



Republic of Macedonia  
Ministry of Finance  
PUBLIC REVENUE OFFICE

# STRATEGIC PLAN 2018-2020

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# INTRODUCTION

The strategic priorities of the Public Revenue Office (PRO) include the core development components the implementation of which is planned for the period 2018-2020. The document provides the general guidelines as priority goals, the measures to be taken for their realization and the activities that, with consistent application by the employees and with adequate funding, will ensure not only the realization of the basic mission and vision of the institution, but will also be the basis for building of a modern tax administration with high reputation and integrity among the taxpayers and among the local and international public - confidence in the professionalism, efficiency, transparency and service orientation.

This document is harmonized with the following:

- 1) Program of the Government of the Republic of Macedonia for the period 2017-2020
- 2) National “Program for Reforms in the Public Finance Management 2018-2021“ (December 2017)
- 3) IPA II “Sectoral Planning Document for reform of the Sector for Public Finance Management” (draft, March 2017)
- 4) Annual Action Program of the Republic of Macedonia for 2018 for support from the EU in the public finance management (PFM)(draft, December 2017)
- 5) European Commission Progress Report on the Republic of Macedonia for 2016
- 6) National Program for Adoption of the EU Acquis (NPAA 2017-2019)
- 7) Draft conclusions from the 14th session of the Subcommittee for Trade, Industry, Customs and Taxes (Brussels, 23.11.2017)
- 8) TADAT Evaluation Assessment of the Public Revenue Office, IMF – Fiscal Affairs Department (July 2016)
- 9) Report “Assessment of the Public Expenditures and Financial Accountability in the Republic of Macedonia – PEFA”, Ministry of Finance and DFC International Consultants (December 2015)
- 10) Report “Reform of the Tax Administration 2015-2020“, IMF – Fiscal Affairs Department (February 2015)
- 11) Strategic Plan of the PRO 2017-2019
- 12) Budget of the Republic of Macedonia for 2018
- 13) Annual Plan for Public Procurements of the PRO (Draft, December 2017)

..... **VISION**

To become a role model for professional organization recognized by its best practices and quality standards.

..... **MISSION**

To ensure high quality of services for the taxpayers, simplified tax procedures for timely and accurate compliance, including fair and efficient collection of taxes and other public duties.

## VALUES

In order to achieve our vision, we continue to build the administrative capacity and to raise the quality standards in our work. We started to introduce a new climate in the work of the tax administration, which implies quality and transparent operations and responsibility for the results. The Public Revenue Office creates a single policy for improving of quality of the services, provision of simplified tax procedures for timely and accurate compliance, including fair and efficient collection of taxes and other public duties in the Republic of Macedonia.

In the implementation of its business activities, the Public Revenue Office pledges to ensure open and responsible approach towards the taxpayers, employees, state institutions, international organizations and the entire social community. By meeting the international standards for modern business operations and the ISO 9001:2008, conditions will be established for improvement of the management with the business process and human resources, which is expected to result in increase of productivity and improvement of the overall operation of the institution.

The Public Revenue Office establishes an effective quality management system by cherishing the following values:

- **Professionalism** which ensures legal, objective, efficient, simple and equal attitude towards all taxpayers and use of the taxpayer information solely for purposes for which the PRO is in charge.
- **Service-orientation** provides the taxpayers with quick and easy access to information they need for timely and legal compliance.
- **Care for the human capital** by promoting and stimulating leadership, with objective valuation of the skills and the know-how, but also of the time and the efforts made by the employees.
- **Management** on the basis of internal and external needs of the service users (ISO 9001:2008 quality system) and the risks established in all areas of operation of the PRO.
- **Fight against corruption and non-compliant taxpayers**, guided by the core Constitutional rights that everyone is obliged to pay taxes and other public duties, and to be involved in providing for the public expenditures, in a manner foreseen by law.

In the same time, the PRO expects the following from the taxpayers:

- Sincerity and honesty in the mutual cooperation
- Timely submission of accurate and complete information necessary for the case management
- Payment of taxes within the legally prescribed deadlines
- Keeping of books and records in a proper and prescribed manner
- Regular reporting on changes in the core data.

## MANDATE AND COMPETENCIES

The Public Revenue Office operates solely on the territory of the Republic of Macedonia. Pursuant to the Law on Public Revenue Office, the PRO does the administrative and other professional work related to its mandate, including work that stems out of the specific tax laws. The Public Revenue Office operationally implements the tax policy, maintains the single tax registry and the tax records, receives tax returns, assesses, collects and refunds taxes and social contributions from salaries and other public duties, does inspection supervision, provides assistance to taxpayers in complying with their tax obligations, monitors and analyzes the tax system and how it works, and provides proposals for advancing of this system. The Public Revenue Office also cooperates with tax authorities from other countries and provides international legal assistance in tax cases. The mandate of the Public Revenue Office is expanded with the management and enforcement related to collection of financial penalties and costs imposed in litigation, misdemeanor and administrative procedures, on behalf of the Republic of Macedonia. This further includes assessment and collection of other public duties vested by a law or on the basis of signed contract that includes a fee which is considered revenue of the Republic of Macedonia, supervision over of the enforcement of the Law on Prevention of Money Laundering and Other Proceeds from Punishable Actions and Financing of Terrorism, including procedures deriving from the Law on Mineral Resources.

The Public Revenue Office has specific and very important role in providing for the Budget of the Republic of Macedonia, thus ensuring the functions of the state. This provision in the recent years has been between 62 to 68% of the projected revenues in the Core Budget and the Funds. This contribution increases even more with the expansion of the mandate (collection of misdemeanor fines and penalties and the broadcasting fee).

## LEGAL FRAMEWORK

The legal framework that regulates the operations of the Public Revenue Office, the general tax law and the administrative procedure related to taxes is defined in two acts – Law on Public Revenue Office and the Law on Tax Procedure.

The Law on Public Revenue Office is adopted in September 2005, later amended, and the new Law on Public Revenue Office adopted in March 2014, are the legal framework that sets the mandate, the manner of funding, the organization and management and the duties, responsibilities, authorizations, the rights of the employees when it comes to collection, recording, processing and protection of the data related to the work of the Public Revenue Office.

The Law on Public Revenue Office from March 2014 introduced a classification of all job positions – different job levels and titles of the tax servants were established, including the related qualifications and competencies. This Law introduced “internal competition” as a manner of promotion inside the organization and it also regulates the evaluation of the staff, the awarding of the staff and acknowledgment, the disciplinary responsibility and progress monitoring of their career.

The Law on Tax Procedure was adopted in January 2006, including the changes and amendments in the following years. This Law regulates the general tax law, the tax assessment procedure, the audit procedure, the procedure for collection of the public revenues, the rights and obligations of the taxpayers, the appeal procedure, the misdemeanor procedure and misdemeanor provisions.

The said legal framework provides possibility for building of the administrative capacities for enforcement of the legislation and for fight against tax evasion.



# ORGANIZATIONAL STRUCTURE

The Public Revenue Office is a state administration body under the umbrella of the Ministry of Finance, with a capacity of legal entity.

As on 31.12.2017, the Public Revenue Office has 1,230 employees.

The Public Revenue Office implements its business operations through the following structure:

- Headquarters Office in Skopje;
- Large Taxpayers Office in Skopje;
- Regional Offices (6) – located in Skopje, Bitola, Prilep, Shtip, Strumica and Tetovo
  - Branch Offices (17) – located in Ohrid, Struga, Resen, Kavadarci, Veles, Negotino, Kumanovo, Kriva Palanka, Kočani, Vinica, Sveti Nikole, Berovo, Gevgelija, Radoviš, Gostivar, Kičevo and Debar;
  - Permanent Service Points (7) – located in Demir Hisar, Makedonski Brod, Kruševo, Kratovo, Delčevo, Probištip and Valandovo; and
  - Mobile Tax Counters servicing the municipalities where there is no financial justification for establishment of permanent presence.

In the course of 2017 the Public Revenue Office started the implementation of the project for development and reengineering of the business process in order to introduce a new integrated tax IT system. In addition, the implementation of the Program for Modernization of the PRO, of the Program for Reform in the Public Finance Management and of the planned reforms in the tax system in the following period, will inevitably result in the need for harmonization of the organizational structure, reallocation of human resources and new profile of tax servants in accordance with the needs of the business processes, including the need for proper management with changes in order to introduce an electronic tax administration.

# STRATEGIC PRIORITIES AND OBJECTIVES

The Public Revenue Office sets the following strategic priorities and objectives for the period 2018-2020:

- **Building of the administrative capacities**
  - ✓ Quality management system
  - ✓ Human resources management and capacity building of the employees through education and sharing of experiences
  - ✓ Improved debt management and administration
  - ✓ Compliance risk management
- **Fight against tax frauds and reduction of the shadow economy**
- **Public finance management – mobilization of the revenues**
  - ✓ Building of the operational capacities and business processes for revenue collection, by modernizing the tax IT system
  - ✓ Establishment of Disaster Recovery Center

The three core development components aim to achieve our mission and vision, but also to provide support towards ensuring realistic implementation of the reforms in the tax system that are planned in the national programs of the Republic of Macedonia and in the modernization programs of the Public Revenue Office.

**STRENGTHENING THE  
ADMINISTRATIVE CAPACITIES**

Expected outcomes of the programme

# Objective

**Objective** - Capacity building of the tax administration for managing tax revenues and contributions as well as ensuring quality taxpayer services, advancing of the know-how and skills of the tax servants; change management for support of the tax reforms and of the modernization – electronic tax administration.

**Expected outcomes** - Introduction of quality management system, reorganization and advancing of the human resources management; support of the tax reforms and of the modernization – electronic tax administration.

**Success indicator** - Increased satisfaction level among the users of the tax services and among the staff in the Public Revenue Office, improved voluntary payment of tax revenues and contributions and improved debt management.

Indicators for success of the programme

# Objective

Expected outcomes of the programme

# Objective

Indicators for success of the programme

## 1) Quality management system

### ✓ **Certification of the Public Revenue Office (ISO system for quality management)**

*Objective:* Compliance to the ISO standards for quality management. This will create conditions for improved management of the business process and better human resources management, which is expected to result in increased productivity and better overall operation of the institution.

*Components:* 1) Certification of the quality management system in the PRO according to the ISO standard; 2) Harmonization of procedures / documents / records with the ISO quality management system; 3) Satisfaction survey among the taxpayers, carried out by an independent company.

### ✓ **User oriented environment**

*Objective:* Introduction of modern user oriented environment in the local offices of the PRO.

*Components:* Improvement of the business environment, the energy efficiency and the client management in the local offices in Gostivar, Kičevo, Gevgelija, Kočani and Kumanovo, as well as in the Regional Office in Tetovo and in the Headquarters in Skopje.

### ✓ **Workstations consolidation** (hardware and software for virtualization, IT equipment)

### ✓ **Advancing of the security of the PRO IT systems** (hardware and software)

### ✓ **Increase of capacity for better bandwidth of the network**

### ✓ **Consolidation of the databases of the of the existing IT systems/ subsystems, into a single database** (preparation of the data for transition towards new integrated tax IT system)

### ✓ **New redesigned website of the PRO - [www.ujp.gov.mk](http://www.ujp.gov.mk)**

**Success indicator:** 1) Number of documents/ records harmonized with the ISO quality management system; 2) Percentage (%) of satisfaction among the users of the PRO services; 3) Percentage (%) of satisfaction among the PRO employees.

**Resources needed:** Budget 2018 = 81,000,000 MKD, 2019 = 140,200,000 MKD

**Timeframe:** 2018 - 2020

## 2) Human resources management and capacity building of the employees through education and exchange of experiences

### ✓ Human resources management

*Objective:* Support for reforms in the public finance management, including support for modernization and change management in the Public Revenue Office.

*Components:* 1) Advancing of the organization that will be able to monitor and support the changes and the modernization of the Public Revenue Office; 2) Implementation of the HR Strategy of the Public Revenue Office.

### ✓ Capacity building of the employees through education and exchange of experiences

*Objective:* Improvement of the skills and know-how of the employees, in order to support the tax reform process, the modernization and the efficient organization of the Public Revenue Office.

*Components:* 1) Improvement of educational programs through the Tax Academy; 2) Involvement in the EU programs and technical assistance from international organization (IOTA; FISCALIS 2020; CEF; TAIEX; International Monetary Fund).

**Success indicator:** 1) Percentage (%) of delivery of the educational programs foreseen by the Annual Plan for Education of the Tax Academy; 2) Percentage (%) of utilization of the entry ticket for FISCALIS 2020; 3) Percentage (%) of participation on events foreseen by the Annual Program of IOTA; 4) Percentage (%) of participation on events foreseen by the Annual Program of CEF; 5) Number of filed/ number of approved TAIEX applications.

**Resources needed:** Budget 2018 = 3,125,090 MKD, 2019 = 3,225,090 MKD, 2020 = 3,525,090 MKD and National Fund 2018 = 1,450,000 MKD, 2019 = 1,400,000 MKD, 2020 = 1,400,000 MKD

**Timeframe:** 2018 - 2024

## 3) Improved debt management

### ✓ Improvement of the arrears collection procedures

*Objective:* Increased efficiency and acting after the deadline for payment of the arrears has expired.

*Components:* 1) Warnings / notifications for unpaid debt through the Contact Center for all types of taxes; 2) Early negotiating on the manners of payment and deferral of the payments, including skills building of the employees.

✓ **Better management with accumulated tax arrears**

*Objective:* Reduction of the overall tax arrears in relation to the total annual collection of revenues.

*Components:* 1) Profiling of the arrears and establishment of the real value of the uncollectable tax arrears; 2) Targeting of collectable arrears; 3) Implementation of write-off procedures for arrears.

✓ **Better management with the profit tax (tax withheld in accordance with the double taxation agreements)**

**Success indicator:** Total tax arrears / Total annual collection of revenues

**Timeframe:** 2018 - 2020

#### 4) Compliance risk management

The introduction of systematic approach and the improvement of the compliance risk management will be done through the implementation of the components planned in the frames of the following activities:

- ✓ Institutional compliance risk management by building the capacity of the Compliance Risk Management Unit;
- ✓ Support to the decision making process on the basis of data fed by the Compliance Risk Management Unit;
- ✓ Development and implementation of coordinated compliance campaigns; and
- ✓ Development of long-term compliance strategies and programs in the PRO.

**Success indicator:** 1) Specialization and assigning of specific roles and responsibilities for each employee in the Compliance Risk Management Unit; 2) Standardized reports, indicators and formats to be used for reporting to the Compliance Management Council; 3) Risk registry along with analysis; 4) Compliance rate analysis; 5) Structured annual reports on compliance trends, including recommendations; 6) Annual comparative risk analysis in the industries in order to obtain information on setting the priorities in the new campaigns.

**Timeframe:** 2018 - 2020

**FIGHT AGAINST TAX FRAUDS AND  
REDUCTION OF THE SHADOW  
ECONOMY**



**Objective** - Establishment of efficient institutional structure, processes and mechanisms for identification and fight against tax frauds, for identification and formalizing of the shadow economy.

**Expected outcomes** - Improved cooperation with other institutions and coordination of activities in cases related to tax frauds and detection of the informal economy, better detection of tax fraud cases and cases of informal economy, reduction of the number of entities active in the informal economy.

**Success indicator** - Defined model for cooperation of the Public Revenue Office with the Financial Police Authority and other investigative bodies in tax fraud cases; Action Plan for identification and treatment of the informal economy in order to fulfil the priorities from the Strategy for Formalizing of the Informal Economy and the Strategy on Dealing with the Cash Payments; new operational procedures for the tax auditors when doing audits in accordance with the Law on Registration of Cash Payments and audits of unregistered taxpayers.

**Timeframe:** 2018-2020

Expected outcomes of the programme

Objective

Indicators for success of the programme

Objective

Expected outcomes of the programme

Objective

Indicators for success of the programme

The preventive actions, building of systematic and coordinated institutional approach, embedding of efficient measures focused on the fight against tax frauds and towards formalizing of the informal economy – are all geared towards increase of the number of registered taxpayers and the self-compliance, on one side, and reduction of the risks in the collection of the tax revenues, reduction of the risk of tax frauds and reduction of the shadow economy, on the other side.

Measures and activities aimed towards fight against tax frauds and towards formalizing of the informal economy:

- ✓ Improving of the cooperation between the Public Revenue Office and the investigative authorities in the fight against tax frauds;
- ✓ Strategy for Formalizing of the Informal Economy (carrier is the Ministry of Labor and Social Policy);
- ✓ Strategy for Dealing with the Cash Payments (carrier is the Ministry of Finance);
- ✓ Improving of the procedures and control measures of the Public Revenue Office in the implementation of the Law on Registration of the Cash Payments;
- ✓ Improving of the procedures and measures of the Public Revenue Office for identification of unregistered taxpayers i.e. registration, change of data and deletion of a taxpayer.

# **PUBLIC FINANCE MANAGEMENT – REVENUE MOBILIZATION**

**Improved stability, efficiency  
and quality of the revenue collection system (tax system and policy)**

Expected outcomes of the programme

# Objective

**Objective** - To improve the collection rate of the tax revenues and ensure long-term stability of the IT systems in a case of crisis.

**Expected outcomes** - Simplification of the tax procedures, including reporting and payment, by reducing the number of administrative procedures and costs, improvement of the tax services in order to provide support for self-calculation and quality information to all stakeholders, as well as ensuring long-term financial stability of the PRO's system in a case of crisis.

**Success indicator** - Improved taxpayer services and procedures, and ensured stability of the PRO's systems in a case of crisis.

Expected outcomes of the programme

# Objective

Indicators for success of the programme

## 1) Strengthening of the operational capacities and business processes for collection of revenues by modernizing the tax IT system

### ✓ Simplification of the procedures for reporting and payment of Personal Income Tax for individuals

*Objective:* Simplification of the procedures for reporting and paying of the Personal Income Tax for the taxpayers – both for the companies, by reducing the administrative procedures and costs related to calculation and payment of taxes, as well as for the individuals (natural persons) by ensuring greater reliability that the personal income tax is paid by the legal entities and reduction of the administrative burden when the citizen is filing tax returns.

*Components:* 1) Electronic filing of the calculation for all payments made, via e-pdd.ujp.gov.mk, except for salary payments; 2) Issuing of pre-populated Annual Tax Return by the PRO.

### ✓ Improved services of the Contact Center and the tax counters

*Objective:* Full establishment of modern Contact/ Call Center of the PRO and capacity building of the tax counters, in order to improve the operational performance and provide more quality services for the taxpayers. Securing of relevant resources for establishment of effective methods for informing and communication tools, in order to provide better services for the taxpayers, as well as environment adapted to the needs of the user – all in the frames of the new Contact/ Call Center.

*Components:* IT equipment for capacity building of the Contact/ Call Center of the PRO.

### ✓ Reengineered business processes for the new integrated tax IT system

*Objective:* Building of the administrative capacity of the PRO and further development of effective business processes on which the new integrated IT system will be built, in the same time ensuring reduction of the costs related to collection of taxes and better quality of services towards the taxpayers and towards third parties.

*Components:* 1) Redesign and reengineering of the processes in order to have functionally integrated IT system of the PRO, harmonized with the EU standards and requirements; 2) Defining of the user requirements for implementation of the new integrated IT system of the PRO; 3) BMP software and licenses.

### ✓ **New tax integrated IT system**

*Objective:* Modernization of the tax ICT system, provision of more quality services for everyone (taxpayers – legal entities, sole proprietors and citizens; institutions in the Republic of Macedonia and of EU member states) by reorganizing the management system and the new integrated tax IT system in the PRO.

*Components:* 1) New integrated tax IT system - SOFTWARE; 2) Technical support for quality control in the implementation of the new integrated tax IT system; 3) Designing and supervision of the construction works for the IT system hall for the new integrated tax IT system; 4) Execution of construction works - IT system hall for the new integrated tax IT system; 5) New tax integrated IT system - HARDWARE; 6) Upgrade of the existing subsystems of the PRO.

### ✓ **Risk Evaluation System (RES) for external audit**

*Objective:* Introduction of objective and accurate selection of taxpayers for audit, by improving the risk analysis process in relation to external audit, and the compliance risk management.

*Components:* Risk evaluation software i.e. Risk Evaluation System – RES.

## **2) Establishment of Disaster Recovery Center**

*Objective:* Securing of long-term financial stability of the Budget of the Republic of Macedonia, smooth functioning of the tax system and ensuring safety of the data in the PRO's systems; establishment of replica ICT systems and databases in order to ensure continuity of the core business processes and service of the PRO in a case of disaster/ crisis, by establishing Disaster Recovery Center.

*Components:* 1) Provision of location and premises for the Center, outside of Skopje; 2) Hardware and software.

**Success indicator:** 1) Percentage (%) of digitalized tax services (2017 – 40%; 2022 – 60%; 2024 – 80%); 2) Continuity of the business processes and stability of the electronic systems of the PRO regarding the data and business processes in a case of crisis (2017 – partial backup of data was enabled; 2022 - 80% continuity of the business processes; 2024 - 100% continuity of the business processes); 3) Number of IT staff/ total number of employees.

**Resources needed:** Budget 2018 = 81,074,000 MKD; 2019 = 251,435,000 MKD; 2020 = 82,850,000 MKD; IPA 2 Program = 403,700,000 MKD; Donation = 22,000,000 MKD.

**Timeframe:** 2018 - 2024

\* \* \*

The PRO foresees recruitment of 35 persons annually, during a period of three years, which will be involved in the foreseen development and implementation of the national programs and Strategy of the PRO for the period 2018-2020. These people should also replace the retiring staff.

The efficient management with human resources (2018-2021 = 141,000,000 MKD) should strengthen the functions and the capacities of the PRO for implementation of the planned tax reforms and modernization, in the same time resolving the existing weaknesses of the tax administration.

The following financial resources will be required for implementation of the strategic priorities and projects of the PRO for the period 2018-2020: 2018 = 165,199,090 MKD; 2019 = 409,860,090 MKD; 2020 = 101,375,090 MKD. These figures do not include donor assistance.



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