ELEMENTARY SCHOOLS

There are a total of 163 pupils in the elementary school **Milto Gura** in the village Strelci in the Municipality of Kicevo. According to the answer to the request for free access to public information, the school has no procurements funded with money from the parents and also has no internal acts for conducting procurements of products and services which are financed with money from the pupils' parents.

There are a total of 648 pupils in the elementary school **Kuzman Josifoski-Pitu**. According to the school's answer, the school procures several types of services with money from parents among which: insurance for pupils; alumni memorial board photo; group photo; semi-matriculation party and the festival Potocinja.

For the insurance service the parents collect 100 Denars each; the insurance is not mandatory for all pupils, but each parent decides. Photographing for the alumni memorial board was conducted for 89 pupils in ninth grade in the school year 2022/2023 and each pupil paid 900 Denars or for this service a total of 80.100 Denars were gathered.

For group photos as a service a total of 64.800 Denars were gathered, i.e. 100 per pupil, whereas for single photos the parents decide whether their child will take a photo or not. This service costs 50 Denars

per pupil and a total of 30.300 Denars were gathered. The pupils paid 1.300 Denars each for the semi-matriculation party or 115.700 Denars were paid for a total of 89 pupils.

The final service for which the parents gathered money was for tickets to the children's festival which was also not mandatory for all pupils, so 303 pupils went to the children's festival and they each paid 120 Denars or a total of 36.360 Denars were gathered for this. An overview of the total amount of money gathered, as well as the type of service and the price for the service per pupil is provided in Table 1.

Table 1 – Services, price per service and total amount of funds gathered from parents in the ES Kuzman Josifoski-Pitu, Kicevo

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	63.200 Denars	100 Denars
Alumni memorial board/year-book photo	80.100 Denars	900 Denars
Group photo	64.800 Denars	100 Denars
Single photo	30.300 Denars	50 Denars
Semi-matriculation celebration	115.700 Denars	1300 Denars
"Potocinja" festival	36.360 Denars	120 Denars
Total	453.660 Denars	

The school has no internal acts for procurements of products and services provided with money from parents and the school's website is also not active.

There were a total of 58 pupils in **ES Naim Fraseri** in the village Jagol Dolenci, Kicevo in the school year 2022/23. Only personal insurance of pupils was funded with money from parents and the total amount gathered for this was 5.800 Denars or 100 Denars per pupil.

A total of 87 pupils attended school in **ES Gjergj Kastrioti-Skenderbegu** in the village Srbica, Kicevo in the school year 2022/2023. Insurance, photographing and field trips are listed as services which the school procured with money gathered from the pupils' parents.

For the insurance service the pupils paid 100 Denars each or a total of 8.700 Denars were gathered for this, the photographing service was also 100 Denars each, whereas the field trips cost 500 Denars per pupil or a total of 43.500 Denars (Table 2.)

Table 2 – Services, price per service and total amount of funds gathered from parents in the ES Gjergj Kastrioti – Skenderbegu

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	8.700 Denars	100 Denars
Group photo	8.700 Denars	100 Denars
Field trips	43.500 Denars	500 Denars
Total	60.900 Denars	

The school has no adopted internal acts based on which the procurements of the above listed services would be conducted, nor does it have an active website.

A total of 454 pupils attended school in elementary school **D-r Vladimir Polezinski** in the school year 2022/23. The school provided the following services with funds from the pupils' parents: work clothes/uniforms (sweatshirt and 2 T-shirts) per pupil; ninth-grade field trip; group photo; alumni memorial board photo for ninth-grade pupils and insurance for pupils.

The parents paid 1.650 Denars per pupil for the school uniforms or a total of 749.100 Denars were gathered for this service, whereas for the field trips the parents paid 800 Denars per pupil and for the ninth-grade field trip, i.e. for 53 pupils a total of 42.400 Denars were gathered. The parents paid 100 Denars for the group photo, whereas for the alumni memorial board photo 900 Denars. For insurance the parents paid 100 Denars. The total amount of funds that the parents paid in the school year 2022/23 is 930.000 Denars. (Table 3)

Table 3 – Type of service and price per service paid by the parents in the ES D-r Vladimir Polezinoski

Type of service/product	Total value in Denars	Value per pupil in Denars
Work clothes/uniform	749.100 Denars	1.650 Denars
Ninth-grade field trip	42.400 Denars	800 Denars
Group photo	45.400 Denars	100 Denars
Ninth-grade alumni memorial board/year-book photo	47.700 Denars	900 Denars
Insurance	45.400 Denars	100 Denars
Total	930.000 Denars	

The number of pupils who regularly attended school in the school year 2022/23 in the elementary school **Hristo Uzunov** in the village Drugovo is 134. The pupils' parents paid 100 Denars each for school insurance (which is not mandatory). The photographing of ninth-grade pupils is done by collecting offers from photo studios and then selecting the most favorable offer in the presence of all the parents and the class teachers. In the school year 2022/23 the price was 1.000 Denars per pupil for various size photos including the preparation of the alumni memorial board and the yearbook, as well as photographing during the semi-matriculation party.

No money is gathered from the pupils' parents in the elementary school **ES Redzo Rusit Zajazi** in the village Zajas, apart for a three-day field trip of ninth-grade pupils and the price for this was 5.800 Denars per pupil. A total of 281 pupils attended classes in this school during the school year 2022/23.

There were a total of 153 pupils in the elementary school **Faik Konica** in village Gresnica in the school year 2022/23 and no money was asked of parents for any service, apart from personal insurance for which the parents paid 100 Denars each, but it was stated that not all pupils were insured and that it was the parents' choice. Same as the others, this school also does not have internal acts according to which the public procurements paid with money from the parents were conducted.

A total of 1428 pupils attended school in the school year 2022/23 in the elementary school **Sande Sterjoski** in Kicevo in three languages of instruction: Macedonian, Albanian, and Turkish and the school does not gather funds from parents on any account, apart for voluntary personal pupil insurance that costs 100 Denars per pupil.

SECONDARY SCHOOLS

In the Municipality of Kicevo there are 2 secondary schools:

- MHS Mirko Mileski and
- MHS Drita where the classes are held in Albanian and Turkish languages.

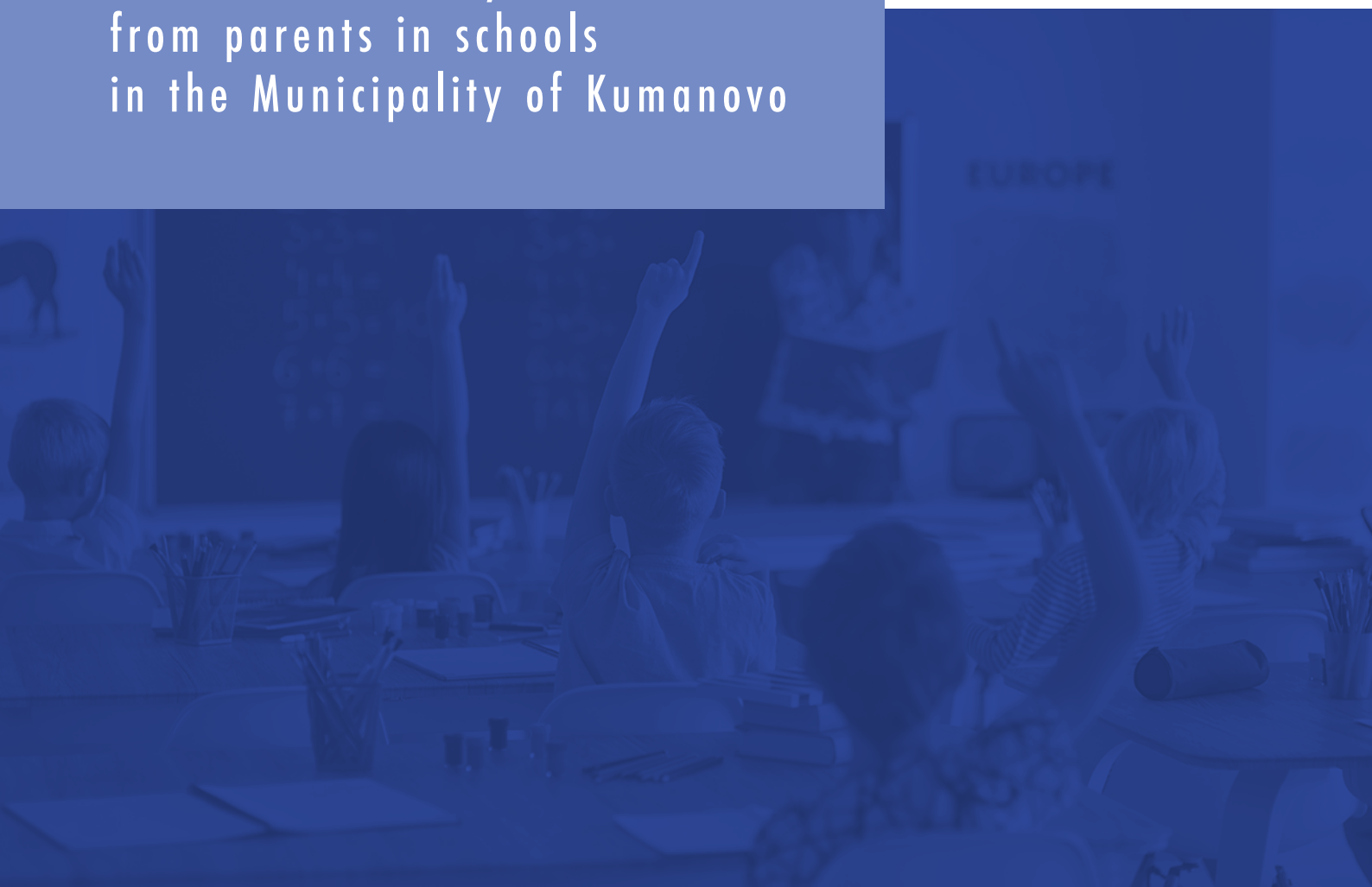
MHS Mirko Mileski had classes for a total of 837 pupils during the school year 2022/23. The school organizes a final field trip and one-day scientific field trips according to the annual program of the school and in accordance with the Rulebook for realizing field trips by MES. The pupils' parents finance these field trips. The parents pay for the final field trip directly to the bank account of the agency. Students are insured on a voluntary basis and pay to the insurance company through the class treasurer. The same goes for the photographing services, the prom party, the one-day field trips etc., so the school states that according to the state of affairs it does not gather money from parents on any account; additionally, the school's bank account is blocked.

558 pupils in total attended classes in the secondary school **Drita in Kicevo** in the school year 2022/23. The list of products and services which the school provided are the field trips and insurance. For the third and fourth year field trips a total of 2.266.122 Denars were gathered from parents and spent. The cost per third year pupil is 10.500 Denars and for a fourth year pupil is 8.000 Denars. When it comes to the school personal insurance it costs 100 Denars per pupil, and the parent/guardian chooses whether they want this service or not (Table 4). The conducted procurements of products and services financed with money from parents are carried out in accordance with the Rulebook for conducting school field trips for secondary school pupils adopted by the Ministry of Education and Science by archive number 07-9992/3 from 05.06.2014. The Rulebook is published on the website of MES and is available at the following link: <https://mon.gov.mk/stored/document/pravilnik%20ekskurzii%20sredno-nov%20final.pdf>

Table 4 – Funds gathered from parents for extra-curricular activities in the MHS Drita - Kicevo

Type of service/product	Total value in Denars	Value per pupil in Denars
Scientific field trips	2.266.122 Denars	Third year – 10.500 Denars Fourth year 8.000 Denars
Insurance	51.500 Denars	100 Denars
Total	2.317.622 Denars	

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Kumanovo



FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF KUMANOVO

- The products and services that the schools procure with money from the parents are different in all the schools. Usually they are insurance, field trips, cinema shows, picnics, teaching in nature and photographing. MHS Pero Nakov, apart for the other services, asks the parents for money for security and for the prom party. Whereas SEME Pance Pesev financed some of its instruments, tuning and servicing of pianos, and transport of pupils.
- According to the received results we can conclude that the amount of finances also depends on the number of enrolled pupils in the schools since these services are voluntary; this means that the bigger the number of pupils, the more finances gathered from the parents. The elementary school Koco Racin has the most gathered finances from parents or a total of 112.500 Denars for insurance and 1.989.250 Denars for field trips or a total of 2.101.750 Denars. The school with the least amount of gathered finances (only for personal insurance) is the elementary school Vera Kotorka which is also the school with the least number of pupils.
- Only five of the total of seven elementary schools, among which MES Vera Kotorka in v. Klecovce, MES Bajram Sabani, MES Naim Fraseri, SEME Pance Pesev and MES Koco Racin claim that they have internal acts according to which they conducted the procurements of the products and services financed with money from the parents. Yet these acts (procedures) are not published on the schools' websites and were not submitted even though we requested them in accordance with the Law on Free Access to Public Information. Apart from a Facebook page, some schools do not have their own websites.
- Each school functions differently, i.e. they are not aligned when it comes to procurements of products and services financed with money from the parents. Both the elementary and the secondary municipal schools have different documents and there is no one official rulebook to guide all schools.
- Even though some of the schools claimed in the submitted documents that they do have internal acts and have also published them, these are nonetheless not available due to the schools' nonfunctional websites. All this leads to a decrease in the transparency of the work of the schools.

DETAILED RESEARCH

Education is conducted on the territory of the Municipality of Kumanovo in 17 municipal elementary schools and 5 municipal high schools with a total of 14.907 pupils and a total of 4.137.820 Denars gathered from parents for procurement of various products and services such as insurance, field trips, photos, picnics, cinema shows etc.

Table. 1 – Overview of schools, number of pupils and total costs financed with money from the pupils' parents

Names of elementary and secondary schools	Total number of pupils	Total value of service in Denars
MES Bajram Sabani	1.067	365.220
MES Koco Racin	1.241	2.101.750
MES 11 October	430	785.550
MES Vuk Karadzic	85	8.100
MES Toli Zordumis	487	426.800
MES Brakja Ribar v. Tabanovce	238	63.200
MES Magdalena Antova	674	66.700
MES Vera Kotorka	65	4.600
MES Hristijan Karpos	1.087	80.300
MES Naim Fraseri	1.173	108.600
SEME Pance Pesev	215	117.000
MES Brakja Miladinovci	1.263	The requested information was not provided.
MES Krste Misirkov	1.003	The requested information was not provided.
MES Bitolski Kongres	225	The requested information was not provided.
MES Karpos v. Umin Dol	128	The requested information was not provided.
MES Jeronim De Rada	488	The requested information was not provided.
MES Cyril and Methodius	368	The requested information was not provided.
MHS Nace Bugjoni	1.885	The requested information was not provided.
MHS Gymnasium Sami Fraseri	663	10.000 (Partial information)
MHS Gymnasium Goce Delcev	824	The requested information was not provided.
RCVET Kiro Burnaz	506	The requested information was not provided.
MHS Pero Nakov	792	The requested information was not provided.
TOTAL	14.907 pupils	

ELEMENTARY SCHOOLS

There were a total of 1241 enrolled pupils in **MES Koco Racin** in the school year 2022/2023. According to the school's response, they procured several types of services with money from the parents: insurance for pupils, field trips and picnics. For insurance the parents gathered 100 Denars per pupil bearing in mind that this service is voluntary. A total of 112.500 Denars were gathered for insurance in the school year 2022/2023. 300 Denars per pupil were gathered for one-day picnics, whereas a total of 1.932.150 Denars were gathered for the field trips. An overview of the total amount of gathered funds, as well as the type of service and the price of the service per pupil is given in Table 2.

Table. 2 – Services, price per service and total amount of funds gathered from parents in the MES Koco Racin Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil insurance	100	112.500
One-day field trips	300	64.100
Third-grade one-day field trip	1.449	192.962
Fifth-grade one-day field trip	5.399	615.486
Sixth-grade one-day field trip	3.660	344.040
Ninth-grade one-day field trip	5.599	772.662
Total amount:		2.101.750

The school conducted the procurements according to adopted internal acts and documents such as:

- Rulebook on the manner of conducting field trips and other free activities for pupils
- Procedures and activities the school uses for providing care and protection of pupils
- Decision of the Parent Council

During the period 2022/2023 the internal acts were published and currently they are all being updated. A total of 1263 pupils were enrolled in **MES Brakja Miladinovci** during the school year 2022/2023. According to the school's answer, they have procured several types of services with money from the parents: insurance, field trips and photographing. Insurance costs 100 Denars per pupil and is voluntary. The whole procedures for insurance, field trips and photographing are conducted through the Parent Council and the parents themselves pay the money to the selected companies. The field trips are realized according to the rulebooks by MES and in accordance with the Law on Elementary Education. There are no internal acts in the school for the procurement of products and services financed with money from the parents.

MES Vuk Karadzic had a total of 85 enrolled pupils in the school year 2022/2023. Only personal insurance is funded with money gathered by the school and this costs 100 Denars per pupil. The total amount gathered for this service is 8.100 Denars. MES Vuk Karadzic is the only school which has a collective insurance of pupils which is conducted based on an internal act which it published on their website on 04.11.2022.

MES Magdalena Antova had a total of 674 enrolled pupils in the school year 2022/2023. According to the school's response, it gathers money from parents for personal insurance or 100 Denars per pupil and it has gathered a total of 66.700 Denars. The school also gathers money from parents for field trips, but they have not stated the sum they have gathered for this service in the school year 2022/2023. They realize field trips based on the Rulebook for conducting field trips, picnics, and other extra-curricular activities for pupils in elementary schools adopted by MES, no. 12-13487/1 from 19.11.2019. The payment is done directly from the parents to the tourist agency, according to the selected offer. For insurance the school forms a school committee in which representatives from the parents participate and the best offer is selected. The school does not publish their internal acts, but the parents get informed through the Parent Council and through the parent meetings and thus everyone gets informed about the field trips and insurance of the pupils.

MES Hristijan Karpos had a total of 1087 pupils enrolled in the school year 2022/2023. According to the school's response, they procured several types of services with money from the parents: insurance for pupils, field trips and photographing. For insurance of pupils they gathered a total of 80.300 Denars which the parents directly paid to the insurance company. Also, the parents directly pay the tourist agency for conducting the field trips. The pupils also paid the photographing agency for their services. The school has contracts, minutes, and other acts for the conducted procurements of products and services, but it does not publish them on their website.

During the school year 2022/23 **MES 11 October** had a total of 430 enrolled pupils. The school procures several services with money from parents: insurance for pupils, field trips, photographing and a ninth-grade year-book. A detailed overview of the gathered finances, as well as the type of service and the price for the service per pupil is provided in Table 3.

Table. 3 – Services, price per service and total amount of funds gathered from parents in the MES 11 October Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil insurance	100	39.800
Ninth-grade photographing and yearbook	800	33.600
Fifth-grade field trip	5.500	82.000
Sixth-grade field trip	3.700	103.550
Ninth-grade field trip	5.900	230.200
Total amount:		489.150

The school discusses and decides regarding insurance at the Parent Council and this service is provided through an internal procurement with a closed procedure in the presence of representatives of the Parent Council after which the school has no responsibility to publish on their website. Also, the field trips are decided upon a positive opinion of the Parent Council. For photographing and ninth-grade yearbook, representatives of parents from each ninth-grade class decide after an internal delivery of offers in the school.

There were a total of 1067 enrolled pupils in **MES Bajram Sabani** in the school year 2022/2023. Following are the products and services financed with money from the parents: insurance of pupils, field trips and photographing services. A detailed overview of the gathered funds, the type of service and the price of the service per pupil is presented in Table 4.

Table. 4 – Services, price per service and total amount of funds gathered from parents in the MES Bajram Sabani Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil insurance	100	62.500
Field trips	3.100	238.700
Photographing services	60	64.020
Total amount:		365.220

The school responded that the conducted procurements of products and services financed with money from parents are carried out based on the adopted internal acts with an open call, tender documentation and public procurement committee. Also, they answered that the school's website is currently not working. However, internal acts and appropriate documents were not submitted in support of this claim.

MES Krste Misirkov had a total of 1003 enrolled pupils in the school year 2022/2023. Following are the products and services financed by parents for the school year 2022/2023: teaching in nature for fifth grade, ninth-grade field trip and insurance of pupils. A detailed overview of the gathered funds, the type of service and the price of the service per pupil is presented in Table 5.

Table. 5 – Services, price per service and total amount of funds gathered from parents in the MES Krste Misirkov Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Teaching in nature for fifth grade	5.600	476.000
Ninth-grade field trip	5.600	616.000
Pupil insurance	100	90.700
Total amount:		1.182.700

The school said that the conducted procurements were carried out based on the positive opinions of the Parent Council and that they are published only on the school's notice board.

MES Toli Zordumis had a total of 487 enrolled pupils in the school year from which:

- 134 pupils attended classes in ES Toli Zordumis in Macedonian language and 304 pupils attended classes in Albanian language;
- 49 pupils enrolled in RS Toli Zordumis in v. Rezanovce and attended classes in Macedonian language.

Following is the list of products and services financed by parents: insurance of pupils, photographing, cinema shows, field trips, picnics, and teaching in nature. A detailed overview of the gathered funds, the type of service and the price of the service per pupil is presented in Table 6.

Table. 6 – Services, price per service and total amount of funds gathered from parents
in the MES Toli Zordumis Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil insurance	100	31.100
Photographing	120	21.600
Cinema shows	150	25.500
Field trips	6.300	151.200
Teaching in nature	6.800	122.400
Picnics	250	75.000
Total amount		426.800

The school emphasized that the stated costs are not for all the pupils and that this depends on the grade they are at. For example, only ninth-grade pupils go to field trips; teaching in nature is only for fifth-grade pupils; picnics are intended only for third-grade pupils.

The school itself has not adopted internal acts for conducting procurements, apart from the Rulebook for the manner of conducting field trips for pupils encompassed in the annual program for the operation of the school prepared by MES. They do not have anything published on their website.

MES Bitolski Kongres had a total of 225 pupils enrolled in the school year 2022/2023. The school claims that they have not procured products and services financed with money from parents and have not conducted such procurements, hence they do not even have internal acts.

MES Karpos v. Umin Dol had a total of 128 pupils enrolled in the school year 2022/2023. The school claims that they have not procured products and services financed with money from parents.

MES Vera Kotorka v. Klecovce in Kumanovo had a total of 65 pupils enrolled in the school year 2022/2023. The only service which the pupils use and which is financed with money from parents is the insurance. It costs 100 Denars per pupil and in the school year 2022/2023 a total of 4.600 Denars were gathered for insurance. The conducted procurements of products and services financed with money from parents were carried out based on legal acts, an annual program and surveys among parents. The legal acts are published on the school's website.

MES Jeronim De Rada had a total of 488 pupils enrolled in the school year 2022/2023. The school claims that they have not procured products and services financed with money from parents.

MES Cyril and Methodius v. Romanovce in Kumanovo had a total of 368 pupils enrolled in the school year 2022/2023. Pupils from the regional school in v. Agino Selo are included in this number from which 168 are female and 200 are male pupils. 117 pupils attended classes in Macedonian language (this includes pupils from the regional school in v. Agino Selo) and 251 pupils attended classes in Albanian language. The school claims that they have not procured products and services financed with money from parents.

MES Brakja Ribar v. Tabanovce in Kumanovo had a total of 238 pupils enrolled in the school year 2022/2023. Following is the list of products and services financed with money gathered from pupils' parents in the school year 2022/2023: field trips, insurance of pupils and photographing. A detailed overview of the gathered funds, the type of service and the price of the service per pupil is presented in Table 7.

Table. 7 – Services, price per service and total amount of funds gathered from parents in the MES Brakja Ribar Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil insurance	100	12.700
Field trips	350	40.000
Photographing services	50	10.500
Total amount:		63.200

The school has no prepared internal acts for the conducted procurements of products and services financed with money from parents.

MES Naim Fraseri had a total of 1173 pupils in the school year 2022/23 divided in 55 classes. The following products and services were financed with money gathered from pupils' parents in the school: insurance of pupils, photographing and field trips. A detailed overview of the gathered funds, the type of service and the price of the service per pupil is presented in Table 8.

Table. 8 – Services, price per service and total amount of funds gathered from parents in the MES Naim Fraseri Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil insurance	100	50.000
Field trips	The information was not provided.	The information was not provided.
Photographing services	60	58.600
Total amount		108.600

The number of enrolled pupils in **SEME Pance Pesev** in the school year 2022/23 was 215. The following products and services were financed with money gathered from parents of pupils in the school: thomann xylophone, Mapex Tornado Studio, tuning and servicing pianos and transporting pupils from Kumanovo to Skopje and back. A detailed overview of the total amount of finances for the above stated list is presented in Table 9.

Table. 9 – Services, price per service and total amount of funds gathered from parents in the SEME Pance Pesev Kumanovo

Type of service/product	Total value in Denars
Music instrument Thomann THTX 3.0 Ксилофон	24.800
Music instrument Marex TND044TC Tornado studio	43.200
Piano tuning and servicing	45.000
Transportation of pupils	4.000
Total amount	117.000

The school stated that all the costs or procurements conducted with the above-mentioned finances are intended for the pupils and from the relevant school documents they submitted a School Board Decision no.02-56/1 from 28.02.2023. The Decision is published on the school's website.

SECONDARY SCHOOLS

MHS Gymnasium Goce Delcev Kumanovo had a total of 824 pupils enrolled in the school year 2022/2023. The school claims that they have not procured products and services financed with money from parents. Hence, they have no internal acts.

MHS Gymnasium Sami Fraseri had a total of 663 pupils enrolled in the school year 2022/2023. Regarding the list of products and services financed with money from the pupils' parents, the only such service is the field trips and for this service they gather no more than 10.000 Denars. The school has no internal acts.

MHS Pero Nakov had a total of 792 pupils enrolled in the school year 2022/2023 of which 505 attended classes taught in Macedonian language and 287 attended classes in Albanian language. Following is the list of products and services financed with money gathered from parents for: security of pupils, insurance for pupils, final field trip for third year pupils, photographing for seniors and prom party.

A detailed overview of the total amount of finances from the above stated list is presented in Table 10.

Table. 10 – Services, price per service and total amount of funds gathered from parents in the MHS Pero Nakov Kumanovo

Type of service/product	Value per pupil in Denars	Total value in Denars
Pupil security		29.000 (monthly invoice with VAT)
Pupil insurance (voluntary)	100	The requested information was not provided.
Final field trip (voluntary)	22.500	The requested information was not provided.
Photographing for seniors		The requested information was not provided
-Macedonian classes	1.100	
-Albanian classes	1.200	

MHS Nace Bugjoni had a total of 1885 pupils enrolled in the school year 2022/2023 of which 848 attended classes taught in Macedonian language and 1037 attended classes in Albanian language. The pupils were divided in 73 classes (35 classes in Macedonian language and 38 classes in Albanian language). The school claims that they have not procured products and services financed with money from parents which means that they have no internal acts.

RCVET Kiro Burnaz had a total of 506 pupils enrolled in the school year 2022/2023 of which 411 attended classes taught in Macedonian language and 95 attended classes in Albanian language. The school claims that they have not procured products and services financed with money from parents and they also have no internal acts.



Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Negotino





FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF NEGOTINO

- The services that all schools in Negotino procure with funds from the parents are almost identical: individual insurance for pupils, one-day or two-day field trips, group photos and photographing for alumni memorial boards for the semi-matriculation pupils.
- The personal insurance for pupils service has the same price and is 100 Denars per pupil in every school. The same applies for photographing. The price for the group photo is 70 Denars per pupil, and the production of the alumni memorial board for the semi-matriculation is 730 Denars.
- The amount of finances which the pupils' parents paid varies from 600 to 800 Denars for one-day field trips to 2.800 Denars to 3.300 Denars for two-day field trips.
- The schools in the Municipality of Negotino have internal acts/rulebooks which determine the jurisdictions of the Parent Council, but they do not specify the procedures for conducting procurements.
- The rules for the field trips are conducted according to the Rulebook by MES regarding the manner of conducting field trips, picnics, and other extra-curricular activities for pupils in elementary schools.
- The annual programs and the operation rulebooks are published on the websites of the schools in the Municipality of Negotino.
- No schools published open calls on their websites for collecting offers for services pupils use and are financed with parents' money.

DETAILED RESEARCH

The research in the Municipality of Negotino was conducted in 3 elementary schools, two of which have regional schools in the rural part of the municipality.

MES STRASO PINDZUR

The total number of pupils in the **MES Straso Pindzur** in the school year 2022/23 was 663 pupils in the central school and 216 pupils in the regional school. The school submitted the information for both schools as aggregate data.

Type of service and value in MES Straso Pindzur

Type of service/product	Total value in Denars
Insurance	71.500
Photographing	62.400
Two-day field trip	214.500
One-day field trip	63.700

The total amount of finances for insurance is 71.500 Denars. A total of 715 pupils were insured during the school year 2022/23. The individual price is 100 Denars per pupil.

62.400 Denars refer to photographing of the semi-matriculation pupils or 730 Denars per pupil, whereas the group photo for the other pupils is 70 Denars per pupil.

In the school year 2022/23 the school organized two-day and one-day field trips. The one-day field trips were for the sixth-grade pupils and they included transportation on the route Negotino-Krusevo-Bitola-Prilep, the cost was 800 Denars per pupil and a total of 83 pupils went. The two-day field trip was for the ninth grade. The single price was 3.300 Denars and 33 ninth-graders went.

The school explained that they simply help in the realization of the conducting of the services without interfering in the decisions made by the Parent Council:

- The school helps in providing offers for the requested services and delivers them to the Parent Council without interfering in the decision making, gathering of finances and realizing the requested activities.
- The school exclusively implements all the procedures and activities according to the Rulebook of the Parent Council.
- The procedures before and after the realizing of the field trips are conducted in accordance with the Rulebook for organising field trips by MES and in accordance with the LEE, not interfering with the financial part.

MEMS VLADIMIR ARSOVSKI

In the school year 2022/23 **MEMS Vladimir Arsovski** had 168 pupils. Due to its specificity, the school obliges the pupils' parents to pay only for the tuning of the instruments, 1,800 Denars per year. The finances have been accumulating on the bank account of the school for the past 20 years and they will be used to construct a new school building. The school claims that it does not conduct field trips, does not organize photographing of pupils and has no obligation to insure the pupils.

MES GOCE DELCEV - RS v. DOLNI DISAN

The regional school Dolni Disan had 90 pupils attending classes in the school year 2022/23.

Type of service and value in RS v. Dolni Disan

Type of service/product	Total amount in Denars
Insurance	8.600,00
Photographing	14.800,00
One-day and two-day field trips	63.800,00

The insurance of the pupils in Dolni Disan cost 100 Denars per pupil.

The price per photo for all pupils is 70 Denars, except for the semi-matriculation pupils for whom the set of services costs 730 Denars per pupil.

According to the Rulebook for field trips by the Ministry of Education and Science, there were two types of conducted field trips: one-day field trip for third-grade pupils that cost 600 Denars per pupil, two-day field trip for sixth-grade pupils that cost 2.800 Denars per pupil and two-day field trip for ninth-grade pupils that cost 2.950 Denars.

The selection of the best offer is exclusively done with the decision of the Parent Council that decide during a Parent Council meeting.

MES GOCE DELCEV NEGOTINO

The individual prices for all the services are identical for MES Goce Delcev Dolni Disan. The school responded that they had 720 pupils, but this number includes all the regional schools that are a part of it. According to this, this data is incorrect.

Type of service and value in MES Goce Delcev Dolni Disan

Type of service/product	Total amount in Denars
Insurance	The information was not provided.
Photographing	The information was not provided.
One-day and two-day field trips	The information was not provided.

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Strumica





FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF STRUMICA

- The schools in Strumica use finances from the parents for various purposes, including insurance, photographing, field trips, procurement of school uniforms and other activities.
- The prices for insurance are standardized, whereas the costs for the other services significantly vary among schools, depending on the type of activities and decisions of the schools or the parent councils.
- There is a difference in the total amount of accumulated funds from parent among the schools which reflects the different number of pupils and the variety of offered services and activities.
- Only a few schools have formalized procedures or internal rules for organizing activities financed with funds from the parents, which highlights the need to improve the regulation framework and the practices.
- The lack of active schools' websites hinders the access to information regarding extra-curricular activities financed with money from parents which decreases the level of transparency and accountability.

These findings show the need for improving the transparency and the accountability of the transparency, standardizing of the procedures and the inclusion of parents in the decision-making processes regarding the use of their finances.

DETAILED RESEARCH

Education in the Municipality of Strumica is conducted in 9 elementary and 3 secondary schools with a total number of pupils 7.928 in the school year 2022/2023. Although most schools timely delivered the responses to the sent requests for free access to public information, the requested information itself was not provided.

Overview of schools, number of pupils and total costs financed with money from the pupils' parents

Name of the school (elementary and secondary)	Total number of pupils	Total value of all the services in Denars
MES Sando Masev	1245	The requested information was not provided.
MES Vidoe Podgorec	844	The requested information was not provided.
MES Nikola Vapcarov	935	49.680
MES Marsal Tito	761	20.000 (partial data)
MES Marsal Tito v. Murtino	446	The requested information was not provided.
MES Goce Delcev v. Veljusa	219	The requested information was not provided.
MES Dame Gruev v. Kuklis	497	The requested information was not provided.
MES Geras Cunev v. Prosenikovo	239	20.900
MES Cyril and Methodius v. Dabilje	157	211.450
MHS Jane Sandanski	817	The requested information was not provided.
MHS Nikola Karev	1063	103.500 (partial data)
VETHS Dimitar Vlahov	705	2.445.000

ELEMENTARY SCHOOLS

The elementary school **Sando Masev Strumica** submitted the requested information in a timely and accountable manner. According to the submitted information, the total number of pupils in ES Sando Masev Strumica in the school year 2022/23 was 1245 of which 645 male and 600 female pupils. The list of products and services financed with money from the pupils' parents in the school year 2022/23 includes field trips, photos for the alumni memorial board, semi-matriculation party and insurance.

Expenses per pupil for individual products and services financed with money from parents:

- Ethird-grade field trip – 990 Denars
- Fifth-grade field trip – 6.990 Denars
- Sixth-grade field trip – 3.990 Denars
- Ninth-grade field trip – 5.990 Denars
- Alumni memorial board for semi-matriculation, ninth grade – 1.200 Denars
- Semi-matriculation party for ninth grade – 1.000 Denars
- Insurance for first to ninth-grade pupils – 100 Denars

The insurance and the field trips are voluntary and not all pupils use these services. We were not provided with the total amount of gathered finances by the school.

ES Sando Masev stated that they have not conducted public procurements for food and security since this is not provided as a service and for the other services they have public procurements. All other procurements are regulated with the school's Statute and the school's annual program. All the acts are published on the website.

In the school year 2022/23 **MES Marsal Tito** enrolled 761 pupils. The only service that the pupils' parents paid for is insurance of the pupils. The individual price for insurance per pupil is 100 Denars, the insurance of pupils is optional, and the majority of parents do not insure their children. However, the previous year 200 pupils were insured and a total of 20.000 Denars were gathered. Regarding the question of whether the conducted procurements of products and services financed with money from the parents were conducted based on adopted internal acts, no such procurements exist thus there are no internal acts and they have not been published on the school's website.

According to the submitted response, the number of pupils in **MES Nikola Vapcarov** Strumica in the school year 2022/2023 was 935 pupils. Following is the list of products and services financed by the parents: insurance of pupils and school uniforms. The insurance cost a total of 49.680 Denars, whereas the school uniforms amount to a total of 286.550 Denars. Insurance per pupil is 90 Denars and the school uniforms depend on what each pupil ordered (it is difficult to state the amount per pupil since there is a T-shirt, a shirt, a sweat shirt and it depends on what was ordered; all the products have different prices). All conducted procurements were carried out by the school on behalf of the parents with a decision of the Parent Council. These data have not been published on the website.

MES Vidoe Podgorec answered that the number of pupils from first to ninth-grade in the school year 2022/2023 was a total of 844 pupils. In the school year 2022/2023, the following services were procured from money gathered from pupils' parents: insurance of pupils, photographing of pupils, procurement of school uniforms and organizing field trips.

The following amounts have been paid for the above-mentioned services with money from the pupils' parents:

- 100 Denars per pupil for insurance of pupils
- 1.400 Denars per pupil for photographing ninth-grade pupils

For school uniforms:

- Sweatshirt - 1000 Denars
- Long sleeve shirt - 550 Denars
- Short sleeve shirt - 400 Denars

For field trips:

- One-day field trip with third-grade pupils - 1.200 Denars
- Two-day field trip with sixth-grade pupils - 3.600 Denars
- Three-day field trip with ninth-grade pupils - 4.900 Denars
- For teaching in nature for fifth-grade pupils - 7.500 Denars

All prices are per pupil, with a remark that some of the parents paid the money directly to the tourist agency and some to the school on account 787. Information on the total amount of money gathered by the school was not submitted.

The conducted procurements of services with funds from the pupils' parents were carried out in accordance with the conducted procedures according to the positive legal regulations and have been published on the school's website.

In the school year 2022-23, **MES Dame Gruev v. Kuklis** had a total of 497 pupils. The school did not provide the requested information.

In the school year 2022/23, **MES Cyril and Methodius v. Dabilje** had a total number of 157 pupils. The list of products and services financed with money from the parents includes insurance of pupils, field trips and photographing services.

The total amount of parents' money spent for insurance of pupils is 15.500 Denars, for ninth-grade field trips 72.350 Denars; for sixth grade 70.200 Denars; for third-grade 32.400 Denars, whereas for photographing a total of 21.000 Denars.

The cost for insurance per pupil is 100 Denars; 1.400 Denars per pupil for the alumni memorial board photo; 4.990 Denars per pupil for ninth-grade field trip for 14 pupils and 2.495 Denars for one social case, 3.600 Denars per pupil for sixth-grade field trip for 19 pupils and 1.800 Denars for one social case, 1.200 Denars per pupil for third-grade field trip for 27 pupils.

The conducted procurements were carried out on the basis of decisions, and they were provided in addition to the response. The school's website is not functional thus these data are not published.

According to the submitted answer, **MES Marsal Tito v. Murtino** stated that the number of pupils in the school during the school year 2022-23 was 446.

List of products financed with money from the parents: photographing services, insurance of pupils, field trips and school uniforms.

- Photographing for ninth grade – 1.450 Denars per pupil
- Photographing for end of year 2022-23 - 100 Denars per pupil
- Insurance per pupil for the school year 2022-23 - 100 Denars per pupil

Field trips:

- Third-grade one-day field trip – 1.200 Denars per pupil
- Sixth-grade two-day field trip – 3.600 Denars per pupil
- Ninth-grade three-day field trip – 4.990 Denars per pupil
- Fifth-grade teaching in nature – 7.500 Denars per pupil
- School uniforms – 1.950 Denars per pupil

We were not provided with the total amount of money gathered by the school. According to the conducted procurements of products and services financed with money from parents, they are carried out in accordance with the Rulebook for conducting field trips and in accordance with the system of the Bureau for Public Procurement and are not published on the school's website.

MES Geras Cunev v. Prosenikovo submitted the requested information. The number of pupils in MES Geras Cunev – Prosenikovo in the school year 2022/2023 was 239. Only insurance of pupils is financed with money from the parents and this service is voluntary. In the previous school year 2022/2023, a total of 209 pupils were insured which makes the total amount of finances spent 20.900 Denars. Individually every pupil paid 100 Denars annually for insurance. During the held parent meetings at the beginning of the school year, the parents were informed about the price for the insurance and decided whether they will accept their children to be insured or not. This information is not published.

In the school year 2022/2023, 219 pupils attended classes in **MES Goce Delcev v. Veljusa**. The school did not provide the other information from the request for free access to public information.

SECONDARY SCHOOLS

There are 3 secondary schools in the Municipality of Strumica:

The gymnasium **MHS Jane Sandanski** in the response to our request informed our organization that MHS Jane Sandanski enrolled 817 regular pupils and 17 part-time pupils at the beginning of the school year 2022/23, and 29 pupils enrolled in the course of the school year. Regarding the second question about the list of services which were financed with money from the pupils' parents during the school year 2022/23, MHS Jane Sandanski stated that the school does not gather finances from parents, yet the parents pay for photographing services, field trips and prom party.

MHS Jane Sandanski did not provide the requested information explaining that the school does not gather finances from parents of pupils. Whereas regarding the cost per pupil for individual products and services financed with money from parents (food, security, insurance, field trips, photographing services etc.), the school conducts only procurements for photographing services and for scientific recreational field trips for third-grade pupils and the parents directly pay the service providers and not the school's bank account. During the school year 2022/23 the parents of the pupils paid 1.350,00 Denars per pupil each for photographing services to Photo Violeta Strumica. For field trips the parents paid 20.999 Denars per pupil each to TA Atlantis Strumica. Regarding the organizing of the prom night party, the pupils themselves book a restaurant and the school has no data on the costs for this. We were not provided with the total amount of money gathered by the school.

Regarding the question whether the conducted procurements of products and services financed with money from parents are carried out based on adopted internal acts, the schools stated that the procedure for field trips is conducted in accordance with the Rulebook on the manner of conducting school field trips for pupils in secondary schools no. 07-9992/3 from 05.06.2014 adopted by MES. Regarding the procedure for selecting the most favorable photographing offers, the school abides by the guidelines from the BPP which state that the procurements provided by pupils are not public procurements and the school only forms a committee to collect and view offers and select the most favorable offer; the payment is done directly to the account of the selected bidder. Because of this the school does not publish such information on its website.

According to the timely delivered data and contracts by **MHS Nikola Karev Strumica** we received information that in 2022/2023 a total of 1063 pupils enrolled in the school. Whereas the only service for which the parents pay in this school is insurance of pupils. The total amount of money gathered for insurance of pupils is 103.500 Denars. The individual price for insurance per pupil is 100 Denars. Regarding the question about the conducted procurements of products and services financed with money from the parents and carried out based on adopted internal acts, there are no such procurements thus there are no internal acts nor have they been shared on the school's website.

In the school year 2022/23, **VETHS Dimitar Vlahov** enrolled 705 pupils. Regarding the question about the number of services financed with money from parents, the services are: third-grade field trip, alumni memorial board and prom night. The third-grade field trip cost a total of 1.940.400 Denars or 18.480 Denars per pupil, the alumni memorial board cost 237.600 Denars or 1.350 per pupil, and the prom night cost 1.500 per pupil or a total of 267.000 Denars. Regarding the question whether the conducted procurements of products and services financed with money from the parents are carried out based on adopted internal acts, they were provided with the school's response but are not published on the school's website.



MULTIKULTURA

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Tetovo



FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF TETOVO

- There are various products and services which the schools procure with funds from the parents: personal insurance of pupils, photographing for the alumni memorial board, group photo at the end of school year, field trips and school uniforms.
- Personal insurance is a service that all schools procure and the price for it is identical or 100 Denars per pupil.
- Group photos at the end of school year vary from 50 to 80 Denars.
- The price of field trips per pupil depends on the length of the routes.
- Since the services and products that the schools procure are different, as is the number of pupils in each school, the total amount of finances gathered from pupils' parents is also different. Namely, the most finances gathered from parents are in MEHS 8 September for third year field trips or 17.900 Denars per pupil (Macedonian classes) and MVETHS Gjoce Stojcevski where the total amount of finances gathered for third and fourth year pupils is around 13.000 Denars. The least amount of money gathered from parents in the schools is for insurance which costs 100 Denars per pupil.
- According to the provided data from the secondary schools, they do not have internal acts and concerning the field trips they refer to the Rulebook for organizing field trips. SSS RVETC Mosa Pijade does not gather funds from parents.
- From a total of 18 schools on the territory of the Municipality of Tetovo only two (Gymnasium MHS 7 Marsi and MEHS 8 September) provided all the requested information.
- From the data received from the elementary schools, they claim that the procurements are realized through internal acts which are not published on the schools' websites. All procurements in MES Cyril and Methodius for any type of services are covered with an internal act issued by the Parent Council.

DETAILED RESEARCH

The education on the territory of the Municipality of Tetovo is carried out in 12 elementary and 6 secondary schools.

Overview of schools, number of pupils and total costs financed
with money from the pupils' parents

Name of the school (elementary and secondary)	Total number of pupils	Total value of all the services in Denars
MES Istikbal	1050	670
ES Besa	26	0
ES Goce Delcev	606	0
MES Bratstvo Migjeni	1734	100
MES Andrej Saveski Kijkjis	265	0
MES Cyril and Methodius	1037	300
MES Recep Voka	236	1.580
SMS Todor Skalovski – Tetoec	The requested information was not provided.	
MES Rilindja	The requested information was not provided.	
MES Perparimi	The requested information was not provided.	
MES Naim Fraseri	The requested information was not provided.	
MES Lirija	The requested information was not provided.	
MES Gjergj Kastriot Skenderbegu	The requested information was not provided.	
MHS Gymnasium Kiril Pejcinovik	The requested information was not provided.	
MHS 7 Marsi	522	9.900
MHS Nikola Stejn	2121	1.500
MVETHS Gjoce Stojcevski	592	3.000-13.000
MEHS 8 September	1176	10.700-17.900

SMS Todor Skalovski – Tetoec, MES Rilindja, MES Perparimi, MES Naim Fraseri, MES Lirija, MES Gjergj Kastriot Skenderbegu and MHS Gymnasium Kiril Pejcinovik did not provide the requested information regarding the funds gathered from pupils' parents.

ELEMENTARY SCHOOLS

A total of 1050 pupils study at elementary school **MES Istikbal** in Tetovo. According to the responses received to the request for free access to public information, the school gathers money from parents for: insurance of pupils, field trips and group photos.

Table. 1 – Services, price per service and total amount of funds gathered from parents in ES Istikbal, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	The requested information was not provided.	100 Denars
Field trip	The requested information was not provided.	300-500 Denars
Group photo	The requested information was not provided.	70 Denars

According to the response received from the school, the services financed with money from the parents were carried out with internal acts. Although the website is active, the internal acts are not published there.

26 pupils study at elementary school **Besa**. According to the response received from the school, the products and services financed with money from parents are insurance and field trips. The money for these two services are realized through the class teachers. The school did not provide information on the total amount of money per pupil for these services, nor did it provide information regarding whether they have internal acts for conducting these services.

606 pupils study at elementary school **Goce Delcev**. According to the response received from the school, there are no products and services procured with money from the parents.

The total number of pupils in the school year 2022/23 at elementary school **Bratstvo Migjeni** was 1734.

Money is gathered from parents only for insurance and this service is voluntary.

The conducted procurements of products and services financed with money from the parents were carried out based on adopted internal acts, yet they are not published on the school's website.

Table. 2 – Services, price per service and total amount of funds gathered from parents in MES Bratstvo Migjeni, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	67.500 Denars	100 Denars

There are 265 pupils studying at elementary school **Andrej Saveski Kijkjis**.

According to the response received from the school, there are no products and services which the school finances with money from the parents because the school does not gather money from the pupils' parents.

1037 pupils study at elementary school **Cyril and Methodius**.

The services financed with money from the pupils' parents are: insurance, transportation for field trips and group photos.

The school did not provide information on the total number of students who used these services.

They claim that every procurement for every service is supported with a document issued by the Parent Council.

Table. 3 – Services, price per service and total amount of funds gathered from parents in MES Cyril and Methodius, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	The requested information was not provided.	100 Denars
Field trip transportation	The requested information was not provided.	150 Denars
Photographing	The requested information was not provided.	50 Denars

236 pupils study at elementary school **Recep Voka**.

Money is gathered from parents for the following services: insurance, field trips, photographing for pupils from first to ninth-grade and alumni memorial board photos for ninth-grade pupils.

100 Denars per pupil is gathered for the insurance service and a total of 225 pupils were insured.

Table. 4 – Services, price per service and total amount of funds gathered from parents in MES Redzep Voka, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	22.500 Denars	100 Denars
Field trip	64.240 Denars	880 Denars
Group photo		80 Denars
Alumni memorial board photo	28.400 Denars	600 Denars

The school has not provided information on internal acts, only information that the field trips are realized based on the Rulebook for realizing pupil field trips by the Ministry of Education and Science.

SECONDARY SCHOOLS

In the Municipality of Tetovo the pupils study at the following secondary schools:

- MHS Gymnasium Kiril Pejcinovik
- MHS Gymnasium 7 Marsi
- MHS Nikola Stejn
- MEHS 8 September
- SSS RVETC Mosa Pijade
- MVETHS Gjoce Stojcevski
- SMS Todor Skalovski – Tetoec

MHS Gymnasium Kiril Pejcinovik and **SMS Todor Skalovski – Tetoec** did not provide information about the products and services financed with money from the pupils' parents.

There are a total of 522 pupils studying at **MHS 7 Marsi**. According to the response received to the request for free access to public information, the services planned to be realized with funds gathered from pupils' parents are field trips, insurance and group photos of pupils.

During the school year 2022/23, **MHS 7 Marsi** realized a final field trip to Albania where 105 pupils participated and the price per pupil was 9.840,00 Denars. As in the other schools, the field trips in this school are realized based on the Rulebook for organizing field trips.

For the insurance which is voluntary, 100 Denars per pupil were gathered by the class teachers.

The parents were informed of all the services realized with their money through the class teachers.

According to the response to the request for free access to public information, this information is not published due to current technical problems with the school's website.

Table. 5 – Funds gathered from parents for extra-curricular activities
in MHS Gymnasium 7 Marsi, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Field trip to Albania	1.033.200 Denars	9.840 Denars
Insurance	51.500 Denars	100 Denars
Total amount	1.084.700 Denars	

A total of 2121 pupils attended classes at **MHS Nikola Stejn** in the school year 2022/23. According to the response to the request for free access to public information, the products and services financed with money from the pupils' parents are insurance, field trips, prom night, photographing and school uniforms.

Wearing a school uniform is stipulated by the house rules of **MHS Nikola Stejn** and the Student Code of Conduct.

Two field trips, each per 600 Denars, which are conducted in accordance with the Rulebook on organizing field trips adopted by MES and in accordance with the Annual program for conducting field trips approved by the BDE and a Board of Directors, were realized with money gathered from the pupils' parents.

According to the response to the request for free access to public information, the internal acts are not published on the school's website, but the parents are informed and give their consent regarding all the products and services at the Parent Council meetings.

Table. 6 – Funds gathered from parents for extra-curricular activities in MHS Nikola Stejn, Tetovo

Вид на услуга/производ	Вкупна вредност во денари	Вредност по ученик во денари
Insurance	The requested information was not provided.	100 Denars
Two field trips	The requested information was not provided.	1200 Denars
First year school uniform	The requested information was not provided.	600 Denars
School uniform for practice	The requested information was not provided.	600 Denars
Photographing		50 Denars

In the school year 2022/23, the total number of pupils at **MVETHS Gjoce Stojcevski** was 592.

During the school year 2022/2023, the pupils' parents financed the following services: insurance of pupils, realizing one-day field trips for first, second, third and fourth year pupils on the routes Tetovo-Ohrid-Struga-Tetovo and Tetovo-Popova Sapka-Tetovo, a five-day field trip to Albania for third year pupils, class photos and photographing seniors, and organizing prom nights.

The total amount of finances per pupil is around 3.000 Denars, and for the third and fourth year pupils around 13.000 Denars.

The public procurements in this school are realized through publishing open calls for collecting offers. The open calls for collecting offers are published in at least two daily newspapers

Table. 7 – Funds gathered from parents for extra-curricular activities in MVETHS Gjoce Stojcevski, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	The requested information was not provided.	100 Denars
Field trip Tetovo-Ohrid-Struga-Tetovo	The requested information was not provided.	700 Denars
Field trip Tetovo-Popova Sapka-Tetovo	The requested information was not provided.	420 Denars
Five-day field trip to Albania (third year pupils)	The requested information was not provided.	9.900 Denars
Group photo	The requested information was not provided.	70 Denars

In the school year 2022/23, the total number of pupils at **MEHS 8 September Tetovo** was 1176.

The field trips in the school are realized based on the Rulebook for conducting school field trips in secondary schools in accordance with the annual program and based on the published open calls for realizing field trips, the school collects offers and the committee views the offers and suggests the most favorable offer; lowest price is a requirement for selection. The school does not gather money in order to realize the field trips, but the parents pay the tourist agency directly. The school signs a contract with the TA respecting the provisions from the Rulebook for conducting field trips in secondary schools.

Also, the insurance of pupils is voluntary and costs 100 Denars per pupil and the parents pay this amount to the account of the insurance company. The school does not sign contracts for the photographing services as either, but the pupils themselves select a photo studio and pay the amount for the agreed upon price for the service provided.

Table. 8 – Funds gathered from parents for extra-curricular activities in MEHS 8 September, Tetovo

Type of service/product	Total value in Denars	Value per pupil in Denars
Field trip to Italy, Slovenia and Serbia	1.108.800 Denars	16.800 Denars
Field trip to Albania	1.123.200 Denars	9.600 Denars
Field trip to Ohrid	434.000 Denars	700 Denars
Field trip to Popova Sapka	224.400 Denars	300 Denars
Insurance	100.600 Denars	100 Denars
Total amount	2.991.000 Denars	

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Cair





FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF CAIR

- Most schools in this research did not provide the requested information. Information was received only from the elementary school Hasan Pristina and Jasar Bej Skupi.
- All of the schools in this research have not published internal acts according to which they conducted the procurements of products and services financed with money from the parents. Part of the schools do not even have their own websites.
- Some schools published annual plans where field trips are proposed; however, the method of their financing is not specified.
- The secondary school Cvetan Dimov has published an annual report on the work of the school for the school year 2022/23 where it is specified that the school board forms a committee for collecting offers for field trips, but the costs and procurements of products and services financed with money from the parents are not mentioned.

DETAILED RESEARCH

The research included ten elementary and one secondary school in the Municipality of Cair. The request for free access to public information was sent in October 2023 requesting details on the number of pupils, the financed products and services, the total expenses, costs per pupil, the existence of internal acts and their publishing on the schools' websites.

Table 1 - Services, price per service and total amount of funds gathered from parents in the schools in the Municipality of Cair

Schools in the Municipality of Cair	List of products and services financed with money from parents in the school year 2022/2023	Total amount of finances spent per list of products and services	Cost per pupil in relation to the individual products and services financed with money from parents	Are the conducted procurements of products and services financed with money from parents carried out based on adopted internal acts	Are the internal acts for procurements of products and services financed with money from parents published on the school's website
ES Liria	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Tefejuz	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Hasan Pristina	For full-day meals, field trips and picnics, insurance and photographing.	10.928 Denars	Cost per pupil for full-day meals: 2.200 Denars Cost for picnic –Saraj: 219 Denars Cost for one-day field trip: 790 Denars Cost for two-day field trip: 3.270 Denars Cost for three-day field trip: 4.299 Denars Cost for insurance: 100 Denars Cost for photo: 50 Denars	The school signed a lease contract for food for the pupils with the company Te Baba Redz and then the parents and the company signed an internal contract for food for the pupils; An open call was published for the field trips; An insurance contract is signed with an insurance company; For photographing, offers were received from 3 companies and the public procurement committee chose the most favorable company	The requested information was not provided.

ES A. S. Makarenko	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Vasil Glavinov	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Kongresi i Manastirit	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Ismail Kjemali	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES 7 Marsi	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Imri Elezi	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.
ES Jasar Bej Skupi	The requested information was not provided.	6.000 Denars	13 Denars per photo	The requested information was not provided.	The requested information was not provided.
HS Cvetan Dlmov	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.	The requested information was not provided.

Table 2 – Total number of pupils in the school year 2022/2023

Names of elementary and secondary schools	Total number of pupils in the school year 2022/2023
ES Liria	895
ES Tefejuz	1.059
ES Hasan Pristina	1.127
ES A. S. Makarenko	278
ES Vasil Glavinov	869
ES Kongresi i Manastirit	622
ES Ismail Kjemali	1.537
ES 7 Marsi	998
ES Imri Elezi	851
ES Jasar Bej Skupi	464
HS Cvetan Dlmov	1.174

The elementary school **Hasan Pristina** provided detailed information about the financed services: food, field trips, insurance and photographing. The school has engaged in a transparent process for selecting service providers through open calls and competitive bidding.

According to the information submitted by the elementary school, depending on the grade the pupil is in, following are the costs:

- 219 Denars for a field trip to Saraj for pupils from first to ninth-grade; the company Dema Travel conducts this service;
- One-day field trip for third-grade pupils, 790 Denars per pupil; the company Vista Turs conducts this service;
- Two-day field trip for sixth-grade pupils, 3.270 Denars per pupil; the company Dema Travel conducts this service;
- Three-day field trip for ninth-grade pupils, 4.299 Denars per pupil; the company Dema Travel conducts this service;
- For insurance the cost is 100 Denars per pupil; the company Eurolink conducts this service;
- For photographing the cost is 50 Denars per pupil; the photo studio Meko conducts this service;
- For full-day meals for pupils the cost is 2.200 Denars.

According to the school, for the field trip in the school year 2022-2023 the school published an open call and according to the lowest price criteria the tourist agency was chosen which conducted this service. The school has a lease contract signed with the company Te Baba Redza and then the company and the pupils' parents sign internal contracts for food for the pupils. Regarding the insurance of the pupils, the school has a signed contract with the company Eurolink for insurance in the amount of 100 Denars per pupil and the policy was also submitted. For photographing of pupils, the school received offers from three companies and then the public procurements committee chose the most favorable offer.

The elementary school **Jasar Bej Skupi** submitted information that the total amount of finances spent for the service photographing is 6.000 Denars. Whereas the cost per pupil for photographing financed with money from the parents is 13 Denars.

TRANSPARENCY:

Regarding publishing procurement documents on schools' websites in the Municipality of Cair:

- **The elementary school Liria** has no published documents connected to procurements for the pupils on its website.
- **The elementary school Tefejuz** does not have a website.
- **The elementary school Hasan Pristina** has no published documents connected to procurements for the pupils on its website. The school published an annual program for education with an included detailed plan for conducting field trips, teaching in nature and picnics in the school year 2022/2023, but there is no explanation as to how these costs are covered.
- **The elementary school A. S. Makarenko** has no published documents connected to procurements for the pupils on its website.
- **The elementary school Vasil Glavinov** in its annual program for the school year 2022/23 specifies the planned field trips in detail and states that the manner of financing is self-financing by the pupils' parents in four installments, i.e. the parents make the payments with a payment slip and then show it to the class teachers. Regarding the financing of the meals, in the annual report for the school year 2022/23 it states that the pupils who stay at school the whole day have hot meals in the school cafeteria which are financed by the parents.
- **The elementary school Kongresi i Manastirit** does not have a website.
- **The elementary school Ismail Kjemali** has no published documents connected to procurements for the pupils on its website.
- **The elementary school 7** does not have a website.
- **The elementary school Imri Elezi** does not have a website.
- **The elementary school Jasar Bej Skupi** has no published documents connected to procurements for the pupils on its website but has a notification that there were organized field trips.
- **The secondary school Cvetan Dimov** has published an annual report on its website regarding the work of the school in the school year 2022/2023 and it specifies that the school board forms a committee for collecting offers for field trips. Also, the report states that within the available finances provided from the budget of RNM, as well as finances acquired from personal revenues of the school, there were procedures for procurements of goods, services and things in function of improving the material and technical conditions for work and study which were conducted, but there are no more details. In the section regarding the sources of finances, the report states that the finances for the school are provided from the budget of the Republic of North Macedonia. It is also stated that the school acquires finances through personal revenues by providing education services to part-time candidates and leasing parts of the school. There is no mention of costs and procurements of products and services financed with money from the parents.

Research on the manner
of conducting procurements
funded with money
from parents in schools
in the Municipality of Stip



FINDINGS FOR THE SCHOOLS IN THE MUNICIPALITY OF STIP

- There are different products and services that the schools procure with funds from the parents: personal insurance of pupils, photographing for alumni memorial boards and group photos at the end of the school year, field trips, semi-matriculation parties, prom parties, as well as procurement of school uniforms which as a service is present in only one secondary school in the municipality.
- Personal insurance is a service procured by all the schools and the price for this service is identical, i.e. it is 100 Denars per pupil. Photographing for alumni memorial boards varies from 950 Denars to 1.100 Denars per pupil. The prices of the field trips in the elementary schools vary from 440 Denars to 5.500 Denars, depending on the duration and the route of the field trip, and for secondary schools the price per pupil varies from 550 Denars to 16.800 Denars.
- Considering that the products and services that the schools procure are different, as is the number of pupils in each school, the total amount of finances gathered from the pupils' parents is also different. Namaley, the elementary school Vanco Prkje has the highest amount of gathered finances from parents or a total of 2.843.610 Denars, the most in ninth grade or a total of 14.800 per pupil. In the secondary schools the most funds gathered from parents are in the municipal high school Jane Sandanski or a total of 3.785.800 Denars for field trips for third year pupils or 15.850 Denars per pupil, whereas the school Dimitar Murasciev has the least gathered amount of finances from parents or a total of 38.750 Denars.
- Some of the schools did not provide the requested information for products and services procured with finances from the parents, as well as their value, explaining that the parent councils have this information. These attitudes undoubtedly speak of the low level of awareness that exists in the schools regarding the need to provide transparency, accountability and integrity of these procurements; otherwise there is risk of corruption.
- Not one of the elementary or secondary schools have internal acts for conducting the procurements financed with money gathered from the pupils' parents. Based on the generally determined procedures, only the procedures for selection of tourist agencies for realising field trips and other extra-curricular activities are conducted in accordance with the rulebooks for this purpose which are adopted by the Ministry of Education and Science.
- Good practice has been confirmed at MHS Kole Nehtenin where the conducted procurements of services financed with money from the parents are carried out based on the Statute of the school. The Parent Council decides upon photographing and insurance, whereas the School Board decides upon the field trips.

- Although the elementary and the secondary schools on the territory of the Municipality of Stip have active websites (with the exception of MES Slavejko Arsov), the Rulebook of MES for organising field trips and other extra-curricular activities is not published on the schools' websites. The only exception is MHS Kole Nehtenin where the school's website contains all necessary information concerning the functioning of the school, as well as a link to MES's website where the Rulebook on the manner of organising field trips for secondary schools can be found.
- The data in this research is obtained through submitting requests for free access to public information and they are the responsibility of the people working in the educational institutions who respond to these requests. In general the responses to these requests were received. However, in most of the schools a request was submitted to supplement the answers - some responded by email, not in the form of response to a request, a solution which is an indication that the educational institutions are still acting insufficiently seriously and illegally according to the Law on Access to Public Information. Also, the received incomplete responses can be interpreted as an indication of something they want to hide, which leads to suggestions of corruption.

DETAILED RESEARCH

In the school year 2022/2023 on the territory of the Municipality of Stip education was conducted in 5 municipal elementary schools with a total of 3627 enrolled pupils and 6 secondary schools with a total of 2159 enrolled pupils. In the elementary schools in Stip during the school year 2022/2023, according to the received data from the submitted requests for free access to public information, a total of 7.273.790 Denars were gathered from pupils' parents for procurements of various products and services such as photographing, insurance, organising field trips etc.

Table 1. Number of pupils and total expenses financed by the pupils' parents

Name of the school (elementary and secondary)	Total number of pupils	Total value of all the services in Denars
ES Vanco Prkje	1.219	2.843.610
ES Dimitar Vlahov	875	1.475.170
ES Toso Arsov	557	1.253.940
ES Goce Delcev	660	1.083.800
ES Slavejko Arsov	318	617.270
MHS Gymnasium Slavco Stojmenski	520	779.520
MHS Jane Sandanski	656	3.785.800
MHS Kole Nehtenin	691	2.303.650
MHS Dimitar Mirasciev	94	38.750
SHS Sergej Mihajlov	144	49.200
SHS Iskra	52	Procurements are not funded with money from parents.

ELEMENTARY SCHOOLS

A total of 1294 pupils study at the elementary school **Vanco Prkje** in Stip. According to the answers received from the school, they finance procurement for several types of services with the money from the parents:

- » Food for pupils;
- » Insurance of pupils;
- » Photographing services;
- » Field trips and extra-curricular activities;
- » Semi-matriculation celebration.

The money for the products and services provided by the parents are directly paid to the bank accounts of the selected bidders by the parents and the school has no direct insight in this. This answer shows the low level of awareness that exists in the school regarding the need to provide transparency and accountability for these procurements.

Table. 2 – Services, price per service and total amount of funds gathered from parents
in ES Vanco Prkje in Stip

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	115.000 Denars	100 Denars
Food	749.100 Denars	1.100 Denars
Group photo	94.600 Denars	100 Denars
First grade single photo	19.950 Denars	150 Denars
Fifth grade single photo	45.200 Denars	400 Denars
Year-book photo	109.250 Denars	950 Denars
Semi-matriculation celebration	79.350 Denars	690 Denars
One-day autumn field trip	272.690 Denars	370 Denars
One-day spring field trip	146.640 Denars	240 Denars
Teaching in nature	469.730 Denars	4.390 Denars
Two-day field trip	288.900 Denars	2.889 Denars
Three-day field trip	453.200 Denars	4.400 Denars
Total	2.843.610 Denars	

In the school year 2022/23, a total of 873 pupils attended classes in **ES Dimitar Vlahov**. According to the school's response, they procured several services with money from the parents:

- » Food for pupils;
- » Insurance of pupils;
- » Photographing services;
- » Field trips and extra-curricular activities.

Table. 3 – Services, price per service and total amount of funds gathered from parents
in ES Dimitar Vlahov

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	87.300 Denars	100 Denars
Food	1.431.000 Denars	900 Denars
Group photo	87.300 Denars	100 Denars
First grade single	14.850 Denars	150 Denars
Fifth grade single photo	48.400 Denars	400 Denars
Semi-matriculation photo	84.000 Denars	1.050 Denars
One-day spring field trip to Piperovo	126.000 Denars	300 Denars
One-day field trip to Brest	85.200 Denars	300 Denars
One-day field trip	56.160 Denars	540 Denars
Teaching in nature	307.200 Denars	3.840 Denars
Two-day field trip	131.580 Denars	2.580 Denars
Three-day field trip	295.680 Denars	3.840 Denars
Total	2.754.670 Denars	

In the school year 2022/23, a total of 557 pupils attended classes in **ES Toso Arsov**. According to the school's response, they procured several services with money from the parents:

- » Food for pupils;
- » Insurance of pupils;
- » Field trips and extra-curricular activities.

Table. 4 – Services, price per service and total amount of funds gathered from parents in ES Toso Arsov

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	50.000 Denars	100 Denars
Food	164.350 Denars	950 Denars
One-day spring field trip	136.760 Denars	260 Denars
One-day field trip	36.570 Denars	690 Denars
Teaching in nature	316.680 Denars	5.460 Denars
Two-day field trip	164.920 Denars	2.660 Denars
Three-day field trip	387.660 Denars	5.460 Denars
Total	1.256.940 Denars	

In the school year 2022/23, a total of 660 pupils attended classes in **ES Goce Delcev**. According to the school's response, they procured several services with money from the parents:

- » Food for pupils;
- » Insurance of pupils;
- » Separation;
- » Photographing services;
- » Field trips and extra-curricular activities.

Table. 5 – Services, price per service and total amount of funds gathered from parents in ES Goce Delcev

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	47.100 Denars	100 Denars
Food	378.900 Denars	900 Denars
Group photo	60.100 Denars	100 Denars
Fifth grade single photo	28.500 Denars	550 Denars
Semi-matriculation photo	60.900 Denars	1.050 Denars
One-day picnic	98.560 Denars	320 Denars
One-day field trip	19.680 Denars	480 Denars
Teaching in nature	154.000 Denars	5.500 Denars
Two-day field trip	80.360 Denars	1.960 Denars
Three-day field trip	216.600 Denars	5.700 Denars
Total	1.144.700 Denars	

In the school year 2022/23, a total of 318 pupils were enrolled in **ES Slavejko Arsov**. Following are the products and services financed with money from the pupils' parents:

- » Insurance;
- » Food;
- » Photographing;
- » Two picnics and a two-day field trip.

Table. 6 – Services, price per service and total amount of funds gathered from parents in ES Slavejko Arsov

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	30.900 Denars	100 Denars
Food	135.000 Denars	900 Denars
Group photo	30.800 Denars	100 Denars
Fifth grade single photo	15.400 Denars	550 Denars
Semi-matriculation photo	28.350 Denars	1.050 Denars
One-day spring field trip to Lesново	22.000 Denars	200 Denars
One-day to Ponikva	26.800 Denars	200 Denars
One-day field trip	//	500 Denars
Two-day field trip	68.670 Denars	3.270 Denars
Three-day field trip	//	4.950 Denars
Total	357.920 Denars	

SECONDARY SCHOOLS

There are 4 municipal secondary schools in the Municipality of Stip and 2 state secondary schools with a total of 2157 pupils from which 196 pupils are enrolled in the state secondary schools and 1961 are enrolled in the municipal secondary schools as full-time pupils.

The products and services in the secondary schools which are financed with money from the pupils' parents in the school year 2022/2023 are mainly: photographing services, insurance, field trips, vocational scientific field trip and prom night.

According to the data received from the state secondary school Iskra, money is not gathered from the pupils' parents.

In the school year 2022/23, a total of 520 pupils attended classes in **MHS Gymnasium Slavco Stojmenski**. According to the school's response to the request for free access to public information, they procured several services with money from the parents:

- » Photographing of pupils;
- » Insurance of pupils;
- » Field trips.

Table. 7 – Services, price per service and total amount of funds gathered from parents in MHS Gymnasium Slavco Stojmenski

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	43.000 Denars	100 Denars
Group photo	63.920 Denars	170 Denars
Alumni memorial board photo	216.000 Denars	1.500 Denars
One-day field trip	56.100 Denars	550 Denars
Vocational-research field trip	400.500 Denars	4.400 Denars
Total	779.520 Denars	

In the school year 2022/23, a total of 520 full-time pupils were enrolled in **MHS Kole Nehtenin**. According to the school's response to the request for free access to public information, they procured several services with money from the parents:

- » Photographing of pupils;
- » Insurance of pupils;
- » Field trips.

Table. 8 – Services, price per service and total amount of funds gathered from parents in MHS Kole Nehtenin

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	69.500 Denars	100 Denars
Alumni memorial board photo	269.100 Denars	1.300 Denars
Final field trip	1.432.250 Denars	16.850 Denars
Vocational-research field trip	532.800 Denars	3.700 Denars
Total	2.303.650	

In the school year 2022/23, a total of 656 pupils attended classes in **MHS Jane Sandanski**. According to the school's response to the request for free access to public information, they procured several services with money from the parents:

- » Photographing of pupils;
- » Insurance of pupils;
- » Field trips;
- » Uniforms;
- » Prom party.

Table. 9 – Services, price per service and total amount of funds gathered from parents
in MHS Jane Sandanski

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	66.500 Denars	100 Denars
Procurement of uniforms for first year pupils	148.500 Denars	1.650 Denars
Group photo	47.400 Denars	100 Denars
Photos for second year pupil ID	45.150 Denars	350 Denars
Alumni memorial board photo and year-book	273.000 Denars	1.500 Denars
Prom party for fourth year pupils	273.000 Denars	1.500 Denars
Final field trip	2.932.250 Denars	15.850 Denars
Total	3.785.800 Denars	

In the school year 2022/23, a total of 94 full-time pupils attended classes in **MHS Dimitar Mirasciev**. According to the school's response to the request for free access to public information, they procured several services with money from the parents:

- » Photographing of pupils;
- » Insurance of pupils;
- » Prom party.

Table. 10 – Services, price per service and total amount of funds gathered from parents
in MHS Dimitar Mirasciev

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	8.100 Denars	100 Denars
Alumni memorial board photo	14.400 Denars	1.200 Denars
Prom party	16.250 Denars	1.250 Denars
Total	38.750 Denars	

In the school year 2022/23, a total of 144 full-time pupils attended classes in **DMUC Sergej Mihajlov**. According to the school's response to the request for free access to public information, they procured several services with money from the parents:

- » Photographing of pupils;
- » Insurance of pupils.

Table. 11 – Services, price per service and total amount of funds gathered from parents
in DMUC Sergej Mihajlov

Type of service/product	Total value in Denars	Value per pupil in Denars
Insurance	14.000 Denars	100 Denars
Alumni memorial board photo	35.200 Denars	1.100 Denars
Total	49.200 Denars	

RULEBOOKS FOR CONDUCTING FIELD TRIPS AND OTHER EXTRA-CURRICULAR ACTIVITIES FOR ELEMENTARY AND SECONDARY EDUCATION

The elementary schools in Stip conduct their extra-curricular activities and field trips in accordance with the Rulebook for conducting field trips, picnics and other extra-curricular activities for pupils in elementary schools which is publicly available at the website of the Ministry of Education and Science: <https://mon.gov.mk/stored/document/Pravilnik-za-ekskurzii-vo-osnovno-obrazovanie.pdf>.

There is an open call procedure published in at least 2 daily newspapers, as well as in a visible place in the school which is conducted in order to select a legal entity to organize field trips and other extra-curricular activities. It can happen that no bidder applies to these open calls since they do not read the daily newspapers. Because of this the schools have a practice of contacting at least 3 economic operators once the open calls are published in order to ask for offers. The Committee which conducts the selection and evaluation of the offers is comprised of representatives of parents and teachers and the selection criterion for the most favourable offer is the lowest price.

In accordance with the Rulebook on the manner of organising school field trips for pupils from secondary schools, following are the types of possible field trips:

- ✓ field trips connected to themes and contents from the curricula;
- ✓ end of year field trips;
- ✓ vocational research field trips and
- ✓ sports and recreational field trips.

The same as with the elementary school, in the procedure for selecting bidders it is stated that the procedure for selection of bidders is conducted by an open call which lists the minimum conditions and criteria that the bidders need to meet and the open call is published in two daily newspapers and on the notice board or a visible place in the school, which is a risk since rarely does anyone follow activities via the daily newspapers and not everyone will visit the school at any time in order to receive information on whether there is a published open call or not. It might be necessary to make a certain change in the rulebooks so as to increase the transparency of these procedures and also state in the rulebook that these procurements should be conducted in accordance with the Law on Public Procurements so that every interested bidder has the possibility to participate.

The schools have no adopted special rulebooks or procedures for the other conducted procurements (photographing, insurance, school uniforms). Regarding these procurements, the schools refer to the Statute of the school which states that the Parent Council decides upon the conducted procurements. There are no special acts regarding the criteria according to which the selection of economic operators for a certain procurement is done and the selection is conducted after a review and assessment of the most favorable offer by the parents in the Parent Council.

