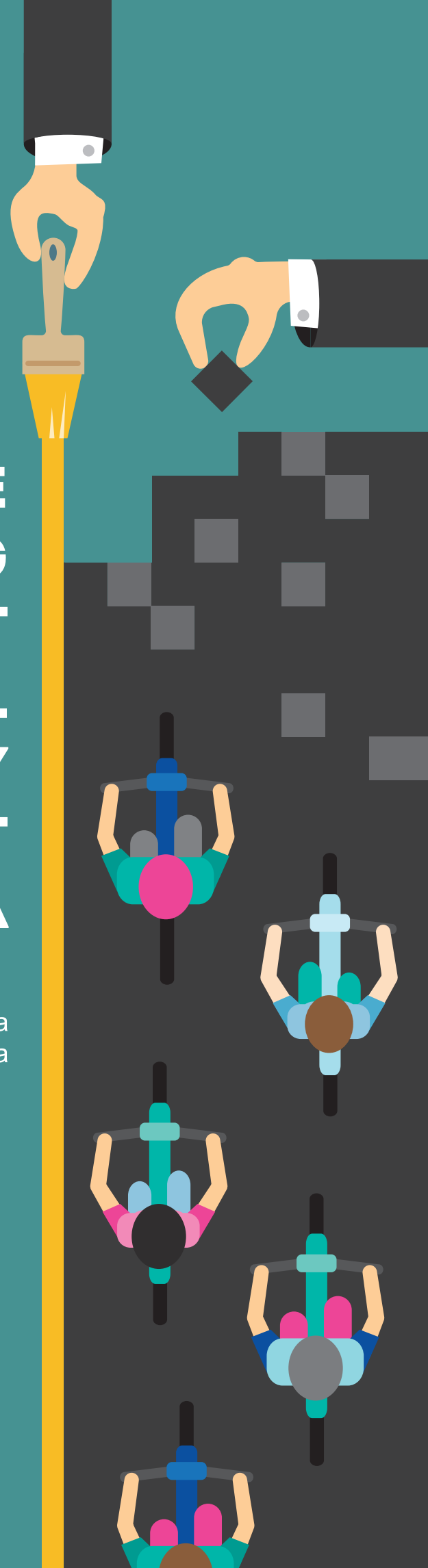


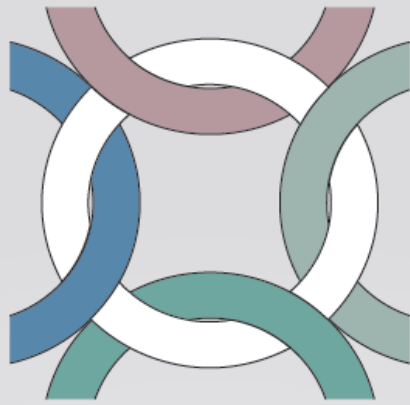
REPORT ON THE ENABLING ENVIRONMENT FOR CIVIL SOCIETY DEVELOPMENT IN MACEDONIA

Emina Nuredinoska
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BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK



Balkan Civil Society Acquis Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs

Monitoring Matrix on Enabling Environment for Civil Society Development

“Report on the enabling environment for civil society
development in Macedonia”



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List of abbreviations

AMS - Agency for youth and sports
BCSDN - Balkan Civil Society Development Network
BTD – Balkan Trust for Democracy
CRM - Central Registry of the Republic of Macedonia
CSDev – Civil society development
CSO - Civil Society Organization
CSR - Corporate Social Responsibility
DG - The Directorate General
DKSK - State Commission for Preventing Corruption
DZS - State Statistical office of the Republic of Macedonia
EC - European Commission
ECNL - European Center for Not-for-Profit Law
ENER – Unique National Electronic Register of Regulations of the Republic of Macedonia
EU - European Union
ICNL – International Center for Not-for-Profit Law
IPA - Instrument for Pre-Accession Assistance
LAF - Law on Associations and Foundations
LDSPA- Law on Donations and Sponsorships in Public Affairs
LEEP – Legal enabling environment program
MC - Ministry of Culture
MCIC - Macedonian Center for International Cooperation
MD - Ministry of Defense
MEPP - Ministry of Environment and Physical Planning
MF - Ministry of Finance
HCHR - Helsinki Committee for Human Rights of the Republic of Macedonia
MIA - Ministry of Interior Affairs
MISA - Ministry of Information Society and Administration
MJ - Ministry of Justice
MLSP - Ministry of Labor and Social Affairs
NCDV - National Council for the Development of Volunteering
NCEI - National Council for European Integration
NGO - Non-Governmental Organization
OGP – Open Government Partnership
OSCE - Organization for Security and Co-operation in Europe
PBO - Public Benefit Organizations
RIA - Regulatory Impact Analysis
RM - Republic of Macedonia
PRO - Public Revenue Office of the Republic of Macedonia
USAID-United States Agency for International Development
VAT – Value Added Tax
ZKK - Macedonia Civil Society Joint Consultative Committee

Executive Summary

About the project and the Monitoring matrix on enabling environment for civil society development

This Monitoring Report is part of the activities of the “Balkan Civil Society Acquis-Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs” project funded by the European Union (EU) and the Balkan Trust for Democracy (BTD). Prepared by the Macedonian Center for International Cooperation (MCIC), it is the first monitoring report of its kind in Macedonia and will be published on an annual basis throughout the implementation of the project (totaling 48 months). The monitoring is based on the Monitoring Matrix on Enabling Environment for Civil Society Development (CSDev) developed by the Balkan Civil Society Development Network (BCSDN) and the European Center for Not-for-Profit Law (ECNL). It is part of a series of country reports covering eight countries in the Western Balkans and Turkey¹. A regional Monitoring Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country and sub-area.

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operations of CSOs. The Matrix is organized around the following three areas, each divided by sub-areas:

- (1) Basic Legal Guarantees of Freedoms;
- (2) Framework for CSOs’ Financial Viability and Sustainability;
- (3) Government – CSO Relationship.

The principles, standards and indicators have been formulated with consideration of the current state of development of and diversity in the countries of the Western Balkans and Turkey. They rely on the internationally guaranteed freedoms and rights and best regulatory practices at the EU level and in European countries.

The matrix aims to define an optimum situation desired for civil society to function and develop effectively yet is also realistic and can be implemented by public authorities. Having in mind that the main challenges lies in implementation, the indicators are defined to monitor the situation on level of legal framework and practical application.

¹ Albania, Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro, Serbia and Turkey.

Civil Society and Civil Society Development in Macedonia

Civil society organizations (CSOs) in Macedonia function in a relatively enabling environment. The legal framework is solid. Article 20 of the Constitution and series of laws, primarily the Law on Associations and Foundations (LAF) guarantees the freedom of association. According to LAF the basic organizational forms are associations, foundations, alliances and organizational forms of foreign organizations. The law is liberal towards the founders: domestic and foreign individual and legal persons, minors with certain approvals and so forth. The Law introduced in 2010 certain novelties that are supposed to affect the sustainability of the civil society sector in the future (such as the possibility for direct involvement in economic activities) and increase its transparency, accountability and democracy.

The research did not find evidence of direct state interference in the functioning of CSOs. Still there are exceptions when it comes to legislation such as Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism and the Law on the Establishment of a Condition for Restriction on Performance of a Public Office, Access to Documents, and Disclosure of the Collaboration with the State Security Bodies (Law on Lustration), which imposes obligations disproportional to the size of the organizations and the essence of the civil society sector. According to CIVICUS-Civil society index from 2011, organizations in Macedonia function in solid socio-economic and socio-political context (and less supportive socio-cultural context).

Tax laws provisions concerning CSOs do not provide them with sufficient support. CSOs do not receive greater tax benefits or exemptions than other legal entities. The Law on Personal Income Tax equates CSOs with other legal entities. Paying personal income tax on material and travel costs burdens the organizations unnecessarily, and this tax is not being recognized as eligible cost in the EU funded projects which is an additional burden for organizations. The Law on Donations and Sponsorships in Public Activities is supportive, but still part of the suggested measures (especially the once for personal income tax deductions and primarily the procedure itself for receiving approval for public interest) are nonfunctional or too complex.

The system of state funding for CSOs including funds generated from games of chance and entertainment games (lottery) is not being reformed. The state allocates funds to CSOs, but the amounts are insufficient to support them, especially when compared to the support that CSOs receive in other countries in the region including Croatia, Montenegro, Slovenia and so forth. Also the procedure for awarding those funds is insufficiently transparent to enable support for the civil society sector.

The basis for developing civil dialogue exist but there is a need for institutional reform, as well as implementing policies which have been put in place. This includes the Government Unit for Cooperation with CSOs which exists since 2004, but still not operational to carry out fully its mandate. Also the second Strategy for Cooperation of the Government with the civil society sector (2012-2017), in its first year of implementation recorded modest progress in realization of the planned measures and activities.

Key challenges in the three areas of the report are:

1. Basic Legal Guarantees of Freedoms

The key challenge in the first area is applying the existing legislation. The basic legal framework (the Law on Associations and Foundations) is quite solid and progressive, but the challenge is amending of other related laws (mostly tax laws) and bylaws, as well as consistent implementation of all legal provisions in general. Namely, the new LAF offered progressive solutions for creation of sustainable civil society sector, but not taking further measures in the tax

laws makes the newly established public benefit organization status dysfunctional. Freedom of association should be observed in relation to the freedom of peaceful assembly and expression as fundamentals of strong and developed civil society sector. This requires effective and greater organization and solidarity from the CSOs to coordinate effectively when advocating for mutual interests for development of civil society sector, supporting different methods for action. Non-formal movements are emerging, but the challenge is to maintain originality of the initiatives and support their independence from any interested party (such as political parties).

2. Framework for CSOs Financial Viability and Sustainability

Tax laws are a challenge. Amendments are needed in three key areas: Law on Profit Tax, Law on Personal Income Tax and Law on Donations and Sponsorships in Public Activities. Taking into consideration the existing socio-cultural and socio-economic environment the focus should be on encouraging corporative giving as opposed to individual giving. The greatest challenge remains the direct state support for CSOs. Complete reform of the system for CSOs funding is needed, especially reform of the allocation of funds from games of chance and entertainment games (lottery). Transparency of the procedure and clarity of the criteria should be respected by all state bodies allocating funds.

3. Government – CSO Relationship

Expressing clear political will for civil society development is necessary. The existing institutional framework and strategic document for dialogue between the government and civil society sector and its continuous development should be improved and completely implemented. In that direction, the challenge would be setting up mixed body for continuous and open debate on the needs for development of the civil society sector in Macedonia and determining strategic priorities that the Government will undertake in its efforts for developed and sustainable civil society sector.

Key Findings

Some of the key findings of this report have already been addressed in the key state documents regulating the cooperation of the Government with CSOs, such as the Strategy for Cooperation of the Government with the Civil Society and the Action Plan 2012-2017. Also some of the main concluded issues are stated in relevant domestic and international reports and researches. However, additional findings from this report of monitoring the enabling environment for civil society development have emerged. Even though these are very important issues for enabling environment for CSDev they lack implementation and political will from relevant institutions, while some issues require more active and organized CSOs. In continuation follows the six key findings, two in each research area concerning legislation and practice that require most immediate attention and solution arising from mutual efforts of all civil society stakeholders.

No	Top 6 findings from the report.	Reference	
		Area	
1	The Law on Associations and Foundations is very good base for progressive legal framework on freedom of association. But it is not fully functional mainly because bylaws are not adopted (related to public funding) and not amended (adjusted) tax laws.	Area	1
		Sub-Area	1.1
2	The legal framework for freedom of assembly is in line with the best international standards, and it's increasingly practiced, as it was recorded in recent years. However, daily political abuses, and isolated cases of restriction of peaceful assemblies by the police, have been recorded.	Area	1
		Sub-Area	1.2
3	CSOs do not receive significant tax benefits, they are equal to the profit entities concerning tax laws, and tax deductions especially for individual giving are almost non-functional.	Area	2
		Sub-Area	2.1
4	Public funding is insufficiently developed and is not a significant resource vis-à-vis other for the sustainability of CSOs in a situation of reduced donor support.	Area	2
		Sub-Area	2.2
5	Solidly placed institutional framework and policy for civil dialogue are not fully functional and not consistently implemented.	Area	3
		Sub-Area	3.1 3.2
6	Basis for social service provision exist, but needs to develop in other fields as well.	Area	3
		Sub-Area	3.3

Key Recommendations

The main recommendations surging from this report include some policy and legislative changes, but the main focus should be on improving the practical implementation of existing legislation. Mostly legislative changes are needed for enabling or improving state support coming through the system for public funding (including funds from lottery games) that should be completely reformed. Also specific tax laws should contain exemptions for CSOs, as well as reforming the Law on donations and sponsorship in public activities by creating greater incentives for individual and corporate donations and sponsorship. These changes should be accompanied with amendments of the LAF and related bylaws (changes on state funding and tax benefits provisions).

The most important priority is that the basic legal guarantees of freedom of association, assembly and expression are fully respected. The complete protection of freedom of assembly by institutions and police should be ensured, as well as respecting the freedom of expression. In practice cooperation between civil society and the Government should be primarily ensured through the implementation of Strategy for Cooperation with CSOs, and complete functionality and improvement of the institutional system for cooperation at all level (national and local). Another important area that should be further strengthened and promoted is the possibility CSOs to provide services in different areas.

No	Top 6 recommendations for reform	Reference	
1	Establishing fully functional legal framework through adoption of bylaws to the LAF (related to public funding) and amending of tax laws in line with public benefic status and practicing economic activities.	Area	1
		Sub-Area	1.1
2	Full exercise and respect of freedom of assembly by institutions and police, especially in cases of peaceful assembly without prior authorization.	Area	1
		Sub-Area	1.2
3	Amendments to specific tax laws are needed (Law on Personal Income Tax and Law on Profit Tax), as well as continuation of the commenced process of amending the Law on Donations and Sponsorships in Public Activities.	Area	2
		Sub-Area	2.1
4	Complete reform of the public funding system is needed, primarily to the system for allocation of funds from the games of luck and entertainment games.	Area	2
		Sub-Area	2.2
5	Establishing of functional and active mechanism for dialogue between the government and CSOs (Council for cooperation of the Government with civil sector).	Area	3
		Sub-Area	3.1 3.2
6	It is necessary to promote CSOs as service providers and promotion of good practices for cooperation (such as MLSP) that will influence the expansion of this practice in other institutions.	Area	3
		Sub-Area	3.3

Introduction

About the Monitoring Report

One of the long-term goals of MCIC is contribution towards rooted and dynamic civil society, which is actively involved in the creation of public policies. Creating enabling environment that supports the functioning and growth of citizens and CSOs is in the focus of activities over the last few years. The project team of MCIC coordinates and prepares this report in Macedonia.

The report assesses the enabling environment for civil society development in Macedonia for the period of 2010 to 2013. The report is based on the activities of the civil society sector on national and local level in Macedonia and provides information on the conditions in legislation and practice for the key areas. In Macedonia, the report is based on monitoring throughout comprehensive primary and secondary research, involving e-questionnaire with CSOs and interviews with representatives of CSOs, state bodies, non-formal movements and desk research.

The report refers to the CSOs registered according the LAF, as well as the non-formal movements that increasingly emerge in the last few years, following the global trends.

The Monitoring Matrix on Enabling Environment for Civil Society Development

The overall objective of the project is to strengthen the foundations for monitoring and advocacy on issues related to enabling environment and sustainability of civil society at regional and country level and to strengthen structures for CSO integration and participation in EU policy and accession process on European and country level.

This Monitoring Report is part of the activities of the “Balkan Civil Society Acquis-Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs” project funded by EU and BTM. This Monitoring Report is the first of this kind to be published on a yearly basis for at least the 48-month duration of the project. The monitoring is based on the Monitoring Matrix on Enabling Environment for Civil Society Development (CSDDev). It is part of a series of country reports covering 8 countries in the Western Balkans and Turkey². A regional Monitoring Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country and sub-

area is available as of March, 2014.

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operations of CSOs. It underscores the fact that enabling environment is a complex concept, which includes various areas and depends on several factors and phases of development of the society and the civil society sector.

This Matrix does not aim to embrace all enabling environment issues, Rather it highlights those that the experts have found to be most important for the countries which they operate in. Therefore,

The Matrix is organized around three areas, each divided by sub-areas:

1. Basic Legal Guarantees of Freedoms;
2. Framework for CSOs' Financial Viability and Sustainability;
3. Government – CSO Relationship.

² Albania, Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro, Serbia and Turkey.

the standards and indicators have been formulated with consideration of the current state of development of and diversity in the countries of the Western Balkans and Turkey. They have been drawn from the experiences of the CSOs in the countries in terms of the legal environment as well as the practice and challenges with its implementation. The development of the principles, standards and indicators have been done with consideration of the internationally guaranteed freedoms and rights and best regulatory practices at the EU level and in European countries.

The areas are defined by key principles which are further elaborated further by specific standards. In order to enable local CSOs, donors or other interested parties to review and monitor the legal environment and practices of its application, the standards are further explained through indicators. The full Matrix is available in VI. Findings and Recommendation section.

The development of the Monitoring Matrix on enabling environment for CSDev was part of a collective effort of CSO experts and practitioners from the BCSDN network of members and partners and with expert and strategic support by ECNL. The 11-member expert team spanned a variety of non-profit and CSO specific knowledge and experience, both legal and practical, and included experts from 10 Balkan countries. The work on the Matrix included consultative meetings, interviews and desk research. The work on the development of the Matrix was supported by USAID, Pact. Inc, and International Center for Non-profit Law (ICNL) within the Legal Enabling Environment Program (LEEP)/Legal Innovation Grant and BTG.

Civil Society and Civil Society Development (CSDev) in Macedonia

There is no common understanding of the concept or definition of civil society in Macedonia, and it is a term evolved over time. In the Civil society index according to the CIVICUS methodology, civil society is defined in Macedonia as:

„part of the social space outside family, state and market, which is created by individual and collective actions, organizations and institutions in order to advance common interests“³.

This part of the report i.e. the review of the condition of the civil society will take into considerations organizations registered according to the LAF.

Looking at the historic development of the civil society sector, the independence of Macedonia in 1990 and the subsequent political transition arising from the independence were important incentives for the revival of the civil society in Macedonia. Before this period, few phases of emergence and development of CSOs can be recorded. Namely, after the first initiatives at the beginning of the last century, the socialistic period in the country set the basis for emergence of great number of cultural, sport, social and professional organizations.

The number of CSOs significantly increased from 4.203 in year 1990 to 13,021 in year 2013 out of which 4.574 pre-registered (and probably most active).

Civil society sector in Macedonia is diverse. Organizations work in different areas such as: democracy and rule of law, human rights protections and non-discrimination, protection of marginalized groups, gender equality, environment protection, education, culture, art, youth, protection of disabled persons, and so forth. The new LAF in 2010 expanded the freedom of associations enabling for the first time in Macedonia legal persons to be founders, as well as foreign individuals and legal persons, minors, and so forth. Performing economic activities and public benefit status are also novelties that should influence the sustainability of CSOs on the long term, and they are further reviewed in this report.

Civil society development is predominantly driven by the current needs in society, but in certain periods the agenda for action is built and based on donor strategies. In early nineties, organizations promoting women rights and gender equality, as well as organization that contributed towards improved environment were dominating.

The Kosovo crisis in 1999 and internal conflict in 2001 have caused a greater number of organizations related to socio-humanitarian activities, but also organizations that actualized issues of interethnic and interreligious relations, equality and protection of human rights. With stabilization of the country in the post-conflict period, the civil society sector gives significant attention on the issues related to democracy, rule of law, sustainable development, European integration, civic activism and participation in policy creation. Hence, civil society sector even though still not sufficiently included, is exceptionally important in helping Macedonia towards EU membership, as being the holder of values that reflect its actions such as participation, inclusion, equality, transparency and accountability. From the other side the process of Macedonia approaching towards EU, change of strategies of foreign donors and their withdrawal, inevitably brings the challenge of sustainability of civil society sector and its further rooting.

³ Klekovski, S., Stojanova D., Jakovleska G., Nuredinoska E., (2011) Civicus - Civil Society Index in Macedonia, Analytical Report for Macedonia. Skopje, Macedonian Center for International Cooperation (MCIC).

As it has been noted in CIVICUS-Civil society index from 2011, CSOs in Macedonia operate in solid socio-economic and socio-political context, but with less supportive socio-cultural context. The low level of general trust, prevalence of corruption as well as non-effective state in realizing its tasks are the greatest obstructers in the development of enabling environment for CSOs.

Characteristic of the civil society sector and primarily CSOs is the fact that besides generally low trust in Macedonia, exists a trend of moderately increasing trust in civil society. The trust in CSOs (associations and foundations) with an increase of nearly 17 percent is the greatest upward movement compared to 2010 (42,5%)⁴. Specifically, associations and foundations have the trust of 59,3 % of the respondents in the research that MCIC conducted in June 2013, which indicates for the first time after 2006 (when it was 50,3 %) majority trust by the citizens. For the development of the civil society sector in Macedonia of a particular importance is the fact that the greatest supporters of CSOs are the students with 77% trust in CSOs, as well as the youth of age from 18 to 29 years (69%). Besides increased trust amongst citizens, remains the opinion that CSOs serve as means for realizing personal interests, they are insufficiently transparent and public, as well as that the political parties abuse them throughout appropriation of views, or use them as their spokesperson.

In general, civil society in Macedonia is moderately well-developed. The level of organizations and practice of values constitute the strong side of civil society.

Specific features and challenges in applying the Matrix in Macedonia

The monitoring report of the enabling environment for CSDev is prepared using the Monitoring Matrix and the tool-kit. The monitoring matrix being a complex set of areas, sub-areas, standards and indicators is almost completely suitable to monitor and precisely reflects the existing environment for development of civil society in Macedonia.

Other existing international research and reports on the different aspects of civil society in Macedonia should be approached more strategically in the next monitoring period, so that major overlapping is prevented, as well as exhausting the available time and willingness of the key civil society stakeholders to take active involvement.

The monitoring report is an excellent tool to provide quality data, analysis and recommendations in the process of monitoring the implementation of the Strategy for cooperation with CSOs in Macedonia, as well as support in designing new state policies for civil society development. Another very important and challenging role of the monitoring report is providing the appropriate level of data that could possibly feed into the two areas of the newly developed Guidelines for EU support to civil society in enlargement countries, 2014-2020 by The Directorate General for Enlargement (DG ELARG) in the EU, which purpose is measuring progress at the country level over the next seven years.

Specific issues that need to be addressed in the following period of the monitoring predetermined to present great challenges, primarily in obtaining sufficient level of information on services provision and detailed information on the financial and non-financial support of the government for CSOs. Political will of the state institutions, especially the key institution for civil society which

⁴ Nuredinoska, E., Krzalovski, A., Stojanova, D. (2013) Trust in civil society (2013). Skopje. Macedonian Center for International Cooperation (MCIC)

is the Government Unit for Cooperation with CSOs to actively participate in the preparation and dissemination of the report remains the biggest challenge.

Acknowledgements and thanks

The monitoring report on the enabling environment for civil society development is a result of mutual efforts of the project team and the relevant actors of the civil society sector that supported the quality and level of reporting details. We want to express thankfulness for the cooperation and support to the representatives of CSOs, state bodies, representatives from the Delegation of the EU, international organizations that commenced with the first informative and at the same time consultative event where MCIC presented the monitoring matrix and the project, and has continued further throughout all the research activities through their engagement directly and indirectly. Special thanks for the participation and contribution in determining the monitoring methodology we express to Biljana Kotevska, Vlatko Lazovski and Misha Popovikj.

The report of course was realized with the support and help from the MCIC employees Boris Ristovski and Daniela Stojanova. Special thanks to Borjan Gjuzelov that supported the process of creation of e-questionnaire and conducting part of the interviews.

We would like to thank the experts that developed the monitoring matrix for enabling environment for civil society development, as well as to BCSDN and ECNL.

In the end we want to express gratefulness to Tanja Hafner-Ademi and all BCSDN team for giving support throughout the implementation of the activities and sharing of information, as well as special thanks to Katerina Hadzi-Miceva Evans, ECNL for the expert support in determining the methodology and the tools for data collection.

Methodology

Overview of the methodological approach

The monitoring of the enabling environment for CSDev covers the period since 2010 until December 2013. MCIC`s team in consultative process with other CSOs chose methodology appropriate to the available resources and the context in which the civil society sector in Macedonia functions.

The methodology involves different methods for different areas and sub-areas because of their specifics in Macedonian context. Monitoring the enabling environment is divided in three areas, eight sub-areas and one hundred fifty one indicator.

The report is based on information received from primary and secondary sources. The monitoring was conducted with the following research tools for collection of primary data:

- Web-questionnaire (45 questions) developed by MCIC project team, i.e. e-questionnaire published on the web-site of MCIC and shared throughout the social networks such as Facebook and Twitter, and sent to wider list of CSO where they were invited to fill in the questionnaire online. 75 answers were received. (Data collection for the first and second area);
- Qualitative semi-structured interviews. Three of the interviews were conducted face to face with participants in informal initiatives, and one interview with representative of CSO. (Data collection for the first and third area);
- Qualitative semi-structured online asynchronous interviews with three CSOs, one ministry and one other state body. (Data collection for the third area).

Also the report in great part is based on secondary analysis of data as a research tool for collection of qualitative and quantitative data. As secondary sources of data served the existing legislation for the civil society, national reports and researches by the local CSOs, international organizations and state bodies, international reports and researches concerning Macedonia as well as internet portals and blogs.

The data processing consisted of qualitative analysis of the data received from the e-questionnaire, interviews and the content derived from the secondary sources of information.

Participation of the CSO community

CSO community was involved in the research since the beginning during the process of reviewing and adaptation of the monitoring matrix to the Macedonian context, as well as later during establishment of the monitoring methodology. Furthermore, it is especially important the involvement of CSOs that responded to the e-questionnaire on enabling environment for civil society development and participants of the non-formal movements, CSOs and state bodies in the interviews conducted either face to face or electronically. Also, CSOs indirectly supported the process of preparation of this report throughout the secondary data exerted from the reports and researches they prepared.

Methods for data collection	No. of stakeholders
Consultative meeting for monitoring matrix adaptation and determination of monitoring methodology	18
E-questionnaire for CSOs	75
Interviews with CSOs	3
Interviews with non-formal movements	3
Interviews with state bodies	3

Lessons-learnt

The methodology for monitoring the enabling environment for civil society development enables flexibility, especially during pilot-reporting phase in determining the most appropriate methods for data collection. Namely, the availability of data from primary and secondary sources differs in each country. This flexibility would be limited if there is a standardized method for data collection for its quantification and further comparison to other countries participating in the regional monitoring.

Methodological limitations

The data collection was focused on two main sources and that was dominantly secondary data sources, and secondly primary data sources collected from limited number of CSOs. The greatest part of the received information came from reports and researches conducted and prepared by CSOs, while the received answers and standpoints from the e-questionnaire and the interviews were not subjected to additional reflection/ testing and compared to the one of the state bodies. The findings are qualitative explanations and information while there is no data quantification what might be perceived as not presenting a clear and simple monitoring and following the progress of the conditions in the selected areas.

Implementation limitations

The access to information on the civil society sector is limited when it comes to information derived from national statistics on the civil society sector, detailed reports from the state bodies, and so forth. Also acquiring primary data from state bodies requires additional efforts, and sometimes those efforts are unsuccessful.

The participatory approach of the research influenced on extending the planned timeframe, increased the costs and the level of engagement of human resources. This is going to be a significant challenge on the quality and scope of the report in the next years. Usage of e-questionnaire poses limitation to CSOs that are not using the Internet.

Findings and Recommendations

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

Freedom of association and participation in formal and informal organizational forms of association

The freedom of association is guaranteed with the highest legal act in the country – the Constitution.

Citizens are guaranteed freedom of association to exercise and protect their political, economic, social, cultural, and other rights and convictions⁵. Besides Article 20, which directly refers to the freedom of association, the Constitution also guarantees other types of association, such as trade unions (Article 37) as well as churches, religious communities and other religious groups as stipulated in Article 19 and amendment VII. The constitutional right guaranteeing the freedom of association is translated into several laws.

The LAF is the most comprehensive one, which further elaborates the right to free association⁶. The LAF was adopted in 1998. The new LAF passed in 2010 introduced certain novelties in the general principles, extended the freedom of association and reduced the burden and obstacles for exercising the right to association. LAF regulates the manner, conditions and procedure for establishment, registration, and termination of associations, foundations, unions, organizational types of foreign organizations in the Republic of Macedonia, their available assets, supervision, statutory changes and the status of public benefit organizations. The right to free association is exercised by joining into associations, foundations, unions, and organizational types of foreign organizations for fulfillment of their goals, activities, and protection of rights, interests, and convictions in accordance with the Constitution and the law⁷.

Registration

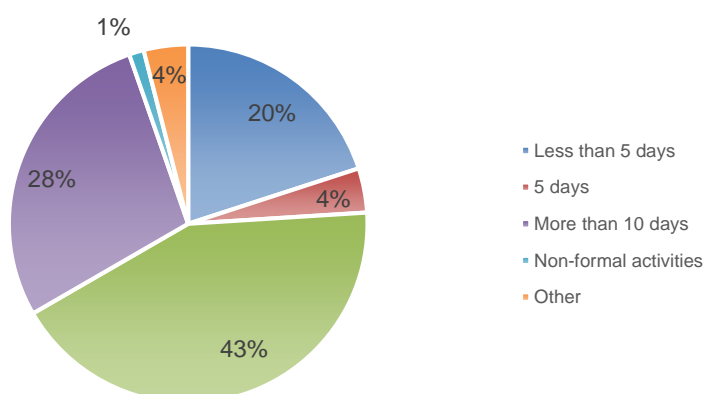
According to the survey, organizations described the registration process of associations and foundations in most cases (84%) as fast, easy, and simple. Almost half (43%) of the surveyed organizations answered that they spent between 5 and 10 days for registration procedure, and each fifth organization answered less than 5 days. For 28% of surveyed organizations the registration procedure lasted more than 10 days.

⁵ Article 20, The Constitution of the Republic of Macedonia, "Official Gazette of the Republic of Macedonia", no.59/2000

⁶ Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia", no.52/2010 and 135/2011).

⁷ Article 4, Law on Associations and Foundations

Graph 1. Duration of registration/ re-registration process of CSOs



The problems organizations face are usually related to the name of the organization, provision of additional documents, differences in the interpretation of law by civil servants, definition of activities in accordance with the National Classification of Activities and ambiguities arising from the amendments to the law⁸. There are two cases in which the request for registration was rejected: RADKO – Organization of Bulgarians, which expressed controversial positions towards the Macedonian identity and statehood and the association Anastasia – run by a Serbian bishop, who was involved in legal disputes with the Macedonian church and judiciary⁹.

Informal activity

The legislation does not foresee any restrictions or sanctions for free activity of informal initiatives and they enjoy the right to informal association and right not to be registered. No restrictions to informal association were observed in practice.

Networking of CSOs

The right to networking and membership in coalitions is not subject to control and restrictions in the legislation. In practice, almost two thirds of the CSOs are members of national/international networks¹⁰. Also, some of the organizations are members in several networks. According to the survey, all organizations said they were not obliged to report the membership into domestic/foreign networks to the state administration bodies.

State interference in CSOs internal operations

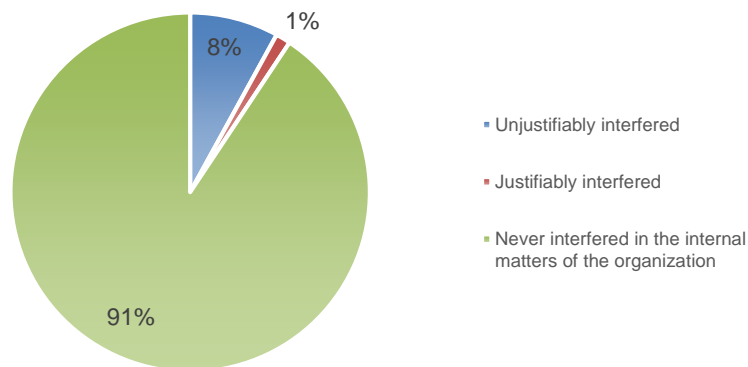
Article 10 of LAF defines the independence of organizations, stating that organizations are independent in the governance, determination, and fulfillment of their goals and activities stipulated by their statutes. In practice, the survey showed that 90.7% of organizations said the state did not interfere in the internal operations of the organizations.

⁸ Dimiškova S. (2011) Limitations of the Freedom of Association and Operation of CSOs. In Civic Practices. Skopje, Macedonian Center for International Cooperation.

⁹ USAID (2012) CSO Sustainability Index for Central Europe and Eurasia 2012, 16th Edition. USAID

¹⁰ Klekovski. S., Stojanova D., Jakovleska G., Nuredinoska E., (2011) Civicus - Civil Society Index in Macedonia, Analytical Report for Macedonia. Skopje, Macedonian Center for International Cooperation (MCIC).

Graph 2. State interference in organization`s internal matters



Six organizations reported unwarranted state interference, but these instances refer to indirect involvement such as disregard or public verbal assaults by civil servants. Most of the organizations (80%) were never subjected to pressure, while some organizations (17.3%) were sometimes exposed to pressure. Organizations understand the pressure as: disqualification at press conferences, non-attendance of representatives of the state institutions at events organized by the CSOs, thus reducing their media coverage, unjustified pressure via claims not based on facts (such as the claim that Roma people will be responsible for returning the visa regime for Macedonia) or public condemnation in the media, and so forth.

Restriction of operations

CSOs usually do not face any legal restrictions or attacks from the authorities i.e. two thirds of organizations have never faced such restrictions. In the past few years, the legal amendments have created additional pressure on the operation of the civil society sector. The Law on Lustration created additional pressure as it does not give clear provisions on the obligations of the CSOs, so leaders of CSOs were lustrated. The functioning of the civil society sector was subjected to pressure by the Law on Prevention of Money Laundering, other Proceeds of Crime and Financing of Terrorism as the sanctions were not proportional to the size and financial capacities of CSOs. In addition, the Program on protection from corruption and conflict of interests (2011-2015) suggested amendments to relevant laws requiring from the members of the bodies of associations and foundations to report their property and assets and to declare conflict of interest.

Inspections and oversight to the operations of CSOs

In practice, according to the survey, in most of the cases (82.7%) the state administration bodies do not go into announced visits/ inspection of CSOs, while in small number of cases (17.3%) there was an unannounced visit by the financial inspection; inspection from the Public Revenue Office (in compliance with the Law on Prevention of Money Laundering) in three cases: visit from the State Archive, MIA and Labor Inspection. The survey also shows that mostly the organizations 60% were not exposed to administrative requirements and oversight for certain issues, 10.7% consider them as justified and proportional, while 12% of the organizations responded that they were exposed to unjustified and disproportional requirements and oversight.

The problems mainly emerge with the preparation of a program on money laundering (too detailed, the form does not match the scope of activities and specifics of organizational operations, small budget of most organizations, high sanctions, insufficient training and dissemination of information to CSOs). Most of the organizations (92%) never faced a sanction from a state administration body.

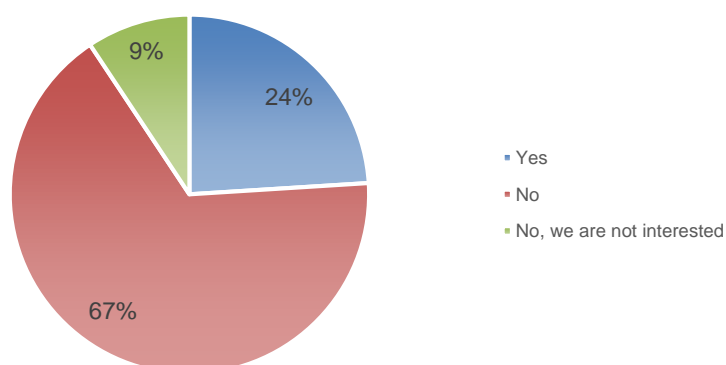
Securing financial resources for CSOs activities

The legislation allows the organizations to gather funds in different ways and from various sources. The organizations may obtain the sources of financing from membership fees, founding deposits, charitable contributions, donations, gifts (in the form of money, goods, property rights), wills, legates, income generating activities, rents and leases, as well as income from investments, dividends, interests, loans and other incomes in accordance with the law and the statute¹¹.

Article 12 of the LAF allows the organizations to perform profit generating activities (economic activities), if the activity is related to the goals determined by the statute and if the generated profit is used for fulfillment of the goals determined by the statute.

The generated profit cannot be allocated among the founders, members, members of bodies, directors, employees, or any other person associated with them. According to the survey results, most of the organizations (66.7%) are not engaged in economic activities, while small percentage (9.3%) do not have any interest at all to be engaged in such activities. The 24% of the organizations that are engaged in economic activities such as research, delivery of training, consultations, preparation of documents, other services, rents, equipment and housing loans.

Graph 3. Engagement of CSOs in direct economic activities



Most of the organizations (86.7%) did not face any administration difficulties in performing the economic activities (still some CSOs have difficulties such as when they sell small handicrafts in cash they are required to have fiscal counter).

¹¹ Article 48, Law on Associations and Foundations

Restrictions to foreign support

The legislation does not foresee restrictions (including administrative or financial burden, preapprovals, or channeling such funds via specific bodies) to receive foreign funds. According to the survey, 14.1% of the organizations faced restrictions from state institutions when receiving funds from foreign donors and they elaborate them as indirect difficulties in using the tax benefits related to the received foreign funds.

Receipt of funding from individuals and corporations

LAF enables the organizations to receive funding from individuals and corporations, while the Law on Donations and Sponsorships in the Public Activities foresees tax benefits for those receiving funding for a project of public interest. However, the funding from individuals and corporations are still insufficiently used potential for the civil society sector. According to the World Giving Index from 2012, Macedonia ranks on the 72nd place (out of 146 countries) i.e. only 22% of the respondents are donating money to organizations¹². The survey shows that significant part (48%) of surveyed organizations received funding from individuals, while more than half (54.7%) received from corporations. Organizations 30.7% assessed the procedure for receiving this funding as simple and without any unnecessary cost, while 6.7% think that it is simple but with additional costs. They explain that the complexity and additional costs refer to the hiring of additional human resources for implementation of the procedures and reporting the funds.

Sub-area 1.2.: Related-freedoms

Freedoms of peaceful assembly

Article 21 of the Constitution of the Republic of Macedonia which guarantees the freedom of peaceful assembly is further elaborated in a separate law passed in 1995, i.e. the Law on Public Assembly¹³. This law regulates the manner in which the right of citizens to public assembly may be exercised for the purpose of peaceful expression of opinion and public protest. The law stipulates that every gathering in an open or closed space for fulfilling the entertainment, cultural, religious, humanitarian, social, political, economic, sport, or any similar interests of the citizens, organized for public expression of opinion or protest is considered as public assembly. Furthermore, the law regulates that the organizer may but does not need to inform the police about the event, but the organizer is responsible for the safety and protection of rights of other citizens. The law also foresees the conditions when the police may terminate the public gathering, such as: endangering of the life, health, security, personal safety and property of citizens; performing or initiating crimes as stipulated by law and endangering of the environment. The foreigners are allowed to convene and organize public assembly, but there is mandatory requirement for them to report it and receive approval from the Ministry of Interior¹⁴.

¹² World Giving Index (2012) World Giving Index 2012-A global view of giving trends, December 2012. Charities Aid Foundation

¹³ Law on Public Gatherings ("Official Gazette of the Republic of Macedonia", no.55/1995; 19/2006 и 66/2007).

¹⁴ Law on Public Gatherings

The constitutional right to public assembly is generally respected¹⁵. According to the survey, most of the organizations (85.7%) have exercised their right without any restrictions, while the public gathering of small number of organizations (14.3%) was restricted.

In practice, the freedom of assembly in the past three years was exercised by numerous organizations and initiatives.

Some of the most significant gatherings are the peaceful protests “Stop Police Brutality”, were prompted by the murder of a young person during a celebration of a political party¹⁶. Another significant civic initiative is the AMAN movement, which started in response to the increased prices of electricity¹⁷. The citizens protested in several towns across the country against this decision for more than a year, requesting from the state to protect their rights as consumers and to protect their already impoverished living standard. A successful example of peaceful assembly is the initiative “On bicycle”¹⁸, a gathering in one location by a group of citizens, bicyclists and riding the bikes together on the streets. So far, 18 gatherings took place and around 275 citizens participated at each event (4.950 in total).

Restriction of freedom to peaceful assembly

In practice there are examples of restriction of the right to free peaceful assembly usually related to the target location of the assembly.

For example, at the gathering “Stop Police Brutality – Marking the First Year Anniversary since the Murder”, the participants were not able to exercise their right to gather at the location and were limited with reinforced set of law enforcement bodies¹⁹. The most recent restriction was the protest in support of the journalist Kezarovski on October 23, 2013, when the police officers restricted the free movement of citizens at the target location, with increased usage of police force²⁰.

Counter-assemblies

The counter-assemblies take place in practice and they are usually secured. So in the cases of peaceful protests organized by Stop Police Brutality and AMAN it was adequately allowed to both sides to exercise their right²¹. Only at one of the AMAN gatherings a small incident happened, when a participant from one group entered the space of the other one, making threats, and there was no reaction from the police. Another instance is the Tolerance March, when two activists were attacked as well as the People’s Front, where the two groups were not timely separated at appropriate distance, so the protests resulted in injuring several police officers and citizens²².

¹⁵ Freedom House (2013) Freedom in the World 2013. Freedom House.

¹⁶ Mitrov. A, (2013) Interview with informal initiative Stop for police brutality. MCIC. Interview conducted by Borjan Gjuzelov. [face to face]. Skopje, 19.9.2013

¹⁷ Golubovska J., (2013) Interview with informal initiative AMAN. MCIC. Interview conducted by Borjan Gjuzelov. [face to face]. Skopje, 1.11.2013

¹⁸ <http://natochak.blogspot.com/>, Пристапено на: 25.11.2013

¹⁹ Mitrov. A, (2013) Interview with informal initiative Stop for police brutality. MCIC. Interview conducted by Borjan Gjuzelov. [face to face]. Skopje, 19.9.2013

²⁰ Helsinki Committee for Human Rights of the Republic of Macedonia (2013) Annual report on human rights in the Republic of Macedonia, October 2013. Skopje, HCHR.

²¹ Mitrov. A, (2013) Interview with informal initiative Stop for police brutality. MCIC. Interview conducted by Borjan Gjuzelov. [face to face]. Skopje, 19.9.2013

²² Helsinki Committee for Human Rights of the Republic of Macedonia (2013) Special Report on the forty-ninth session of Parliament held on 24 December 2012, Developments in front of and behind the Parliament, February 2013. Skopje. HCHR.

Prior notification of peaceful assembly

The informal initiatives have experience of not notifying the police prior to the gatherings and yet they were not restricted. The informal movement Stop Police Brutality did not send prior notifications and they never faced problems. AMAN also did not notify the police about the first protest held on August 14, 2012, but afterwards they have established a practice of notifying the police of the gathering and the route, primarily for personal safety of the citizens²³.

Use of excessive force

In most cases, the law enforcement bodies are appropriately deployed and professionally enable the holding of assemblies and counter-assemblies. Most of the informal movements have not faced excessive use of force by the police and the relationship with the police officers was proper, professional, and tolerant²⁴. On the other hand, in some cases the police visited the participants of the protests in their homes and in other cases identified the people in the crowd. However, in at least one case excessive use of force by the police was recorded. Namely, in the Parkobrani (Park defenders) case restricted - a peaceful protest of a group of activists for environmental protection - was prevented with strong police operation. People participating in the protest were not injured, but were taken to the police station for short period.

Media access to public assemblies

Media generally have completely free access to the assemblies and participants at the gatherings.

Freedom of expression

The Constitution of Republic of Macedonia guarantees the freedom of personal conviction, conscience, thought and public expression of thought as well as the freedom of speech, public address, public information and the establishment of institutions for public information²⁵.

Also, the Law on Civic Responsibility for Defamation and Slander guarantees the freedom of expression and information as one of the fundamental principles of democratic society²⁶. The law is harmonized with the European practices for determining restrictions to the freedom of expression and information²⁷. There is an opinion that CSOs which are critical towards the Government frequently face difficulties and are subject to verbal attacks and sometimes even labeled as state enemies²⁸. Sometimes, as a result of this, CSOs practice self-censure. On the other hand, the survey shows that small number of organizations (19%) believes that they have limited freedom of expression. The informal initiatives have not faced direct cases of restriction of the right to free expression. The survey also shows that most of the organizations (74.7%) were not exposed to pressure, while some of them (21.3%) were sometimes exposed to pressure.

²³ Golubovska J., (2013) Interview with informal initiative AMAN. MCIC. Interview conducted by Borjan Gjuzelov. [face to face]. Skopje, 1.11.2013

²⁴ Saracini. P., (2013) Interview with informal initiative - All together for peace. MCIC. Interview conducted by Borjan Gjuzelov. [face to face]. Skopje, 22.10.2013

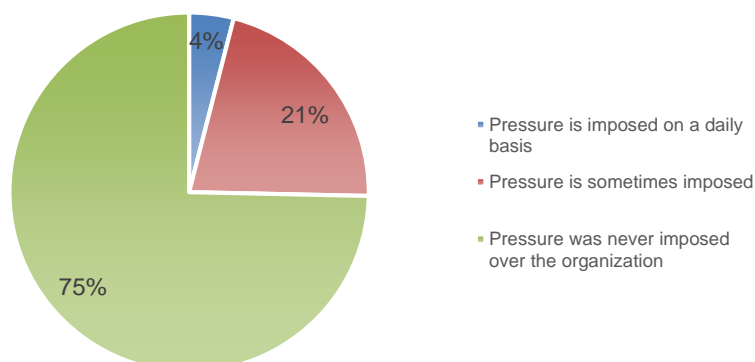
²⁵ Article 16, The Constitution of the Republic of Macedonia

²⁶ Article 2, Law on Civil Liability for Insult and Defamation ("Official Gazette of the Republic of Macedonia", no.143/2012)

²⁷ Article 3, Law on Civil Liability for Insult and Defamation

²⁸ USAID (2012) CSO Sustainability Index for Central Europe and Eurasia 2012, 16th Edition. USAID

Graph 4. Pressure for expressing critical views towards the government



This is about pressure by civil servants when presenting research findings, disregard by the public institutions, public condemnation, personal threats, friendly messages and so forth. Six organizations responded that their members were pursued for critically oriented speech such as informative talk, detention, initiating court procedures on defamation and slander.

Right to safely receive and disseminate the information via any media outlet

The Constitution guarantees the free access to information and the freedom of reception and transmission of information²⁹. The interception of communications is performed under conditions determined by the Law on Interception of Communications, in a way and in procedure that does not jeopardize human freedoms and rights³⁰.

Polarization of media and society in general is stated as an important problem affecting the dissemination of information to the public.³¹ The access to internet is unlimited³². Operational portals and radio station, among the others, are opened for promotion of activities of CSOs³³.

In practice, CSOs and informal associations have no restrictions in transmitting their message through all media. For instance, informal movement Plostad Sloboda has freely used the social media for signing an online petition, Facebook group, YouTube profile, as channels through which their events were organized³⁴.

However the report from the Helsinki Committee for Human Rights says that in the case of Stop Police Brutality, the police office for technological and internet crime has deleted groups on Facebook, with more than 7,000 supporters, aimed at spontaneous organization of the protests against police brutality³⁵.

²⁹ Article 16, The Constitution of the Republic of Macedonia

³⁰ Article 5, Law on Interception of Communications ("Official Gazette of the Republic of Macedonia", no.121/2006)

³¹ Macedonian Institute for Media (2013) WHITE PAPER. Priorities and mechanisms for advancement of the cooperation between the civil society organizations and the media for an effective protection of human rights. Skopje. MIM

³² Freedom House (2013) Freedom in the World 2013. Freedom House.

³³ MIM in 2012 created new web-site www.aktiv.org.mk, serving as a link between CSOs and media in promoting CSOs activities. Also Radio MOF has national coverage being online alternative media offering independent content especially targeting youth.

³⁴ Trošanovski M., Popović M. (2011) Civil Mobilising at the Social Networks: Analysis of the Social Media and "Plošad Sloboda". In Civic Practices. Skopje, Macedonian Center for International Cooperation.

³⁵ Helsinki Committee for Human Rights of the Republic of Macedonia (2011) Annual report on human rights in the Republic of Macedonia in 2011. Skopje, HCHR.

Most of households (65.1%) have broadband internet³⁶. In the smaller communities there is a problem with internet access and quality mobile services.

CSOs show insufficient interest to use the internet and social media to communicate with the public. Out of 666 active and available websites registered under org.mk domain, only small part (10%) is active on the social media³⁷.

³⁶ Statistical State Office of the Republic of Macedonia (2013) State Statistical Office of the Republic of Macedonia. Available at <http://www.stat.gov.mk>.

³⁷ Ristovski B., Buldioski D. (2011) Usage of social media by civil society organizations in the Republic of Macedonia. Skopje, Macedonian center for International Cooperation.

Area 2: Framework for CSO Financial Viability and Sustainability

Sub-area 2.1.: Tax/fiscal treatment for CSOs and their donors

Tax benefits for CSOs

Several tax laws directly or indirectly affect the civil society sector. The novelties introduced with the LAF such as the possibility for engagement in economic activities and the possibility for obtaining the status of organization of public interest, raise the need for amendments in the tax policy, particularly provisions for CSOs.

In general, the CSOs are equal to the other legal entities when it comes to the tax regime.

This means that there are no special incentives that would ease the operations of these organizations or could provide indirect support from the state to the sustainability of the civil society sector. Particular burden is the personal income tax for material and travel expenses for operations within the regular activities of the CSOs. In addition, the equal treatment with the profitable legal entities within the Law on Profit Tax does not provide benefits for organizations. A positive approach is that there is no restriction to the amount of income generated from economic activities, and there are no additional burdens for the income generated from the economic activities.

Tax benefits stipulated by the LDSPA are applied, with exception of benefits for receiving funding from individuals. As a result of the different interpretation by the institutions of the legal provisions, tax benefits for the personal income almost do not exist.

The survey shows that majority of organizations (92%) do not generate income from passive investments.

There is no clear and separate legislation for endowments.

Individual and corporate giving

Law on Donations and Sponsorships in the Public Activities for the first time in Macedonia provided tax benefits to citizens and enterprises for donations and sponsorship in areas of public interest, including the associations, foundations and wider circle of receivers³⁸. In 2011 a Work Group was established in the Ministry of Justice in which CSOs were included, tasked with making improvements to this law, but the group failed to meet for more than a year.

The administration procedure for getting the tax benefits is complicated, robust and burdens the users, particularly the donors³⁹. In practice, when determining the public interest status, the line ministries do not use the wider definitions stipulated by the LDSPA, but applies the concepts defined in the legislation for a given area⁴⁰.

³⁸ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of Macedonia", no.47/2006; 86/2008 и 51/2011).

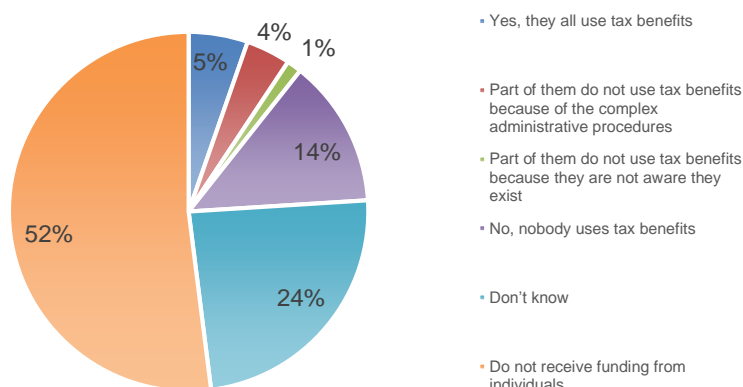
³⁹ Kusinikova N., Hadzi-Miceva Evans K., Nikolov A. (2011) The Analysis of the Implementation of the Law on Donations and Sponsorships in the Public Activities 2007-2011. Association „Konekt“ and European center for non-profit law (ECNL).

⁴⁰ Kusinikova N., Hadzi-Miceva Evans K., Nikolov A. (2011)

This is confirmed by the survey indicating that most of the organizations (52%) do not receive funding from individuals and half of them do not know whether the donors—individuals receive any tax benefits, while 27.7% of them believe that they do not use them. Tax benefits for individuals are limited to unemployed persons (freelance, short-term consultancy in international projects) thus limiting the potential for individual philanthropy⁴¹.

Almost half of the surveyed organizations (45.3%) say they do not receive funding from corporations. Of those that do receive, half 46.3% do not know whether their donors use benefits. The received funding is usually used as short-term support for the work of CSOs⁴². However, there are enterprises in Macedonia that develop CSR plans through which they allocate money for long-term development of CSOs and some of them even cooperate with CSOs in the allocation of money. Generally speaking there is a certain level of donations and sponsorships that is maintained over the years (7 million euro in the past three years⁴³), which is a potential resource for CSOs. Based on the existing implementation of the LDSPA, the Ministry of Justice has noted that the sponsorships are dominant in the area of donations and apart from the sport associations (such as sport clubs or federations, and so forth.), the major receivers are the public institutions in education, health and culture.

Graph 5. Using tax benefits for donated funds by individuals

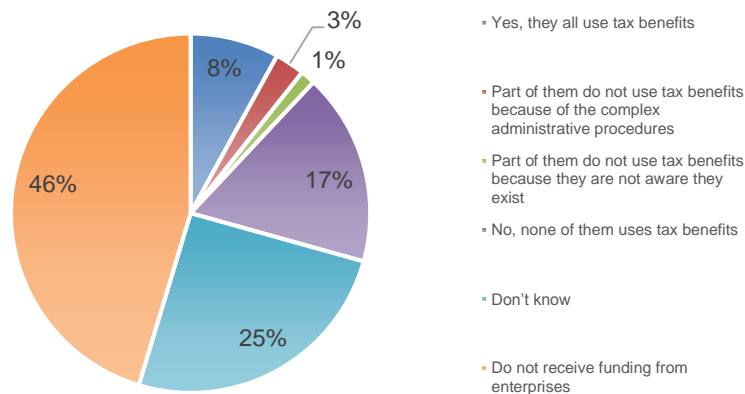


⁴¹ Golubović D., (2013) Tax Laws Affecting Philanthropy in the Countries of South Europe. SIGN Network

⁴² Kusinikova N. (2011) Relations between business sector and civil society/ Corporate Social Responsibility. In Civic Practices no.13. Skopje, Macedonian Center for International Cooperation.

⁴³ Technical Assistance for Civil Society Organisations (2011) Assessment of the needs of CSOs in Macedonia. Skopje. TACSO Office in the Republic of Macedonia

Graph 6. Using tax benefits for donated funds by enterprises



CSOs and corporate social responsibility

Corporate social responsibility (CSR) in Macedonia is a concept which started to be developed and promoted with the establishment of the National Coordination Body on CSR in 2007. Representatives of CSOs are members of this body, which serves as a focal point for the activities aimed at promoting of CSR in Macedonia, and coordination of different sectors and actors in this field. CSOs are not the dominant driving force of CSR in the country and the cooperation with them is limited⁴⁴. The cooperation between the business sector and CSOs is mainly realized through donations from the companies to CSOs, which is in line with the perception of CSOs that see the business sector only as a possible source of finance.

Sub-area 2.2.: State support

Direct state funding

Providing funds from the state budget to the CSOs is legally regulated in the Law on Budget Execution, the LAF, the Decision on Criteria and Procedure for allocation of funding to associations and foundations from the budget of Republic of Macedonia, as well as laws and bylaws of the relevant ministries and other state administration bodies in the areas regulated by this law. A Code of Good Practices for financial support of associations and foundations was adopted in 2007. In January 2009 for the first time the government adopted the Program for funding program activities of associations and foundations. New program is adopted each year. A month later in 2009, a new Decision on Criteria and Procedure for allocation of funding to associations and foundations from the budget of Republic of Macedonia was passed, which is also an annual activity.

There is a lack of institutional support for the CSOs (apart for few CSOs which receive funding each year from the games of chance and entertainment in line with a Decision⁴⁵). Co-financing is not specifically regulated. Co-financing and pre-financing of EU-funded projects and projects

⁴⁴ Kusinikova N. (2011) Relations between business sector and civil society/ Corporate Social Responsibility. In Civic Practices no.13. Skopje, Macedonian Center for International Cooperation.

⁴⁵ Decision for distribution of income from games of chance and amusement games

from other donors is still a significant problem for organizations, particularly the smaller ones. There is a progress in the cooperation as the Ministry of Local Self-Government passed a decision to co-finance the projects for cross-border cooperation with Greece and Albania. In addition, several municipalities leveraged funds of projects run by CSOs for cross-border cooperation with Greece and Bulgaria⁴⁶.

Mechanism for distribution of funds

In Macedonia, the Government allocates budget funding for CSOs each year through the budget line 463 – Transfers to non-governmental organizations. The procedure for allocation of funding is different in different bodies of the state administration.⁴⁷ The sub-items in budget line 463 overlap, bringing confusion and lack of clarity in the transfers. It is acknowledged in Macedonia that the CSOs are donor dependent and the state support is not appropriate, as the perception is that there is no sufficient direct support from the state. In the past three years the amount of the allocated funds each year is approximately 4 million EUR.

The misunderstanding arises because the budget line 463 does not refer only to associations and foundations, but also to the trade unions and religious communities and primarily to political parties.

The funding from games of chance and entertainment games could represent significant source for CSOs and are based on Law on Games of Chance and Entertainment Games, Decision on allocation of income from the games of chance and entertainment games (enacted each year by the Government) and the Criteria for allocation of income from the games of chance and entertainment games (MLSP), Law on disability organizations and Law on social protection. However, the funding is not distributed according to the originally foreseen percentage of 50% of the total income of game of chance and entertainment. Usually, the annual amount is 120.000 EUR (75.000.000 MKD) which is between 7% - 12% of total annual income. Still this is in the frame of the threshold given in the law which apart from originally envisaged 50%, there is another administrative limitation which is not less than 970.000 EUR (60.000.000 MKD) and not more than 1.940.000 EUR (120.000.000 MKD). The support is provided to small number of organizations in non-transparent procedure and other additional restrictions).

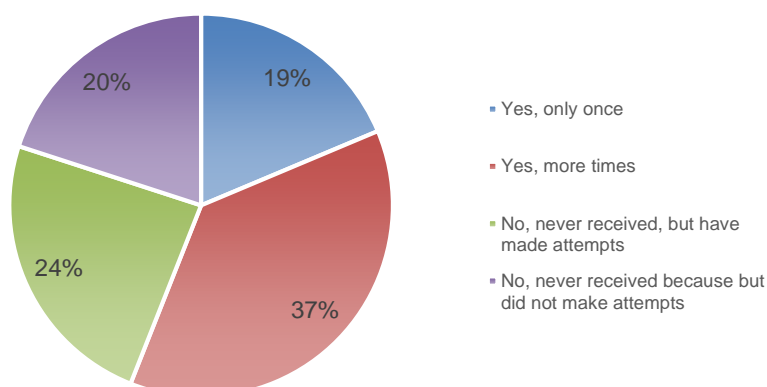
CSOs are most familiar with the state funding distributed according to the Decision of the Government, because they are distributed through an open call and continuously in the past 20 years⁴⁸. The amount of this funding is very small in comparison with the total amount of distributed funds from the budget line 463. On annual level, they amount to 243.805,00 EUR (15.000.000 MKD) awarded to average number of 50 or more CSOs, which is for example, 195.045,00 EUR (12.000,000 MKD) or 4.4%, from the budget line 463 for 2013.

⁴⁶ USAID (2012) CSO Sustainability Index for Central Europe and Eurasia 2012, 16th Edition. USAID

⁴⁷ Budget of Republic of Macedonia for 2013 ("Official Gazette of the Republic of Macedonia", 167/2012)

⁴⁸ Decision of determining criteria and procedure for distribution of financial to associations of citizens and foundations from the Budget of Republic of Macedonia for 2012 ("Official Gazette of the Republic of Macedonia", no.162/2012)

Graph 7. CSOs recipients of state funds



The survey shows that half of the organizations (56%) received state funds, whereas every fifth organization (20%) never applied, while every fourth organization (24%) applied but never received funds. Organizations that received state funds usually cite as an example the funds distributed through the General Secretariat of the Government, i.e. Unit for Cooperation with CSOs. In the past three years, the amount of state funds received by CSOs ranges from 100 to 34,000 euros per year. For informal initiatives there are no legal decisions and funds for covering the expenses of civic initiatives.

Financial environment for support of CSOs by the ministries is assessed as not sufficient according to the research “Government Mirror” MCIC carried out in 2012, which is due to the fact that only half of the ministries said they have funds for financing programs and projects intended for CSOs⁴⁹.

Transparency of the state funding procedure

The Code foresees good practices for transparent allocation of funding, but rarely any of the state administration bodies comply with this⁵⁰. Hardly any ministry allocates the funds through an open call. Good examples of opening a public call are the MLSP, Ministry of Culture and the Agency for Youth and Sport. A more transparent procedure is applied for the funds directly allocated by the Government, through the General Secretariat, that through the Unit for Cooperation with CSOs, allocates the funds each year through an open call, following established criteria and deadlines and publicizing the decision on allocation of funding. Problematic is that funds are being allocated to CSOs very late in December for the current year. Good practice of announcing the decision is also applied by the MLSP, which submits an information and copy of the decision for allocation of funding to everyone that applied to the call.

Conflict of interest

According to Article 5 of the Code of Good Practices for financial support of associations of citizens and foundations, the manner and procedure for selection of the members of the

⁴⁹ Sazdevski M., Ognenovska S. (2012) Public participation in law-making processes: Government Mirror, 2012. Skopje, Macedonian Center for International Cooperation (MCIC).

⁵⁰ Code of Good Practices for financial support of associations of citizens and foundations (“Official Gazette of the Republic of Macedonia”, no.130/07)

Committee that chooses the projects, their duties and the manner for avoiding possible conflict of interest are determined individually by each state administration body⁵¹. It is unknown whether this procedure is being respected, since state institutions do not implement the Code fully.

Dissemination of information and involvement in the public funding cycle

The Code stipulates clear procedures for involvement of CSOs; however its non-binding power allows the institutions not to follow these recommendations⁵². The state offers limited possibilities for involvement of the public in the budgeting process i.e. the involvement is assessed as low⁵³. The involvement of the CSOs in the cycle of public funding is an area with least activities⁵⁴. The survey of the organizations shows that most of the organizations (76%) were not consulted about the priorities of the state funding/support.

Allocation of funds from the games of chance and entertainment games is not transparent, because there is no information provided to the public, nor public call for distribution of income. The funds are earmarked for organizations set in advance, noted in the annual decision for their allocation to associations and foundations.

Applications for receiving state support

According to the survey, organizations do not find the preparation of applications and gathering documents and expenses when applying for state funds complicated (72%) and only 10% believe they are financially burdensome (such as documents from the CRM).

Accountability, monitoring and evaluation of the usage of state support

According to the Code, reporting on the utilization of state funds received from the organizations should be determined in an agreement between the institution that has granted the funds and the organization. There are no prescribed sanctions for misuse of money. Usually the reporting is not necessary, which further increases the lack of transparency in the process, taking into account that one cannot see the effect and the interest on national level. Although the Decision⁵⁵ foresees monitoring and evaluation of the implementation of financed projects, both the monitoring and evaluation are lacking.

The survey shows, of organizations receiving state funds (53.3%), half of them (50%) did not have monitoring, while for smaller part of the organization 35% the monitoring of the received funds from the state was in compliance with a previously established system of objective indicators.

For most of the CSOs the monitoring was in a pre-set time period, with prior announcement. The MLSP is a ministry with good practices where the monitoring is performed by a special Committee, which has special reporting form introduced in 2013. The visits are not announced.

⁵¹ Code of Good Practices for financial support of associations of citizens and foundations

⁵² Code of Good Practices for financial support of associations of citizens and foundations

⁵³ International Budget Partnership (2012) Open Budget Survey 2012. International Budget Partnership

⁵⁴ Klekovski, S., Stojanova D., Jakovleska G., Nuredinoska E., (2011) Civicus - Civil Society Index in Macedonia, Analytical Report for Macedonia. Skopje, Macedonian Center for International Cooperation (MCIC).

⁵⁵ Decision for amending the Decision for distribution of income from games of chance and amusement games in 2013 ("Official Gazette of the Republic of Macedonia", no. 147/2013)

Non-financial support from the state

Each ministry or state administration body may regulate the non-financial support with bylaws. In practice, the Ministry of Culture, the Ministry of Defense and the Agency for Youth and Sport provide subsidized or free of charge office space as a long-term support, meeting halls and so forth. However this is short-term non-financial support.

According to the survey, 20% of the organizations do not know that they can ask for non-financial support from the state administration bodies.

The research records three cases of discrimination in attempts to receive non-financial support. The number of organizations that received non-financial support is larger (66.67%) than those rejected.

Sub-area 2.3.: Human resources

Treatment of CSOs as employers

CSOs have no advantages in terms of employment compared with the other employers. When it comes to national policies on unemployment CSOs are not perceived as potential source of employment, and are not part of Governments measures to encourage employment as well. A regular statistics of the number of employed persons in the civil society sector is kept in the Central Registry of Republic of Macedonia, but the statistical data are not available free of charge. In 2013, the total number of employees in the civil sector in Macedonia was 1839⁵⁶.

According to a research concerning youth only 2% of the respondents worked at non-governmental sector⁵⁷. Also another research confirms that the public and business sector are most attractive employment sectors for the students, while the non-profit sector was significantly less popular among the students (10.8%)⁵⁸.

Volunteerism

Volunteering exists in different forms and there is a long tradition of volunteering of formal and informal character. Volunteering engagement is dominant in the civic sector compared with other sectors in Macedonia⁵⁹. The Law on volunteering adopted in 2007 provides a framework for regulating the relations between the volunteer and the organization, and encourages volunteering. The law has clearly defined contractual relations and protection for volunteering.

The efforts for promotion of volunteerism were intensified in 2010 which resulted in drafting a Strategy for Promotion and Development of Volunteerism 2010-2015. This was followed by establishing a National Council for Development of Volunteerism (with four representatives of the civic sector). The Council together with the MLSP provide annual awards to promote volunteerism. The Law on Volunteerism is perceived as necessary in order to regulate the status

⁵⁶ Central Registry of the Republic of Macedonia (2013)

⁵⁷ Reaktor-Research in Action (2012) YOUTH and the labor market. Skopje, Reaktor-Research in Action

⁵⁸ Srbijanko Korunovska J., Avramovska Korunovska N., Maleska T., (2012) Capitulation, Confusion or Resistance: Social Capital among Macedonian high-school students. Skopje, Youth educational forum and Reaktor.

⁵⁹ Stojanova D., Jakovleska G., Klekovski S., Nuredinoska E., (2010) Self-perception of the Civil Society – Report from the CSI Organisational Survey. Skopje, Macedonian Center for International Cooperation.

of volunteer. However, most of organizations and individuals are not sufficiently informed about this Law and its provisions. The Law is considered as useful and mostly functional because it regulates the volunteering relations, the legal status of the volunteer, individual education, work experience of volunteers, volunteering period⁶⁰.

Administrative procedure for volunteering

The number of organizations that use the benefits the Law offers is equal to those using no benefits at all, mainly because the organizations are not familiar with the functioning of the law or due to lack of resources. Organizers of volunteer activities believe that the administrative procedures for engaging volunteers are complicated and they complain to the slow response from the state institutions. This particularly refers to the procedure when the volunteer is a foreigner.

Total of 28% of the organizers of volunteer activities faced difficulties in the implementation of the Law on Volunteering and most of them arose from the administration procedures for organizing the volunteer work.

Variety of volunteering engagement

In practice, one can volunteer in different areas, such as preparation and implementation of different projects, organization of workshops, providing language courses, implementation of different activities, work in daily centers, performing administrative works and other simple tasks.

Educational system and civic engagement

The educational system beginning from seventh grade in primary school introduces pupils to the regular subject *civic education*, where one of its objectives is that the student understands their role as citizens and the role of the CSOs⁶¹. Also throughout the primary educational system under the subject *Life skills*, different issues such as children's rights, non-discrimination are discussed. Secondary school does not include the subject civic education, as well as the higher education programs⁶². According to the Reaktor research two thirds of the high school students do not have classes in which they are required to follow current political events, additionally half of the secondary school students have never given presentation, participated in debate, visited a public institution nor have written a letter to an institution), which shows high level of exclusion from daily political events⁶³.

The educational system imposes mandatory practical work for students, that can be organized by CSOs as a possibility for encouraging civic activism and familiarizing students with the nature of the sector. Mandatory practical work for students that can be organized by CSOs as possibility to encourage civic activism and familiarizing the students with the specifics of the sector⁶⁴.

Provision of non-formal education by CSOs

The Law on adult education⁶⁵ most explicitly covers non-formal education, as well as few other documents and laws. According to the Law on office for educational development implies that professional development of the educational personnel is realized through accredited training

⁶⁰ Konekt (2013) Analysis of the Implementation of the Law on Volunteering. Skopje, Konekt

⁶¹ Office for Educational Development (<http://bro.gov.mk/>)

⁶² University Ss.Cyril and Methodius in Skopje (<http://www.ukim.edu.mk/>)

⁶³ Srbijanko Korunovska J., Avramovska Korunovska N., Maleska T., (2012) Capitulation, Confusion or Resistance: Social Capital among Macedonian high-school students. Skopje, Youth educational forum and Reaktor.

⁶⁴ Law on Higher Education ("Official Gazette of the Republic of Macedonia" nos. 35/2008, 103/2008, 26/2009, 83/2009, 99/2009, 115/2010, 17/2011, 51/2011, 123/2012, 15/2013 and 24/2013).

⁶⁵ Law on Adult education ("Official Gazette of the Republic of Macedonia" nos. 7/2008, 17/2011, 51/2011, 74/2012 and 41/2014).

programs realized by public or private entities, citizens associations and legal persons⁶⁶. Responsible institution for the accreditation of the training programs of service providers is the Office for educational development which announces public call for accreditation⁶⁷. The accreditation of the training program expires after two years and during the realization of the program, the Office evaluates program realization. Cooperation of the state institutions with CSOs in non-formal education is occasional and insufficiently developed⁶⁸.

⁶⁶ Law on office for educational development ("Official Gazette of the Republic of Macedonia" nos. 37/2006, 142/2008, 148/2009, 69/2013, 120/2013, 148/2013 and 41/2014)

⁶⁷ Gulev G., Ilievski A., Poposki V., Petrushevska Krstevska J. (2013) Analysis of the regulation of the educational system in Republic of Macedonia. Skopje, Macedonian center for civic education.

⁶⁸ Buova E., Dodovski I. (2009) Non-formal education in Republic of Macedonia: conditions and perspectives. Bitola, Youth cultural center – Bitola.

Area 3: Government-CSO Relationship

Sub-area 3.1.: Framework and practices for cooperation

Documents for development of the civil sector and cooperation with the Government

The Government has translated its commitment for institutionalization of cooperation and further development of civil sector in Macedonia into the first Strategy for Cooperation of the Government with the Civil Society adopted in 23rd of January 2007⁶⁹. The Strategy was followed by action plan for implementing specific objectives, measures and activities, as well as deadlines and responsible institutions for their implementation. The overall objective of the Strategy was improving the cooperation of the Government and ministries with the civic sector. The Strategy had seven objectives: improvement of the legal framework; participation of the civic sector in policy creation; realizing inter-institutional cooperation; realizing inter-sectorial cooperation; involvement of civic sector in euro-integrative processes; creation of more favorable conditions for financial sustainability of the civic sector and its continuous development.

The degree of implementation of the first Strategy was different in various areas; in some a progress was made, in part the situation remained the same⁷⁰. Most of the activities for the Strategy were implemented with foreign financial assistance as well as when it was necessary to harmonize the activities with the European or international standards or directly with the Acquis Communautaire⁷¹. Based on the findings of the report on the implementation of the first Strategy, the Government again with EU support prepared and adopted the new Strategy 2012-2017, thus emphasizing the contribution of the civil sector and its significant role in the development of society, stimulating pluralism, tolerance and development of democracy on a long run⁷². The Second strategy also contains action plan with clear objectives, measures and activities, deadlines and responsible ministries.

The participatory approach was evident in the preparation of both strategies and the civil sector was actively involved. The first strategy was developed in a highly participatory process, where besides the civil servants around 380 representatives of CSOs participated in six public hearings⁷³. The stakeholders highly assessed the inclusion in drafting the first strategy⁷⁴. The preparation of the second Strategy⁷⁵ was also inclusive, especially by establishing a work group, comprised of civil servants and six representatives of the CSOs. Public hearings were organized in five towns all over Macedonia, in which 60 organizations took part.

⁶⁹ Government of the Republic of Macedonia (2007) Strategy for Cooperation of the Government with the civil society sector (2007-2011). Skopje, Government of the Republic of Macedonia.

⁷⁰ Government of the Republic of Macedonia, General Secretariat, The Unit for Cooperation of the Government with the Civil Sector (2010) Report on the implementation of the measures and activities from the Strategy for Cooperation of the Government with CSOs (2007-2010)

⁷¹ Government of the Republic of Macedonia, General Secretariat, The Unit for Cooperation of the Government with the Civil Sector (2010) Report on the implementation of the measures and activities from the Strategy for Cooperation of the Government with CSOs (2007-2011)

⁷² Government of the Republic of Macedonia (2012) Strategy for Cooperation of the Government with the civil society sector (2012-2017). Skopje, Government of the Republic of Macedonia.

⁷³ Government of the Republic of Macedonia, General Secretariat, The Unit for Cooperation of the Government with the Civil Sector (2010) Report on the implementation of the measures and activities from the Strategy for Cooperation of the Government with CSOs (2007-2010)

⁷⁴ Kacarska S. (2011) Effects of the implementation of the Strategy for Cooperation of the Government with Civil Sector. In Civic Practices. Skopje, Macedonian Center for International Cooperation.

⁷⁵ Government of the Republic of Macedonia, General Secretariat, The Unit for Cooperation of the Government with the Civil Sector (2013) Report on the implementation of the measures and activities from the Strategy for Cooperation of the Government with CSOs (2012-2017)

The survey confirms that CSOs were consulted to a great extent (62.5%) when it comes to adopting strategic documents significant for the civil sector on national and local level. The examples mainly refer to the Strategy for Cooperation with CSOs, Strategy for Development of Volunteerism, Youth Strategy on national and local level, strategies and action plans for different areas of interest for the organizations, such as the energy efficiency, combating human trafficking and illegal migration, bio diversity, HIV/AIDS, tuberculosis, narcotics, free software. However, for 34.5% of organizations the consultations were less successful, while for 17% they were successful and all suggestions were accepted.

Institutions for development of the civil sector and cooperation with the Government

The Unit for Cooperation with CSOs was established in 2004, within the Sector for Policy Analysis and Coordination in the General Secretariat of the Government of the Republic of Macedonia. Since November 2006 and part of the EC-funded project, the Unit has undertaken significant capacity-building activities, including study trips abroad and comprehensive trainings in the key areas of civil society, CSO management and social research and analysis. Staff numbers and capacities are considered to be adequate, but at the same time they lack proactive cooperation with CSOs.

The General Secretariat and the Unit are coordinated with different ministries and other bodies of the state administration responsible for implementation of specific measures from the Strategy. For that purpose network of civil servants in the ministries responsible for communication with the CSOs was formed⁷⁶. At the end of each year they are required to submit a report to the Government on the implemented activities and whether the objectives were met. The annual reports are publicly available on the Unit's website. The Unit is also responsible and is coordinating the whole process of distributing state funds from the budget allocated to associations and foundations, as well as serve as administrative body for the work of Commission for public benefit statute.

The organizational setup of the Unit as part of the General Secretariat of the Government does not always allow for flexibility and authority in the hierarchy of the General Secretariat of the Government for reaction and proactive approach towards implementation of the measures in the Strategy, but also for direct communication with the CSOs. The system for information and consultation between the designated representatives from the responsible bodies of the state administration for implementation of the activities from the Strategy is not sufficiently efficient. This is because of the frequent changes in designated persons by the bodies, as well as the complicated procedure for communication between the Unit as a responsible body for coordinating the implementation of the Strategy and the other involved bodies⁷⁷.

⁷⁶ Government of the Republic of Macedonia (2012) Strategy for Cooperation of the Government with the civil society sector (2012-2017). Skopje, Government of the Republic of Macedonia.

⁷⁷ Government of the Republic of Macedonia, General Secretariat, The Unit for Cooperation of the Government with the Civil Sector (2013) Report on the implementation of the measures and activities from the Strategy for Cooperation of the Government with CSOs. (2012-2017)

Sub-area 3.2.: Involvement in policy- and decision-making process

Standards for involvement of CSOs in policy-making process

Numerous documents lay the ground for participation of the public in the law drafting process, starting from the Constitution, the Law on Referendum and Other Forms of Direct Expression, Law on the Work of the Government, Law on Organization and Work of State Administration Bodies and others. Series of bylaws also regulate the participation: Rules of Procedure of the Government, Strategy for Cooperation of the Government with the Civil Society Sector, Code of Good Practices for Participation of the Civil Sector in the Policy Making Process, Methodology for evaluation of the impact on the regulations. Since August 2011 Macedonia became part of the Open Government Partnership (OGP) and prepared the first action plan committing to building foundation for open, transparent, safe and efficient government institutions that communicate and cooperate with the citizens⁷⁸, having as first objective *participatory policy-making*, emphasizing its importance.

The involvement of CSOs is very important for the ministries, because they have expertise in relevant areas and very often they are partners in organizing public debates⁷⁹. The involvement in early phases is the best approach for both parties, but on the other hand it requires more time. In the attempts to involve the public and CSOs, the ministries face problems in terms of time limits and insufficient funds. The law drafting processes, according to the organizations, are not transparent enough and the public hearings, if any, are only formality.

Accessibility of the draft policies and laws to the public

According to the research on the participation of the public in the law drafting processes, the ministries emphasize that in most of the cases (85%) the draft laws are open for consultation usually in the first draft version of the ministry, while high percentage (77%) leave them open for debate even after the cross-sector coordination. However, the involvement of civil society sector in the early phase of drafting thesis/principles is smaller (35%)⁸⁰.

The involvement of CSOs in advocacy, lobbying and participation in policy making has decreased. Only few initiatives of the CSOs were raised and they were not successful. Few examples show the involvement of the civil society sector in the early phases of law drafting: Law on Labor Relations⁸¹, Law on Volunteerism⁸², Law on Primary Education⁸³, Law on Associations and Foundations⁸⁴, Law on Prevention and Protection from Discrimination⁸⁵ and the Law on Free Access to Information of Public Character⁸⁶.

⁷⁸ Annual report for implementation of the measures of the Action plan for Open Government Partnership 2013

⁷⁹ Nuredinoska E., Hadzi-Miceva Evans K. (2010) Transparency and public participation in the law making process, comparative review and assessment of the situation in Macedonia. Skopje, OSCE

⁸⁰ Sazdevski M., Ognenovska S. (2012) Public participation in law-making processes: Government Mirror, 2012. Skopje, Macedonian Center for International Cooperation (MCIC).

⁸¹ Nuredinoska E., Hadzi-Miceva Evans K. (2010)

⁸² Nuredinoska E., Hadzi-Miceva Evans K. (2010) Manual for public participation in the legislative process. Skopje, OSCE

⁸³ Nuredinoska E., Hadzi-Miceva Evans K. (2010)

⁸⁴ Nuredinoska E., Hadzi-Miceva Evans K. (2010)

⁸⁵ Nuredinoska E., Hadzi-Miceva Evans K. (2010)

⁸⁶ Nikodinovska V., et al (2012) Analysis of development of media in Macedonia, according UNESCO indicators. Skopje, Macedonian Institute for Media.

Electronic consultations

In compliance with the Rules of Procedure of the Government of Republic of Macedonia, the ministries are required to publish the draft laws in the Unique National Electronic Register of Regulations – ENER, except for the laws adopted in urgent procedure⁸⁷. ENER is an electronic system that allows informing and involving of the concerned public in the law drafting process.

The ministries mainly use ENER for publishing draft acts⁸⁸. When publishing the draft regulation on ENER or their websites, the ministries attach the necessary documents for comment. Most of the necessary information should be also contained in the public release for drafting the law⁸⁹. The ministries mostly respect the legal deadline of 10 days for opening the draft laws for consultation, but efforts should be made in future for extending this deadline to 30 days in accordance to the Guidelines, as there are many violations of this deadline⁹⁰. Only 41% of all draft laws were open for consultation to the public. Majority (59%) of the stakeholders in the civil society sector and the public at large were not able to make an impact, taking into consideration that this is a percentage of the draft laws that were published after they were reviewed by the government or adopted in the Assembly. Still, ENER is not being perceived as a tool for involvement in the preparation of laws by stakeholders⁹¹.

Feedback

For each draft-law, ministries should prepare report on received opinions, as well as the reasons why the suggestions and comments were not accepted and they should be published on the website of the relevant ministry and ENER⁹².

The ministries rarely provide feedback, i.e. their opinion on the suggestions and comments from the civil society sector⁹³.

The survey shows that the perception of the organizations matches this, because 86% of organizations say the ministries fail to publish comments, suggestions and arguments given by them and the other CSOs on the draft laws. CSOs confirm that most of them never received feedback for their suggestions. In addition, there isn't a standardized form for receiving feedback from the ministry. Even those that received feedback cannot state specific examples (with exception of one law). A good practice in providing feedback and report from the consultation process is evident in the Ministry of Environment and Spatial Planning⁹⁴.

Training of civil servants

There is a need for strengthening capacity for preparation, adjustment and implementation of public policies, but in the past few years ministries take measures to empower the employees for cooperation and involvement of CSOs. Therefore, most of them (82%) have civil servants that attended capacity building training on cooperation⁹⁵. The introduction of the impact evaluation

⁸⁷ Guidelines for the manner of acting in the work of the ministries for the involvement of stakeholders in the process of preparation of laws ("Official Gazette of the Republic of Macedonia", no.150/11)

⁸⁸ Sazdevski M., Ognenovska S. (2012)

⁸⁹ Guidelines for the manner of acting in the work of the ministries for the involvement of stakeholders in the process of preparation of laws

⁹⁰ Guidelines for the manner of acting in the work of the ministries for the involvement of stakeholders in the process of preparation of laws

⁹¹ Sazdevski M., Ognenovska S. (2012)

⁹² Article 71, Paragraph 5, Government rulebook, "Official Gazette of the Republic of Macedonia", no.36/08

⁹³ Sazdevski M., Ognenovska S. (2012)

⁹⁴ Nuredinoska E., Vidacak I. (2012) Transparency of the process of law-making: rules and practices for public involvement with a focus on feedback to comments by the public. Skopje, OSCE

⁹⁵ Bertelsmann Stiftung, BTI 2012 – Macedonia Country Report. Gutersloh: Bertelsmann Stiftung, 2012.

on the regulation is followed by the necessary capacity building⁹⁷ at all hierarchical needs in the ministries⁹⁸.

Free access to information of public character

Law on Free Access to Information of Public Character regulates the conditions, manner and procedure for exercising the right to free access to information of public character available to the holders of information⁹⁹. It also regulates the procedure for exercising the right to free access to information and foresees sanctions for civil servants/units that violate the legal requirements for access to information of public character.

It is necessary to strengthen organizationally, financially and regulatory the role and position of the Commission for protection of the right to free access to public information key actor in promoting the right to free access to information¹⁰⁰. According to the submitted reports to the Commission of 66% (830)¹⁰¹ information holders (public institutions), they are responsive to the majority of requests for disclosing public information (98%)¹⁰². Still 44% of the registered information holders did not submit reports on the situation with usage of free access to information.

Despite the numerous training for the civil servants that communicate the information of public character in their respective institutions, their unresponsiveness was ground for submitting 2.711 complaints¹⁰³. The form of communication between those requesting and those holding information was not respected, resulting in unclear and/or too general information. The time of waiting for receiving an answer is quite long but still within the legally prescribed time limit. The general impression is that holders of information slowly but surely understand the serious implications of the Law and open towards those requesting information. On the other side the citizens are not sufficiently informed on their right to obtain information of public character, something that should be promoted through the Commission for protection of the right to free access to public information and the other institutions-holder of information¹⁰⁴.

Involvement of CSOs representatives in cross-sector bodies

CSOs are generally involved in the cross-sector bodies established by the state administration (National Council for European Integration – 1 representative, Joint Consultative Committee – 2 representatives, Commission for Public Benefit Organizations – 2 representatives, National Council for Development of Volunteering – 4 representatives, National Statistics Council – 1 representatives) or in the work groups for drafting laws.

However, certain bodies need to make efforts for involvement of certain number of representatives from the civil sector taking into account the wide scope of areas they cover with

⁹⁶ Sazdevski M., Ognenovska S. (2012)

⁹⁷ MISA is responsible for the process and during 2013 it conducted trainings for strengthening the capacities of all involved stakeholders.

⁹⁸ Trajkovski & Partneri (2011) Recommendations and action plan for improving regulatory reform in Macedonia. Skopje, British Embassy

⁹⁹ Law on access to information of public character (Official Gazette of the Republic of Macedonia, no.13/2006)

¹⁰⁰ Foundation Open Society – Macedonia (2013). Analysis of the Implementation of the Law on Free Access to Public Information – Six years later: Is the wall of silence cracking?. Skopje, FOOM

¹⁰¹ Annual report on the work of the Commission for protection of the right to free access to public information (1th of January - 31st of December 2012) (2012) Skopje, Commission for protection of the right to free access to public information

¹⁰² Annual report on the work of the Commission for protection of the right to free access to public information (1th of January - 31st of December 2012) (2012) Skopje, Commission for protection of the right to free access to public information

¹⁰³ Annual report on the work of the Commission for protection of the right to free access to public information (1th of January - 31st of December 2012) (2012) Skopje, Commission for protection of the right to free access to public information

¹⁰⁴ Foundation Open Society – Macedonia (2013) Analysis of the Implementation of the Law on Free Access to Public Information – Six years later: Is the wall of silence cracking?. Skopje, FOOM

their work¹⁰⁵. Direct selection of representatives of organizations and candidates by the state administration bodies, have weaknesses such as insufficient transparency, not respecting deadlines and criteria, not linking the relation between the organization and the candidate¹⁰⁶. The reason for this is lack of standardized mechanism for selection of representatives of the CSOs in the cross-sector bodies of the state administration and other institutions of the system. The applied models differ, each having own weaknesses and advantages¹⁰⁷. Dominant are two models: direct selection performed by the state administration bodies and selection by the organizations themselves. However, there is progress in establishing the bodies, such as establishment of the National Council for Development of Volunteerism. Restriction of representatives in this cross-sector bodies to promote contradicting stances to those of the body are not observed.

Sub-area 3.3.: Collaboration in social provision

Engagement of CSOs in services provision

The Law on Public Procurement is the fundamental and general law regulating the manner and procedures for providing contracts for public procurement. The Law among other things, provides competition among economic operators, equal treatment and non-discrimination of economic operators, transparency and integrity in the process of awarding contracts for public procurement and so forth. Under the term “economic operator” the law understands any physical or legal entity or group of such entities that offer their goods, services or works on the market. This means that the CSOs are also eligible to apply for providing services within their scope of work.

Another law that regulates the service provision is the Law on Social Protection according to which an association (but not foundation) may perform certain works in the area of social protection determined by this law, if it is registered for fulfilling goals and objectives in the areas of social care: social prevention, development and securing social care services to persons, families and groups of citizens exposed to social risk, development and promotion of social care and development and promotion of voluntary work in the municipality¹⁰⁸. MLSP provides certain amount of funds to the association for performing certain works in the area of social care, in a manner and under conditions specified by this law¹⁰⁹. The funds are allocated through an open call¹¹⁰. The public call states the type of the works in the area of social care for which the money is provided, amount of the funds, necessary documents for application, deadlines for implementing the procedure after the public call and timeline for performing the works. MLSP oversees the association in performing certain works in the social care area, for which the association has received funding.

The involvement of CSOs in the process of setting the needs for which services and funds would be provided is not practiced. Still few CSOs state that they hold meetings with the MLSP and municipalities to discuss the needs of the target groups and participate in preparation of documents (action plan).

¹⁰⁵ Hafner Ademi T., Nesik I. (2013) “Inclusiveness, Representativeness and Impact of Civil Society”. Parliamentary Challenges in the EU accession process. Institute for Democracy and Mediation-Albania.

¹⁰⁶ Nuredinoska E., Hadzi-Miceva Evans K. (2011)

¹⁰⁷ Nuredinoska E., Hadzi-Miceva Evans K. (2011) Criteria and procedures for selection of CSOs in cross-sector bodies, Comparative overview and description of the situation in Macedonia. Skopje, OSCE

¹⁰⁸ Article 152, Law on social protection (“Official Gazette of the Republic of Macedonia”, no.79/09)

¹⁰⁹ Article 158, Law on social protection

¹¹⁰ Law on social protection

MLSP maintains a registry of associations in the area of social care and they can perform certain works from the social care area, in a manner and under conditions regulated by law, if they are registered for fulfilling goals and objectives in the area of social care¹¹¹. CSOs assess the procedure for signing into the registry as simple without any financial or time constraints.

Organizations offer different services, usually related to the needs of a certain target group and members.

Representatives of the civil sector participate in several national coordination bodies on policy making in the field of social inclusion. They also provide social services to different vulnerable groups, funded by MLSP. In this way, the social services are directly directed towards the marginalized groups in line with the specific needs of the population. On the other hand, the CSOs hire persons, provide volunteering activities to the citizens, and contribute to the economic and social development, participation of citizens in societal activities, raising awareness for undertaking activities to meet the needs of the community, involvement of marginalized people in the activities.

State funding for services

Organizations emphasize that continuity is still needed in the support, taking into consideration that the contracts are signed for short period of time (six months), and the services they provide need to be available all the time. They receive enough money to cover the main expenses for the services, but not sufficient for covering operational and indirect costs, so these are provided with co-financing. Sometimes indirect costs are also approved including travel costs or office material. The delayed payment is usual practice, but the dynamics of payment in the last few years has improved. There is flexibility in order to provide quality services, although it's a small amount of funds. Organizations have right to appeal the decision for service provision and such examples are evident in the practice. The commission decides upon these appeals.

Procedures for contracting services providers

MLSP opens the tenders in compliance with the Law and pre-set criteria at an open call¹¹². Civil servants have relevant capacities to organize procedures, but there is a room for further improvement¹¹³. Organizations are not subject to excessive control; on contrary their relationship with the line ministry is based on mutual trust and cooperation.

Accountability, monitoring and evaluation of service provision

The monitoring of implementation of activities of the organization is in compliance with previously announced procedures. The organizations submit monthly narrative and financial reports to the persons in compliance with the deadlines stated in the agreements. Visits and checks from responsible persons in the line ministry are performed at least once for the duration of the contract and prior to the start of the project in order to evaluate the capacities. Occasionally, MLSP requires preparation of special reports such as for specific data. Evaluation reports on service provision are not available.

¹¹¹ Article 153, Law on social protection

¹¹² Telephone and Face-to-face interviews with CSOs service providers (Association of Social Workers of the City of Skopje; Republic Center for Support of Persons with Intellectual Disability – PORAKA and The First Children's Embassy in the World - Megjashi

¹¹³ Telephone and Face-to-face interviews with CSOs service providers (Association of Social Workers of the City of Skopje; Republic Center for Support of Persons with Intellectual Disability – PORAKA and The First Children's Embassy in the World – Megjashi.

Findings and Recommendations (Tabular)

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

Principle: Freedom of association is guaranteed and exercised freely by everybody

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. All individuals and legal entities can freely establish and participate in informal and/or registered organizations offline and online</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a legal framework according to which any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose. 2) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc). 3) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. 4) The law allows for networking among organizations in the countries and abroad without prior notification. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Any person can establish associations, foundations and other types of non-profit, non-governmental entities for any purpose (legally allowed). •Both individual and legal persons exercise the right to associate without discrimination. For minors and persons with disabilities it is required support from their guardians. •Registration is not mandatory. •Registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. •Networking is allowed, without prior notification in the country and abroad. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Adding provisions for easing the possibilities for associations of minors and persons with disabilities.

	<p>Practice:</p> <ol style="list-style-type: none"> 1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. 2) Individuals and legal entities are not sanctioned for not-registering their organizations. 3) Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. 4) Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. 	<p>Practice:</p> <ul style="list-style-type: none"> • Every individual or legal entity in practice can form association, foundation or other non-profit organization offline or online. In the last three years there are only two cases of registration rejection recorded. • Individuals and legal entities are not sanctioned for not-registering their organizations, informal association is practiced. Still the legal system dominantly supports formal organizations. • Registration is mostly accessible within the legally prescribed deadlines; isolated cases are being recorded on different interpretation of the LAF by different state officials working at the registration body. • Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. 	<p>Practice:</p> <ul style="list-style-type: none"> • Establishing inter-sectorial working group for monitoring of the implementation of LAF. • The state (Ministry of Justice) should support CSOs and legal experts who are willing to provide advice (free legal aid) to CSOs in their process of registration and operation. • Need to respect the ECHR and follow decisions regarding freedom of association in Macedonia, but also in general. • Specific workshops should be organized in terms to clarify the provisions of the Law that often cause different interpretation amongst civil servants.
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Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

Principle: Freedom of association is guaranteed and exercised freely by everybody

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>2. CSOs operate freely without unwarranted state interference in their internal governance and activities</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. 2) The state provides protection from interference by third parties. 3) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Article 10 of LAF defines independence, emphasizing that CSOs are independent in managing, determining and realizing the goals and activities determined in their statutes. • The CSOs activities are obligation to the CSOs themselves according to LAF, and also there are precise provisions for termination and prohibition of the work of the CSOs, what defines the basis for 	<p>Legislation:</p> <ul style="list-style-type: none"> • The Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism should be amended especially in the control part, sanctions, and termination of the work of the organizations. The new

	<p>4) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality.</p> <p>5) The restrictions and the rules for dissolution and termination meet the standards of international law and are based on objective criteria which restrict arbitrary decision making.</p>	<p>protection from interference.</p> <ul style="list-style-type: none"> •The Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism contains rules which are not proportional to the size of the CSOs, the type/ scope of activities and in general are not in accordance to the essence of the civil society sector. •Sanctions provided by LAF are appropriately formulated, focusing on personal versus collective (organizational) responsibility. Exceptional inadequacy of the sanctions has the Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism. •Limitations to prohibition and termination of work determined in LAF meet the international standards. Again there are problematic provisions concerning termination of work in the Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism. 	<p>solutions should reflect the essence of civil society sector.</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities. 2) There are no practices of invasive oversight which impose burdensome reporting requirements. 3) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial review. 	<p>Practice:</p> <ul style="list-style-type: none"> •There are isolated cases of indirect state interference in internal matters of associations, foundations and other types of non-profit entities such as disregard or public verbal assault by public servants. • There are minimal cases of invasive oversight in practice, mostly expressed through the requirement CSOs annually to prepare Program for prevention of money laundering. •There are minimal cases of CSOs that were sanctioned (9%), mostly unjustified and disproportionate. 	<p>Practice:</p> <ul style="list-style-type: none"> •Raising awareness and increasing knowledge of civil servants on the specifics of CSOs.

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

Principle: Freedom of association is guaranteed and exercised freely by everybody

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>3. CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows CSOs to engage in economic activities. 2) CSOs are allowed to receive foreign funding. 3) CSO are allowed to receive funding from individuals, corporations and other sources. 	<p>Legislation:</p> <ul style="list-style-type: none"> •LAF allows CSOs to engage in economic activities. •LAF allows CSOs to receive foreign funding. •LAF and LDSPA allows CSOs to receive funding from individuals, corporations and other sources. 	<p>Legislation:</p> <p>/</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. 2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channeling such funds via specific bodies) on CSOs to receive foreign funding. 3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. 	<p>Practice:</p> <ul style="list-style-type: none"> •Legislation on CSOs engaging in economic activities is implemented and is not burdensome (still some CSOs have difficulties such as when they sell small handicrafts in cash they are required to have fiscal counter). •There are no limitations or tax burdening for gained income from economic activities. In principle, the difference between income and expenditures (profit) at CSOs is non-taxable. •There are no restrictions in practice for CSOs to receive foreign funding. •Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. 	<p>Practice:</p> <ul style="list-style-type: none"> •Promotional activities on the benefits of economic activities for CSOs.

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. CSO representatives, individually or through their organization, enjoy freedom of peaceful assembly</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework is based on international standards and provides the right for freedom of assembly for all without any discrimination. 2) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. 3) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. 4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers. <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. 2) Restrictions are justified with explanation of the reason for each restriction, which is promptly communicated in writing to the organizer to guarantee the possibility of appeal. 3) Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. 4) There are cases of freedom of assembly practiced by CSOs (individually or through their organizations) 	<p>Legislation:</p> <ul style="list-style-type: none"> •The legal framework provides the right for freedom of assembly for all without any discrimination and it is based on international standards. Foreigners have the obligation to announce their assembly and receive permission by MIA. •The law recognize and do not restrict spontaneous, simultaneous and counter-assemblies. •The exercise of the right is not subject to prior authorization by the authorities, and the notification procedure is not complex. •The law does not provide procedure for appealing against the decision for restriction of the right based on law for assembly. <p>Practice:</p> <ul style="list-style-type: none"> •Records of isolated cases of encroachment of a peaceful assembly exist such as the protest on the 23rd of October the case of the journalist Kezarovski. •Spontaneous and counter-assemblies freely take place, and generally the state facilitates and protects groups. • Restrictions do not happen often, and it cannot be appealed. •There are numerous cases of freedom of assembly practiced by CSOs without prior authorization. •Generally no excessive use of force is exercised by law enforcement bodies, still the HCHR recorded few 	<p>Legislation:</p> <ul style="list-style-type: none"> • Amending the law for public assembly to give the right to appeal against the decision for restriction of the right to assembly when firstly subjected to notification procedure, or if it is restricted as it happens. <p>Practice:</p> <ul style="list-style-type: none"> • Strengthening the capacities of the law enforcement bodies to professional enable peaceful assembly. •Improving cooperation among media and CSOs.

	<p>without prior authorization; when notification is required it is submitted in a short period of time and does not limit the possibility to organize the assembly.</p> <p>5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants.</p> <p>6) Media should have as much access to the assembly as possible.</p>	<p>cases (identification of protest participants, detention of participants etc.)</p> <ul style="list-style-type: none"> •Media have access to the assembly. 	
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Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>2. CSO representatives, individually or through their organizations enjoy freedom of expression</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides freedom of expression for all. 2) Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards. 3) Libel is a misdemeanor rather than part of the penal code. 	<p>Legislation:</p> <ul style="list-style-type: none"> •The legal framework provides freedom of expression for all. •Restrictions are clearly prescribed and in line with international law and standards. •Libel and insult are not crimes, the same are regulated with separate law (Law on Civil Liability for Insult and Defamation). 	<p>Legislation:</p> <p>/</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSO representatives, especially those from human rights and watch dog organizations enjoy the right to freedom of expression on matters they support and they are critical of. 2) There are no cases of encroachment of the right to freedom of expression for all. 3) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. 4) There is no sanction for critical speech, in public or private, under the penal code. 	<p>Practice:</p> <ul style="list-style-type: none"> •CSO enjoy the right to freedom of expression on matters they support/are critical of, and are not being punished for that. •In general there are no cases of encroachment of the right to freedom of expression for all. Mostly the litigations are private, where the defendants are mostly journalists or the media. •There are isolated cases of persecution for critical speech of representatives of CSOs, still the critical ones frequently face difficulties, or are subject to 	<p>Practice:</p> <ul style="list-style-type: none"> • Awareness raising on cases of prevention of the freedom of expression, especially for journalist and the media. •Strengthening capacities of judiciary and other state officials for the international standards and decisions of ECHR related to freedom of expression and critical speech.

verbal attacks and different labels, informative talks.
 •There is no sanction for critical speech.

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>3. Civil society representatives, individually and through their organizations, have the rights to safely receive and impart information through any media</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law. 2) The legal framework prohibits unjustified monitoring of communication channels, including Internet and ICT, or collecting users' information by the authorities. 	<p>Legislation:</p> <ul style="list-style-type: none"> •The legal framework (Law on Free Access to Public Information, Law on Electronic Communications and Law on Interception of Communications) provides the possibility to communicate via and access any source of information, including the Internet and ICT; legal restrictions are based on international human rights law. •The legal framework prohibits unjustified monitoring of communication channels, or collecting users' information by the authorities. 	<p>Legislation:</p> <p>/</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT. 2) The Internet is widely accessible and affordable 3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. 4) There are no cases of police harassment of members of social network groups. 	<p>Practice:</p> <ul style="list-style-type: none"> •The Internet is widely accessible and affordable, but there is a low level of usage of social media. •In general there are no publicly available information or examples of cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. Still one case of deleting FB groups, related to Stop Policy Brutality protests is recorded. •There are no cases of police harassment of members of social network groups. 	<p>Practice:</p> <ul style="list-style-type: none"> •Strengthening capacities of civil society and raising awareness on the necessity of using social media •Investigating the cases of the deletion of FB groups and publicly announcing report by the state authority that conducted the deletion.

Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.1: Tax/fiscal treatment for CSOs and their donors

Principle: CSOs and donors enjoy favorable tax treatment

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. Tax benefits are available on various income sources of CSOs</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. 2) The law provides tax benefits for economic activities of CSOs. 3) The law provides tax benefits for passive investments of CSOs. 4) The law allows the establishment of and provides tax benefits for endowments. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Grants and donations have VAT free treatment for all grants and donations supporting CSOs activities that bring public benefit to society. •There are no tax benefits for economic activities of CSOs, but as well there is no restrictions related to the level of incomes earned from economic activities vs. total income of the organizations. •The law does not provides tax benefits for passive investments of CSOs. •There is no clear and separate legislation for endowments. 	<p>Legislation:</p> <ul style="list-style-type: none"> • It is necessary to amend provisions related to CSOs in two tax laws (The Personal Income Tax and Law on Profit Tax). • Clear regulation of endowments and their functioning.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) There is no direct or indirect (hidden) tax on grants reported. 2) Tax benefits for economic activities of CSOs are effective and support the operation of CSOs. 3) Passive investments are utilized by CSOs and no sanctions are applied in doing so. 4) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost. 	<p>Practice:</p> <ul style="list-style-type: none"> •There are no hidden taxes on donations. •There are no tax benefits for economic activities. •With exceptions CSOs mostly do not have financial possibilities to generate income through passive investments. •Endowments are not established. 	<p>Practice:</p> <p>/</p>

Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.1: Tax/fiscal treatment for CSOs and their donors

Principle: CSOs and donors enjoy favorable tax treatment

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
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2. Incentives are provided for individual and corporate giving.	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax deductions for individual and corporate donations to CSOs. 2) There are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. 3) State policies regarding corporate social responsibility consider the needs of CSOs and include them in their programs. 	<p>Legislation:</p> <ul style="list-style-type: none"> •The law provides tax deductions for individual and corporate donations to CSOs. Provision for tax deductions for individuals is not clear (and in practice almost not enforceable). •The tax deduction procedure comes after the procedure for approval of public interest for a concrete project, which is unnecessarily complex. •State policies regarding CSR involve CSOs in their programs. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Simplifying the procedure of approving status of public interest of a concrete project/activity. Connecting current procedure prescribed in the LDSPA with PBO from LAF • Amending the provisions in LDSPA related to tax deduction for individuals. •Additional tax deductions for special type of categories of CSOs (Organizations with public benefit status).
	<p>Practice:</p> <ol style="list-style-type: none"> 1) There is a functional procedure in place to claim tax deductions for individual and corporate donations. 2) CSOs are partners to the state in promoting CSR. 3) CSOs working in the main areas of public interest, including human rights and watchdog organizations, effectively enjoy tax deductible donations. 	<p>Practice:</p> <ul style="list-style-type: none"> •The procedure to claim tax deductions for corporate donations (from profit tax) is functional, as well as the procedure for VAT. But the procedure of tax deductions for individual donations is completely dysfunctional. •There are examples of mutual projects of state institutions and CSOs on CSR promotion, but the cooperation should improve. Representatives of CSOs are members of the National Coordinative Body for Social Responsibility. •There are no special tax deductions for special type of categories of CSOs. In principle there are no obstructions for usage of tax deductions for any organization. 	<p>Practice:</p> <ul style="list-style-type: none"> •Raising awareness among CSOs on the importance of CSR about their own future sustainability and progress.

Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. Public funding is available for institutional development of CSOs, project support and co-financing of EU and other grants</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a law or national policy (document) that regulates state support for institutional development for CSOs, project support and co-financing of EU funded projects. 2) There is a national level mechanism for distribution of public funds to CSOs. 3) Public funds for CSOs are clearly planned within the state budget. 4) There are clear procedures for CSO participation in all phases of the public funding cycle. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Separate law that regulates state support does not exist. State support is regulated with bylaws (annual decisions or annual programs). Strategic approach for financing CSOs by the state is lacking. •Code for Good Practices for Funding of Associations and Foundations from the national budget, contains guidelines for distribution of public funds. •There is predictable amount in the budget item 463 on annual level. •There are no procedures for CSO participation in all phases of the public funding cycle. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Amendment of the provisions that regulate state support for CSOs in two laws such as LAF, LGCEG (lotteries), including other relevant bylaws (Setting % of funds regularly distributed through budget for funding of CSOs). •State support should include funds for institutional development of CSOs, as well as co-financing of EU funded projects. •The Code should transform into legally binding document.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Available public funding responds to the needs of the CSO sector. 2) There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. 3) Funding is predictable, not cut drastically from one year to another; and the amount in the budget for CSOs is easy to identify. 4) CSO participation in the public funding cycle is transparent and meaningful. 	<p>Practice:</p> <ul style="list-style-type: none"> •Available public funding does not respond to the needs of the CSO sector. •Besides direct funding by the Government realized through the General Secretariat and the Government Unit for Cooperation with CSOs, few more ministries and other state bodies individually allocate funds for CSOs through public call. Not always the procedure and criteria are sufficiently clear. •Funding is predictable, but is not always easy to identify the size of the budget for CSOs per institutions, especially because the budget item 463-transfers to CSOs includes other organizational forms besides associations and foundations. •There is no participation of CSOs in the public 	<p>Practice:</p> <ul style="list-style-type: none"> •Encouraging cooperation among CSOs for mutual activities for amending and improvement of the public funding system. •CSOs should monitor the manner of allocation of funds for CSOs by state institutions and constantly demand transparency and accountability. •The Code contains procedures and criteria that should be respected. •Involving CSOs in all the

		funding cycle.	phases of the public funding cycle.
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Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. Public funding is distributed in a prescribed and transparent manner	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds is transparent and legally binding. 2) The criteria for selection are clear and published in advance. 3) There are clear procedures addressing issues of conflict of interest in decision-making. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Following the procedure for distribution of public funds is not legally binding (Only Code for Good Practices for Funding is prescribed). •Criteria for selection/ choice according to the Code are clear and available to the CSOs. •The Code addresses conflict of interest, but the procedure is left to the individual regulation of the ministries. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Amending the Code with clear provisions addressing issues of conflict of interest in decision-making.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Information relating to the procedures for funding and information on funded projects is publicly available. 2) State bodies follow the procedure and apply it in a harmonized way. 3) The application requirements are not too burdensome for CSOs. 4) Decisions on tenders are considered fair and conflict of interest situations are declared in advance. 	<p>Practice:</p> <ul style="list-style-type: none"> •Hardly any of the state bodies announces publicly available information related to the procedures for funding and information of the awarded CSOs. •The funding procedure is described in the Code which is publicly available. However, only few state bodies follow the procedures and criteria determined in Code. And in the cases when they do follow the Code for certain issues irregularities are being recorded such as prescribed deadlines are not being respected. •Applications are not too burdensome 	<p>Practice:</p> <ul style="list-style-type: none"> • All state bodies should practically publicly announce information related to the procedures for funding, deadlines and information of the awarded CSOs (already envisaged in the Code) •Distribution of state funds should be within the prescribed deadlines (not at the end of the year). • Development of database for organizations recipients of state funding.

			•Training for civil servants about system of financing of CSOs.
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Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
3. There is a clear system of accountability, monitoring and evaluation of public funding	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. 2) There are prescribed sanctions for CSOs that misuse funds which are proportional to the violation of procedure. 	<p>Legislation:</p> <ul style="list-style-type: none"> •The Code provides measures for accountability, monitoring and evaluation. •There are no prescribed sanctions for CSOs that misuse funds. 	<p>Legislation:</p> <ul style="list-style-type: none"> •The Code to become legally-binding document providing measures for accountability, monitoring and evaluation. • Prescribing sanctions for CSOs that misuse funds
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. 2) Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. 	<p>Practice:</p> <ul style="list-style-type: none"> •Very rarely monitoring on the allocated funds is carried out, and very rarely that monitoring is based on predetermined and objective indicators. 	<p>Practice:</p> <ul style="list-style-type: none"> • Continuous monitoring of the allocated funds by state institutions and CSOs in accordance with predetermined and objective indicators. •Regular evaluation of effects/impact of public funds should be carried out by state institutions.

Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner

STANDARD 4	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
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4. Non-financial support is available from the state	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows state authorities to allocate non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs. 2) The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. 	<p>Legislation:</p> <ul style="list-style-type: none"> •State institutions are allowed to allocate non-financial support and no limitations exist. 	<p>Legislation:</p> <p>/</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs use non-financial state support. 2) CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. 3) There are no cases of state authorities granting non-financial support only to CSOs which do not criticize its work; or of cases of depriving critical CSOs of support; or otherwise discriminating based on loyalty, political affiliation or other unlawful terms. 	<p>Practice:</p> <ul style="list-style-type: none"> •Mostly non-financial support is awarded upon CSOs request, i.e. their initiative. •There are examples of CSOs that use non-financial support which usually consists of giving free space. •The research records three cases of discrimination in attempts to receive non-financial support. 	<p>Practice:</p> <ul style="list-style-type: none"> •State bodies should raise awareness of the possibilities of awarding non-financial support to CSOs. •CSOs should proactively approach and request non-financial support. •Enabling equal treatment of all CSOs when awarding non-financial support •Analysis of the possibilities for allocation of state non-financial support.

Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.3: Human resources

State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. CSOs are treated in an equal manner to other employers	<p>Legislation:</p> <ol style="list-style-type: none"> 1) CSOs are treated in an equal manner to other employers by law and policies. 	<p>Legislation:</p> <ul style="list-style-type: none"> •CSOs are treated in an equal manner to other employers by law and policies, and have no special advantages. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Legislation should offer CSOs incentives for CSOs, as employers.

	<p>Practice:</p> <ol style="list-style-type: none"> 1) If there are state incentive programs for employment, CSOs are treated like all other sectors. 2) There are regular statistics on the number of employees in the non-profit sector. 	<p>Practice:</p> <ul style="list-style-type: none"> •State incentive programs for employment do not treat CSOs as all other sectors, and do not perceive civil society sector to be source of potential employment. On the contrary, in some measure clear exclusion of CSOs exists. •Regular statistics on the number of employees in the non-profit sector can be obtained from the Central Registry of Republic of Macedonia, but they are not free of charge. 	<p>Practice:</p> <ul style="list-style-type: none"> •Emphasizing the importance of CSOs and their involvement in state programs for employment encouragement. •Promoting the importance of the civil society sector as a possibility to involve students and youth.
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Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.3: Human resources

State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. There are enabling volunteering policies and laws	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. 2) There are incentives and state supported programs for the development and promotion of volunteering. 3) There are clearly defined contractual relationships and protections covering organized volunteering. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Legislation includes the best regulatory practices, and at the same time it enables spontaneous volunteering practices, there are efforts for stimulating volunteering. •There is a national strategy for promotion and development of volunteering. •There are clearly defined contractual relationships and protections covering organized volunteering. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Allocating funding from the Budget of RM for realization of activities planned in the Strategy for promotion and development of volunteering.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Incentives and programs are transparent and easily available to CSOs and the policy/strategic document/law is fully implemented, monitored and evaluated periodically in a participatory manner. 2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs. 3) Volunteering can take place in any form; there are no 	<p>Practice:</p> <ul style="list-style-type: none"> •Incentives for volunteering are transparent and accessible to CSOs and certain parts of the Strategy are being implemented. •Difficulties in administrative procedures for volunteering activities or volunteers are minimal (procedures for foreign volunteer, volunteering cards) •Volunteering can take place in any form; there are 	<p>Practice:</p> <ul style="list-style-type: none"> •Regularly monitoring the Law and national strategy and publicly announcing reports and evaluations. •Simplifying procedure for organizing volunteering work for foreign volunteers.

	cases of complaints of restrictions on volunteering.	no cases of complaints of restrictions on volunteering.	•Greater promotion of volunteerism.
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Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.3: Human resources

State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. The educational system promotes civic engagement	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Non-formal education is promoted through policy/strategy/laws. 2) Civil society-related subjects are included in the official curriculum at all levels of the educational system. 	<p>Legislation:</p> <ul style="list-style-type: none"> •Non-formal education is promoted through policy/strategy/laws, explicitly covered by the Law on adult education. •Civil society-related subjects are included in the official curriculum at primary school, while later phases of educational system do not include in the official curriculum civil society –related subjects. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Improvement and widening the provisions concerning non-formal education in LAE. •Official curriculums in secondary school, as well as higher education should cover civil society –related subjects.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) The educational system includes possibilities for civic engagement in CSOs. 2) Provision of non-formal education by CSOs is recognized. 	<p>Practice:</p> <ul style="list-style-type: none"> •In general, the educational system does not include possibilities for civic engagement in CSOs. However, mandatory practical work for students during each academic year, involves CSOs. •CSOs can provide non-formal education which is recognized. But the cooperation between state institutions and CSOs is occasional and insufficiently developed. 	<p>Practice:</p> <ul style="list-style-type: none"> •The educational system should encourage civic engagement in CSOs through all the phases, using the good practice of higher education. •CSOs should be more involved on the lists as providers of practical work for students. • Greater involvement of CSOs to provide non-formal education.

Area 3: Government – CSO Relationship

Sub-area 3.1.: Framework and practices for cooperation

Principle: There is a strategic approach to furthering state-CSO cooperation and CSO development

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. The State recognizes, through policies and strategies, the importance of the development of and cooperation with the sector</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There are strategic documents dealing with the state-CSO relationship and civil society development. 2) The strategic document includes goals and measures as well as funding available and clear allocation of responsibilities (action plans incl. indicators). 3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Currently the second Strategy for Cooperation of the Government with civil sector for the period 2012-2017 is being implemented. • The strategic document includes goals and measures and clear allocation of the responsibilities (action plans with indicators), but does not include available funding. • The process of developing measures in the current, as well as the previous Strategy for cooperation is participatory. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Allocating funding from the Budget of RM for realization of activities planned in the Strategy for Cooperation of the Government with civil sector, for all competent institutions.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation. 2) There are examples demonstrating that cooperation between state and CSOs and civil society development is improved and implemented according to or beyond the measures envisaged in the strategic document. 3) The implementation of the strategic document is monitored, evaluated and revised periodically. 4) State policies for cooperation between state and CSOs and civil society development are based on reliable data collected by the national statistics taking into consideration the diversity of the sector. 	<p>Practice:</p> <ul style="list-style-type: none"> • CSOs participated in developing both strategies, but less in implementing. The evaluation of the first strategy was prepared by CSOs. • There are examples demonstrating improvement of the formal cooperation according to the document, still additional efforts for substantial cooperation with CSOs are needed. The implementation of the new Strategy in the first year has slight progress. • The implementation of the strategic document is monitored and evaluated. • State policies are based on reliable data. 	<p>Practice:</p> <ul style="list-style-type: none"> • CSOs should be actively involved in all phases of realization of the Strategy for Cooperation of the Government with civil sector (preparation, implementation and evaluation). • Substantial cooperation of the Government with CSOs • Continuous monitoring of the implementation of the Strategy.
Area 3: Government – CSO Relationship			
Sub-area 3.1.: Framework and practices for cooperation			
Principle: There is a strategic approach to furthering state-CSO cooperation and CSO development			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD

2. The State recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g., Unit/Office for cooperation; contact points in ministries; council). 2) There are binding provisions on the involvement of CSOs in the decisions taken by the competent institution or mechanism(s). 	<p>Legislation:</p> <ul style="list-style-type: none"> •The Government Unit for Cooperation with CSOs in the frames of the General Secretariat of the Government is established in 2004, with mandate to facilitate cooperation between CSOs and the Government. •There are no legally binding provisions for involvement of CSOs in decisions taken by the Government Unit for Cooperation with CSOs. 	<p>Legislation:</p> <ul style="list-style-type: none"> •The Government Unit for Cooperation with CSOs should have more autonomous position
	<p>Practice:</p> <ol style="list-style-type: none"> 1) The national level institution or mechanism(s) has sufficient resources and mandate for facilitating CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society. 2) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). 	<p>Practice:</p> <ul style="list-style-type: none"> •The Unit does not have enough resources, primarily financial means for appropriate implementation of its mandate (the Government does not allocate budget for direct activities of the Unit). Until now the financial support came mostly from EU projects. •CSOs are involved only during processes concerning the preparation and reporting on the implementation of the Strategy for cooperation with CSOs. 	<p>Practice:</p> <ul style="list-style-type: none"> •Allocating funds of the Budget of RM for realization of direct activities of the Government Unit for Cooperation with CSOs. •Involvement of CSOs in all processes.

Area 3: Government – CSO Relationship

Sub-area 3.2: Involvement in policy- and decision-making processes

Principle: CSOs are effectively included in the policy and decision-making process

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner.	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There are clearly defined standards on the involvement of CSOs in the policy and decision making processes in line with best regulatory practices prescribing minimum requirements which every policy-making process needs to fulfill. 2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. 	<p>Legislation:</p> <ul style="list-style-type: none"> •There are clearly defined standards on the involvement of CSOs in decision-making processes, but the process is not fully in line with best regulatory practices. Besides standards for involvement of relevant stakeholders in 2011 Code for Good Practices in consulting CSOs was adopted. •State policies provide trainings for civil servants on 	<p>Legislation:</p> <ul style="list-style-type: none"> •Regulations on consultation process should be fully in line with best regulatory practices prescribing minimum requirements (30 days public consultation). •Changing the Code for Good

	<p>3) Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work.</p>	<p>CSO involvement in the work of public institutions.</p> <ul style="list-style-type: none"> •Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work. 	<p>Practices in consulting CSOs into legally-binding document.</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. 2) CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. 3) Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. 4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training. 5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. 	<p>Practice:</p> <ul style="list-style-type: none"> •Fewer number of CSOs are consulted in early stage in preparation of politics/ legal initiatives. •There are good practices in providing CSOs with adequate information on the content of the draft documents and details, still it is necessary improvement of the length of time for giving opinion/ comments. •Lack of genuine consultations. •Written feedback on the results of consultations is rarely publicly available. •The majority of civil servants in charge of consultations with the public (coordinators for RIA or responsible for cooperation with CSOs), participated in trainings for cooperation and communication with CSOs. •Most of the state institutions have units/officers coordinating and monitoring the public consultations that are functional with sufficient capacity. 	<p>Practice:</p> <ul style="list-style-type: none"> •Consulting CSOs in early phase of preparation of policies/ legal initiatives. •Monitoring the implementation of the Code on Good Practices for participation of civil society in policy making processes. •Mandatory feedback on the received comments, should be publicly available. •Campaigns on raising awareness of the possibility of active participation in consultative processes.

Area 3: Government – CSO Relationship

Sub-area 3.2: Involvement in policy- and decision-making processes

Principle: CSOs are effectively included in the policy and decision-making process

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>2. All draft policies and laws are easily accessible to the</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and 	<p>Legislation:</p> <ul style="list-style-type: none"> •Existing legislation obliges public institutions to make all draft and adopted laws and policies public, 	<p>Legislation:</p> <ul style="list-style-type: none"> •Shorter deadlines for processing requests for access

public in a timely manner	<p>exceptions are clearly defined and in line with international norms and best practices.</p> <p>2) Clear mechanisms and procedures for access to public information/documents exist.</p> <p>3) There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information.</p>	<p>and exceptions are clearly defined.</p> <ul style="list-style-type: none"> •Clear mechanisms and procedures for access to public information/ documents exist. •There are clearly prescribed sanctions for civil servants/ units for breaching the legal requirements on access to public information. 	to public information, as well as in the appeal procedure.
	<p>Practice:</p> <p>1) Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions.</p> <p>2) Public institutions answer the majority of requests for access to public information within the deadline prescribed by law, in a clear format, provide written explanations on the reasons for refusal, and highlight the right to appeal and the procedure for appealing.</p> <p>3) Cases of violations of the law are sanctioned.</p>	<p>Practice:</p> <ul style="list-style-type: none"> •Public institutions actively publish draft and adopted laws and policies, web-site ENER and the Assembly contain all the necessary information. •Public institutions (66%) that submitted report about the state of free access to information stated responsiveness to the majority of requests (98%). Majority of appeals the Commission has received are as a result of the information holders' unresponsiveness. The format of communication is not being respected and the waiting time for response is long. •There is no record of cases of violation of the law being sanctioned. 	<p>Practice:</p> <ul style="list-style-type: none"> •Improving functionality of ENER, improving the skills of state officials responsible for its maintenance and active update, as well as strengthening MISA control role in the process. •Accessibility of all public information on the web-pages of public institution, regardless of the fact that they have already replied to such request, or they answered upon such request of the Commission. •Education of the public institutions (information holders) on their obligation to submit Reports on the access to public information to the Commission. •Promotion of the right to free access to public information to the public.

Area 3: Government – CSO Relationship

Sub-area 3.2: Involvement in policy- and decision-making processes

Principle: CSOs are effectively included in the policy and decision-making process

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>3. CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes</p>	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions. There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. 	<p>Legislation:</p> <ul style="list-style-type: none"> Provisions exist in certain laws and bylaws on the need to include CSOs in existing or temporary bodies (Government rulebook, Methodology for regulatory impact assessment etc.) There are no clear guidelines on how to ensure appropriate representation from civil society. 	<p>Legislation:</p> <ul style="list-style-type: none"> Provision of measures for and clear guidelines for appropriate representation of civil society in work bodies and groups formed by public institutions.
	<p>Practice:</p> <ol style="list-style-type: none"> Decision-making and advisory bodies on issues and policies relevant for civil society generally include CSO representatives. CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. CSO representatives are selected through selection processes which are considered fair and transparent. Participation in these bodies does not prevent CSOs from using alternative ways of advocacy or promoting alternative stand-points which are not in line with the position of the respective body. 	<p>Practice:</p> <ul style="list-style-type: none"> There are several advisory and decision-making bodies where CSOs are involved (NCDV, CPBO, sectorial committee for IPA, NSEI, etc.). CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. Generally the processes of selection are considered as transparent, still more comprehensive method for selection is needed. CSOs are free to use alternative ways of advocacy and promoting alternative stand-points which are not in line with the position of the respective body. 	<p>Practice:</p> <ul style="list-style-type: none"> Greater number of advisory and decision-making bodies to involve CSOs Increased transparency of the procedures and clear criteria for selection of representatives of civil society.

Area 3: Government – CSO Relationship

Sub-area 3.3: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. CSOs are engaged in different services and compete for state contracts on an equal basis to other</p>	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. CSOs have no barriers to providing services that are 	<p>Legislation:</p> <ul style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, still dominantly functional is the system for provision of social protection services. In the field of social services provision the problem 	<p>Legislation:</p> <ul style="list-style-type: none"> Allow to all non-profit subjects to receive licenses (for ex. Foundations) Development of models for

providers	<p>not defined by law (“additional” services).</p> <p>3) Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers.</p>	<p>is the scope of organizations that can receive license, namely the foundations are excluded from this possibility.</p> <ul style="list-style-type: none"> •CSOs have no barriers to providing services that are not defined by law (“additional” services). •Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. 	<p>cooperation on service provision in different areas.</p>
	<p>Practice:</p> <p>1) CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g., education, health, research, and training).</p> <p>2) CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation).</p> <p>3) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome.</p>	<p>Practice:</p> <ul style="list-style-type: none"> •Competition between CSOs and other providers exists in rare number of cases. The most common are cases in the field of social protection, research and training delivery such as MCIC, Konekt, TIM institute, Open the windows. •Few isolated cases were noted when it comes to social protection services when CSOs are included in the phase of needs assessment. •For the familiar practice (MLSP) the pre-registration/licensing is not complex. 	<p>Practice:</p> <ul style="list-style-type: none"> •Strengthening capacities of CSOs and greater competing with other legal persons in service provision. •Expanding the possibility of obtaining license towards other organizational forms. •Promotion of service provision in other areas.

Area 3: Government – CSO Relationship

Sub-area 3.3: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>2. The state has committed to funding services and the funding is predictable and available over a longer-term period</p>	<p>Legislation:</p> <p>1) The budget provides funding for various types of services which could be provided by CSOs, including multi-year funding.</p> <p>2) There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another contracting or grants mechanism).</p> <p>3) CSOs can sign long-term contracts for provision of</p>	<p>Legislation:</p> <ul style="list-style-type: none"> • From the budget funding for various types of services is provided and that is short-term (up to 6 months). • There are no legal barriers to CSOs receiving public funding for the provision of different services • CSOs can sign long-term contracts for provision of services 	<p>Legislation:</p> <ul style="list-style-type: none"> • Long-term funding of CSOs dealing with service provision (amending legislation)

	services		
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs are recipients of funding for services. 2) CSOs receive sufficient funding to cover the basic costs of the services they are contracted to provide, including proportionate institutional (overhead) costs. 3) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services. 	<p>Practice:</p> <ul style="list-style-type: none"> •CSOs are recipients of funding for services (mostly in the area of social protection). •CSOs receive sufficient funding to cover the basic costs for services they contracted to provide, sometimes that can include proportionate institutional (overhead) costs. •Payments are often delayed. •Flexibility in funding exists. 	<p>Practice:</p> <ul style="list-style-type: none"> •CSOs should be more active and compete for funding in different areas. •Awareness raising for all institutions to involve CSOs in service provision. •Funding institutional (indirect) costs of service providers.

Area 3: Government – CSO Relationship

Sub-area 3.3: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
3. The state has clearly defined procedures for contracting services which allow for transparent selection of service providers, including CSOs	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a clear and transparent procedure through which the funding for services is distributed among providers. 2) Price is not the lead criterion for selection of service providers and best value is determined by both service quality and a financial assessment of contenders. 3) There are clear guidelines on how to ensure transparency and avoid conflict of interests. 4) There is a right to appeal against competition results. 	<p>Legislation:</p> <ul style="list-style-type: none"> •From the available information only in MLSP exists clear and transparent procedure through which the funding for services is distributed among providers. •There are clear guidelines on how to ensure transparency and avoid conflict of interests. •There is a right to appeal against competition results. 	<p>Legislation:</p> <p>/</p>
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Many services are contracted to CSOs. 2) Competitions are considered fair and conflicts of interest are avoided. 3) State officials have sufficient capacity to organize the procedures. 	<p>Practice:</p> <ul style="list-style-type: none"> •Not many CSOs are contracted for service provision •Competitions are considered fair and conflicts of interest are avoided (the information refers to the field of social protection). •State officials have capacity to organize the 	<p>Practice:</p> <ul style="list-style-type: none"> •Greater number of CSOs should be awarded with contracts for service provision. •Improvement of the capacities of state officials.

procedures.

Area 3: Government – CSO Relationship

Sub-area 3.3: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 4	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
4. There is a clear system of accountability, monitoring and evaluation of service provision	Legislation: 1) There is legal possibility for monitoring both spending and the quality of service providers. 2) There are clear quality standards and monitoring procedures for services.	Legislation: •There is legal possibility for monitoring both spending and the quality of service providers. •There are quality standards and monitoring procedures for services.	Legislation: /
	Practice: 1) CSOs are not subject to excessive control. 2) Monitoring is performed on a regular basis according to pre-announced procedures and criteria. 3) Regular evaluation of quality and effects/impact of services provided is carried out and publicly available	Practice: •CSOs are not subject to excessive control. •Monitoring is performed on a regular basis, and mostly based on pre-announced procedures and criteria. •Possible existing evaluations, are not publicly available.	Practice: •Publicly available evaluations.

Used Resources

Legislation

- The Constitution of the Republic of Macedonia, "Official Gazette of the Republic of Macedonia", no.59/2000
- Law on Adult education ("Official Gazette of the Republic of Macedonia" nos. 7/2008, 17/2011, 51/2011, 74/2012 and 41/2014).
- Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia", no.52/2010 и 135/2011).
- Law on Civil Liability for Insult and Defamation ("Official Gazette of the Republic of Macedonia", no.143/2012)
- Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of Macedonia", no.47/2006; 86/2008 и 51/2011).
- Law on Electronic Communications ("Official Gazette of the Republic of Macedonia", no.13/2005)
- Law on Free Access to Public Information ("Official Gazette of the Republic of Macedonia", no.13/2006)
- Law on Higher Education ("Official Gazette of the Republic of Macedonia" nos. 35/2008, 103/2008, 26/2009, 83/2009, 99/2009, 115/2010, 17/2011, 51/2011, 123/2012, 15/2013 and 24/2013).
- Law on Interception of Communications ("Official Gazette of the Republic of Macedonia", no.121/2006)
- Law on Labor Relations ("Official Gazette of the Republic of Macedonia", no.62/2005; 106/2008; 161/2008; 114/2009; 130/2009; 149/2009; 50/2010; 52/2010; 124/2010; 47/2011; 11/2012; 39/2012; 13/2013 и 25/2013).
- Law on office for educational development ("Official Gazette of the Republic of Macedonia" nos. 37/2006, 142/2008, 148/2009, 69/2013, 120/2013, 148/2013 and 41/2014)
- Law on Personal Income Tax ("Official Gazette of the Republic of Macedonia", no.80/1993; 3/1994; 70/1994; 71/1996; 28/1997; 8/2001; 50/2001; 52/2001; 2/2002; 44/2002; 96/2004; 120/2005; 52/2006; 139/2006; 6/2007; 160/2007; 159/2008; 20/2009; 139/2009; 171/2010; 135/2011 и 166/2012).
- Law on Prevention of Conflict of Interest ("Official Gazette of the Republic of Macedonia" no.70/2007, 114/2009 and 6/2012).
- Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism ("Official Gazette of the Republic of Macedonia", no.4/2008)
- Law on Profit Tax ("Official Gazette of the Republic of Macedonia", no.80/1993)
- Law on Public Gatherings ("Official Gazette of the Republic of Macedonia", no.55/1995; 19/2006 и 66/2007).
- Law on Public Procurement ("Official Gazette of the Republic of Macedonia", no.136/2007; 130/2008; 97/2010; 53/2011; 185/2011; 15/2013; 148/2013 и 160/2013).
- Law on Referendum and Other Forms of Direct Vote of Citizens ("Official Gazette of the Republic of Macedonia", no.81/2005)
- Law on social protection ("Official Gazette of the Republic of Macedonia", no.79/09)
- Law on Value Added Tax ("Official Gazette of the Republic of Macedonia", no.44/1999; 59/1999; 86/1999; 11/2000; 8/2001; 21/2003; 19/2004; 33/2006; 45/2006; 101/2006; 114/2007; 103/2008; 114/2009; 133/2009; 95/2010; 102/2010; 24/2011; 135/2011 и 155/2012).
- Law on Volunteering ("Official Gazette of the Republic of Macedonia", no.85/2007)
- Government rulebook, "Official Gazette of the Republic of Macedonia", no.36/08

Decision for amending the Decision for distribution of income from games of chance and amusement games in 2013 for funding program activities of national disability organizations, their associations and their alliance, associations working in the field of fight against family violence and the Red Cross of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 147/2013)

Decision of determining criteria and procedure for distribution of financial to associations of citizens and foundations from the Budget of Republic of Macedonia for 2012 ("Official Gazette of the Republic of Macedonia", no.162/2012)

Guidelines for the manner of acting in the work of the ministries for the involvement of stakeholders in the process of preparation of laws ("Official Gazette of the Republic of Macedonia", no.150/11)

Code of Good Practices for participation of civil society organizations in policy-making processes. ("Official Gazette of the Republic of Macedonia", no.99/11)

Code of Good Practices for financial support of associations of citizens and foundations ("Official Gazette of the Republic of Macedonia", no.130/07)

Government of the Republic of Macedonia (2012) Strategy for Cooperation of the Government with the civil society sector (2012-2017). Skopje, Government of the Republic of Macedonia.

Ministry of Labour and Social Policy. Action plan for youth employment for 2015, Skopje 2012.

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Annex 1. E-questionnaire for civil society organizations

Area 1. Basic Legal Guarantees of Freedoms

1. **Register/re-register your organization was fast, easy and simple (association, foundation or alliance)?**
 - Yes
 - No
 - Functioning as informal organization
Explain
2. **During registration/re-registration of your organization were some of the founders brought under particular suspicion by the authorities (e.g. for being foreign citizen/s, underage or legal person/s and etc.)?**
 - Yes
 - No
 - Functioning as informal organization
Explain
3. **During registration/re-registration of your organization did you face administrative difficulties, caused by different interpretation of laws by the registration body?**
 - Yes
 - No
 - Functioning as informal organization
Explain
4. **Did the particular status of some of the founders/members of the management of the organization, imposed limitation/s during registration/re-registration of the organization? (E.g. unemployed person was chosen as a representative of the organization without compensation, or appointing state official as part of the governing organs, etc.)**
 - Yes
 - No
 - Functioning as informal organization
Explain
5. **How much time did the registration/re-registration of the organization take?**
 - Less than 5 days
 - 5 days
 - Between 5 and 10 days
 - More than 10 days
 - Functioning as informal organization
 - Other
Explain
6. **If you had any problems during registration/re-registration of your organization, were they based on a clearly stated explanation given from the authority, describing the reasons?**
 - Yes
 - No
 - We did not have problems during registration/re-registration
 - Functioning as informal organization
Explain (Explain in case you had to obtain additional documents, etc.)
7. **In order for your organization to participate in domestic/ foreign network you had to:**
 - Notify the relevant government bodies
 - You did not have any obligation to notify the relevant government bodies
 - Not a member of network
If your answer is „ Notify the relevant government bodies “give an example with which network/s was that the case
8. **Has the state interfered in your organization`s internal matters:**
 - Unjustifiably interfered
 - Justifiably interfered
 - There are no cases of state interference in the organization`s internal matters
If your answer is „ Unjustifiably interfered “, give an example

9. Has your organization ever faced pressure by the state?

- Exposed to state pressure on daily bases
 - Exposed to state pressure occasionally
 - Never been exposed to pressure
- Give an example on the chosen answer

10. Have you ever had case of unannounced visit/inspection from government body?

- Yes
 - No
- Explain

11. Are the administrative requirements/monitoring on certain issues:

(E.g. obligations according to the Law on Prevention of Money Laundering and Other Proceeds of Crime and Financing of Terrorism)

- Unjustified and disproportionate
 - Justified, but disproportionate
 - Justified and proportionate
 - We have never been exposed to administrative controls/monitoring
- Give an example on the chosen answer

12. Has your organization ever faced sanctions from certain government body (except sanctions which are result of proceedings before authorities initiated by internal staff of the organization)?

- Yes, and they were unjustified and disproportionate
- Yes, and they were justified and disproportionate
- Yes, and they were justified and proportional
- No, our organization has never faced sanctions

13. If you have ever faced certain sanctions, did you have the possibility to initiate proceeding against the decision/imposed sanction/s?

- Yes
 - No
 - Never faced sanctions
- If your answer is „Yes“ explain

Area 2. Framework for CSO Financial Viability and Sustainability

14. Does your organization engage in direct economic activities? *

- Yes
 - No
 - No interest on engagement in direct economic activities
- If your answer is „Yes“ explain

15. Does engaging in economic activities impose administrative difficulties for your organization?

- Yes
 - No
 - Not engaged in economic activities
- If your answer is „Yes“ explain

16. Have you ever faced limitations from government institutions and disproportional administrative procedures when receiving funds from foreign donors?

- Yes
 - No
 - Never received foreign donation/s
- If your answer is „Yes“ explain

17. Does your organization receive funding from individuals and/or enterprises?

- Recipient of funding from individuals and enterprises
- Recipient of funding from enterprises
- Recipient of funding from individuals
- Never received funding from individuals and enterprises

18. Procedure for receiving funding from private sources (individuals, enterprises, etc.) is:

- Simple, without additional expenses
 - Simple, with additional expenses
 - Complex, with additional expenses
 - Complex, but without additional expenses
 - Never received funding from private sources
- Explain

19. Has the state ever limited your right to organize peaceful protest/ gathering?

- Yes, you were limited
 - No, you organized the peaceful protest/gathering, without any obstacles
 - You have never organized peaceful protest
- If your answer is „Yes“ explain

20. In case when the state prohibited the peaceful gathering of your organization did you receive by the authority:

- Clear explanation based on law
 - Without explanation the gathering was prohibited
 - The response you received just before the beginning of the peaceful assembly without the possibility for re-organization
 - You have never organized peaceful protest/gathering
- Other

21. When your organization organized peaceful assembly did you face contra-protest?

- Yes there was counter-protest and we were protected by the police
 - Yes there was counter-protest and we were not protected by the police
 - No, there wasn't any counter-protest
 - Never organized peaceful gathering
- Other

22. Have you ever organized peaceful assembly without announcing it to the authorities, according to law?

- Yes, you have organized
 - Yes, you have organized, but the gathering was limited by authorities
 - No, you have never organized
- Give an example

23. Has your organization in any way ever been limited the right to freedom of expression?

- Freedom of expression is threatened on a daily basis
 - Freedom of expression is sometimes limited
 - Freedom of expression was never limited
- Explain

24. Was over your organization imposed pressure, for expressing critical views towards the government?

- Pressure is imposed on a daily basis
 - Pressure is sometimes imposed
 - Pressure was never imposed over the organization
- Explain

25. Were any of your organization members prosecuted for critical speech by authorities?

- Yes
 - No
- If your answer is „Yes“ explain

26. Have you ever paid certain type of tax on donation/grant received from domestic and/or foreign entities (individuals or legal persons)?

- Yes
 - No
- Explain

27. Has your organization ever used certain tax benefits by engaging in economic activities?

- Yes, we have used tax benefits
 - No, we have never used tax benefits
 - We have tried, but there are no special tax benefits
 - We do not engage in economic activities
- If your answer is „Yes“ explain

28. If your organization generates passive investment revenues:

(Passive investment revenues are revenues generated from rent and income from ownership in companies (e.g. Limited liability Company) where the organization has no active involvement in the management (e.g. dividends, interests, etc.)

- Generating passive investment revenues just as the other legal persons, without special difficulties and administrative limitations
- Generating passive investment revenues, but facing difficulties
- Does not generate income through passive investment
Explain

29. Does your donors (individuals) use tax benefits for the donated funds for your organization?

- Yes, they all use tax benefits
- Part of them do not use tax benefits because of the complex administrative procedures
- Part of them do not use tax benefits because they are not aware they exist
- No, nobody uses tax benefits
- Don't know
- Do not receive funding from individuals

Explain: e.g. Donors do not use them because there are no tax benefits, etc.

30. Does your donors (enterprises) use tax benefits for the donated funds to your organization?

- Yes, all of my donors use tax benefits
- Part of them do not use tax benefits as a result of complex administrative procedures
- Part of them do not use tax benefits because they are not aware of the existing tax benefits
- No, none of them uses tax benefits
- Don't know
- Do not receive funding from enterprises
Explain

31. Has your organization ever received state funding?

- Yes, only once
- Yes, more times
- No, never received, but have made attempts
- No, never received because but did not make attempts
Explain: state which institution/s and what type of support

32a. What portion of your budget for 2010 comes from state funding? (The amount is in MKD)*

Insert 0 if you have never received state funds

32b. What portion of your budget for 2011 comes from state funding? (The amount is in MKD)*

Insert 0 if you have never received state funds

32c. What portion of your budget for 2012 comes from state funding? (The amount is in MKD)*

Insert 0 if you have never received state funds

33. Are there regular calls for applications (at least once a year) for state funding by the government bodies for support of activities in your operating field? (Under regular calls for applications we understand at least once a year announcements)

- Yes, regularly (at least once a year)
- Yes, but occasionally
- No
Give an example

34. Are you being consulted in the process of setting priorities on state funding/ support?

- Regularly, each year we are consulted
- We are consulted, but not more than two times, in the last three years
- We have never been consulted
Explain (which institution/s)

35. When you applied to call for applications by state institutions the application forms were:

- Completely clear
- Partly clear
- Not clear
- Never submitted an application

- Other
- 36. The whole application package (application forms, annexes and etc.) is easy for preparation?**
- Easy
 - Partly easy
 - Complex
 - Never submitted an application
 - Other
- 37. The required documents for application:**
- Are significantly financially burdensome
 - The amount of financial expenditures is reasonable
 - No, they are not financially burdensome
 - Never submitted an application
- Explain
- 38. The monitoring on you organization for the received public funding by the authorities was conducted:**
- According to previously established system of objective indicators
 - Partly with using previously established system of objective indicators
 - They do not conduct monitoring
 - You have never received public funding
- 39. The monitoring on you organization for the received public funding by the authorities was conducted:**
- According to predetermined time period, with previous announcement
 - According to predetermined time period, without previous announcement
 - Without predetermined time period, with previous announcement
 - Without predetermined time period, without previous announcement
 - They do not conduct monitoring
 - You have never received public funding
- 40. Have you ever applied and were you granted nonfinancial support from the state (working space, equipment, consultation, etc.):**
- There was an open call that you applied to and received nonfinancial support
 - There was an open call that you applied to but did not receive nonfinancial support
 - You contacted the relevant government body with request for nonfinancial support, and you received
 - You contacted the relevant government body with request for nonfinancial support, and the request was rejected
 - You have never requested nonfinancial support
 - You are not aware of the possibility to receive nonfinancial support
- Give an example for the chosen answer
- 41. Have you ever faced discriminatory treatment when requesting nonfinancial support:**
- Yes, because of the open critical attitude towards certain policies of the Government and government bodies
 - Yes, because of your political preferences towards the opposition
 - You have not faced inappropriate discriminatory treatment when requesting nonfinancial support
 - Never submitted an application for non-financial support
- Other
- 42. Have you organization ever used the benefits of the Law on Volunteering?**
- Yes
 - No
 - We do not have volunteers
- Explain
- 43. If you engage volunteers, following the Law on Volunteering, have you ever faced administrative difficulties?**
- Yes
 - No
- Explain

Area 3: Government – CSO Relationship

- 44. Have you ever participated in the process of preparation of the strategic document (e.g. Strategy for Cooperation of the Government with CSOs, National Strategy for development of volunteerism):**
- Yes, you were actively involved in all the phases
 - Yes, you were actively involved in some phases

- Yes, you were only consulted
- You were only informed
- You were not invited to participate
- If you have participated state the name of the document/s

45. Your participation in the preparation of the strategic document was:

- Successful, all your suggestions were included in the final document
- Less successful, part of your suggestions were accepted
- Unsuccessful, nothing was accepted
- You were not involved in consultations
Give an example

General questions

1. Name of the organization
2. Name and surname of the respondent
3. Position in the organization of the respondent
4. Field of operation of the organization
5. Location of the organization (municipality)
6. Period of establishment of the organization (formal and informal)
 - Over 10 years
 - 5 to 10 years
 - Less than 5 years
 - Established this year
 - Other
7. Number of employees/ engaged personnel in your organization

Annex 2. List of civil society organizations that responded the e-questionnaire

- 1.Macedonian Civic Education Center (MCEC)
- 2.Center for Civil Communications (CCC), Skopje
- 3.European Medical Students` Association Macedonia
- 4.Association „Give back a smile“, Veles
- 5.Transparencia Macedonia
- 6.IMKA Bitola
- 7.„Biosfera “, Bitola
- 8.„Civic Association“, Bitola
- 9.Association MACEF – Center for Energetic Efficiency of Macedonia
- 10.Association for action against violence and trafficking in human beings Open Gate - La Strada, Macedonia
- 11.Open the Windows
- 12.Institute for European Policy
- 13.Center for environmental research and information "Eco-sense"
- 14.Association for economic research, advocacy and adopting economic policies „Finance Think" Skopje
- 15.Foundation for sustainable economic development PREDA Plus
- 16.Center for Women Rights „ETIKA “, Gostivar
- 17.Youth Club, Stip
- 18.Slow Food Bitola
- 19.SPONA-Cultural-Informative Centre of Serbians in Republic of Macedonia
- 20.Citizens association „Zona“, Kavadarci
- 21.Trade-textile association „Textile cluster“, Stip
- 22.„Mladiinfo“, Skopje
- 23.Association HOPS-Healthy Options Project - Skopje
- 24.Polio Plus – movement against disability
- 25.Coalition of youth organizations – SEGA
- 26.King Marko Land - Skopje
- 27.Scout Association of Macedonia
- 28.Association for protection of the cultural identity of the Egyptians IZIDA 41/21 Resen
- 29.European Movement in Republic of Macedonia
- 30.Center for equal opportunities (CEO)
- 31.Human World
- 32.Center for Cultural Decontamination, Bitola
- 33.Civic Association, MOST
- 34.Tim Institute, Skopje
- 35.Multiculture
- 36.Association of law students and young lawyers „ Pavel Satev “ Kocani
- 37.Association „Student organization – Izlez“
- 38.InSoC - Initiative for Social Change - Skopje
- 39.Foundation Pelagonija - Regional Development Agency - PREDA
- 40.Front 21/42
- 41.Institute for human rights
- 42.ADKOM-Association of utility service givers of Macedonia
- 43.Association of Bloggers of Macedonia
- 44.Institute for Democracy Societas Civilis – Skopje
- 45.Youth Cultural Center - Bitola
- 46.Internet Hotline Provider Macedonia
- 47.Association Konekt
- 48.Macedonian Green Center

- 49.Trade Union of Workers of administration, judicial authorities and associations of citizens of the Republic of Macedonia
- 50.Association for advancing prevention, treatment and social inclusion of persons using drugs and other psychoactive substances DOVERBA - Skopje
- 51.CeProSARD
- 52.Humanitarian and Charitable Roma Association "Mesecina" - Gostivar
- 53.Local Agency for Development, Struga
- 54.Association of Journalists of Macedonia
- 55.Regional center for advocacy, Delcevo
- 56.Habitat Macedonia
- 57.Go Green
- 58.Analytica
- 59.National Council for Gender Equality
- 60.SWTA
- 61.Macedonian Young Lawyers Association (MYLA), Skopje
- 62.Roma Women Organization in Macedonia DAJA Kumanovo
- 63.Art point - Gumno
- 64.Association CELOR – Center for Local Development
- 65.Macedonian Enterprise Development Foundation
- 66.Center for Regional Policy Research and Cooperation „Studiorium“
- 67.The Association for Development Initiatives- Zenith
- 68.Free software-Macedonia
- 69.Macedonian Center for International Cooperation - MCIC
- 70.On bicycle
- 71.Helsinki Committee of the Republic of Macedonia
- 72.First Children`s Embassy in the World „Megjashi“, Republic of Macedonia

Annex 3. List of interview participants

State bodies

1. Ministry of Labour and Social Policy
2. Agency of Youth and Sports, Zorica Stamenkovska/Tanja Blazevska, International cooperation advisor/Assistant head of the department for sport

Civil society organizations providing services

1. Association of Social Workers of the City of Skopje
2. Republic Center for Support of Persons with Intellectual Disability – PORAKA
3. The First Children's Embassy in the World - Megjashi (FCEWM)

Informal initiatives

1. Aleksandar Mitrov – movement against police brutality „Stop Police Brutality“
2. Jasmina Golubovska – civic initiative „AMAN“
3. Petrit Saracini - „Together for peace“

Annex 4. List of participants in consultative events

1. Aleksandar Nikolov, Zenith
2. Aleksandra Murgoska, IDSCS
3. Anica Tomšikj Stojkovska, The Office of the Ombudsman
4. Biljana Kotevska, Studiorium
5. Borče Smilevski, Center for Tax Policy
6. Dragi Zmijanac, FCEW - Megjaši
7. Dušan Tomšikj, MTSP
8. Elena Stojmanovska, Ministry of Finance
9. Eli Čakar, MLS
10. Emil Mahmutovikj, Habitat
11. Hristijan Ristevski, CEA
12. Ivan Stefanovski, FOOM
13. Jasmina Golubovska, HKCP
14. Kiril Efremovski, All for fair trials
15. Kristina Taseva, Habitat
16. Melita Čokrevska, USAID
17. Nikica Kusinikova, Konekt
18. Savka Todorovska, NSRR
19. Tomislav Ortakovski, Polio Plus
20. Vladimir Lazovski, Open the Windows
21. Žaneta Poposka, OSCE
22. Aleksandar Kržalovski, MCIC
23. Emina Nuredinoska, MCIC
24. Simona Ognenovska, MCIC
25. Borjan Gjuzelov, MCIC
26. Tanja Hafner Ademi, BCSDN
27. Iliina Nešikj, BCSDN

