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PERFORMANCE AUDIT REPORT

Economy and efficiency in the construction of houses for the returnees

Prishtina, July 2023

The National Audit Office of the Republic of Kosovo is the highest economic and financial control institution and is accountable to the Assembly of the Republic of Kosovo for its work.

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This audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000¹) as well as with good European practices.

Performance audits undertaken by the National Audit Office are objective and reliable examinations that assess whether government actions, systems, operations, programs, activities or organizations operate in accordance with the principles of economy², efficiency³ and effectiveness⁴ and whether there is room for improvement.

The Auditor General has decided on the content of the audit report "*Economy and efficiency in the construction of houses for returnees*" in consultation with the Assistant Auditor General, Myrvete Gashi Morina, who supervised the audit.

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¹ ISSAI 3000 Standards and guidelines for performance auditing based on INTOSAI Audit Standards and practical experience

² Economy – The principle of economy implies minimising the cost of inputs. Inputs should be available at the right time, quantity and quality and at the best price possible

³ The principle of efficiency implies achieving the maximum from the available inputs. It relates to the relationship between input and output in terms of quantity, quality and time

⁴ Effectiveness - The principle of effectiveness implies the achievement of set objectives and the achievement of expected outputs.

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List of Acronyms

CA	Contracting Authority
KBRA	Kosovo Business Registration Agency
KAS	Kosovo Agency of Statistics
TAK	Kosovo Tax Administration
SNDAF (Statement)	Statement of Needs and Determination of Availability of Funds
TD	Tender Dossier
First Contract	Construction and Rehabilitation of Houses for Returnees - MCR 211/17/006/511 211/17/3482/511 "Works" 2017
Second Contract	Construction and Rehabilitation of Houses for Returnees and Families in Need - MCR 211/20/011/511 211/20/5436/511 "Works" 2020
LPP	Law on Public Procurement
CM	Contract Manager
Ministry	Ministry of Communities and Return
RU	Requesting Unit
EO	Economic Operator
CMP	Contract Management Plan
RKS	Republic of Kosovo
NAO	National Audit Office

Executive Summary

The Republic of Kosovo has continuously faced the displacement of its citizens, especially during the last decades. The government has drawn up policies to enable these citizens to return to their homeland. The Ministry of Communities and Return is the main institution that develops and manages programmes and mechanisms to assist the integration and sustainable return of displaced persons and refugees.

The National Audit Office has audited the contracts worth over EUR 8.2 million on the construction of houses covering the 2017-2022 period. During this period, the Ministry had signed two contracts for the construction of houses, planning and contracting to build 150 houses under each contract. These contracts had a three-year term, and 157 houses were built with the first contract and 26 houses with the second contract (for a period of 2.4 years). The audit included needs assessment, the determination of the estimated contract value, the achievement of economy during the contracting and construction of houses and efficiency in the fulfilment of these contracts.

The audit conclusion is that the Ministry of Communities and Return was not cost-effective in contracting the construction of houses. Deficiencies were evident from the stage of needs assessment and rationality and market price research. The Ministry initiated the procurement procedures without having the right information about the beneficiaries and their residence status. Such practice was repeated in the second contract despite the problems encountered in the first contract. The Ministry contracted the construction of houses for EUR 832,033 more expensive than the market prices, only by comparing at least with the prices of the Tax Administration of Kosovo.

Inconsistency between construction plans and contracted and executed positions

The Ministry built houses outside the plan defined in the main project, thus building houses which appear to have other specifications. Such constructions without obtaining approval from the designer risk not being built according to the standards and potentially not being of the right quality.

There were significant differences between the positions contracted for the construction of houses and the positions actually used during the construction of houses. This discrepancy shows the lack of effective project management and control mechanisms and also calls into question the accuracy of the Ministry's initial planning.

Slow implementation of the second contract by the Ministry

The audit shows that the Ministry's progress in implementing the second house construction contract was significantly slower than planned. Under this contract, 150 houses were planned to be built within three years, while only 26 houses were built in 29 months (2.4 years). This slow pace of construction indicates potential inefficiencies in project management, resource allocation, or other operational aspects. For the first contract, 150 houses were planned to be built, while 157 were built within the three-year period.

The Ministry failed to build houses at economic prices

The Ministry was not cost-effective in building houses for returnees because it did not conduct a proper needs assessment, both in terms of the necessary positions and the number of houses to be built. In addition, the Ministry did not carry out the appropriate market price research and failed to determine the estimated value of the contract in an appropriate manner.

Out of a total of 244 contracted positions for each contract, the Ministry utilized only 92 positions or 33.2% during the execution of the first contract, and 91 positions or 32.8% from the second contract (until March 2023, with only seven months remaining until the completion of this contract). This inefficient use of contracted positions raises concerns about the management of financial resources.

The Ministry contracted the construction of houses for EUR 4.4 million for the first contract and EUR 3.8 million for the second contract. However, if the Ministry had included only the positions that were actually used, it would have been able to contract them for EUR 2.4 million and EUR 2.1 million. Furthermore, unused positions were priced significantly lower despite serving the same purpose (e.g. insulation materials, doors and windows).

The Ministry contracted 41 types of doors, while only four were used during construction, the prices of which are almost 31 times higher than the price of other door positions. The lowest price contracted for doors was 6.5 Euros/m² while the door paid at the highest price was 198.5 Euros/piece.

As for windows, 35 types were contracted but only two were used, which also have a price almost 10 times higher than the lowest price of one type of the contracted windows. The lowest contracted price for a window was 10.01 Euros/piece, while the window with the highest price supplied was 98.5 Euros/piece.

The Ministry failed to properly plan the quantities needed for construction. For example, approximately half of the quantities of some contracted positions (ranging from 23% to 52%) were used to build 17 houses only. This is significantly lower than the 150 houses planned to be built using these amounts. Inadequate quantity planning leads to inefficient use of resources and potentially inflated costs.

The Ministry was not efficient in the construction of houses for returnees

As a result of the issues mentioned above, the audit concluded that the overall efficiency of the Ministry in building houses for returnees has not been achieved because optimal results were not achieved. The combination of constructions outside the plans according to the main projects, inconsistencies in positions, payments for unfinished works and slow progress in the implementation of the second contract are among the main findings that have contributed to the Ministry not providing adequate housing for returnees.

The Ministry did not meet the planned objectives of public procurement

The Ministry did not make a proper analysis of the estimated value of the contract, which resulted in the elimination of competition. The estimated value in both cases was higher than the contract value by 25% in the first contract and 16% in the second contract. Contract management was also deficient because there were no dynamic plans for each house and changes in positions were not recorded. The time limits for the tender as defined by the public procurement guideline were not respected either, an incorrect bid security value was applied and measures were not taken to ensure that the consortia were valid even after the termination of the status of some of their members with the Kosovo Business Registration Agency.

Based on the issues identified above, the issues related to the construction of houses for returnees require immediate improvement. Therefore we have provided thirteen recommendations which can be found in the fifth chapter of this report.

The response of the parties involved in the audit

The Ministry for Communities and Return has agreed with the findings and conclusions of the audit and has committed to address all the given recommendations

1 Introduction

It is the goal of the Republic of Kosovo to offer its citizens the opportunity to return to their homeland. For an easier integration of these citizens, various policies have been drawn up aiming to create basic living conditions. Kosovo has continuously faced the displacement of a significant number of citizens, especially during the last decades.⁵

The Government of Kosovo has drawn up policies for these citizens with the aim of creating conditions for their return. One of these basic rights is access to housing. Housing is a crucial issue for social stability, health and quality development of human well-being. Housing is a social right of citizens in most developed countries. The right to housing is increasingly present in the framework of global policies and in the fight for human rights, and is also granted by international conventions.

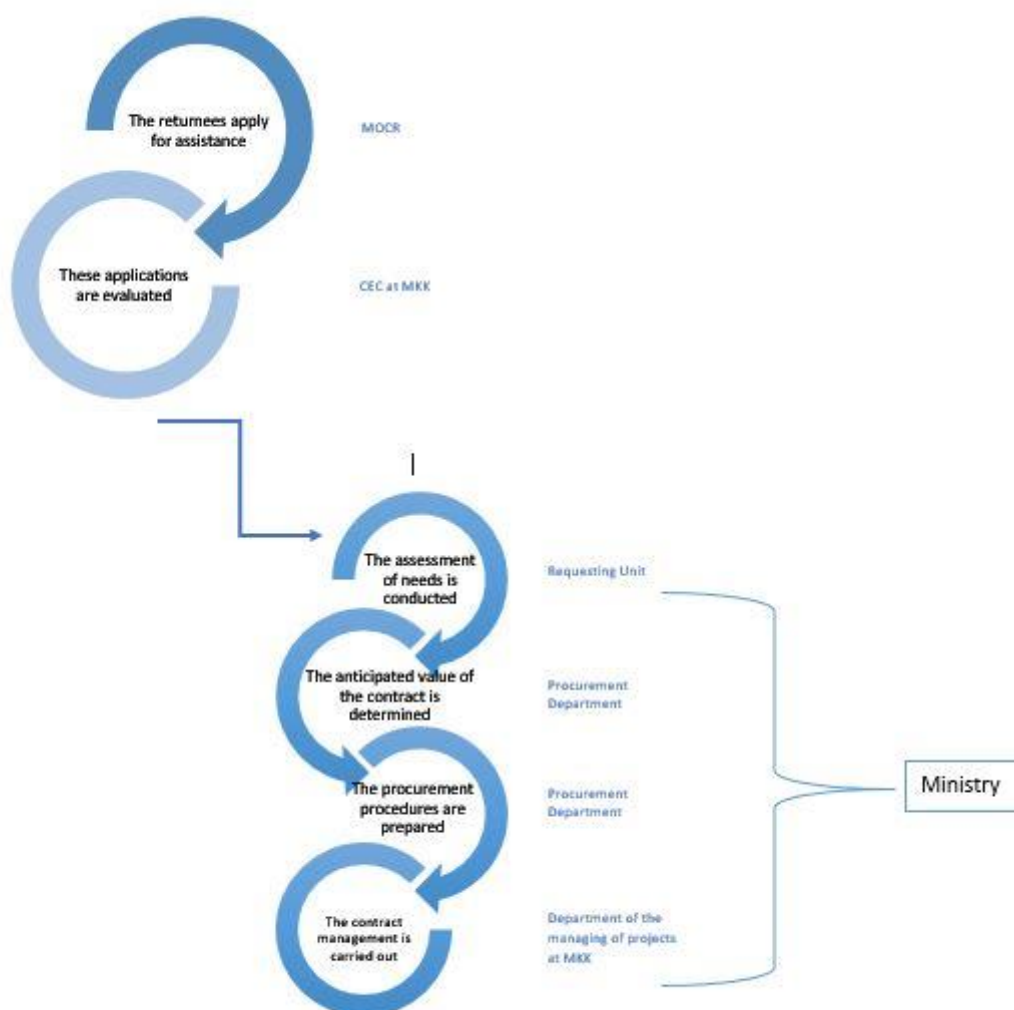
Based on international law and the legal framework of the Republic of Kosovo (RKS), displaced persons are guaranteed the right to return to their country of origin. Return is a complex process which, in addition to building houses, includes facilities for obtaining the necessary documents, security and freedom of movement, the opportunity of education in the native language, health services and employment opportunities.

The most suitable alternative for achieving the goal of facilitating the process of return, stabilization and integration is to establish improved and simplified mechanisms for return. The main prerequisite for the resettlement of returnees is the provision of support that includes reconstruction of houses (complete reconstruction and minor repairs), food, hygiene items, basic furniture, assistance for economic development, income generation, employment and support with construction materials.

The Ministry of Communities and Return (hereinafter the Ministry) is the main institution that develops and manages programmes and mechanisms to help the equal integration of all communities currently living in the Republic of Kosovo, as well as to ensure the sustainable return of displaced persons and refugees.

⁵ Assessment of voluntary return in Kosovo (OSCE- Organization for Security and Cooperation in Europe, Mission in Kosovo)

The construction of houses for previously displaced returnees is a process that involves various procedures and stakeholders.



Initially, after the return of displaced persons to the RKS, the application for assistance is made. The Municipal Office for Communities and Return within the respective municipalities receives applications for assistance. This office filters these applications and recommends potential beneficiaries to the Central Evaluation Committee which is within the Ministry. This committee examines all recommendations and decides who the beneficiaries are.

Then, the procurement office at the Ministry conducts a needs assessment to ensure that only accurate and necessary procurements are made. Based on the needs assessment and the available budget, the estimated value of the contract is determined. The procurement department initiates and develops the procurement procedures, while after signing the contract, contract management passes to the project management and monitoring department.

2 Audit Objectives and Audit Questions

The objective of this audit is to assess whether the Ministry has managed to contract the construction of houses for returnees at reasonable prices based on proper preliminary analysis (economy). This audit also aims to assess whether these houses are fully built, whether the construction was completed within the time limits according to the plan and budget limits (efficiency).

Audit Questions

In order to achieve the audit objective, we posed the following audit questions:

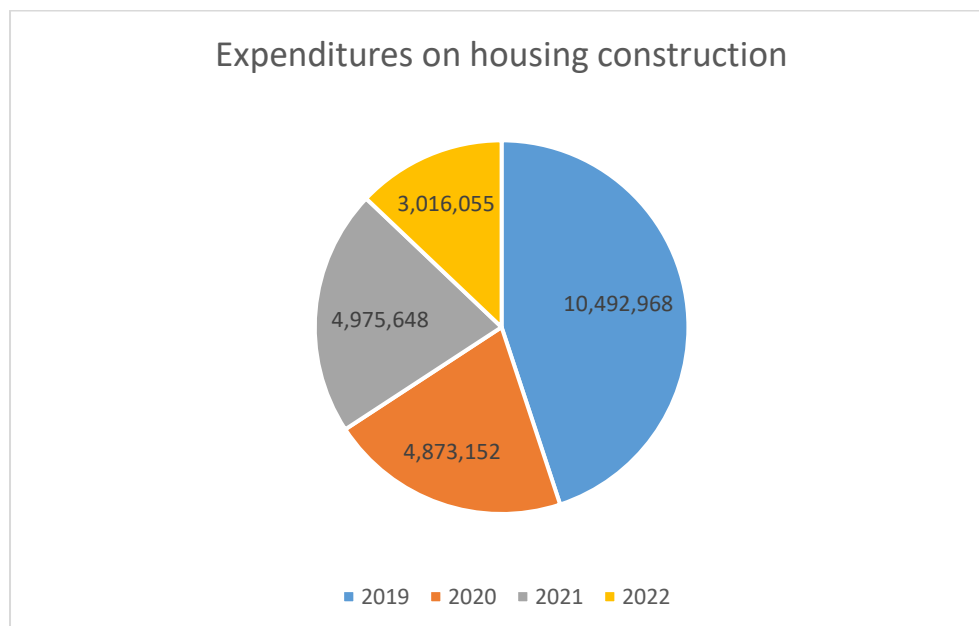
1. Was the construction of houses contracted at a reasonable price and based on analysis (economy)?
2. How many houses were built in accordance with the contracted conditions (efficiency)?

The subject of this audit is the Ministry of Communities and Return, specifically the contracts signed for the construction of houses during the period 2017-2022.

The detailed audit methodology applied during this audit, the audit criteria and scope of the audit and the detailed description of the system and the responsibilities of the relevant parties are presented in *appendix 1* of this report.

3 Audit Findings

During the last four years, approximately EUR 20,5 million were spent from the state budget of the Republic of Kosovo for housing.



The Ministry alone has spent about EUR 7 million or 35% of this budget⁶. We have audited two contracts in the total amount of EUR 8,2 million, or in percentage, 40% of the total amount of expenditures within four years for the construction of houses.

This chapter presents the findings in chronological order according to the actions which the Ministry was supposed to perform to ensure that its activities result in projects without repeated mistakes, either in planning or execution of these projects.

3.1 The Ministry was not cost-effective in the construction of houses

The Ministry did not perform realistic and reasonable analysis of needs assessment or the estimated value of the contract despite past experiences for similar projects.

Furthermore, the Ministry contracted positions within the same category at different prices and used only those with the highest price. Also, no price analysis was made any of the contracts, resulting in houses being built at prices higher than the market prices. For the first contract, the Ministry built the houses at a cost of 429 euros per square meter, while the average price per square meter for tall buildings during the same period, according to TAK, was 347 euros.

⁶Law on Budget for 2019-2022 and expenditures from the Kosovo Financial Management Information System (KFMIS).

3.1.1 The Ministry did not conduct complete and reasonable needs assessments and estimated contract values

The construction of houses was done without an adequate and accurate needs assessment

The Ministry should initiate a procurement activity only after conducting a formal needs assessment.

The Ministry failed to make a comprehensive and reasonable analysis of the needs assessment and the estimated contract value, despite past experiences with similar projects. The excuse of the Requesting Unit is that it cannot make an accurate needs assessment, nor real planning and analysis, because the demands and the interest to return to Kosovo is unpredictable. Therefore, they plan the number of houses based on the number of houses in the previous contract only.

However, it is not justifiable for the Ministry to claim that it is not possible to accurately assess the needs or to undertake real planning and analysis due to the unpredictability of the demands and interest in returning to Kosovo. This reasoning does not hold, since the beneficiaries are not newly returned residents and they already reside in settlements within Kosovo. Moreover, all the residents whose files were audited (37) have stated that they are social cases and live in difficult conditions, therefore they have requested that their house be built. The Ministry should be able to plan and conduct accurate needs assessments based on current demands and not rely solely on guesswork. The lack of a documented needs assessment indicates a lack of planning and analysis by the Ministry.

The Ministry has a memorandum of understanding with a Non-Governmental Organization for the execution of the project for different types of construction of these houses. This organization has compiled the main project for five types of houses (45m², 55m², 62m², 75m² and 95m²) and the technical description for the types of materials and their specifications in general terms which are then converted to the tendered bill of quantities and description of prices.

Before initiating the procedure, the Ministry should have a clear objective of the works that are intended to be fulfilled within the contract, the benefits expected from the contract as well as the cost that will be incurred from the procurement activity. The requesting unit (RU), specifically the Department for Project Management and Monitoring within the Ministry, before making the request for the construction of houses for the returnees, should rely on clear documents and plans.

In the case of the first contract concluded in 2017, the initiation of the request for the construction of houses for returnees was based on the Strategy for Communities and Return for the year 2014-2018. In the case of initiating the request for the second contract of 2020, the Ministry was based on regulation 01/2018 for the return of displaced persons and sustainable solutions, since the strategy for the following years has not been approved. In the two contracts, it was planned to build 150 houses and 50 renovations, failing to document how this number was determined. This number is not based on real demands or analysis of houses built over the years, but is used as a template from previous contracts. This has also influenced the determination of the requirements in the tender dossier during the development of the procedures, such as the professional and suitability requirements and the economic and financial requirements.

In order for needs assessment to be as accurate as possible, the Central Review Commission⁷ should first submit information to the RU about the decisions on whose house construction has been approved. Together with the request for initiating the procurement procedure, the RU should provide information on the location, type of house and beneficiaries approved by the Commission, and a procurement procedure should be initiated only when such information is available.

However, the Ministry first performs the procurement procedures and signs the contract, then begins the process of handling the requests of the returnees and begins the construction. According to RU, it is impossible to know the beneficiaries before the conclusion of the contract because the requests cannot be predicted and at the moment of approval of these requests the beneficiaries are expected to be accommodated immediately. The review of the requests of 17 beneficiaries (the houses that were physically examined in the field) showed that this reasoning does not hold because all the requests are based on difficult housing conditions and all of them have returned a long time ago (there are cases since 2002) to their settlements.

The Ministry has signed two long-term work contracts for the construction of houses for returnees and treated them as framework contracts. The framework contract should be concluded only in cases of supplies/services and in cases where the planned quantities are impossible to be exact, while contracts for works are concluded only when the exact quantities are known based on previous concrete projects.

Table 1: Differences between work contracts and framework contracts compared to the specifics of the audited contracts

Characteristics	Work contracts	Framework contracts	Audited contracts
Purpose/Activity	The technical specifications should accurately define the nature and characteristics of the required works	Supply of goods and services	Unnecessary positions ⁸ compared to field works (construction)
Contract term	One year (unless the existing project lasts longer) ⁹	Up to maximum 36 months	36 months
Technical specifications	Based on the specific construction project (location and beneficiary)	General terms and conditions for ancillary contracts or orders	Based on the specific construction project (location and beneficiaries not defined)
Planned value	Very close to the actual value	Indicative (deviation likelihood up to +/- 30%)	There is a deviation of 16% and 25% respectively from the contract amount
Determination of objectives	Accurate/Specific	Approximate	Not concrete, it is a prediction
Duration of works	Defined by the construction project	According to the needs for services	Specified according to the contract term

⁷ Central Review Commission - means the decision-making body for determining the beneficiaries;

⁸ Out of 244 contracted positions, only 92/93 were used, therefore 151 were not necessary.

⁹ The term "multi-year contract" does not apply to public works contracts, unless the execution of the works lasts more than (1) one calendar year. (Public Procurement Rules and Operations Guide).

At the time of initiating the procurement process and at the time of signing the contract, the Ministry had not made any detailed analyses, such as: the list of names and details of the beneficiaries, the construction locations, nor the number of houses for each of the types of houses that will be constructed.

The conclusion of a contract for works, without taking into account any of these details, has influenced the Ministry to be inaccurate in: the estimated value of the contract, the positions in the calculation of the bill of quantities, the defined quantity of positions and the contracted price for the construction of these houses.

Further, when the procurement activity is initiated, the Statement of Needs and Determination of Availability of Funds (Statement) should be completed. This statement confirms that the initiation of the procurement process has been approved, and the necessary funds have been committed. The statement also contains details about the nature and scope of the contract, where the technical specifications for the functionality of the activity, the benefits expected from the contract and the costs that will result from this activity are defined. In the two contracts, the Statement did not have a complete section of the technical specifications that would determine the concrete activities to be carried out through the contract, as well as the benefits and costs. This confirms the fact that the Ministry did not assess the realistic needs at all because it did not provide the necessary information in the Statement.

The Ministry did not make a detailed review of the necessary positions for the construction of each type of house. Despite the fact that it contracted an NGO for the design of the main projects for each of the types of houses, where in the total of the positions compiled by this NGO, only the positions of 8as can be clearly identified, they have resulted in the Ministry not being economic in the contracting of works.

Furthermore, a report by the Kosovo Agency of Statistics identifies 55 elementary positions needed for a standard house (not including preliminary and soil work). The Ministry used seven positions for preliminary and soil works, so even if we add these positions to the total positions of the KAS report, it turns out that the Ministry did not even need the 92 used. A standard house could be built with the necessary 62¹⁰ positions instead of the 92 used by the Ministry, and even less with 244 contracted positions.

The fact that the Ministry has not planned correctly and has not made a real assessment of needs is also confirmed by the quantities and type of positions used.

To illustrate, in positions 7.7, 7.22, 7.47 and 7.59¹¹, in both contracts the unit of measure in the bill of quantities is m² and not in pieces, even though the contracted positions are doors, the

¹⁰ According to the KAS report: 55 positions for construction + 7 positions for preliminary and soil works used by the Ministry = 62 positions in total.

¹¹ Supply and installation of special wooden doors, complete with preliminary preparations for the installation of the doors. Dimensions according to the project. Door samples must be approved by the supervisory body. The price is calculated per m²; Supply and installation of the special PVC door, complete with preliminary preparations for the installation of the doors. Dimensions according to the project. The price is calculated per m²; Supply and installation of special PVC doors, complete with preliminary preparations for the installation of the doors. Dimensions according to the project. Door samples must be approved by the supervisory body. The price is calculated per m²; Supply and installation of the special wooden door, complete with preliminary preparations for the installation of the doors. Dimensions according to the project. The price is calculated for m².

measurement of which is done in pieces. These positions, in addition to not being used at all (only two other door positions were used) in the construction, their inclusion in the description of prices and bill of quantities has resulted in an increase of the estimated and contracted value in both cases.

As a result of the unrealistic needs assessment, the Ministry has concluded contracts with unnecessary positions which have only increased the estimated value of the contract and the value of the contract. Even though the Ministry concluded a contract for the construction of houses in 2017 with these unnecessary positions, it took the same action with the 2020 contract, despite the fact that during the execution of the 2017 contract only 33.2% of the positions of the bill of quantities were used.

The inclusion of unnecessary positions in the bills of quantities of the two contracts has led to inaccuracy of the Ministry in determining the estimated value of the contract.

As a result of the Ministry concluding contracts with unnecessary positions, the houses it had contracted for 4.4 million euros and 3.8 million euros could have been contracted for 2.4 million euros and 2.1 million euros, respectively, if it had made an accurate needs assessment and contracted only the positions needed for construction. In the first contract (2017), the Ministry spent all these funds (4.4 million euros), while the second contract is still active and has not been completed.

In the two audited contracts, the Ministry used identical parameters and almost identical quantities and prices, despite the time difference of three years between each other. In the first contract, 157 houses were built, while in the second contract until March 2023, 26 houses were built out of 150 planned. The review of only five positions of the 17 beneficiary installments for the first contract indicated that in these positions the planning and needs assessment failed.

Table 2. Percentage of usage of five positions for the bill of quantities of the first contract

Position	Contracted quantity for 150 houses (A)	Quantities used in 17 houses (B)	Percentage of the share of positions for 17 ¹² houses (B/A)*100	Quantities available for 133 remaining houses (A-B)	Houses that can be built with the remaining quantities	Total houses that could be built with the contracted quantities
4.12	11,260 (m ²)	4,259 (m ²)	38%	7,001 (m ²)	28	45
7.2	210 pcs	53 copë	25%	157 pcs	52	69
12.4	580 pcs	136 copë	23%	444 pcs	56	73
13.1	4100 (m ²)	2,275 (m ²)	55%	1,825 (m ²)	14	31
13.4	4,400 (m ²)	2,290 (m ²)	52%	2,110 (m ²)	16	33

¹² For review purposes, 20 samples were selected for each contract, but only 17 were reviewed in the first contract because one beneficiary was from another project and one beneficiary was included twice in the sample registers and his house was not built.

The data in the table highlight a marked discrepancy between the contracted quantities and the quantities that were actually needed to complete the construction of 150 houses. This inconsistency shows that the Ministry did not conduct an accurate needs assessment and contracted positions in an appropriate manner. Furthermore, the Ministry failed to document the remaining quantities needed to complete all the houses.

Based on the available data, it can be seen that even in the most optimistic scenario, the remaining contracted amount for position 12.4 is enough for the construction of only 56 houses or a total of 73 houses (including those built). Conversely, in the worst case scenario (assuming a quantity of 13.1 positions), only 14 houses or a total of 31 houses could be built. This represents only 9% of the total number of houses requested/planned.

Table 3: Percentage of the usage of five positions for the bill of quantities of the second contract

Position	Contracted quantities for 150 houses (A)	Quantities used in 20 houses (B)	Percentage of the share of positions for 20 houses (B/A)*100	Quantities for 130 remaining houses (A-B)	Number of houses that can be built with the remaining quantities	Total houses that could be built with the contracted quantities
4.12	11,260 (m ²)	4,356 (m ²)	39%	6,904 (m ²)	32	52
7.2	210 pcs	59 pcs	28%	151 pcs	51	71
12.4	580 pcs	148 pcs	26%	432 pcs	58	78
13.1	4,100 (m ²)	2,253 (m ²)	55%	1,847 (m ²)	17	37
13.4	4,400 (m ²)	2,253 (m ²)	51%	2,147 (m ²)	20	40

As the table shows, a similar situation exists with the second contract, which despite the fact that it has not been completed yet, the Ministry has not provided us with evidence of how it plans to cover the remaining part.

The estimated contract value was incorrect

The estimated value of a public contract should be pre-calculated before the initiation of the procurement procedure. Such pre-calculation should be reasonable and realistic for the contract envisaged in terms of cost and transparent and fair use of public funds and resources.

The Ministry did not adopt an effective method for calculating the estimated value of the contracts in the case of the two audited contracts. The Ministry did not apply any of the criteria provided in the public procurement regulation for calculating the estimated value of the contract. In the absence of proper analysis and market price research, the estimated value of

the contracts in the two cases was 25% and 16% higher than the value of the contracts, respectively¹³.

Defining the estimated value as accurately as possible, in addition to being of particular importance in total costs and in the most economical use of public funds, is also important for the fact that the estimated value is a key factor that affects the determination of the requirements of the Tender Dossier (hereinafter TD). It also helps stimulate the highest possible competition between economic operators.

The failure of the Ministry to determine the estimated contract value as accurately as possible led to gaps, ambiguities and irregularities in the TD.

The gap was in the definition of two eligibility criteria, the definition of which depends on the estimated contract value:

- a. **The value of financial turnover for economic operators** - in the last three years, according on the Public Procurement regulation, this value should be twice the estimated value of the contract.
- b. **Similar works carried out** - according to the regulation, it is required to be equal to 1.5 of the estimated value of the contract in the last three years.

In the first contract, the estimated value of the contract was EUR 6 million, while the request for financial turnover was EUR 12 million. If the Ministry were to make a realistic needs assessment, therefore basing the estimated value of the contract only on the positions that were necessary for construction, the demand for financial turnover would be lower, therefore it would increase the possibility for more bids, which in turn would increase competition and potentially have more favorable prices.

The fact that 109 EOs downloaded the TD for the first contract while only seven consortia bid, means that the estimated contract value was unattainable for most EOs interested in bidding. The same situation is with the second contract, the estimated value of which was EUR 4.5 million, the dossier of which was downloaded by 151 EOs, and only two consortia bid.

Had the Ministry provided only the necessary positions (92 in total) in the bill of quantities, the estimated contract value would have been EUR 2.4 million¹⁴. Meanwhile, if the bill of quantities had only 91 positions used during the execution of works for the second contract, the estimated contract value would have been EUR 2.1 million.

Therefore, inaccurate planning and determination of discriminatory criteria resulted in the disqualification of cheaper EOs, which in total for 244 positions exceed the estimated contract value, however they would have been cheaper for only 92, respectively 91 used positions for

¹³ The contract with procurement number 211-17-3482-5-1-1 concluded in 2017 had an estimated contract value of €6 million, while the contract value was €4.4 million. The second contract (2020) with procurement number 211-20-5436-5-1-1 had an estimated contract value of €4.5 million, while the contract value was €3.7 million.

¹⁴ The calculation of €2.4 million was made by taking the quantities and multiplying them with the prices calculated for the positions used during the execution of the works. The same methodology was used for the second contract.

EUR 649,222.55, respectively EUR 482,741.31¹⁵. This shows that the Ministry was not cost-effective in contracting works in any of these cases.

Similar to the financial turnover criterion, the criterion for similar work performed is directly affected by the estimated contract value, therefore failure to set the most realistic estimated value renders this criterion incorrect.

The estimated value much higher than the value for which the contract was concluded has led to a much higher demand for similar completed works in the two tender files than the actual required value.

In the first contract, based on the estimated contract value (EUR 6 million), the request for similar work was EUR 9 million. While in the second contract, the estimated value of the contract was EUR 4.5 million and the request for similar work was EUR 6.75 million. The inaccuracy of the estimated contract value in this case, in addition to affecting the possible elimination of EOs, directly affected the disqualification of economic operators who were cheaper than the winning operator due to the fact that they did not fulfill this criterion and were disqualified as irresponsible.

The EO disqualified on the grounds of the failure to meet the criterion of similar works executed had a cheaper financial offer than the winning EO for EUR 481,305¹⁶. The same EO was disqualified on the grounds of the lack of evidence of equipment – for an excavator with a minimum of 30t, a request that was not included in the TD of the second contract at all, although nothing had changed in the bill of quantities, planning and design of houses.

In the first contract, the Ministry used requirements that were not in accordance with the law in regards to executed works, because it defined the period 2014, 2015 and 2016 for evidence of similar completed works and excluded 2017 (the year the tender was announced). According to the public procurement guidelines, the request should be for the last three years from the date of the tender announcement, not excluding the year of the tender announcement.

In the two house construction contracts, the prices of the winning EOs were unusually different for certain positions. These prices are identified by comparing the positions of the same category among them in the same contract. For example, there are three contracted positions for Styrofoam Supply, while the prices in these positions have unusual differences. Styrofoam with a thickness of t=8 cm and t=10 cm was offered at a much lower price compared to that of t=5 cm, while only styrofoam with a thickness of t=5 cm was used during construction.

¹⁵ (Information on the prices of responsive but unsuccessful bids is available in Appendix 2).

¹⁶ One of the EOs had a bid of 3,995,966.63 € and similar works executed for 8,934,127.96. The EO did not meet the criterion for 65,872€.

Table 4 Types of contracted styrofoam

Description	Unit	Contracted quantity	Quantity used for 17 houses	Price per unit	Total cost for 17 houses
1. Supply and installation of styrofoam plates with a thickness of t=5 cm, hardness N4	m ²	4,100	2,275	5.90€	13,423€
2. Supply and installation of styrofoam plates with a thickness of t=8 cm, hardness N4	m ²	68,540	0	0.40€	0
3. Supply and installing of styrofoam plates with a thickness of t=10 cm, hardness N4	m ²	68,580	0	0.49€	0

Thus, the Ministry that had three types of styrofoam, used only one of them. The type used was contracted with 4,100m², while the types that were not used during construction were contracted in the quantity of 68,540m², respectively 68,580 m². For 10,163.5m² houses, from the first type of planned styrofoam in the quantity of 4,100 m², 2,275.13 m² or 55% of the contracted quantity of styrofoam was used for 17 houses only, while the two other styrofoam positions were not used at all during the execution of works. The contracted quantities for 150 houses for the styrofoam position of 5cm were insufficient because upon contracting 4,100 m² the Ministry had enough quantities for the construction of 37 houses only. This indicates that those quantities were not accurately planned.

In both contracts, the Ministry used 5 cm styrofoam only, which has a higher price than the other two contracted types of styrofoam. The use of unusually different prices and the use of only one position (with the highest price and the thinnest one), in addition to showing poor planning, leaves room for abuse. The situation is almost similar with the positions of doors and windows.

Table 5: The positions contracted and used for doors for the first contract (yellow is used to highlight the types of doors which the Ministry was supplied during the contract implementation).

Nr. rendor	Kodi i materialit	Kontrata e parë	Njesia	Sasia	Cmimi per njesi (€)
		Furnizimi dhe montimi i detyrëve të drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit . Mostrat e detyrëve duhet të aprovohet nga organi mbikqyrës.			
1	7.1	dim. 100/210	copë	870.00	10.7
2	7.2	dim. 90/210	copë	210.00	99.8
3	7.3	dim. 80/210	copë	85.00	99.2
4	7.4	dim. 70/210	copë	650.00	15
		Furnizimi dhe montimi i detyrëve të drurit me mbi ndriqim, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit . Mostrat e detyrëve duhet të aprovohet nga organi mbikqyrës.			
5	7.3	dim. 100/240	copë	870.00	11
6	7.4	dim. 90/240	copë	210.00	11
7	7.5	dim. 80/240	copë	85.00	11
8	7.6	dim. 70/240	copë	650.00	10
9	7.7	Furnizimi dhe montimi i detyrëve speciale të drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit . Mostrat e detyrëve duhet të aprovohet nga organi mbikqyrës.Qmimi kalkulohet per m2	m ²	3,050.00	6.5
10	7.8	Furnizimi dhe montimi i derës së jashtme speciale per kalikan e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve, dim.100/120cm.	copë	850.00	10.1
11	7.9	Furnizimi dhe montimi i derës së jashtme speciale per kalikan e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve, dim.90/120cm.	copë	850.00	10
12	7.10	Furnizimi dhe montimi i derës së jashtme speciale per kalikan e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve, dim.80/120cm.	copë	85.00	99.80
13	7.11	Furnizimi dhe montimi i derës së jashtme speciale per kalikan e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve, dim.70/120cm.	copë	960.00	11
14	7.12	Furnizimi dhe montimi i derës së brendëshme e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.100/206.3cm.	copë	960.00	10.05
15	7.13	Furnizimi dhe montimi i derës së brendëshme e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.90/206.3cm.	copë	960.00	10.4
16	7.14	Furnizimi dhe montimi i derës së brendëshme e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.80/206.3cm.	copë	960.00	10.30
17	7.15	Furnizimi dhe montimi i derës së brendëshme e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.70/206.3cm.	copë	960.00	10.1
18	7.16	Furnizimi dhe montimi i derës së ballkonit e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.100/240cm.	copë	700.00	11.00
19	7.17	Furnizimi dhe montimi i derës së ballkonit e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.90/240cm.	copë	700.00	10.5
20	7.18	Furnizimi dhe montimi i derës së ballkonit e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.80/240cm.	copë	700.00	11.10
21	7.19	Furnizimi dhe montimi i derës së ballkonit e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.70/240cm.	copë	750.00	12.1
22	7.20	Furnizimi dhe montimi i derës së jashtme e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.104/240cm.	copë	85.00	198.50
23	7.21	Furnizimi dhe montimi i derës së jashtme e punuar prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.134/240 cm .	copë	38.00	16.1
24	7.22	Furnizimi dhe montimi i derës speciale prej PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit.Qmimi kalkulohet per m2	m ²	2,200.00	10.10
		Furnizimi dhe montimi i detyrëve të PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit . Mostrat e detyrëve duhet të aprovohet nga organi mbikqyrës.			
25	7.43	dim. 100/210	copë	870.00	10.03
26	7.44	dim. 90/210	copë	210.00	10.4
27	7.45	dim. 80/210	copë	80.00	10.7
28	7.46	dim. 70/210	copë	650.00	10.08
29	7.47	Furnizimi dhe montimi i detyrëve speciale të PVC, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit . Mostrat e detyrëve duhet të aprovohet nga organi mbikqyrës.Qmimi kalkulohet per m2	m ²	3,050.00	12
30	7.48	Furnizimi dhe montimi i derës së jashtme speciale per kalikan e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve, dim.80/120cm.	copë	80.00	10.02
31	7.49	Furnizimi dhe montimi i derës së brendëshme e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.100/206.3cm.		860.00	11.2
32	7.5	Furnizimi dhe montimi i derës së brendëshme e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.90/206.3cm.		860.00	11.35
33	7.51	Furnizimi dhe montimi i derës së brendëshme e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.80/206.3cm.	copë	940.00	11.25
34	7.52	Furnizimi dhe montimi i derës së brendëshme e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.70/206.3cm.		940.00	11.03
35	7.53	Furnizimi dhe montimi i derës së ballkonit e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.100/240cm.		940.00	12.01
36	7.54	Furnizimi dhe montimi i derës së ballkonit e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.90/240cm.		940.00	11.2
37	7.55	Furnizimi dhe montimi i derës së ballkonit e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.80/240cm.	copë	960.00	10.8
38	7.56	Furnizimi dhe montimi i derës së ballkonit e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.70/240cm.		960.00	12.3
39	7.57	Furnizimi dhe montimi i derës së jashtme e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.104/240cm.	copë	80.00	10.23
40	7.58	Furnizimi dhe montimi i derës së jashtme e punuar prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit, dim.134/240 cm .	copë	30.00	12.5
41	7.59	Furnizimi dhe montimi i derës speciale prej drurit, komplet me përgaditjet paraprake për vendosjen e detyrëve. Dimenzionet sipas projektit.Qmimi kalkulohet per m2	m ²	2,200.00	10.2

As the table indicates, the Ministry contracted 41 types for the position of doors, of which only four were used during construction (7.2; 7.3; 7.10 and 7.20 in yellow), the prices of which are nearly 31 times higher than the prices of other door positions.

As for the window positions, only two positions (7.31 and 7.36) were used out of a total of 35 contracted positions, whose price is also almost 10 times higher than the price of other contracted window positions. The situation is similar in the second contract in terms of quantities and price differences, where despite the fact that the Ministry had the opportunity to compare its first contract and avoid making the same mistake, the second contract (2020) was also signed with the same flaws as the first contract. No analysis was conducted for the use of the positions in the second contract as the contract has a deadline until October 2023 and so far only 26 houses have been built, but the trend of these 26 houses implies that the same situation has continued with the second contract.

Table 6: Positions contracted and used for windows in the first contract (yellow is used to highlight the types of windows which the Ministry was supplied during the contract implementation)

Kontrata e parë					
Nr. rendor	Kodi i materialit		Njesia	Sasia	Cmimi per njesi (€)
		Furnizimi dhe montimi i dritareve të punuara me profile të PVC me hapje vertikale dhe horizontale, me xham termopan të dimenzioneve sipas projektit 4+12+4 mm. Mostra e dritarve duhet të aprovohet nga organi mbikqyrës.			
1	7.23	dim. 160/140	copë	380.00	11.5
2	7.24	dim. 140/140	copë	80.00	10.3
3	7.25	dim. 120/140	copë	380.00	10.4
4	7.26	dim. 100/160	copë	380.00	10.8
5	7.27	dim. 100/140	copë	380.00	11.5
6	7.28	dim. 100/120	copë	380.00	10.1
7	7.29	dim. 100/100	copë	380.00	10.05
8	7.3	dim. 80/160	copë	380.00	10.2
9	7.31	dim. 80/140	copë	380.00	98.5
10	7.32	dim. 80/120	copë	490.00	10.03
11	7.33	dim. 80/80	copë	490.00	10.03
12	7.34	dim. 60/80	copë	490.00	10.4
13	7.35	dim. 60/90	copë	490.00	10.08
14	7.36	dim. 60/60	copë	140.00	62
15	7.37	dim. 40/40	copë	125.00	10.08
16	7.38	Furnizimi, montimi me dritare te kulmit GVT Dim: 54 x 83 cm	copë	185.00	11
17	7.39	Furnizimi, montimi me dritare te kulmit GVT Dim: 66 x 118 cm	copë	185.00	11.3
18	7.4	Furnizimi, montimi me dritare te kulmit GVT Dim: 78 x 118 cm	copë	185.00	12.6
19	7.41	Furnizimi, montimi me dritare te kulmit GVT Dim: 78 x 140 cm	copë	185.00	13
20	7.42	Furnizimi dhe montimi i dritareve të punuara me profile të PVC (hapjet jepen nga projekti) , me xham termopan të dimenzioneve sipas projektit 4+12+4 mm. Mostra e dritarve duhet të aprovohet nga organi mbikqyrës.Qmimi kalkulohet per m2	m ²	1,200.00	11.8
		Furnizimi dhe montimi i dritareve të punuara nga drurit me hapje vertikale dhe horizontale, me xham termopan të dimenzioneve sipas projektit 4+12+4 mm. Mostra e dritarve duhet të aprovohet nga organi mbikqyrës.			
21	7.60	dim. 160/140	copë	380.00	15.00
22	7.70	dim. 140/140	copë	70.00	14.50
23	7.80	dim. 120/140	copë	380.00	13.10
24	7.90	dim. 100/160	copë	380.00	10.25
25	8.00	dim. 100/140	copë	380.00	10.26
26	8.10	dim. 100/120	copë	380.00	10.54
27	8.20	dim. 100/100	copë	380.00	10.02
28	8.30	dim. 80/160	copë	380.00	10.95
29	8.40	dim. 80/140	copë	380.00	10.00
30	8.50	dim. 80/120	copë	490.00	10.01
31	8.60	dim. 80/80	copë	490.00	10.05
32	8.70	dim. 60/80	copë	490.00	10.06
33	8.80	dim. 60/90	copë	490.00	10.08
34	8.90	dim. 60/60	copë	80.00	10.01
35	9.00	dim. 40/40	copë	125.00	10.01

No proper analysis was conducted on the use of prices

In estimating the contract value, the Ministry should take into account: the prices published by the Kosovo Agency of Statistic; other official indicative prices (such as tax office, customs office, chamber of commerce, etc.); local market prices; previously contracted and similar prices signed by the same authority or other authorities.

The construction of houses for returnees cost the Ministry 82 Euro per square meter more than the market prices, according to TAK. This happened because the Ministry did not conduct price analyses based on market prices, or price analyses of previous contracts. The Ministry did not consult other relevant institutions such as TAK or KAS when defining the estimated contract value, in order to use reference information from these institutions.

Comparison of prices for the construction of houses by the Ministry with the TAK prices

The Ministry was not cost-effective in building houses for returnees in its two contracts, compared to the prices received by TAK. We have received information from TAK regarding the construction prices for the years (2014-2022), the period in which the Ministry's contracts were planned and executed. It is worth noting that TAK's reference prices are prices for high-rise constructions and include information on different construction areas. We have extracted the average price from these prices, which we have taken as a reference price to compare with the price per m² that was paid by the Ministry.

According to the TAK prices, the average of m² was EUR 347 while the price for the construction of m² of 157¹⁷ houses (10,163.5 m²)¹⁸ by the Ministry for the first contract is EUR 429 (4,363,443euro/10,163.5 m²). The Ministry was more expensive for 82 euro/m² compared to the average price per m² that we ensured from TAK.

Furthermore, the prices received by TAK are for high-rise constructions, while the construction of houses by the Ministry is considered low-rise construction (because all the houses were one-story). Bearing in mind that for high constructions, excavation work, depth, different measurements of the terrain, different materials used for foundations, elevators, etc. are different, one would expect that the price per square meter would be lower for low-rise constructions.

Had the Ministry consulted TAK and conducted a proper needs assessment, it could have contracted cheaper m² for the construction of houses. Thus, if the Ministry had contracted the construction of houses for the same prices as those ensured by TAK, then it could have saved around EUR 832,033¹⁹.

As for the second contract, the comparisons were calculated only for the 26 houses built so far. As the contract is still active until October 2023, the possible savings compared to TAK prices are calculated only for those 26 houses. The price per m² of the 26 houses built so far is

¹⁷ 150 houses were planned and contracted, while 157 houses were built.

¹⁸ The total square meters is calculated from the installments of the types (45m², 55m², 62m², 72m², 72.5m², 75m² and 95m²) of the houses built for the first contract.

¹⁹ Contract value 4,363,443€ - 3,531,410€ (10,163.5 m²*347,46€)= **15** 832,033€

EUR 2,317²⁰ which compared to the TAK price average (506,12 euro)²¹ per m² is EUR 1,811 or 258% more expensive. Given the current trend of constructions, it is unlikely that all the planned houses will be built by the end of this contract.

According to TAK, the average price m² for 2018-2020 had an increase of about 46% compared to the average price for 2014-2018, while the Ministry signed a contract with a higher price for the same period by 439% per m² compared to the first contract.

For the second contract, the Ministry built 26 out of 150 planned houses until 16/03/2023.

The comparisons presented above illustrate that due to the lack of proper planning, the Ministry contracted the construction of houses at uneconomic prices and failed to save public funds in the amount of EUR 832,033 from the first contract concluded in 2017, while the second one is still being implemented.

3.2 The Ministry was not efficient in the construction of houses for returnees

The Ministry drew up contract management plans (CMPs) without essential information about the progress of contracts, and there was a lack of dynamic plans on the duration of house construction throughout the construction period. Further, the construction of some houses deviated from the original projects and the payments were not made in accordance with the works performed (there were differences between the works performed and those paid). Moreover, the second contract has a slow trend of implementation, all of which are indicators that the Ministry was not efficient in building houses for returnees.

Contracts were not implemented on time

The obligations and duties of the CA should be managed as specified in the contract and the CA has an obligation to ensure that the EO performs the contract in accordance with the terms and conditions specified in the contract. In addition, it must be ensured that the EO fulfills all performance obligations, including adequate time supervision. It is necessary to specify the beginning and the end of the contract within the Special Conditions of the Contract, respectively the beginning and the end of the execution of the contract, which the EO is obliged to adhere to.

The Ministry concluded two contracts for a duration of three years. The first contract was concluded on 20/11/2017 with a period for completing the works until 19/11/2020 (36 months). The second contract was concluded on 23/10/2020 with a period for completing the works until 22/10/2023 (also 36 months).

In the first contract, the Ministry completed the construction of 157 houses in 36 months, while the second contract is still active until October 2023, but the current construction trend does not suggest that the contract will be fully implemented.

²⁰ (3,786,000/1,634m²=2,317€); 1,634m² is the total square meters for 26 constructed houses.

²¹ For 2018-2020 and high-rise construction

After the contract is signed by both parties, the Responsible Procurement Officer informs the Chief Administrative Officer, and the latter appoints a Project Manager in writing, who is responsible for the management (supervision) of the contract and for informing the Responsible Procurement Officer of possible changes during the contract execution. The Ministry by decision had appointed a contract manager (CM) in the two contracts and then by a second decision had also appointed six regional managers in order to monitor field work. According to the decisions, the obligations of the contract manager are to report in writing to the General Secretary's office, and the same obligations apply to the regional managers, so there is ambiguity regarding the written responsibilities and roles of each contract manager.

After receiving the contract, the CMs are required to develop the Contract Management Plan (CMP). The CMP is developed before the start of the implementation of the contract and with the agreement of the contracting parties, a process that is documented with the signature of both parties. The CM developed the CMPs for the two contracts which contain basic information such as: starting date, contract value, period of completion, while the progress section of the contract does not contain any information whatsoever about how and to what extent the contract has been executed. Payments are made based on the installments for the work performed.

The failure of the Ministry to estimate the execution of the contract in order to take measures regarding possible delays has led to the risk of not fulfilling the general conditions of the contract and at the same time not being able to fulfill the requests of potential beneficiaries. According to the Ministry, the reason for not executing the second contract is the lack of requests from the beneficiaries, which means that it had not conducted any needs assessment.

Furthermore, the Ministry did not require dynamic work plans for each house in order to ensure there are no delays in the construction of the houses. Neither in the contract nor in the project is there a defined construction schedule nor a deadline for extending the construction of a house. The review of 17 files of the beneficiaries showed that, on average, the construction of a house takes 3-6 months. The contract has information only about the term of the end of the contract and there are no other details about how much time is planned for the construction of a house. It remains undefined in what time frame the EO is obliged to hand over the keys to a house.

Some houses were not constructed in accordance with the original projects

In order to execute the house construction properly, there has to be a project first. The Ministry should make geodetic measurements of the parcel, obtain the necessary permits and have an original project.

The Ministry has key projects for five types of houses (45m², 55m², 62 m², 75 m² and 95 m²), projects that include the specifications of architecture, statics, rebar, water supply and sewerage and electrical installations. During the construction of the houses for the first contract, the Ministry also built special houses, as they called them, which apparently have other specifications. Special houses usually also include concrete floor pillars. These changes

are not documented in the reports of the contract managers or in the CMP, but can only be observed ocularly. The Ministry did not consult with the designer about the project for the special houses, so it is not possible to document the impact that the possible change could have on these houses. Of the 17 houses examined, six of them were special houses. These changes were not recorded in the reports of the CMs, but these houses according to the CMs were called special due to the specific requirements that the beneficiaries had during construction.

Picture 1: Photographs of the special houses



These possible changes could have been recorded in the construction diaries, but the CMs did not keep construction diaries or construction books, so these changes are not recorded either in the CMP or in the CMs' reports. During the construction of houses, the EO and CM are required to keep the construction diary and the construction work book. The construction diary serves to record daily works and observations, while the construction book serves to summarize these works on a monthly basis, based on the positions performed with quantity and price according to the bill of quantities. The same are then summarized in installments for payment. This method helps assess contract performance and helps promote better and higher quality delivery of contract requirements.

The CMs did not conduct contract performance assessment so that the contracts concluded (each for three years) could be evaluated periodically by comparing how many houses were built and how much material was left for each position used to finish other houses.

Physical examination of field works - During the physical examination of 17 houses, we identified positions which were paid but are not in the work site and vice versa. There is a technical acceptance report for all the houses we have visited. During the field visits, it was observed that out of the 17 houses visited, 10 are not in compliance with the construction project or with the technical acceptance report.

We noticed changes in some of the quantities and positions presented in the installment compared to the realistic state of the built houses. For example, 10 of the standard design houses were found to be missing a PVC exterior door, although it was presented and invoiced in the installment. In addition, it was observed in each of these houses that one more window was built which was not identified in the installment. During the physical examination of these houses, it was found that the material that was used to cover their external stairs differs from house to house, while in the installments the position is presented with the same description and identification number (position 8.3).

Picture 2: Photographs of differences in doors and windows



Picture 3: Photographs of differences in the materials used for stairs

The lack of the active role of CMs and the lack of documentation of changes in the project has led to EOs adding positions whose prices are unknown because they are not in the bill of quantities, or by invoicing positions that were not used.

Expenditures from the project code do not correspond with the approved budget

It is important to execute payments to EOs only if the Ministry has already accepted the works for which it is paying. One of the most important documents is the acceptance report, and this report is under the responsibility of the contract manager and the acceptance commission in cases of final acceptance.

The Ministry has a project code in the Budget Law regarding the construction of houses for returnees. The project code is 12380 and it is called Project for return (Construction of houses for returnees). This project code is intended only for the construction of houses for returnees, but the Ministry makes payments from this code for other projects for which the code is not intended. From the 22 samples tested, it was found that this code also includes payments for the construction of local roads, sports equipment, asphaltting of local roads, supply of construction materials, support for the prevention of COVID-19 and payments for credit cards in the value of nearly EUR 860,000. Most of these projects are the result of memorandums of understanding between the Ministry and various municipalities, based on which the payments were made.

As a result of making payments from this code for other obligations external to the project, the project for which these funds are intended may not be completed because of the lack of funds, and it is a lack of transparency about the actual expenditures for the construction of houses for returnees.

3.3 The provided procurement requirements were not met

The deadline for the submission of tenders shortened without reason, the requirement for discriminatory professional and financial suitability, the insufficient amount of bid security, and the lack of monitoring of the validity of the consortia throughout the duration of the contract, are some of the indicators that the requirements of public procurement procedures were not met.

Tender period is not in compliance with the Public Procurement Guidelines

According to the Public Procurement guidelines, the time limit for the preparation and submission of tenders by EOs in cases of tenders **with a large value** and with an **open** procedure should be **40 days**.

Both audited contracts fall into the group of tenders with a large value because the contract signed in 2017 has an estimated value of EUR 6,000,000, while the 2020 contract has an estimated value of EUR 4,500,000.

The Ministry did not meet the legal requirement of the time period in none of these cases, i.e. in both cases the time period was twice shorter than required by law and regulation on public procurement.

- Contract with procurement number 211-17-3482-5-1-1 was announced on 26/07/2017 and was closed on 21/08/2017 – **time period for the preparation of bids was 26 days**;
- Contract with procurement number 211-20-5436-5-1-1 was announced on 16/09/2020 and was closed on 07/10/2020 – **time period for the preparation of bids was 21 days**.

Shortening the deadline for submission of bids leads to limited competition. Therefore, the shortening of the deadline, in addition to not being allowed by LPP, also risks resulting in a lower number of bids and therefore a smaller number of options to select the best bid.

The required amount of bid security was insufficient

The audited files revealed that in the first contract, the value determined for the bid security was incorrect. The value of bid security should be 1-3% of the estimated contract value. Based on the estimated contract value, the bid security should be at least EUR 60,000 (if the minimum requirement was 1% of the estimated value). While in the tender file, the bid security value was only EUR 4,000 or 0.00067% of the estimated value of the contract.

Bid security is required in order to protect the CA in case the economic operator withdraws the bid, provides incorrect information or does not submit other necessary documentation after being awarded the contract.

As a result of a value which is not even close to the value required by LPP and the Public Procurement guidelines, the Ministry was not secured if it had to use this bid security. This situation was identified only for the first contract because the bid security value for the second contract was determined according to the regulation.

There were weaknesses in the bid evaluation process

The tender evaluation committee should check and evaluate all the documentation that is part of the tender dossier in order to assess whether the EOs have met all the technical, economic and professional criteria. At the same time, this committee should check whether the professional suitability requirements have been met by the bidding EOs.

One of the requests in the tender dossier was related to evidence of whether the bidding EO has a business registered with the Kosovo Business Registration Agency (KBRA), whether it has a business certificate and fiscal number, and whether the business activity is compatible with the activity for which the tender was opened.

Two EO groups (consortia) bid for the second contract (2020). The primary activity in the business registration code of the leading EO of the winning consortium was as follows: '**code 4661 - Wholesale of agricultural machinery, equipment and spare parts**'. The secondary activity of this EO was '**code 3700 - sewerage**' in the TD, while the purpose of contract specifies the figure of the classification of the General Procurement Lexicon (45000000-7)²² meaning construction works. According to this requirement, the evaluation committee awarded an EO that does not meet the professional suitability requirements.

The winning consortium consisted of two other EOs, one of which had a passive business activity with KBRA since 09/06/2022, whereas the contract was active until November 2023. If during the execution phase one member of the group withdraws and the remaining member cannot ensure the implementation of the contract alone, then it may be proposed to change the composition of the group, but this change cannot be made without the consent of the CA²³. The EO did not notify the Ministry that the business in question had become passive, and neither did the CM report the changes on the ground, as it should have done in case of any changes during the execution of the works. In addition, the leader of the consortium borrowed the equipment and machines with a lease agreement from an EO whose status in KBRA has been "TERMINATED" since 11/03/2022.

None of these changes were recorded by the CM nor the procurement officials because there were no effective controls in the management of the procurement process and the construction of houses by either party.

In the second contract (2020), it was found that the amount of the performance security was not in compliance with the amount requested in the tender dossier. The Ministry remained unsecured for two days by the security of execution in the amount of EUR 219,900. The potential risk here is that if the EO decides not to fulfill the terms of the contract, the Ministry cannot take any legal action during those days.

²² <https://e-prokurimi.rks-gov.net/HOME/ClanakItemNew.aspx?id=327>

²³ Interpretation by the Public Procurement Regulatory Commission

The Ministry set limiting requirements in defining technical, professional and economic criteria

The CA should not set requirements that limit competition. It should define only minimum technical, professional and economic requirements/criteria, which are necessary for contract execution.

During the audit, obvious changes were observed in the technical, professional and economic requirements, and the Ministry did not document how it set certain criteria which were part of one tender dossier but were not part of the other and vice versa.

While the purpose of the contract is the same in both cases, the house construction beneficiaries belong to the same group of society, the value of the contracts is approximately the same, the number of planned houses (150) to be built is the same, the duration of the contract is also the same, the construction project is the same, the type of houses has not changed, then one would expect the requirements in the tender dossier to be the same or at least similar to each-other.

As the Ministry used different criteria for the same project in the TD requirements, it resulted in limiting the number of bids or even eliminating cheaper EOs.

Table 7: Differences between the requirements of two Tender Dossiers (√ - required, × - not required)

Technical and professional requirements:	Tender Dossier 2017	Tender Dossier 2020
Mechanical Engineer	√	×
Graduated Geotechnical Engineer - 2 years work experience after graduation	×	√
Graduated Geodesy Engineer - 3 years work experience after graduation	×	√
Equipment and machinery:		
- Excavator Minimum 30t- 2 pcs - Compactor minimum 6t	√	×
- Excavator minimum 29t - 1 pcs - Excavator minimum 22t - 27t - 3 pcs - Compression roller minimum 4t - 1 pcs - Loader min. 1-2m2 - 1 pcs	×	√
Valid ISO 9001:2008 or ISO 9001:2015, OHSAS 18001:2007	√	×
Total bids received	7 bids	2 bids
Irresponsive (did not meet the criteria)	6 bids	1 bids

The table above reflects the differences in requirements in the two TDs used by the Ministry, the wording of which was not argued. As a result, the Ministry contracted the construction of houses at higher prices and influenced the elimination of competition between EOs.

4 Conclusions

The Ministry was not efficient and economic in building houses for returnees, despite having prior experience in such processes. In two audited contracts, one covering the years 2017-2020 and the other covering the years 2020-2023, the Ministry did not manage to make a prior assessment of the realistic needs for building houses or the necessary number of houses expected to be built, nor market price research, essential information that would enable the contracting of houses at a more economical price. Consequently, the Ministry concluded long-term contracts named as work contracts containing specifics of framework contracts and they were treated as such.

The Ministry did not have the appropriate information such as: the number of beneficiaries, construction locations, what and how many types of houses are expected to be built, information that is necessary for the initiation of procurement procedures. As a result, it first concluded the procurement contracts, then started with the aforementioned procedures, which should have been defined in advance. All the beneficiaries, whose files have been audited, are residents who returned to their homes a long time ago, so there is no urgency to build houses for them. Moreover, from the beneficiary's application to the technical acceptance of the house, the process takes approximately one year, which gives the Ministry enough time to properly assess the needs.

The Ministry included unnecessary positions in advance which led to the conclusion of contracts with higher values than if it had included the necessary positions only, as a result of the failure to conduct a needs assessment. Out of the total 244 contracted positions (in each contract), only 92 positions or 33.2% of the contracted positions were used, respectively 91 or 32.8%. The signing of contracts with values almost twice as high (the first contract for EUR 4.4 million and EUR 3.8 million respectively, instead of EUR 2.4 million and EUR 2.1 million respectively) gave the Ministry the opportunity to maneuver between positions and shows the lack of effective project management and control mechanisms.

The lack of proper and realistic needs assessment is confirmed by the quantities and types of positions used. Under the first contract, the Ministry built 157 houses in total, but we noticed that it used almost half of the contracted quantities (23-52%) only for the construction of 17 houses (11% of the contracted houses), for five certain positions. The situation is the same with the second contract, where despite the fact that the Ministry was not correct in assessing the needs in the first contract, it made the same mistakes in the second contract by contracting unnecessary positions and inaccurate amounts. This shows that the Ministry did not properly plan the quantities needed for the construction of houses because the quantities used for positions do not correspond with the realistic needs and, moreover it was not documented how the rest of the quantities needed for the completion of all the houses were covered.

The Ministry did not follow the procurement procedures as required, starting from the wrongly calculated estimated value, the lack of market research or the requirements for financial turnover that led to a reduced competition. It did not conduct a proper needs assessment, therefore the estimated value of the contracts in the two cases was 25% and 16% higher than the value of the contracts, respectively. The request for financial turnover was discriminatory because if the Ministry were to use only the necessary positions as the ground

for the estimated contract value, it would be lower and therefore would not affect the elimination of the cheapest EO for EUR 481,305, therefore the Ministry could have saved its budget with more accurate calculations.

In the two audited contracts, the Ministry contracted many types of positions for the same function, while during execution only the positions that were of potentially poorer quality (thinner) and had a higher price than the options contracted in the bill of quantities were used. The prices in these positions had an unusual difference in the bill of quantities, which were not used at all during the execution, but left room for maneuvering in the total price of the contract in order not to exceed the estimated value.

The Ministry did not research the market prices and did not consult with the relevant actors, such as TAK, and as a result the first contract signed in 2017 cost EUR 832,033 more than it would have cost. The second contract (2020) has not been completed yet.

The Ministry was not efficient in building houses for the returnees. The first contract (2017) was completed within 2017-2020 where 157 houses were built, while the second contract (2020) has a slow implementation trend. There are still 124 planned houses left to built until the end of the contract, but the contract is only valid until October 2023, which has a risks of failing to build all houses with this contract. Progress in implementing the second contract was significantly slower than planned. This pace of construction shows inefficiency in project management. Furthermore, the Ministry did not compile a dynamic work plan for each of the types of houses designed, in order to ensure that there are no delays in the construction of the houses.

Contract managers were not actively involved in the management of field work. Failure to complete reporting documents or failure to complete them properly such as: contract management plan, construction diaries and construction books have caused uncertainty about the works performed and those reported for payment. There were positions used in the execution which were missing in the bill of quantities, the price of which is unknown and there were positions which were not used at all in the field but were invoiced so the paid work and the performed work do not fully match. Changes in positions were not recorded in the contract management plan and were not reported by the CMs in any of the contract management file documents. Houses were built outside the plan defined in the main project. Such constructions without obtaining approval from the designer may lead to houses not being built to standards, not in line with market prices and potentially not of the right quality.

The MCR did not meet the anticipated procurement objectives with these contracts. Failure to apply a time limit for the tender in compliance with the public procurement guidelines, the application of the incorrect bid security value (the request was 0.00067% instead of 1-3% of the estimated contract value) show that there was limited competition in these processes and the Ministry was not sufficiently secured in case the EO would withdraw from the competition. In this case, the Ministry would waste time and other resources to re-announce the tender. In addition, awarding the contract to the EO whose primary activity was not construction, the passive status of one of the winning EOs with the KBRA, and the cancelled KBRA status of the other EO participating in the winning consortium (from which equipment was leased) without completing the contract, shows a lack of controls on the part of the

Ministry and increases the uncertainty that these types of contracts will be implemented according to the contractual requirements.

5 Recommendations

In order to improve the entire process of house construction, we recommend the Ministry of Communities and Return as in the following:

1. Before initiating procurement procedures, conduct realistic and reasonable needs assessment to identify potential beneficiaries in time, at least on a regular periodic basis, so that future contracts are concluded only based on the requirements approved before the conclusion of the contract;
2. The requesting unit should compile the adequate bill of quantities and description of prices for the construction contract, including only the necessary positions for the construction of each type of designed house, and the positions should have the necessary and measurable quantities in the bill of quantities and description of prices;
3. Before starting construction projects, conduct thorough market price research. This research should include analyzing prevailing market prices for building materials, labor costs and other relevant factors.
4. Prioritize conducting full needs assessments to accurately determine the requirements for each project. Past experiences and market trends should be taken into account. The analysis should contain sufficient information about the value of the contract, ensuring transparency and cost-effectiveness;
5. The estimated contract value should be as accurate as possible so that it does not become a factor for discrimination and elimination of the most favorable economic operators;
6. Increase controls in tender evaluations in order to avoid unusual price differences, which affect the value of the bid or contract respectively;
7. Ensure that the construction of houses has a dynamic plan and the time limits of the contracts are based on the typologies and the number of houses that have been approved for construction;
8. Strengthen project management and control processes to minimize discrepancies between contracted and executed positions. This includes implementing effective identification and reporting mechanisms and promptly addressing any deviations.
9. Accure and coherent manager reporting on the work completed on site, including accurate and detailed completion of construction books, contract management plan and their work reports, thereby ensuring that only the completed works are paid;
10. Ensure that the contracted economic operators are still active and the consortia are functional and in accordance with the terms of the contract throughout its duration;

11. Any deviation from the contract and the construction plan (amendments/supplementation) which is within the limits of the bill of quantities and description of prices should be recorded by the contract managers in the Contract Management Plan;
12. Ensure that controls in the Procurement Office are adequate in the compilation of tender dossiers and the criteria are legal, increase competition, do not discriminate economic operators and ensure the achievement of value for money; and
13. House construction project code should include only house construction projects ensuring transparency for legislators and the general public.

Appendix I: Audit criteria, scope and methodology

Audit problem

The housing issue for returnees is a topic that has been addressed by various stakeholders in Kosovo. Over the years, this issue has been part of the audit reports of the National Audit Office (NAO). Civil society and the print media have also continuously reported on the possible problems related to the construction of houses for returnees.

The main problems identified in the audit reports include weaknesses in project planning, delays in contract execution, payment before the works are completed, poor contract management, technical acceptance of houses before the works are completed, and changes of positions in the bill of quantities not in compliance with legal procedures. These weaknesses may result from inaccurate estimated contract value, unrealistic needs assessment, failure to construct houses on time, and building houses at a higher cost.

Almost similar situations are also presented by the local media. The problems identified by various articles are related to houses remaining empty after construction, the sale of these houses, irregularities in the tendering procedures, delays in the completion of houses, payments before the works are completed, construction of houses not according to the terms of the contract, improper project planning etc.

Audit criteria²⁴

The audit criteria that will be used for the purpose of evaluating the objective of this audit are based on Law no. 04/L-042 on Public Procurement in Kosovo, Rules and Operational Guideline for Public Procurement as well as the literature prepared by PPRC-KIPA regarding contract management in terms of measuring economy and efficiency.

- The Ministry should initiate a procurement activity only after having carried out a formal needs assessment, why exactly is procurement necessary. The purpose of the preliminary needs assessment is for the Ministry to ensure that only accurate and necessary procurements are made and to avoid inefficient procurement;
- The estimated value of a public contract should be calculated before the initiation of the procurement procedure. Such pre-calculation should be reasonable and realistic for the contract envisaged in terms of cost and transparent and fair use of public funds and resources. In estimating the value of the contract, the Ministry should take into account:
 - prices published by the Kosovo Agency of Statistics;
 - other official indicative prices (such as tax office, customs office, chamber of commerce, etc.);
 - local market prices;

²⁴ For more information, please see ISSAI 300, Criteria, p.7

- prices of previous contracts signed by the same or other contracting authority.
- The CA's obligations and duties should be managed as specified in the contract and ensure that the economic operator (EO) performs the contract in accordance with the terms and conditions specified in the contract. In addition, ensure that the EO fulfills all performance obligations, including adequate time supervision. Within the Special Conditions of the Contract, it is necessary to specify the beginning and ending date of the contract, respectively the beginning and ending date of the contract execution, which the EO is obliged to adhere to;
- In order to implement proper construction of houses, a project is required. The Ministry should make the geodetic measurements of the parcel, obtain the necessary permits and have an original project;
- It is important to execute payments to EOs only if the Ministry has first accepted the works for which it is going to pay. As per Financial Rule No. 01/2013/MF – Expenditure of Public Funds, the following documents are needed to execute a payment: request for purchase/commitment, copy of the contract signed by the responsible procurement officer as an authentic copy of the original, purchase order, acceptance report, payment order and original invoice. In this context, one of the important documents is the acceptance report, and this report falls under the responsibility of the contract manager or the acceptance committee in the event of final acceptance.

Audit Scope

This audit includes the period 2017-2022 and the contracts signed by the Ministry during this period. The subject of this audit is the Ministry with departments such as: Procurement Department, Project Monitoring and Management Department and Finance Department, considering that these departments are responsible for assessing needs, developing procurement procedures and managing contracts. In total, there are two contracts totaling over EUR 8.2 million.

Audit Methodology

The audit methodology includes the review of all documentation starting from the needs assessment, determination of the estimated contract value, project planning (equipment with construction permits and environmental consents), procurement procedures, transaction testing and price comparison as well as contract management. For price comparison purposes, we have consulted with the Faculty of Civil Engineering to identify comparable positions between the amount of contracts from the Ministry and other institutions such as: Municipality of Prizren (two contracts), Municipality of Gračanica (three contracts), Ministry of Labor and Social Welfare (one contract) and the Ministry of Defense (one contract), but the positions were not comparable. The comparison was made with the reference prices of the

institutions responsible for publishing such prices²⁵. In order to assess whether there was room for savings, the Ministry's contracts were compared with the prices of the Tax Administration of Kosovo, these prices were issued for the years in which the contracts were concluded and executed. It is worth noting that these prices were provided by TAK and pertain to high-rise construction.

In more detail, the methodology employed will include:

- Review of legal regulatory framework: Regulation No. 01/2018 on Return of Displaced Persons, Instruction for the implementation of this regulation, Strategy on Communities and Return;
- Review of needs assessment and estimated contract value;
- Review of procurement file and comparison to the procedure provided by the Law on Public Procurement in force;
- Comparison of prices of the winning bid with the unsuccessful bid prices;
- Comparison of certain positions between the bills of quantities and description of prices for similar contracts;
- Review of reports from the Kosovo Agency of Statistics about prices for construction and their comparison with the prices contracted by the Ministry;
- Comparison of the construction work diary with the completed installments according to the timelines of the dynamic plan;
- Physical examination of built houses;
- Comparison of payments with the bill of quantities and description of prices of the contract and the construction book;
- Comparison of reports on accepted works;
- Interviews with the appointed contract managers and the project supervisor appointed by the Ministry;
- Calculation of potential savings in different scenarios.

²⁵ TAK, market prices, etc.

Appendix 2: Prices of the winning and cheapest Eos for both the contracts

Contract no. 1	Highest Bidder Total (Quantity*Price)	Lowest Bidder Total (Quantity*Price)
Supply, preliminary and earthworks	99,498.50	218,442.00
Supply and concrete works	452,940.00	356,166.70
Supply and reinforcement works	115,720.00	57,860.00
Supply and masonry and plastering works	340,228.00	198,203.10
Supply and screeding works	369,301.50	158,383.40
Supply and flooring works	28,000.00	29,645.00
Supply, and waterproofing works	105,951.50	75,907.40
Supply and ceramic works	33,340.00	26,800.00
Supply and insulation works	21,011.50	59,109.55
Supply and sheet metal works	13,960.00	12,640.00
Supply and water supply and sewerage works	187,480.45	148,430.80
Supply and electrical works	53,245.00	42,778.65
Supply and facade works	226,955.00	96,559.00
Supply and metal works		

Contract no. 2	Highest Bidder Total (Quantity*Price)	Lowest Bidder Total (Quantity*Price)
Supply, preliminary and earthworks	57,740.50	96,732.00
Supply and concrete works	378,540.00	393,000.00
Supply and reinforcement works	84,160.00	63,120.00
Supply and masonry and plastering works	289,392.00	285,310.00
Supply and screeding works	369,301.50	126,822.00
Supply and flooring works	28,000.00	7,000.00
Supply, and waterproofing works	105,951.50	120,951.00
Supply and ceramic works	33,340.00	27,120.00
Supply and insulation works	9,971.50	7,060.00
Supply and sheet metal works	13,960.00	9,660.00
Supply and water supply and sewerage works	171,189.05	131,197.00
Supply and electrical works	53,245.00	45,459.00
Supply and metal works	226,955.00	88,540.00

Appendix III: Confirmation Letter




REPUBLIKA E KOSOVËS
РЕПУБЛИКА КОСОВО-REPUBLIC OF KOSOVO
QEVERIA - ВЛАДА-GOVERNMENT
MINISTRIA PËR KOMUNITETE DHE KTHIM/ МИНИСТАРСТВО ЗА ЗАЈЕДНИЦЕ И
ПОВРАТАК / MINISTRY FOR COMMUNITIES AND RETURN

LETËR E KONFIRMIMIT

Për pajtueshmërinë me gjetjet e Auditorit të Përgjithshëm për raportin "Ekonomiciteti, dhe efikasiteti në ndërtimin e shtëpive për të kthyerit "

Për: Zyrën e Kombëtare të Auditimit

Të nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin "Ekonomiciteti dhe efikasiteti në ndërtimin e shtëpive për të kthyerit " (në tekstin e mëtejshëm "Raporti");
- pajtohem me gjetjet dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.


 Z. Nenad Rasic
 Ministër i Ministrisë për Komunitet dhe Kthim.
 Data: 10.Qershor.2023



REPUBLIKA E KOSOVËS
РЕПУБЛИКА КОСОВО-REPUBLIC OF KOSOVO
QEVERIA -ВЛАДА-GOVERNMENT
MINISTRIA PËR KOMUNITETE DHE KTHIM/ МИНИСТАРСТВО ЗА ЗАЈЕДНИЦЕ И
ПОВРАТАК / MINISTRY FOR COMMUNITIES AND RETURN

PISMO POTVRDE

Za uskladenost sa nalazima glavnog revizora za izveštaj „Ekonomičnost i efikasnost u izgradnji kuća za povratnike“

Za: Nacionalu Kancelariju Revizije

Poštovani,

Ovim pismom potvrđujem da sam:

- Dobio nacrt izvještaja Nacionalu Kancelariju Revizije za reviziju „Ekonomičnost i efikasnost u izgradnji kuća za povratnike“ (u daljem tekstu „Izvještaj“);
- Slažem se sa nalazima i preporukama i nemam komentara na sadržaj Izveštaja; i
- u roku od 30 dana od prijema konačnog izveštaja, dostaviću akcioni plan za sprovođenje preporuka, koji će sadržati rokove i osoblje odgovorno za njihovu implementaciju.

g. Nenad Rašić

Ministar Ministarstva za Zajednice i Povratak,

Datum: 10.06.2023