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REPORT ON ENABLING ENVIRONMENT FOR CIVIL SOCIETY DEVELOPMENT IN MACEDONIA 2015

Simona Ognevska

INVOLVEMENT OF CSOS IN
PUBLIC POLICY CREATION
AND LAWMAKING PROCESSES

FREEDOM OF
PEACEFUL
ASSEMBLY

PUBLICLY AVAILABLE
DATA FOR CSOS

FREEDOM
OF EXPRESSION

TAX INCENTIVES
FOR CSOS

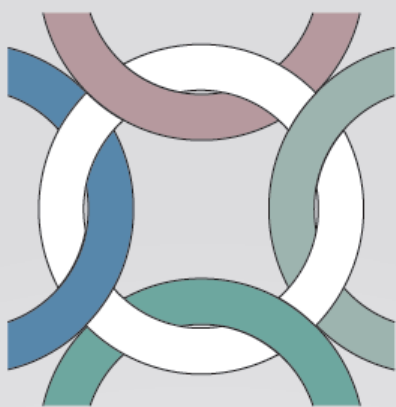
THE RIGHT TO SAFELY RECEIVE
AND IMPART INFORMATION

FREE ACCESS TO INFORMATION
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BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK



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

Monitoring Matrix on Enabling Environment for Civil Society Development

COUNTRY REPORT FOR MACEDONIA 2015



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LIIST OF ABBREVIATIONS

AEK	Agency for Electronic Communications
AMS	Agency for youth and sports
AAAMS	Agency for Audio and Audiovisual Media Services
BCSDN	Balkan Civil Society Development Network
BTD	Balkan Trust for Democracy
CFCD	Central Financing and Contracting Department within the Ministry of Finance
CRM	Central Registry of the Republic of Macedonia
CSO	Civil Society Organization
CSR	Corporate Social Responsibility
DEU	Delegation of the European Union
SSORM	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
GS	General Secretariat of the Government of the Republic of Macedonia
GTC	City Shopping Centre
HCHR	Helsinki Committee for Human Rights of the Republic of Macedonia
IPA	Instrument for Pre-Accession Assistance
JCC	Civil Society Joint Consultative Committee (JCC) of EU-RM
LAF	Law on Associations and Foundations
LDSPA	Law on Donations and Sponsorships in Public Affairs
LPT	Law on Profit Tax
MAESP	Ministry of Agriculture, Environment and Spatial Planning
MC	Ministry of Culture
MCIC	Macedonian Center for International Cooperation
MEPP	Ministry of Environment and Physical Planning
MES	Ministry of Education and Science
MF	Ministry of Finance
MH	Ministry of Health
MIA	Ministry of Interior Affairs
MISA	Ministry of Information Society and Administration
MJ	Ministry of Justice
MLSP	Ministry of Labour and Social Policy
NGO	Non-Governmental Organization
OGP	Open Government Partnership
PBO	Public Benefit Organization
PRAG	Practical Guide for Agreed Procedures for all European External Actions
PRO	Public Revenue Office of the Republic of Macedonia
RIA	Regulatory Impact Analysis
RM	Republic of Macedonia
SDSM	Social Democratic Alliance of Macedonia
SEA	Secretariat for European Affairs
SIOFA	Secretariat for Implementation of the Ohrid Framework Agreement
TACSO	Project for Technical Assistance to Civil Society Organizations
USAID	United States Agency for International Development
VAT	Value Added Tax

1. Executive Summary

1.1. About the project and Monitoring Matrix on Enabling Environment for Civil Society Development

The Report on the Enabling Environment for Civil Society Development in Macedonia is the key activity in the project “Balkan Civil Society Acquis – Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs”, financed by the European Union. The report was first prepared in 2013 and it is the first of this kind, being published at annual level. The monitoring is based on a monitoring matrix for following the enabling environment for civil society development, prepared by representatives of the Balkan Civil Society Development Network (BCSDN), with the support of the BCSDN Executive Office and the European Center for Non-for-Profit Law (ECNL). The report is part of the series of national reports in seven countries in the Western Balkans and Turkey¹, which are translated into a regional report made by summarized findings and recommendations to the countries, presented at www.monitoringmatrix.net web platform, which offers access to monitoring data for each of the countries.

The monitoring matrix is based on the key principles and standards whose existence is crucial in order for the environment in which the civil society organizations are active to be supporting and enabling. It is made of three main areas: (1) Basic legal guarantees of freedoms; (2) Framework for CSO financial viability and sustainability; (3) Government-CSO relationship, which are further divided into sub-areas. The formulation of principles, standards and indicators takes into consideration the current development level and the specific features of the Western Balkans countries and Turkey, and they are based on the internationally guaranteed freedoms and rights and the best regulatory practices at the level of the European Union and European countries.

The goal of the matrix is to define the optimal conditions that are needed by the civil society so that it functions in an effective way and is developed, as well as provide a real framework that would be followed and implemented by the state and its bodies. The indicators are defined in order to follow the state of affairs of the legislation and how it is implemented in practice, taking into consideration that the challenge lies in its implementations.

1.2. The civil society and the environment in which it was active in 2015

The civil society worked in a relatively enabling environment in 2015. The political crisis in Macedonia started with the 2014 elections, and it culminated in 2015 with the so-called “bombs” of the opposition, i.e. releases of the taped conversations of high government officials, with indications of corruptive actions and other abuses. The crisis led to reaching the so-called Przino agreement, with the mediation of EU and the USA, which anticipated several steps in resolving the crisis. The full implementation of the Przino agreement which provides the basis for the political dialogue and coming out of the political crisis is a condition for the prosperity of the country, rule of law and trust in the system and institutions. The focus on its implementation is expected to continue in the course of the next year and it is directed towards resolving the cases opened by the Special Public Prosecution, as well as towards organizing fair and democratic elections. For the first time in six years, Macedonia has been given a conditional recommendation by the European Commission to start negotiations for EU membership. Additionally, the civil war in Syria as the core of the world security instability and humanitarian disaster opened the question of solidarity of the international community and the ability to protect the fundamental rights and prevent

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

human casualties. This context has also directly affected Macedonia as part of the countries that belong to the “Balkan route” of refugees and migrants.

This context, i.e. the political and refugee crisis has kept the civil society awake and active in the course of the whole year. The continuous legal insecurity which has marked the year², the inconsistent implementation of the legislation in practice and the general absence of social dialogue have limited the space for action on the side of the civil society. This environment has on one side stimulated the civic engagement most often via gatherings. On the other side, the environment in which they worked has worn out the organizational capacities³ in their attempt to follow the institutions and be a constructive partner in giving recommendations for a solution to come out of the crisis. The formally registered civil society organizations and the informal associations which were practices more often dealt with external pressures with joint efforts.

The civil society and the citizens, Macedonians and Albanians, have shown multiethnic unity and did not allow for the security situation to be shaken even after the clash between the Macedonian police and the armed group of ethnic Albanians which took place in Kumanovo on 9 May, with casualties in this conflict (8 dead and 37 wounded policemen and 10 dead on the side of the armed group, with 30 more persons in detention).

The political and refugee crisis, directly or indirectly influenced the work of the civil society stakeholders. The absence of a dialogue between the government and the civil society, as well as the absence of inclusion in the legislative processes, has resulted with legal solutions that are not fully implementable or burdening. The challenges included indirect pressures practiced in various forms⁴, as well as hate speech towards the civil society as a more frequent occurrence with the media⁵. Still, the external pressure on the civil society from the environment has contributed to development of the civic activism which spilled over to establishing “grass root” initiatives and actions which were authentic and successful to a certain degree, if not in fulfillment of the goals that they have set, then eventually to increasing the confidence of the citizens.

The formally organized civil society has faced a serious exhaustion of human resources in conditions when its sustainability is at a low level. Another challenge was the networking of organizations that have certain expertise, as well as solidarity and support among the formal and informal associations. Especially significant were the attempts to maintain the authenticity and non-partisanship of the organizations through the numerous events in the course of the year. Finding effective methods for advocating for change was also a challenge, and in that line the most practiced thing so far in the last ten years was the right to assembly, of course accompanied by different activities, which are regularly done by the organizations (monitoring, analyses, education, and information). The civil society on its way to maturation moved via the serious approach with accountability and good governance demands to state institutions, as well as demands for inclusion and equal participation in the negotiations for the future of Macedonia. The expertise of the numerous civil society organizations developed in the course of the years was crucial with respect to following and analysis the state of affairs and proposing improvements in the key areas

²Habdank-Kolaczowska, S. (2015) Nations in Transit 2015: Democracy on the Defensive in Europe and Eurasia [internet]. Freedom House. Address: <<https://goo.gl/4tZVut>> [Accessed on: 26.2.2016]

³Habdank-Kolaczowska, S. (2015) Nations in Transit 2015: Democracy on the Defensive in Europe and Eurasia [internet]. Freedom House. Address: <<https://goo.gl/4tZVut>> [Accessed on: 26.2.2016]

⁴ More details can be found in the first area of the report: Basic legally guaranteed freedoms.

⁵ More details can be found in the first area of the report: Basic legally guaranteed freedoms.

determined by the Urgent Priority Reforms for the Republic of Macedonia⁶ and the recommendations of the EU expert report⁷.

The refugee crisis had an impact on the work of the civil society. Up to a certain period, the state dealt with the challenges slowly and with mistakes, especially in absence of a strategic approach to the situation and unpreparedness of the institutions for good coordination and exchange of information. The civil society organizations, informal groups and citizens with the start of the so far biggest inflow of refugees (750,000 have transited through the “Balkan migration route” only in 2015⁸) passing through Macedonia immediately started with self-organization and active assistance to the refugees in food, clothes, medicines and creation of basic conditions for short stay. Especially in Macedonia,⁹ the civil society helped in highlighting the challenges that the refugees have when being treated as illegal migrants and via organizing protests and campaign to change the legislation on migrants, with the help of the media, 72-hour free and legal passage through the country was allowed. The refugee crisis inevitably led to changing the priorities of part of the organizations and their involvement in providing services and humanitarian assistance at the border crossings.

The civil society, despite the challenges of the political and refugee crisis, continued to work in a solid legal framework, with inconsistencies in its implementation which do not contribute to its development and in some cases even prevent it.

The basic freedoms (freedom of association, assembly and expression) are legally guaranteed and adjusted with the international and European laws. In the practice in 2015 there were no cases noted of limiting the freedom of association. The organizations, although working without cases of direct involvement and sanctions, still faced indirect pressure as unannounced visits of inspections, verbal attacks and hate speech.

The legislation that regulates the freedom of assembly was changed in 2015 via the police law which introduced four new means to break a crowd and videotapes from gatherings can be a potential threat for the right for peaceful assembly. Also, a potential threat is the measure to set a neutral zone around the Parliament in the Plan of Activities of the Government of the Republic of Macedonia prepared based on the List of Urgent Reform Priorities. There are inconsistencies in the implementation of the legislation in practice discovered when practicing the freedom of assembly. There has been an increase of the limitations of the desired place for assembly and presence of excess police force. Additionally, in an isolated case on 5 May 2015, despite the determined violation of the public order and peace by a small group of people, the police used excessive force on the peaceful members of the assembly. Regarding the freedom of expression, on all events, especially in 2015, the civil society has practiced self-censorship and care, and the media gave little space to its activities. Hate speech towards the participants in various initiatives was especially increased. Internet and social networks were perceived as really free space for expressing oneself, although at the same time a source of potential pressure and hate speech.

⁶ European Commission (2015) Urgent Reform Priorities for the Former Yugoslav Republic of Macedonia [Internet]. Brussels, European Commission. Address: <<http://goo.gl/r37PDX>> [Accessed on: 1.3.2016]

⁷ The former Yugoslav Republic of Macedonia: Recommendations of the Senior Experts' Group on systemic Rule of Law issues relating to the communications interception revealed in Spring 2015 [Internet]. Brussels, European Commission. Address: <<http://goo.gl/xia4Z2>> [Accessed on: 1.3.2016]. The group was focused on what appeared as areas where measures for following the current crisis situation were most needed. Significant shortcomings were identified in mainly five areas: communication following, judiciary and prosecution, external oversight of independent bodies, elections and media.

⁸ Frontex (2015) Western Balkan Route. [Internet]. Frontex. Address: <<http://frontex.europa.eu/trends-and-routes/western-balkan-route/>> [Accessed on: 1.3.2016]

⁹ Balkan Civil Society Development Network (2015) Refugee crisis in Macedonia and Serbia: Local civil society's role in the vortex of national and local government and international organization. Skopje, BCSDN

Tax legislation continued to treat civil society organizations the same as the other profit entities, and with certain regulations it put them in a less favorable position. In practice, the civil society organizations that prepared draft amendments to the tax laws that contain regulations on civil society organizations also strengthened their arguments by comparative analysis in the course of the year.

The system of public funding has remained nonfunctional and has not contributed to the sustainability of the civil society organizations. The part of the state financial contribution in the civil society organizations budgets was insignificant. The adoption of the key document for providing standardization and transparency of the distribution of the state funds from the budget to the civil society organizations, although prepared at the end of 2014, was not implemented. Despite the fact that the total state budget has increased, the amount allocated for the civil society organizations via the budget item 463 – Transfers to NGOs (approximately 4.000.000 EUR annually) has remained unchanged. The amount is insufficient for the civil society organizations, especially if one takes into account that 42% of the funds of this item, in accordance with the 2015 budget rebalance was intended for the Ministry of Justice which then distributed it to political parties. Compared to the countries from the region (Croatia, Serbia and Bosnia and Herzegovina) the amount allocated to the civil society organizations in Macedonia is smaller.

The laws and policies regarding the civil society organizations as employers are mostly applicable, but they do not reflect the specific features of their work. The employment strategies in the Republic of Macedonia mostly regard the workforce in the profit sector and the conditions and measures are largely not taking into consideration the specific issues in the work of the CSOs, which discourages CSOs to use them. Civil society organizations are not members and have no representatives in the employers' organizations, nor are they internally organized to protect their rights as employers and workers in the sector.

Government policies directed towards development of the civil society have not shown any progress this year, i.e. there was a continuous absence of political will to implement the Strategy for Cooperation between the government and the civil sector 2012-2107. The process for establishment of the Council for Advancing the Cooperation, Dialogue and Encouraging the Development of the Civil Society was frozen, upon the initiative of 75 organizations on the problematic regulations that are against the principles of representativeness and legitimacy. Additionally, the number of organizations that have their representatives in the councils, commissions, coordinative and other bodies and working groups is minimal (7%).

In 2015, there were significant deviations from the standards for involvement of the civil society organizations in the preparations of laws and policy creation. Only a small part (16%) of the draft regulations reviewed in 2015 at the Parliament were announced at Government level, via ENER for electronic consultations, and even less by using other consultative mechanisms. There are numerous deviations (39%) of the minimal deadlines even for those that were placed on ENER, and there is a frequent practice to adopt key changes without the involvement of CSOs. Similar to this, the level of involvement of the civil society organizations in the legislative processes at Parliament level is low.

1.3. Key findings

The environment in which the civil society organizations work is relatively enabling in the third year it is followed. The key shortcomings of the environment, despite being reflected in several documents, such as the Strategy for Cooperation between the Government and the civil society sector, in the EU progress reports and other reports of local and international organizations do not find the political will and interest on the side of the government and they are repeated or deteriorated in the course of the years. In the first area, the gap between the legislation and its implementation in practice which guarantee the freedom of association, assembly and expression has increased. This is due to the notable violations when practicing the right to assembly and the increasing practicing of self-censorship and care on the side of the civil society organizations. Also, the findings that pertain to the key issues of the second area (government funding and legal regulations on tax laws) have deteriorated. The deterioration is a result of the less favorable position of the civil society organizations compared to the profit entities in the tax regime. With respect to government funding, despite the absence of serious reforms that would provide sustainability of the civil society, and after the end of the year there was no decision adopted that would regulate transparency of the distribution of funds, and on top of this with the 2015 budget rebalance, 42% of the funds from Item 463 – Transfers to civil society organizations, were intended for political parties. The third area which was also deteriorated is the gap between the legislation and its application in practice that has increased, if one takes into consideration the absence of dialogue and political will for cooperation between the government and the civil society organizations. The increased legal insecurity (numerous laws and changes and additions that took place in 2015) and the adoption of the laws in urgent procedure, while not including the civil society organizations, has contributed to deterioration of the environment for the civil society organizations. Additionally, one year later there is still no progress in establishing a council for development of the civil society.

No.	Key findings	Matrix	EU guidelines
1	The Law on Associations and Foundations provides a good basis for a progressive legal frame for freedom of association. Still, it is not fully functional, first of all due to by-laws which are not adopted and related to public funding, as well as the tax laws which are not adjusted and the non-functional public interest status. Additionally, the definition of an official and the regulations for abuse of duty in the Penal Code are potentially endangering the essence of the freedom of association and work of CSOs.	1	1; 2
		1.1.	1.1. 1.3. 2.1. 2.2.
2	The legal framework for freedom of assembly is in line with the international standards. Still, the 2015 amendments of the Law on Police which introduced four new means for dispersing a crowd and video recordings from gatherings can be a potential threat for the right of peaceful assembly. A potential threat is also the measure to set a neutral zone around the Parliament in the Plan of Activities of the Government of the Republic of Macedonia prepared based on the Urgent Reform Priority List. In 2015, there was a significant increase of the number of peaceful assemblies, with visible limitations of the space and excessive presence of police force.	1	1
		1.2.	1.1.
3	Civil society organizations do not have tax benefits/reliefs, and they are even in less favorable situation compared to the profit making entities with respect to tax laws. The Law on Donations and Sponsorships in Public Area is still not fully functional in practice and it does not stimulate donations, mostly because of the long and complicated administrative procedure to determine public interest.	2	2
		2.1.	2.2. 2.3.
4	The public funding (including the revenue from lottery and other entertainment games) is not sufficiently developed and does not constitute a significant source of sustainability for the civil society organizations. There is a lack of institutional support to civil society organizations, as well as co-financing for EU and international projects. The adoption of the draft decision to regulate the transparency and accountability for granting state funds to CSOs is not progressing.	2	2
		2.2.	2.4.
5	The dialogue between the Government and the civil society has continued to be underdeveloped. At the beginning of 2015 there were discussions on the draft decision to establish a council for promoting the cooperation, dialogue and stimulating the development of civil society on which there were remarks by the CSOs, and it was not adopted by the end of the year.	3	3
		3.1.	3.1.6
6	The situation with the involvement of the CSOs in policy creation and law preparation has deteriorated. Numerous laws were adopted in a shortened procedure without consultations. There are still numerous examples of not publishing draft laws, not respecting the legally set deadline for consultations and the obligation for providing feedback on the comments given.	3	3
		3.2.	3.1.a

1.4. Key recommendations

The key recommendations concern changes and amendments to policies and legislation, and first of all according to the determined deteriorations an deepening of the gap between the legislation and practice in 2015, efforts are needed to deal with the reasons for these situations and decrease or eliminate the gap. In the first area, in order to overcome the deterioration it is especially important that the firmly set frame for collection is respected and followed fully in practice. In the second area, it is necessary to show political will to secure the long awaited tax benefits and benefits for the organizations as non-profit entities, as well as continuous activities to improve the functionality of the Law on Sponsorships and Donations in Public Affairs. Further on, it is necessary to start reforms in the system of public funding, which should provide financial sustainability of the civil society. The improvement of transparency and accountability of the distribution of state funds is a process that should take place parallel to the full reform. The increased gap between the legislation and practice in the third area should be overcome first of all via creation of a council based on the principles of representativeness and legitimacy, which will review issues important for the development of civil society. The lack of implementation of the legislation for involvement of civil society organizations has to be overcome, the practice for respecting ENER as a tool for electronic consultations in which many resources of all ministries should be strengthened. All the steps for involvement of the organizations in the processes for policy creation and law preparation should be followed and different types of consultations and mechanisms for involvement should be organized, so that legislation is quality and applicable in reality.

No.	Key recommendations	Matrix	EU guidelines
1	Establishing a fully functional legal framework by adopting by-laws of the Law on Associations and Foundations (related to public funding and changes of the tax laws in the regulations that concern civil society organizations). Apart from this, it is necessary to provide benefit (tax alleviation etc.) for the organizations that will have a status of public interest. It is necessary to make a comparative analysis of the definitions official in other countries in the region and broader, and propose measures for changing it.	1	1; 2
		1.1.	1.1. 1.3. 2.1. 2.2.
2	Withdrawing the new regulation of the Police Law (4 new means for breaking a crowd and video tapes). Following the progress in the implementation of the measure to set a neutral zone around the Parliament in the Plan of Activities of the Government of the Republic of Macedonia prepared based on the List of Urgent Reform Priorities of the Republic of Macedonia and indicating the potential limitations of the freedom of assembly. Full and non-selective application and respect of the freedom of assembly by the institutions and police, especially in the cases of peaceful assembly. It is necessary to strengthen the capacities of the institutions and police to use proportional force to introduce public order and peace.	1	1
		1.2.	1.1.
3	The Ministry of Finance should take into consideration the submitted draft amendments to the Personal Tax Law and the Profit Tax Law and make appropriate changes in the laws. The Ministry of Justice should establish a working group to follow and improve the functioning of the Law on Donations and Sponsorships in Public Area.	2	2
		2.1.	2.2. 2.3.
4	The Government and other state administration bodies that distribute budget funds to the CSOs should publish data on the complete process. Full reform is needed of the system of state financing, and apart from the project support, there should be institutional support, as well as co-financing of EU projects and other international projects of the CSOs. The reform of the system for distribution of funds from games of chance and entertainment games is needed.	2	2
		2.2.	2.4.
5	Changing the draft decision to establish a council for improving the cooperation, dialogue and stimulating the development of civil society, as a mixed body in accordance with the remarks of the civil society organizations and providing its functioning as soon as possible.	3	3
		3.1.	3.1.6
6	Obligatory respect of the minimal standards for involvement of the civil society in the processes of policy creation and preparation of laws by the state administration bodies, first of all via timely publishing of draft regulations, providing sufficient time for comments and providing an obligatory feedback. Also, it is needed that the legislator follows the rules for consultation also in the case of adopting laws in an urgent procedure.	3	3
		3.2.	3.1.a

2. Introduction

2.1. About the Monitoring Report

The Macedonian Center for International Cooperation (MCIC) strives to contribute to one of the many goals to established and dynamic civil society, which actively influences public policies, and therefore the creation of an enabling environment which supports the functioning and development of CSOs is in the focus of MCIC work and it is part of its strategic objectives.

The report monitors the state of affairs in the environment for civil society development in Macedonia in the period of January-December 2015. The report monitors the state of affairs of the national legislation and policies relevant for the civil society development in Macedonia.

The report is based mainly on monitoring via analysing secondary data, as well as collection and analysis of the data of the e-questionnaire intended for the CSOs.

The report covers the CSOs registered according to the Law for Associations and Foundations (LAF), as well as the informal civil associations and initiatives.

2.2. 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.¹

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 EU and the Balkan Trust for Democracy (BTD). 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 seven countries in the Western Balkans and Turkey¹⁰. 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 at www.monitoringmatrix.net.

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 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 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 European Union level and in European countries.

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.

¹⁰ Albania, Bosnia and Herzegovina, Kosovo, Macedonia, Montenegro, Serbia and Turkey.

The areas are defined by key principles which are further elaborated 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 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 working meetings and on-line work by experts, which was then scrutinized via stakeholder focus group and public consultations. The work on the development of the Matrix was supported by USAID, Pact. Inc, and ICNL within the Legal Enabling Environment Program (LEEP)/Legal Innovation Grant and Balkan Trust for Democracy (BTD).

2.3. Characteristics of the civil society in 2015

The report on the enabling environment for development of the civil society predominantly concerns the organized civil society, i.e. civil society organizations registered in accordance the Law for Associations and Foundations. In accordance with the Law on Associations and Foundations, an organization is any association, foundation, alliance, any organized way of foreign organization, as well as another form of association, registered according to the regulations of this law.

Data on the CSOs are collected by a number of institutions in Macedonia, however, with certain limitations in their approach. A key institution is the Central Registry of the Republic of Macedonia which provides registration in accordance with the Law on Associations and Foundations, although the data that concern the associations and foundations are not publicly accessible, and the access to them is not charged. The State Statistical Office of Macedonia is the state administrative body which is responsible for collection, processing and publishing statistical data on demographic, social and economic features of the Macedonian society. Because the State Statistical Office does not segregate precisely the different types of organizations registered in accordance with the Law on Associations and Foundations, the data that it publishes cannot be used.

According to this, the number of active associations and foundations still cannot be precisely determined, and the total number of registered organizations in accordance with the Central Registry does not reflect the real situation. This is first of all due to the non-updated registration documents on the specific features of the organizations, as well as not clearing the remains of the past system of registration which result in an unrealistically high number of organizations.

According to the available data from the Central Registry, there is an increase of the number of registered CSOs (associations and foundations). The registry contains 14,245 organizations in 2015, as opposed to 2014, when there were 13,656.

Active organizations can be considered those that have submitted annual financial reports or gave a statement, and there are 3,938 of those, i.e. 1,388 organizations have submitted their final financial reports and 2,550 have only submitted a statement/decision.

The sustainability continues to be a key challenge, and this is confirmed by the financial indicators that concern the civil society organizations. Most of the organizations (65%) have submitted only a statement/decision, which means that their budgets are under MKD 153,750 (EUR 2,500), then the small number of employees in the civil society organizations and finally, their financial dependence on donations and grants.

The Central Registry also has data on the total revenues and expenditures of the organizations. The total revenues of the civil society organizations for 2014 were MKD 5,013,688,061 (EUR 81,523,383), and most of the funds (68%) are from donations and grants, followed by other income of 20%. Therefore, according to the data there is a dependency of the organizations' survival on donations and grants. The total revenues of the civil society organizations make 0.96% of the national GDP for 2014.

The total expenditures of the CSOs in Macedonia were MKD 3,704,224,522 (EUR 60,226,397), "other expenses" are the biggest item there (59 %), covering items such as payment transactions fees, i.e. key transactions for direct activities, interest on loans and borrowings, insurance payments, per diems and travel expenses for business trips, etc. The expenditures for salaries and expenses related to them make 16%, expenditures for temporary and short term jobs and honoraria make 13%, and revenues for assistance, donations and other expenditures are 12%. It is worth mentioning that all revenues that concern salaries/honoraria, i.e. personnel within the CSOs make almost a third (30%) of the total expenditures¹¹.

There are different reasons for the occurrence of "surplus" funds between the revenues and expenditures of the organizations. Part of the projects that are implemented by the organizations last for several years and it can cause a registered inflow of funds in a year, and expenditures in the next year. Other sources of revenue (economic activities, membership fee, etc.), which can also contribute to the generation of a surplus in the given year; in accordance with the non-profit principle, the organizations use this surplus for the goals that are stipulated in their statute, including the transfer to the following years.

Another indicator for the challenge of sustainability that the organizations faced in 2015 are the results of the questionnaire. Each organization on average has 1.5 different sources of financing which amount more than 10% of the organization budget. Less than one third (27%) have two sources and 10% of the organizations have 3 sources above 10%. Approximately half (46%) have only one source of funding above 10%. Apart from the lack of diversified portfolio of the organizations, the results confirm the dependency on foreign donations if one takes into consideration that the majority of civil society organizations (62%) have foreign donations as source of financing and almost half of the organizations (44%) collect funds from membership fees.

The number of employees in the civil society organizations according to the data of the Central Registry for 2015 is 1,990 and there is a trend of increase in 2013, when it was 1,839 and in 2014 when it was 1,897. The number of employees in CSOs in 2015 was 0.28% higher than the total number of employees in Macedonia¹². This is also confirmed by the questionnaire, when half of the organizations (54%) have no employees and 12% have only a single employee, while 23% have 2 to 5 employees. Most of the people in the civil society organizations are involved via temporary contracts. The small number of employees indicates that there is an unsustainable human resource basis which the civil society organizations can and should develop.

The civil society organizations in 2015 mainly acted in the area of good governance (democracy, human rights, rule of law), education, science and research, environment, culture and other.

Apart from the traditional activities that continued to be implemented by the civil society organizations in 2015, the non-formal association and rallies were also a practice form of advocacy. The civil society has shown a potential for maturation, and this was continuously throughout the year asking for accountability from the

¹¹ Velat, D. (2016) Report on the economic value of the non-profit sector in Western Balkans and Turkey [Internet] Skopje, BCSDN. Address <<http://goo.gl/u8LU0i>> [Accessed on: 1.2.2016]

¹² The percentage was obtained from the latest available data from the State Statistical Office for employed persons in the third quarter of 2015. One should take into consideration the possibility for drastic changes, such as the example with 2014, when for a single quarter the number of employees rose for 188,400.

institutions and their equal involvement with the other political actors in finding a way out of the crisis. The organizations as Red Cross of the Republic of Macedonia, the Macedonian Young Lawyers Association, UNHCR and IOM have confirmed their professionalism and humanitarian role by undertaking and leading the process of safe transit of refugees through Macedonia.

2.4. Specific features and challenges in the application of the matrix in Macedonia

The report for the following the enabling environment of the civil society has been prepared in a developed matrix for following. The matrix is a complex collection of areas, sub-areas, standards and indicators and provides comprehensive following and precisely depicts the existing environment for development of the civil society in Macedonia.

The report for following is a useful tool which provides quality data, analysis and recommendations that give support in which direction the state policies for development of civil society should be improved and created. Even more, the analysis of the situation in practice gives the opportunity to see the shortcomings, as well as the positive examples of all civil society actors.

The connection of the report to the EU efforts for following according to the developed “Guidelines for EU Support to the Civil Society in the Enlargement Countries 2014-2020” is crucial. With the first report, MCIC project team had an important and challenging role and managed to provide an appropriate level of data that have been transferred to the basic report on the civil society prepared by TACSO, based on the newly developed EU guidelines. This report has been used as the basis for setting the national goals in EU guidelines in 2015 for Macedonia, as well as preparing the final instruments for following the situation. The analysis of the situation of this report should be a significant contribution to the first report in accordance with the new methodology for following the EU guidelines.

There are more specific questions that should be paid attention and that should be covered in the following period. Similar to last year, it is a challenge to provide quality data on the basic parameters of the civil society (number of CSOs, employees, etc.) because they are not available free of charge, nor do they fully show the real picture of the civil society organizations. It is necessary to stimulate an analysis and following of the more frequent informal associations, pressures and limitations that they face, following the civil education for the youth, as well as the possibilities that the civil society organizations delivered non-formal services. Apart from these topics, it is necessary to continue paying attention to providing data and analysis for the public funding of the civil society organizations, as well as an analysis of the civil dialogue and cooperation with state institutions.

3. Methodology

3.1. Methodological approach

The monitoring of the enabling environment covered the period from January-December 2015. Because of the country context specific features, there were primary and secondary data sources used. In the third monitoring year, the state of affairs was monitored according to all standards (24) and indicators (152) set in the monitoring matrix.

The monitoring was done by using a web questionnaire as an instrument to collect primary data. The web questionnaire, developed by MCIC project team in the third year of the monitoring implementation was revised by ECNL, as well as an expert on questionnaire design and further adjusted to the Macedonian context. The questions predominantly measure the experience of the organizations, while there are also questions that measure the perception.

When analysing the report graphs, insignificant minority is used for responses that are less than 10% of the sample, small minority for 11%-30%, minority for 30%-50%, majority for 51%-70% and a big majority for more than 70%. In the report, the sum of all responses in certain graphs is bigger/smaller than 100%, because of the rounding up to a full figure in order to simplify the presentation of the results. Also, in some graphs where the responses are a small minority of the whole sample, and their analysis is crucial for understanding the conditions in which the civil society operates, figures rather than percentages are used.

Determining a representative sample of CSOs in Macedonia is a challenge. The access to the register is limited because CRM charges its service, and it is even more problematic that it does not give a precise overview of active and non-active CSOs. Taking into consideration the limitations, this year the web questionnaire was sent from 15 November – 15 December 2015 to a list of 2,532 registered CSOs according to 2013 CRM register. Responses from 204 CSOs were received. Taking into consideration that the number of responses was significantly increased in comparison to the previous years, and much more diverse¹³, it indicates that there is a representative sample of CSOs in Macedonia.

The report is mostly based on the analysis of the secondary data sources. There were documents from the existing legislation used, which pertain to civil society, local CSO reports and researches, international organizations and bodies of the state administration, international reports and researches that concern Macedonia and Internet portals and blogs.

In 2015, within the Balkan Public Policy Fund, the selected CSOs Association “Konekt” and Institute for Democracy 'Societas Civilis' prepared public policy documents whose aim was to contribute to the areas which had been identified in the first enabling environment report on Macedonia in 2013, as areas with insufficient information. These are the sub-area 2.3. State policies and legal environment for employment in CSOs and sub-area 3.3. Supporting environment for involvement of CSOs in services provision. The public policy documents from the selected organizations have been included in the appropriate parts of the report.

¹³ Annex 2. Sample structure.

3.2. Civil society participation

The civil society was involved in the monitoring from the beginning during the revision and adaptation of the matrix to the Macedonian context, as well as later when the monitoring methodology was determined. Further on, the involvement of the CSOs (204) is especially important, as they responded to the web questionnaire on enabling environment for civil society development, as well as other representatives of CSOs and state administrative bodies which were present at the promotion of the second report during March 2015. CSOs have indirectly supported the process for preparation of this report via data from the reports and researches that they prepare within their areas of action, and at the same time match the themes of the matrix on enabling environment for civil society development, which are monitored in the course of the year.

3.3. Lessons learned

METHODOLOGICAL LIMITATIONS

The data for the preparations of the report on the enabling environment were collected by using secondary and primary data sources.

Because the web survey was used as the only primary data source, it was obtained from a limited number of organizations, registered at CRM and those that have Internet access. The access to CRM database of registered organizations is not free of charge, but it is also not fully precise. The list has not been cleansed and it also covers other ways of organization which are not the subject of analysis. Another limitation resulting from CRM list of organizations is that the data in it had been collected by 2013, which limits the access to the organizations that were registered in the last two years and their experience in practice. The procedure for their update would have had additional financial implications, and these funds have not been planned in this project.

The responses obtained with the web questionnaire regarding the experience of the CSOs have not been additionally checked and compared to the factual situation and the responses of the state administrative bodies.

CSOs did not support all of their responses with appropriate examples and facts, taking into consideration the sensitive nature of part of the questions.

With respect to providing secondary data sources, there is the limitation of the lack of publicly published documents and information of public character by the state administrative bodies and the need of additional efforts and long term processes to provide data according to submitted requests for access to information of public character.

Acknowledgement

The report of the monitoring of the enabling environment for civil society development is a result of the joint efforts of the project team and the relevant stakeholders of the civil society.

We thank the CSO representatives who from the beginning of the monitoring of the enabling environment for civil society development gave their contribution on annual basis by responding to the questionnaire and preparing analyses and reports within the areas which are being monitored according to the matrix, for their collaboration and support.

We are grateful to the other civil society stakeholders, such as DEU and international organizations which participate in the events and actively contribute to advocacy for improving the environment for the civil society. We would also like to thank the project team of the TACSO project in Macedonia for providing data from the CRM list of organizations for conducting the questionnaire.

Special gratitude to Misha Popovikj for his contribution to improving the existing methodology from the very beginning of the monitoring in Macedonia and improving the questionnaire and its adaptation to the local context for 2015.

The report was implemented with the support of MCIC employees, Katerina Tundzeva and Simona Trajkovska, who supported the process of processing of part of the data with desk research and survey results.

In the end, we express our gratitude to ECNL for their expert support so far and for the preparation of the regional questionnaire, as well as to BCSDN executive office for their support in the implementation of the activities and information sharing.

4. Monitoring findings

AREA 1. Basic legal guarantees of freedoms

Sub-area 1.1. Freedom of association

RIGHT TO ESTABLISH AND PARTICIPATE IN FORMAL AND INFORMAL FORMS OF ASSOCIATION

The right to establish and participate in formal and informal ways of association remains guaranteed in the Constitution of the Republic of Macedonia and the right of free association is further elaborated in the 2010 Law on Associations and Foundations (LAF)¹⁴. The freedom of association is enjoyed via joining in associations, foundations, alliances and ways of organizing of foreign organizations to fulfil their goals, activities and protection of rights, interests and beliefs in accordance with the Constitution and laws. The citizens can freely associate for various goals, the only limited right to association is extended if the Programme of the organization and its action is directed to violent undermining of the constitutional order of the Republic of Macedonia, encouragement and calling for military aggression and stimulating national, racial or religious hatred or impatience, if the organization undertakes activities related to terrorism, undertakes activities that are opposed to the Constitution or the law and violate the freedoms and rights of other persons¹⁵.

The individuals and legal entities associate without discrimination. Minors can establish an association once they turn 15, while they can become members once they turn 14, with a signed statement for agreement to establish/become members by their legal guardian, while the persons with limited working ability or the persons without working ability can be members of the association by giving a signed statement of agreement by their legal guardians¹⁶.

The registration of formal CSOs is done in the CRM in a printed way (online submission is not available for organizations). CRM has to make a decision for registration within 5 days of the day the request for registration has been submitted. According to the official CRM tariff¹⁷, the service for registration of other entities (which also includes associations and foundations) amounts to MKD 2,452 and it is more expensive than the tariff for registration of an individual businessperson (MKD 1,952) and LTD (MKD 2,399), while the only tariff that is higher is the one for establishment of a share holding company, which amounts to MKD 3,852.

Despite the obligation of the Ministry of Justice (MP) to monitor the implementation of LAF, continuous and systematic monitoring is still missing¹⁸.

INFORMAL ACTION

The legislation does not stipulate limitations or sanctions for informal association. A group of citizens can join and work without limits without needing to be formally registered. The informal associations were especially practiced in 2015, and so far there have been no limitations noted from the aspect of needing to be registered.

¹⁴ Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 59/10 and 135/11).

¹⁵ Article 4, Paragraph 2, Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 59/10 and 135/11).

¹⁶ Articles 15 and 19, Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 59/10 and 135/11).

¹⁷ Central Registry of the Republic of Macedonia (2016). Tariff of the Central Registry of the Republic of Macedonia [Internet] Skopje, CRM. Address: <https://goo.gl/oe3HVN> [Accessed on 10.03.2016]

¹⁸ Ogdenovska, S. (2015). Policy Brief: Report on the Implementation of the Strategy for Cooperation of the Government with the Civil Society, June 2012-December 2014 [Internet] Skopje, MCIC. Address http://www.balkanscd.net/old/images/stories/15042015_Policy_brief-impl_of_Strategy.pdf [Accessed on 01.06.2015]

ORGANIZATIONS' NETWORKING

CSOs can freely network in the country and abroad (establish and be members in various types of networks) without limitations. According to TACSO network identification survey, approximately 60% of CSOs stated that they were members of one or more networks¹⁹. In Macedonia, there are 60 networks which are operational and they are mostly active in the following sectors: human rights, civil society development, democracy and rule of law.

The survey shows that most of the organizations, 92%²⁰ did not face any obstacles from the national authorities when it comes to being members in networks, while those that stated they had had obstacles meant that they had problems with their name when registering, lack of financial support for global network membership.

INTERFERENCE OF THE STATE IN THE INTERNAL AFFAIRS OF THE ORGANIZATIONS

Article 10 of LAF guarantees the independence of management, determination and fulfilment of the goals and activities defined in CSO statutes.

The Lustration Law which gave the basis for potential involvement of the state in CSO internal affairs was annulled²¹ on 1 September 2015.

In 2015, the preparation of a new anti-corruption strategy started, which was mentioned in the previous reports as a potential risk for interference in CSO work. The new Programme and action plan do not envisage changes in the legal regulations related to associations and foundations, and the caution is directed to self-regulation in the civil sector.

However, a threat for the freedom of association and violation of the basic principles the civil sector is based on can be found in several stipulations of the Penal Code²² which define the term official. Article 144 Paragraph 4 states that an official person committing a crime, among others, is also the official representative of associations, foundations, alliances and organizational types of foreign organizations, sport associations and other legal entities in the area of sport. This inclusion of a person who does not conduct any official duty, or activities of public benefit or uses public funds is directly against the international standards for freedom of association and operation of CSOs. One can ask the question which official duty can be abused by a representative of an association or foundation.

OBLIGATIONS FOR FINANCIAL REPORTING TO THE STATE

The Law on Accounting of Non-Profit Organizations²³ regulates the financial work of the organizations. Since its adoption in 2003, the reporting of CSOs takes place in two forms. According to the Law on Accounting of Non-Profit Organizations, the organizations have to compose basic financial reports: balance sheet, balance of revenues and expenditures and notes to the financial reports.²⁴ The non-profit organizations whose total property value or annual income is less than MKD 153,750 (EUR 2,500) are not obliged to make financial reports, which makes it easier if one takes into consideration that 65% of the organizations are within this category. The

¹⁹ Chaushoska, J., Stojanova, D. (2016) Civil Society Organisations' Perception on Networking: Descriptive Report of the Network Identification Research in the Republic of Macedonia. Skopje, MCIC and TACSO.

²⁰ Chaushoska, J., Stojanova, D. (2016)

²¹ Law for Ending the Validity of the Law on Determining Conditions for Limiting the Conduct of Public Office, Access to Documents and Announcing Cooperation with the State Security Bodies ("Official Gazette of the Republic of Macedonia", no. 143/15).

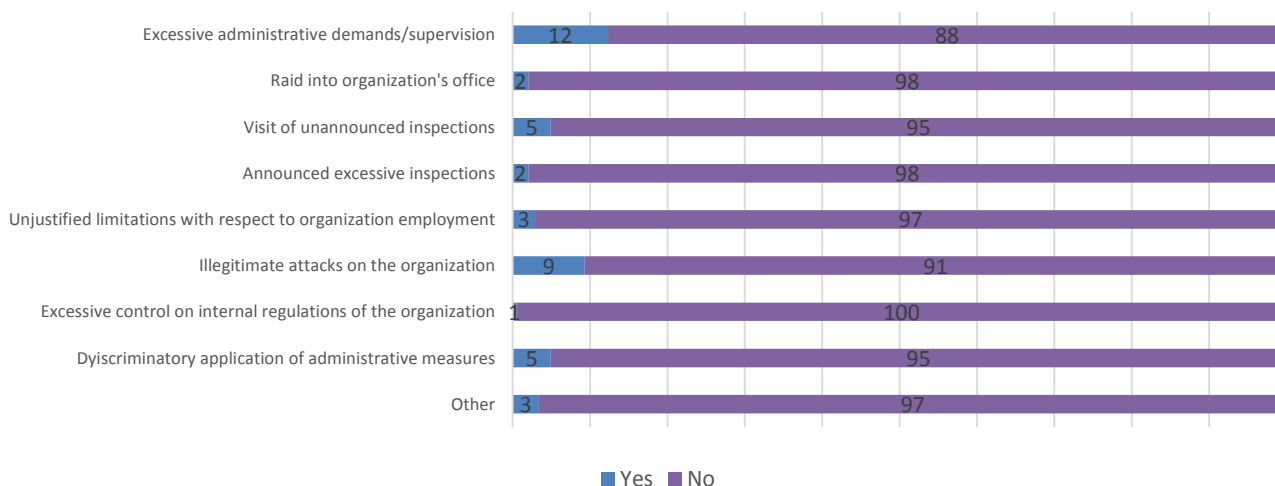
²² Penal Code ("Official Gazette of the Republic of Macedonia", no. 37/96, 80/99, 4/02, 43/03, 19/04, 81/05, 60/06, 7/08, 139/08, 114/09, 51/11, 135/11, 185/11, 142/12, 166/12, 55/13, 82/13, 14/14, 27/14, 28/14, 41/14, 115/14, 132/14, 160/14, 199/14, 196/15 and 226/15).

²³ Law on Accounting for the Non-Profit Organisations ("Official Gazette of the Republic of Macedonia", no. 24/2003, 17/2011 and 154/2015).

²⁴ Article 17, Law on Accounting for the Non-Profit Organisations ("Official Gazette of the Republic of Macedonia", no. 24/2003, 17/2011 and 154/2015).

annual financial reports are submitted to the Public Revenue Office (UJP) and CRM by the end of February the following year. CSOs are legally obliged to publish their annual financial reports by 30 April the following year.

Graph 1. Has your organizations faced the following situations?
(%)



The 2012-2017 Strategy for Cooperation of the Government with the Civil Sector²⁵ stipulates an activity to analyse the implementation of the Law on Accounting of Non-Profit Organizations, in order to determine the needs to improve the financial work so that it is appropriate for the needs and nature of CSOs. Although this activity was planned in the Action Plan of the Strategy, it has not been implemented yet²⁶.

INSPECTIONS AND PRESSURES

The external control first of all comes from the inspection services such as inspectorates, organizational units within other bodies of the state administration and organizational units within the local self-government units and the City of Skopje which have inspection competencies²⁷.

In practice, like in the past years, according to the questionnaire, CSOs did not face cases of excessive inspections and difficulties in their functioning because of a control of external nature, there are still some examples of interference and cases of indirect pressures in their work. Most often mentioned of all pressures and inspections mentioned (Graph 1) are excessive administrative demands and supervision of 25 organizations, and illegitimate attacks happened with 19 organizations.

CSOs mention the following examples of inspections and pressures in 2015: threats for vandalizing the offices, inappropriate media articles, visits of labour inspections, difficulties in providing visas for foreign citizens from the Ministry of Interior Affairs (MIA), unannounced visits of the financial police, not being included in meetings, administrative difficulties, not respecting contract obligations on the side of the state and local institutions, verbal attacks/pressures on the side of representatives of state institutions following criticism on the work of the institutions or after publishing research and analyses where irregularities in the work of some institutions

²⁵ Government of the Republic of Macedonia (2012) Strategy for Cooperation of the Government with the Civil Society (2012-2017) [Internet] Skopje, Government of the Republic of Macedonia. Address: <http://goo.gl/vv3xNg> [Accessed on 01.02.2016]

²⁶ Oggenovska, S. (2015).

²⁷ Miov, N. (2015) Handbook on Economic Activities: Work Conducted by Civil Society Organisations [Internet] Skopje, MCIC and ECNL. Address: <http://goo.gl/K86u05> [Accessed on 01.09.2015]

are indicated, continuous attacks by members of ruling party in pro-government media and social networks, hate speech on artistic graffiti and logo on a public wall.

Another example of pressure recorded during 2015 was the visit of the CSO-“Civil” by policemen²⁸, who went there for an informal talk during the May protests. Civil²⁹ was also not allowed to organize a two hour event in Bitola, following the response of the municipality that the space for the event had already been taken.

SANCTIONS AND TERMINATION OF ORGANIZATIONS

Article 63³⁰ of the Law on Associations and Foundations stipulates that the organization ceases to exist if the following assumptions are fulfilled: adopted decision for ceasing to exist in accordance with their statute; the more than twice of the time planned for holding a session of the highest body as determined by the statute has passed without having one; no final financial report submitted for the last two consecutive years in accordance with the law; the time set by the statute has passed in case the organization has been established for a certain period; statutory change that stipulates ceasing to exist; decision of a court in charge; bankruptcy procedure has started and a liquidation has been conducted. Additionally, the organization can cease to exist if the number of members of the organization drops under the number anticipated for its establishment. A court procedure is undertaken in case the organization is to cease to exist, in accordance with Article 64 of LAF, and there is a decision made by the court in charge.

Besides the sanctions stipulated in LAF and other laws that directly regulate the work of associations and foundations, they are equal to other legal entities.

In its punitive regulations, LAF stipulates higher individual fines for the people in charge within the organization³¹, amounting from MKD 18,450 to 184,500 (EUR 300 to 3,000) in case changes have not been reported to CRM and in case the organization has a public benefit status and it does not submit a financial and narrative report.

GENERATING INCOME FROM ECONOMIC ACTIVITIES

The legislation enables the organizations to collect funds in various ways and from various sources in accordance with the law and their statutes, such as: membership fees, founding investments, voluntary contributions, donations, activities that lead to profit, rents and leases, revenues from investments, dividends, etc.³². LAF additionally determines the restrictions for the profit generating work of the associations and foundations³³. The labour and tax legislation, the law of obligations, payment transactions, hard currency work and the laws that directly regulate every activity regulate the economic activities of the organizations. Separate issue is the records and administration in conditions of conducting an activity, as well as accounting which is different for non-profit organizations and trade companies³⁴.

Article 12 of LAF enables the organizations to conduct activities that could generate income (economic activities) if the activity is related to the goals set in the statute of the organization, and in case profit is made, it has to be used for the realization of the same goals. The obtained profit cannot be distributed among the founders,

²⁸ Nova TV (2015) Two Policemen “Visiting” Civil [Internet] Skopje, Nova TV. Address: <http://novatv.mk/index.php?navig=8&vest=22544&cat=2> [Accessed on 10.03.2016]

²⁹ Nova TV (2015) Talevski Prohibited Civil Event in Bitola [Internet] Skopje, Nova TV. Address: <http://novatv.mk/index.php?navig=8&cat=2&vest=23024> [Accessed on 10.03.2016]

³⁰ Article 63, Law on Associations and Foundations.

³¹ Article 93, Law on Associations and Foundations.

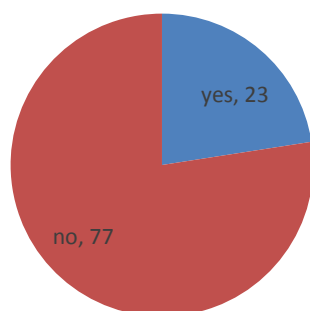
³² Article 48, Law on Associations and Foundations.

³³ Article 12, Law on Associations and Foundations.

³⁴ Miov, N. (2015)

members, members of the bodies, directors, employees or any other person related to them. The profit can be used to finance all regular activities of the organization, including the expenses for regular salaries of the employees.

Graph 2. Does your organization conduct economic activities?
(%)

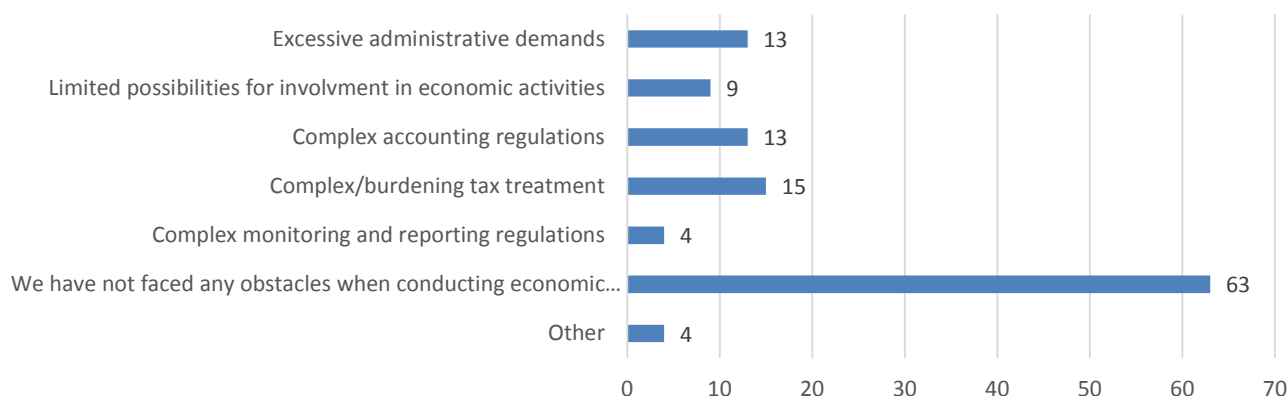


Because conducting economic activities sometimes implies cash payments, the Law on Registering Cash Payments³⁵ is also important. According to it³⁶, those that conduct sales of goods and services for which payment is not done via banks (cash payments) have to introduce and use an approved fiscal system of equipment for registration of cash payments and to obligatorily issue a bill for the transaction, i.e. service.

Almost every fourth organization (23%) that responded the questionnaire conducts economic activities.

The organizations that conduct economic activities were offered multiple answers to list the obstacles that they had faced when conducting their economic activities. The majority of the organizations (63%) have not faced any obstacles, while a small minority (15%) consider that the tax treatment is complex; an equally small minority of organizations face administrative (13%) and accounting difficulties (13%).

Graph 3. Has your organization faced any of the following obstacles when conducting economic activities?
(%)



³⁵ Law on Registering Cash Payments (“Official Gazette of the Republic of Macedonia”, no. 31/01, 42/03, 47/03, 40/04, 70/06, 126/06, 88/08, 133/09, 171/10, 1185/11, 6/12, 79/13, 188/13, 115/14, 129/15, 154/15 and 23/16).

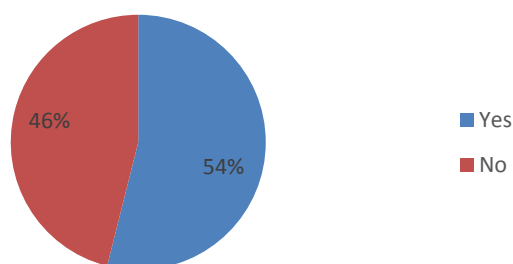
³⁶ Article 2, Law on Registering Cash Payments.

The obstacles to conducting economic activities in the open questions that are listed by the organizations are: the need to use fiscal machines, the lowered threshold of generated revenues to MKD 1,000,000 (EUR 16,260), as in this case the organizations need to become a VAT tax payer.

SECURING FOREIGN SUPPORT

The legislation does not stipulates any restrictions (i.e. administrative or financial burdens, preapprovals or channelling of finances via specific bodies) when obtaining foreign funding. In 2015, the foreign donors are the source of funding for more than half (62%) of the CSOs that responded the questionnaire. A big majority (95%) of the organizations that obtained funds have not faced any obstacles by the state institutions with respect to the funds obtained from foreign sources. The five organizations that have faced additional obligations when obtaining funds from foreign donors list: procedure for VAT exemption of the projects; excessive control when planning the budgets by the Central Financing and Contract Closing Sector (CFCD) within the Ministry of Finance (MF); reporting obligations that go beyond organization procedure and general procedures of PRAG, delays in instalment payments which jeopardize the liquidity of the organization, etc.

Graph 4. Did your organization obtain funds from foreign donors in 2015? (%)



SECURING DOMESTIC SUPPORT

LAF enables the organizations to generate revenues from individuals and enterprises³⁷. The crucial legislation in stimulating the domestic support should be the Law on Donations and Sponsorships in Public Activities (LDSPA)³⁸, which stipulates tax benefits for grant providers for project of public benefit. According to Article 13 of LDSPA, it is stipulated that individuals have the right to decrease their tax for the amount of the donation, but not more than 20% of the annual tax debt of the donor, and not more than MKD 24,000 (EUR 390). The enterprises can use tax benefits amounting to 5% in case of a donation and 3% in case of a sponsorship.

However, the research that was conducted by Konekt indicates that LDSPA is not effective in stimulating donations³⁹. Its regulations are first of all significant for the companies that give large donations, but not for the everyday donations. The real effect of the law is that it pushes the small donations into the informal area and discourages the bigger donations that cannot be done informally. The analysis indicates that there is a very limited communication between CSOs and business sector, largely as a result of the lack of initiative on the side of CSOs. The CSOs that are included in mobilizing funds from the business sector⁴⁰ do not do that in a strategic,

³⁷ Article 48, Law on Associations and Foundations.

³⁸ Law on Donations and Sponsorships in Public Affairs ("Official Gazette of the Republic of Macedonia", no. 47/06, 86/08, 51/11, 28/14 and 153/15).

³⁹ Karajkov, R. (2015) Research of the Views, Beliefs and Practices for Resource Generating and Cooperation between the Civil Society Organisations and Private Sector [Internet] Skopje, Konekt Association. Address: <http://goo.gl/XV2JHl> [Accessed on 01.02.2015]

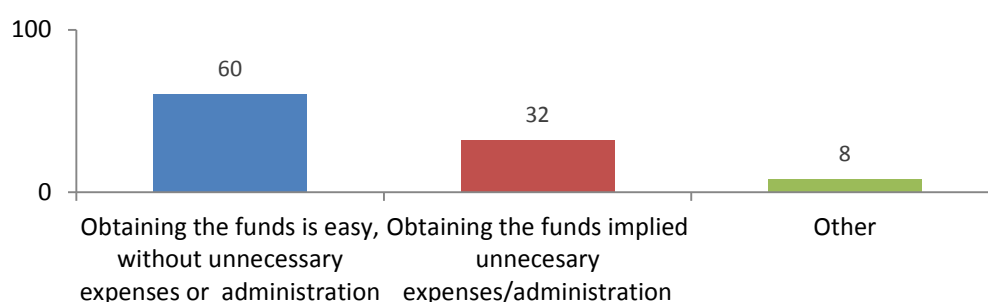
⁴⁰ Karajkov, R. (2015).

systematic and continuous way. Also, it is stressed that a significant part of the business sector is not interested in corporate philanthropy.

Data on the number of individuals and enterprises that have used the tax are available at annual level via various bodies of state administration: MP, MF and UJP⁴¹. The latest available data are from 2013. According to them, the number of individual donors for 2013 is 72, while the number of legal entities that requested tax alleviation on the basis of a donation is 538, 468 of which have been approved.

According to the questionnaire, almost half (45%) of the organizations that responded the questionnaire had obtained funds from domestic private donors (individuals, legal entities and private foundations). The organizations that had obtained funds were asked to also select which ones of the answers offered matches the experience that they had when obtaining funds from domestic donors. For the majority of the organizations (60%), obtaining these funds was easy without additional expenses or administrative obligations. Nevertheless, one third (32%) think that obtaining funds from local donors implies expenses or administrative obligations. Eight organizations also listed other challenges from their experience in obtaining funds from private donors, such as the need of intensive communication and long-time partnership, difficulty in payments, private donors (individuals and enterprises) are usually enthusiasts and supporters of the activities, some of them do not fully understand the need of donations and they seek for personal interest.

Graph 5. What is your experience in obtaining funds from private donors?
(%)



⁴¹ Smilevski, B. (2015) Analysis of the Expenditures and Benefits from Tax Stimulations in the Law on Donations and Sponsorships in Public Affairs. [Internet] Skopje, Konekt Association. Address: <http://goo.gl/XV2JHl> [Accessed on 01.02.2015]

CONCLUSIONS AND RECOMMENDATIONS

FREEDOM OF ASSOCIATION

LAF which directly regulates the freedom of association is a solid and progressive law and it enables informal association and independence in the work of the organizations, as well as collecting funds from various sources (local, foreign support and economic activities, etc.). Still, **LAF is not fully functional because certain bylaws have not been adopted** (public funding, tax benefits). Additionally, LAF limits the possibility of association for minors and persons without working ability, and it also stipulates higher sanctions for the individuals in charge than for the organizations, which is not in line with best practices. Although LAF regulates the independence in the functioning of the organizations, **there are some indirect pressures noted, albeit with a small part of the organizations**, via inspections and other methods. On the other hand, when the organizations were asked to give examples on interference of the state in their internal affairs, the answers most often related to legal actions of institutions, such as PRO inspection or labour inspection, administrative difficulties and pressures of the public servants after criticism, hate speech in public, etc. The possibility that the organizations conduct economic activities is given in LAF; however, the organizations do not use it yet, and additional burden are the regulations in other laws which regulate conducting activities that make the organizations equal to profit making entities (Law on Profit Tax, Law on Registering Cash Payments, Law on Value Added Tax). **Local support has not been developed yet** (individual and corporate donations), because of the ineffectiveness of LDSPA, lack of communication and cooperation between the businesses and CSOs and lack of interest among the businesses.

- Monitoring and improving the Law on Associations and Foundations. Establishing an intersectoral group to follow the implementation of LAF, and then also setting regulations for alleviation of the possibilities for association of minors and persons without working ability. Changes in the part pertaining to sanctions against individuals, so that they are not higher than those for the organizations, but to be appropriately set.
- Changes in the Penal Code. An initiative is needed to change regulations in the Penal Code that define the representatives of the associations and foundations as officials, and thus also withdraw the responsibility for abuse of official duty.
- Further improvement of the registration process. In cooperation with CRM, review the possibilities for changing the registration forms so that they meet the specific needs of CSOs. Providing online registration and adjusting the prices for registration of an association or foundation to those of other legal entities.
- Sharing with the public / on the Internet and social networks the cases of interference and pressure.
- Changes in the laws that regulate conducting an activity in order to stimulate the possibility for conducting economic activities by CSOs. Exemption of the CSOs from profit taxation of 10%, stipulating alleviating regulations in the Law on Registration of Cash Payments with respect to the need of a fiscal machine and decreasing the fines, as well as raising the MKD 1,000,000 threshold for becoming a tax payer according to the Law on Value Added Tax.
- Improving the possibilities for obtaining foreign support by strengthening the capacities of the institutions that manage the decentralized funds of IPA and alleviating the procedures for registration of foreign projects with SEA.

Sub-area 1.2. Other related freedoms

FREEDOM OF PEACEFUL ASSEMBLY

The Law on Public Rallies⁴² directly secures the citizen right to assembly. Reporting peaceful assemblies is not obligatory and according to the Law, Article 3, it is determined that because of security interests the organizer of the public gathering can inform MOI about holding it and the measures that will be undertaken. The practice has shown that the CSOs use the right not to report a peaceful assembly if one takes into consideration that there are no restrictions noted as a direct result of not reporting an assembly.

In 2015, the Law was changed and approximated to the Law on Misdemeanours⁴³ in a shortened procedure, while the fines were decreased⁴⁴. A new article was added for keeping records of issuing offense payment orders by police officers to perpetrators, as determined in Articles 9 and 10.

Foreign citizens are allowed to call for and hold public rallies, but there is an obligatory condition for them which stipulates that the gathering is reported with MOI and their approval is issued⁴⁵.

Practicing the freedom of assembly was intensified in the course of 2015, via various actions and initiatives. The catalyst of all movements was the organized action of the students which started in November 2014. It stirred up and activated the civil society and in 2015, during all months of the year, citizens, CSOs, informal groups gathered on the streets in front of certain institutions in order to express their opinions, views and advocate for changes. A series of actions followed in order to express dissatisfaction in various areas, such as human rights, democracy and rule of law, corruption, health care, urban planning, environment, workers' rights, traffic safety, etc.

The student movement,⁴⁶ strong and clear in its message for quality education, following public protests and 14-day long occupation of the Faculty of Philosophy and other faculties in Skopje, as well as Bitola and Stip, managed to achieve inclusion in the process of creation of a new higher education law and establishment of work groups made of professors⁴⁷ and rotating members of the plenum. The Student Plenum spilled over to the High School Student Plenum⁴⁸ which organized a number of protest marches, especially in Skopje, with the participation of more than 3,000 high school students and other citizens.

Freedom of assembly was especially practiced following the wiretapped audio recordings released by the opposition. Among the released recordings, there were conversations of the ruling party on covering up Martin Neskovski case, which led to continuation of the activities of "Stop Police Brutality" action, whose goal was to prevent police brutality and it spilled over into "I Protest" action. Following the 5 May events, "I Protest" continued to practice rallies on daily basis and ask for Government resignation⁴⁹. In the course of the whole months, in a number of cities, the citizens gathered every day at 6 pm and the communication took place via the social networks.

⁴² Law on Public Rallies ("Official Gazette of the Republic of Macedonia" no. 55/95, 19/06, 119/06, 66/07, 152/15).

⁴³ Law on Offences ("Official Gazette of the Republic of Macedonia", no. 124/15).

⁴⁴ Articles 9, 10 and 10b, Law on Public Rallies ("Official Gazette of the Republic of Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15).

⁴⁵ Article 8, Law on Public Rallies ("Official Gazette of the Republic of Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15).

⁴⁶ Student Plenum (2015) Student Plenum [Internet] Address: <http://studentskiplenum.org> [Accessed on 01.03;.016]

⁴⁷ Professor Plenum (2016) Professor Plenum [Internet] Address: <https://profesorskiplenum.wordpress.com/> [Accessed on 01.03.2016]

⁴⁸ High School Student Plenum (2016) High School Student Plenum [Internet] Address: <https://srednoskolskiplenum.wordpress.com/> [Accessed on 01.03.2016]

⁴⁹ #Protestiram (2015) #Protestiram [Internet] Address: <http://protestiram.info> [Accessed on 01.03.2016]

Parallel to these events, the coalition Citizens for Macedonia was established in May 2015, upon the initiative of SDSM⁵⁰; it joined 70 non-governmental organizations and citizens and other political parties. The coalition called for a massive civil protest on 17 May 2015, in front of the Government, which continued with a 50-day long camping. This led to setting up of another camp in front of the Parliament of the Republic of Macedonia, which aimed to support the Government. These events led to the start of the Przino talks among the representatives of the four biggest political parties and the international community. Apart from the initial active participation of the CSOs in Citizens for Macedonia coalition, they were not part of the further negotiations as an equal partner⁵¹.

Other rallies and actions that are significant to be mentioned are “Ajde – Platform for Civil Policy” citizen action which organizes protests⁵², as well as the petition for collecting signatures for annulling the laws on the honoraria⁵³.

Additionally, a significant action is “I Love GTC”⁵⁴, directed to maintaining the authentic outlook of the City Shopping Centre (GTC); a referendum within the Municipality of Centar was organized, preceded by a campaign, which was not successful due to the 10% lower threshold; however, it remains a good example of practicing democracy at local level⁵⁵.

Other significant rallies of the citizens are: “Let’s Save the Promenade at Skopje Riverside” Facebook group⁵⁶, the protest against the Appellate Court on Kezarovski case⁵⁷, “Koce, Return Our Streets to Us” initiative⁵⁸ for a killed biker and several other traffic accidents, marches of solidarity for the refugees⁵⁹ and “Todorov, Leave” action⁶⁰, which resulted in resignations of Directors at the Health Insurance Fond of Macedonia⁶¹ following the death of a nine year old girl who had not received money for her medical treatment by the Health Fund.

Graph 6. Have you participated in a civil rally, individually or via your organization, in 2015? (%)



⁵⁰ Citizens for Macedonia (2015) Citizens for Macedonia [Internet] Address: <http://17maj.spinfoorgmk.webfactional.com> [Accessed on 01.03.2016]

⁵¹ Network 23 (2016) A Word Is a Word! How the Przino Agreement is being implemented? [Internet] Skopje, Network 23. Address <http://goo.gl/l18KtS> [Accessed on 01.03.2016]

⁵² Ajde – Platform for Civil Policy (2015) Ajde [Internet] Address: <http://ajde.org.mk/> [Accessed on 01.03.2016]

⁵³ Ajde – Platform for Civil Policy (2015)

⁵⁴ I Love GTC (2015) I Love GTC [Internet] Address: <http://gosakamgtc.mk/> [Accessed on 01.03.2016]

⁵⁵ Nova TV (2015) The Referendum Did not Meet the Threshold, GTC Battle Continues [Internet] Skopje, Nova TV, Address: <http://novatv.mk/index.php?navig=8&vest=21911&cat=18> [Accessed on 14.03.2015]

⁵⁶ Facebook group (2015) Let’s Save the Promenade at Skopje Riverside [Internet] Address: <https://goo.gl/phwzIN> [Accessed on 14.03.2015]

⁵⁷ Time.mk (2015) Kezarovski’s verdict is a punishment for all journalists [Internet] Skopje, Time.mk. Address: <http://www.time.mk/c/fa96524b54/presudata-za-kezarovski-e-kazna-za-site-novinari.html> [Accessed on 14.03.2015]

⁵⁸ Facebook event (2015) “Koce, Return Our Streets to Us” initiative [Internet] Address: <http://www.facebook.com/events/92539094086/> [Accessed on 14.03.2015]

⁵⁹ Radio MOF (2015) Solidarity March [Internet] Skopje, Radio MOF. Address: <http://www.radiomof.mk/foto-marsh-na-solidarnosta-niz-skopje-za-pravda-za-migrantite/> [Accessed on 14.03.2015]

⁶⁰ Facebook event (2015) #Протестирам! Оди си Тодоров! #Protestoj! Ik Todorov! [Internet] Address: https://www.facebook.com/events/113255592342538/?active_tab=posts [Accessed on 14.03.2015]

⁶¹ Nova TV (2015) The Second Director of the Health Insurance Fund Also Resigns [Internet] Skopje, Nova TV. Address: <http://novatv.mk/index.php?navig=8&vest=20485&cat=2> [Accessed on 14.05.2015]

According to the responses to the questionnaire for the needs of this research, the majority of the CSO representatives (55%) have participated in civil rallies in 2015 individually or via their organisations.

RESTRICTIONS TO THE FREEDOM OF PEACEFUL ASSEMBLY

The restrictions to the freedom of assembly are defined in the Law on Public Rallies. According to Article 2a, a public gathering⁶² can take place everywhere, except in three cases: next to health care institutions, in a way which disables the access of ambulances and disrupts the peace of the hospitalised people; next to kindergartens and schools while the children stay there and on motorways and roads in a way that endangers the road traffic. An interruption of the gathering is defined in Article 6, which states that MIA will interrupt the public gathering in cases when it is directed to endangering the life, health, security, personal safety and property of the citizens; conducting or encouraging crimes as determined by law and endangering the environment, as well as when its holding is against international treaties which stipulate the obligation for unhindered traffic.

According to Helsinki Committee reports⁶³, during the student protests there was a case when 8 persons were asked to identify themselves, and they were asked to leave the public gathering because of a suspicion that they would violate public peace and order. Another limitation which is registered is the prevented access to the Ministry of Education and Science during the spontaneous gathering of the students and their attempt to get involved in the on-going “public debate”.

The high school plenums⁶⁴ faced pressures and threats in various ways: having a negative campaign by distributing leaflets and posters with upsetting contents by unknown perpetrators, then the pressures were increased as direct threats, locking the young people in the schools by their superiors, threats for lower marks⁶⁵, claims for bribe offered to some of the parents.

The protest of the civil movement “Protestiram (I Protest)” which took place from 5 to 16 May 2015⁶⁶ every day at 6 pm was limited by MIA in continuity in their access in front of the building of the Government after the 5th of May events. According to the Helsinki Committee, this limitation was unfounded, especially if one takes into consideration that these protests were peaceful, and there was a more repressive action of the police noted in front of venues of executive power institutions and government officials (Government, MIA, Public Prosecution), and less to the Parliament of the Republic of Macedonia.

⁶² Article 2a, Law on Public Rallies (“Official Gazette of the Republic of Macedonia”, no. 55/95, 19/06, 119/06, 66/07, 152/15)

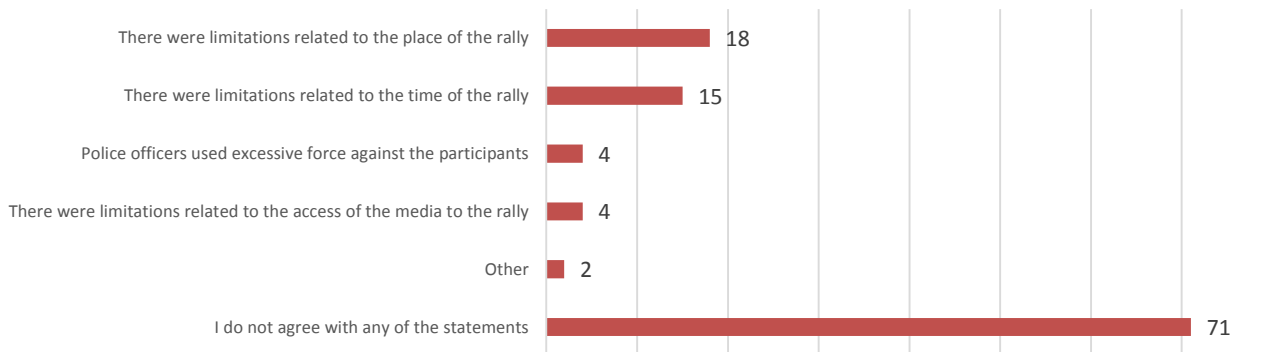
⁶³ Helsinki Committee for Human Rights (2015) Bimonthly Report on Human Rights in the Republic of Macedonia for the Period November-December 2014 [Internet] Skopje, HCHR. Address: <http://goo.gl/s2vlr0> [Accessed on 01.02.2016]

⁶⁴ Helsinki Committee for Human Rights (2015) Monthly Report on Human Rights in the Republic of Macedonia, March 2015. [Internet] Skopje, HCHR. Address: <http://goo.gl/XGHngY> [Accessed on 01.02.2016]

⁶⁵ High School Plenum (2015) High School Plenum. [Internet] Address: <https://srednoskolskiplenum.wordpress.com/> [Accessed on 01.03.2016]

⁶⁶ Helsinki Committee for Human Rights (2015) Monthly Report on Human Rights in the Republic of Macedonia, April-May 2015. [Internet] Skopje, HCHR. Address: <http://goo.gl/EETI9k> [Accessed on 01.02.2016]

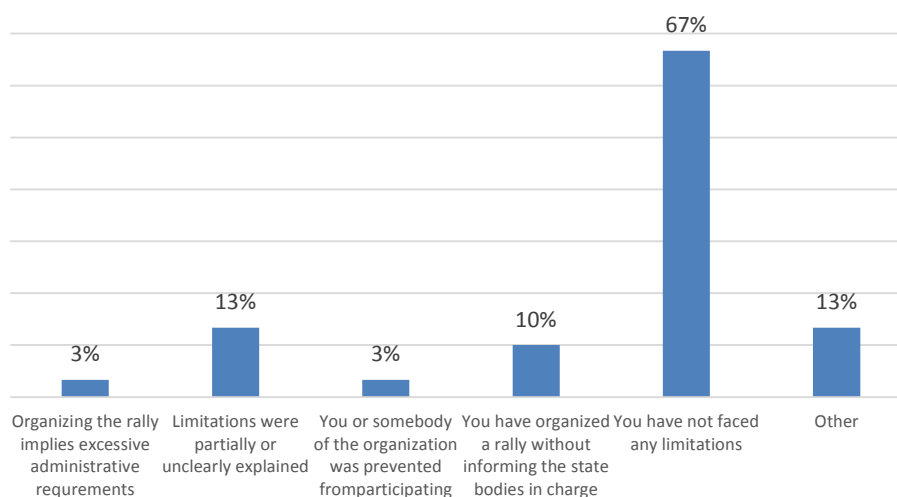
Graph 7. Please explain your experience by choosing the statements with which you agree? (%)



In order to determine the restrictions in practice, the organizations were offered several responses from which they could choose more according to their experience in the field. A big majority (71%) of the organizations that participated in a gathering had not faced any restrictions. Still, a small minority (18%) of the organizations responded that there had been restrictions related to the place of the gathering and (15%) that excessive force was used against the participants.

Apart from participation, 30 organizations (out of 204 in total) were also organisers of civil protests. In order to see their experience in organising a gathering in the course of 2015, they were offered several answers with a possibility to select more. Twenty organizations of those that organised civil protests did not agree with any of the given statements, which indicates that they had not faced any restrictions, while three organizations organised their rallies without announcements. Four organizations faced restrictions that were partially or unclearly explained, while four also stated the following examples: police officer asking participants to identify themselves, limited public event on workers' rights in Bitola, preventing bus travel and state institutions deciding which people were appropriate to participate.

Graph 8. Have you been faced by any of the given obstacles? (%)



A potential risk to the restrictions of the freedom of peaceful gathering is also Item 4.11 Neutral zone around the Parliament stipulated in the Plan of Activities of the Government of the Republic of Macedonia prepared

based on the List of Urgent Report Priorities of the Republic of Macedonia (June 2015)⁶⁷, which are based on the report of the experts led by Priebe⁶⁸, which recommends the establishment of a neutral zone around the Parliament in order to increase the integrity and independence of the Parliament, integrity and freedom of the MP. This Item further stipulates prohibition of events within the zone and setting norms in case the neutrality is not respected.

USAGE OF EXCESSIVE FORCE

With respect to the freedom of assembly, the crucial law is the Law on Police⁶⁹. In 2015 the Law was significantly changed which influenced the measures that the police can take, and they also introduced video recording⁷⁰.

In March 2015, Articles 91 and 93 of the Law were changed. Four new means of force were added in Article 91 and it was further elaborated on the cases in which they would be applied. According to this, when it is established that the public peace and order has been violated to a larger extent, the police officer is authorised to give an order to a group of people to disperse and unless they do, it is allowed to use the following means of force: physical force, police bat, electric paralyzer, chemical means, rubber bullets, trained dogs, special vehicles for public peace and order and pyrotechnical-explosive means. These means can be used only upon the order of the police officer who commands with the action.

A new Paragraph 20 was added to Article 93. The usage of technical means for video recording with a new Article 93-a which allows the police to use technical means to record a video to provide recorded material (video recording) on the way in which the action on the side of the police officers takes place. It is stipulated that this material should be kept for six months, after which it is destroyed, except for the material that is proof in a criminal or offense procedure, which is treated according to the law.

In practice, in most of the cases the peaceful gatherings were secured by police officers. Still, in 2015 there were frequent situations when the police was in disproportionately high numbers compared to the number of participants at the peaceful gathering, as in the 5 May case when the police used excessive force.

The Helsinki Committee confirms that there was a violation of the public peace and order at the gathering and part of the protestors conducted crimes and it concluded that the conditions of Article 6 of the Law on Public Rallies⁷¹ were fulfilled, so that MIA could interrupt the holding of the public gathering.

⁶⁷ European Commission (2015) Urgent Reform Priorities for the Former Yugoslav Republic of Macedonia [Internet]. Brussels, European Commission. Address: <http://goo.gl/r337PDX> [Accessed on 01.03.2016]

⁶⁸ Recommendations of the Senior Experts' Group on systemic Rule of Law issues relating to the communications interception revealed in Spring 2015 [Internet]. Brussels, European Commission. Address: <http://goo.gl/xia472> [Accessed on 01.03.2016]

⁶⁹ Law on Changing and Amending the Law on Police ("Official Gazette of the Republic of Macedonia", no. 114/06, 6/09, 145/12, 41/14, 33/15)

⁷⁰ Article 93-a, Law on Changing and Amending the Law on Police ("Official Gazette of the Republic of Macedonia", no. 114/06, 6/09, 145/12, 41/14, 33/15)

⁷¹ Article 6, Law on Public Rallies ("Official Gazette of the Republic of Macedonia", no. 55/95, 19/2006 and 66/07)

USAGE OF EXCESSIVE FORCE – CASE

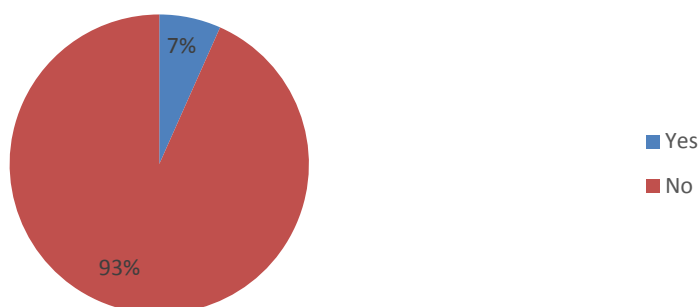
5 MAY PROTEST

After the release of the tapes on the murder of Martin Neskovski through the conversations of high government officials, via a social networks mobilizations, there was a massive gathering held on 5 May in front of the government of the Republic of Macedonia. Despite the initial peaceful protest, a group of citizens started to throw objects to the police and the government at around 10 pm, an act after which the police started to use force and disburse the protest. The Helsinki Committee noticed that the police had used excessive and disproportional force. The police officers did not limit the use of force only to the aggressive participants, but they were unselectively hitting citizens. The police then used unselective and excessive force when detaining the participants in the protest. The detention continued after the end of the protest. At 11.30 pm, the police officers entered a number of venues, among which Miladinovci Brothers library and used excessive and disproportional force towards the people present in the library under the excuse that part of them had allegedly been participants in the protest. According to the Helsinki Committee, in the period of 5 to 14 May, a total of 42 persons were arrested, under the suspicion of participating in a mob that had prevented officials from conducting their duties (Article 384 Paragraph 1 of the Penal Code), 12 of whom were detained, 1 was in house detention, 1 was on the run, and 3 persons were taken to a judge on previous procedure to decide whether they would be detained. From the requests for legal aid received by the Helsinki Committee, most of the people that had suffered excessive force by the police were in a small street immediately next to Clement of Ohrid Boulevard where the police chased a group of citizens who started to hide in buildings' entries.

Counter-protests took place in the practice in 2015 and they were secured.

Only in two cases when the surveyed organizations held rallies did they face counter-protests; one of them felt protected by the police to practice their right to gathering, while the other did not feel protected.

Graph 9. Did you face a counter-protest when you organised a rally?
(%)



MEDIA ACCESS TO PUBLIC GATHERINGS

The media had access to the gatherings that took place in the course of the year. A journalist had limited access to the 5 May protest⁷²; after identifying himself with his card, he was attacked by the police as he tried to follow the events.

It is important to stress that with the increased practice of the freedom of assembly there was a non-ethnic reporting noted in the media on the protests and public gatherings⁷³, as well as an increase hate speech⁷⁴ to the citizens as part of citizen movements, CSOs, etc.

FREEDOM OF EXPRESSION

The Constitution of the Republic of Macedonia guarantees the citizens their freedom of belief, conscience, thought and public expression of their thoughts, as well as freedom of speech, public appearance, public information and free establishment of institutions for public information. Macedonia is a signatory of several international treaties and conventions that confirm the right to expression. Still, the practical implementation of these freedoms remains to be desired and the opinion is that the political and/or economic centres of power, especially the media owners can silence the freedom of expression as they wish⁷⁵.

The Law on Civil Responsibility for Misdemeanour and Defamation⁷⁶ guarantees the freedom of expression and information as one of the significant foundations of the democratic society. Although the law is good, according to the recommendations of the report of the experts led by Priebe⁷⁷, the basis for its analysis and changes has been given, in order to decrease the cases of defamation in the courts, which are most often directed to journalists.

In general, in 2015 the civil society was free to express and advocate different activities, opinions and positions in the public. Still, if one takes into consideration the overall situation with freedom of expression, self-censorship and care was practiced on the side of CSOs. The release of the wiretapped conversations by the opposition which revealed that people who work in the civil society had been tapped influenced the increased self-restriction in the communication and usage of the communication channels.

The environment in the media continued⁷⁸ to be limited and polarised, with little space for CSOS to present their work. Still, the media informed about stories on cases of social inclusion, poverty, health care, etc. The usage of the traditional access to media continued, by press releases, press conferences when informing about the work of CSOs. Many CSOs, especially the informal initiatives, used the social media to generate support and call upon action on certain issues.

⁷² Human Rights Watch (2015) Macedonia: Police Violence at a Protest [Internet] Budapest, Human Rights watch. Address: <https://www.hrw.org/news/2015/06/22/macedonia-police-violence-protest> [Accessed on 22.06.2015]

⁷³ Helsinki Committee for Human Rights (2015) Monthly Report on Human Rights in the Republic of Macedonia, January 215. [Internet] Skopje, HCHR. Address: <http://goo.gl/Xt7zu0> [Accessed on 01.02.2016]

⁷⁴ Sulevska, H., Golubovska, J., Mladenova, V., Barlakovska, S. (2015) Analysis of the State of Affairs with Hate Speech in the Republic of Macedonia. [Internet] Skopje, HCHR. Address: <http://goo.gl/UGXSQU> [Accessed on 01.12.2015]

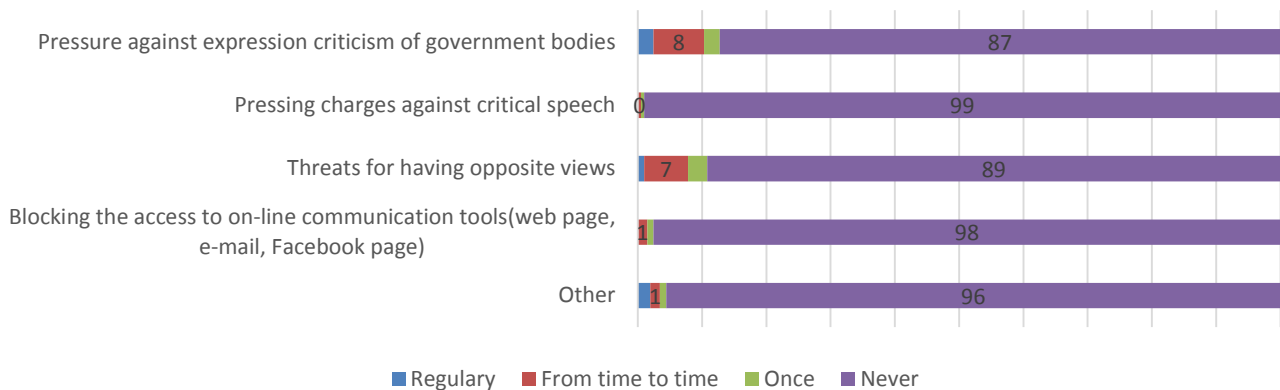
⁷⁵ Georgievski, D. (2015) Media Sustainability Index 2015-Macedonia [Internet] Skopje, Media Development Center, Skopje. Address: <https://goo.gl/VrNSta> [Accessed on 01.02.2016]

⁷⁶ Law on Civil Responsibility for Misdemeanour and Defamation ("Official Gazette of the Republic of Macedonia", no. 143/12)

⁷⁷ Recommendations of the Senior Experts' Group on systemic Rule of Law issues relating to the communications interception revealed in Spring 2015 [Internet] Brussels, European Commission. Address: <http://goo.gl/xia4Z2> [Accessed on 01.03.2016]

⁷⁸ USAID (2015) Sustainability Index of the Civil Society Organisations (draft report)

Graph 10. Does your organization have experience with some of the listed illegal limitations with respect to the right of freedom of expression in 2015? (%)



In order to see the situation in practice, the organizations were asked to select the frequency with which they faced (experienced) all listed illegal restrictions with respect to the freedom of expression in 2015. A small minority of the organizations (13%) faced a pressure against expressing criticism of government bodies, as well as a small minority (11%) who faces threats when expressing opposite views.

In the open answers of the organizations, they stressed the following illegal restrictions of the freedom of expression: pressure not to criticise on web portals, administrative barriers, long procedures and delays in payments for EU projects (CFCD), verbal pressures by people in the institutions (following the publication of research and criticism), threats to leave offices after conducted petitions, well-meaning advice after a given opinion/criticism, pressures on criticism given in a theatre performance, limited access to information from the institution, informative talks with managers, arrested protestors, counter-campaign (criticism) in pro-government media/centre for communication with the ruling party, pressure on the organization and employees, subtle messages on social networks, etc.

There were also cases noted in the direction of the trend to limit the freedom of the journalists and destroy the freedom of journalism. The situation escalated in January with the journalist Kezarovski⁷⁹, who was sentenced in the first instance verdict to imprisonment because of his writing in 2008. For this purpose, the media workers organised a peaceful protest in which they expressed their concern for the freedom of media via which there was a direct blow on the freedom of expression and free information. There was an appeal on the verdict⁸⁰ by the Public Prosecution of first instance Skopje and in February the appeal was rejected, which his parole was confirmed. Another example is the March 2015 lustration of the journalist Jadranka Kostova⁸¹.

INTERNET IS WIDELY ACCESSIBLE AND AFFORDABLE

Internet usage and accessibility in Macedonia is in continuous growth. The number of Internet users, the penetration of Internet in the households and enterprises with ten or more employees in Macedonia has been

⁷⁹ Helsinki Committee of Human Rights (2015) Monthly Report on Human Rights in the Republic of Macedonia, January 2015 [Internet] Skopje, HCHR. Address: <http://goo.gl/Xt7zu0> [Accessed on 01.02.2016]

⁸⁰ Helsinki Committee of Human Rights (2015) Monthly Report on Human Rights in the Republic of Macedonia, January 2015

⁸¹ Commission for Verifications of Facts (2015) File on Jadranka Kostova [Internet] Skopje, Commission for Verification of Facts. Address: <https://www.kvf.org.mk/index.php/mk2012-11-15-09-20-24/261-jadkos> [Accessed on 01.03.2016]

growing since 2011⁸². According to the State Statistical Office data⁸³ on the usage of the information communication technologies at households and with individuals, published on 30 October 2015, 69% of the households had access to Internet from their homes. Almost all (99.5%) of the households with Internet access had a broadband (fixed or mobile) Internet connection.

THE RIGHT TO SAFELY RECEIVE AND IMPART INFORMATION THROUGH ANY MEDIA

The Constitution guarantees the free access to information, freedom of receiving and transmitting information. This right is also guaranteed with all relevant international documents ratified by the Republic of Macedonia⁸⁴.

A recent study concludes that Macedonia⁸⁵ has good legislation which regulates the media, applicable to the Internet area without the need to have additional regulation of the Internet communications.

The Law on Following of Communications⁸⁶ determines the conditions under which there can be following of communication channels and it is performed only under a procedure determined by this law, which does not endanger human freedoms and rights. The basic function of the Law on Following of Communications is to define the procedure for following of the communications in Macedonia, the way of acting, keeping and using the data, as well as to provide control on the legality of following of communications⁸⁷. Other relevant laws on the right of safe obtaining and transfer of information via any medium are: Law on Electronic Communications⁸⁸, which normatively determines the relationship between the state bodies in charge of following the communications (Ministry of Interior – Security and Counterintelligence Office, Ministry of Defence etc.) with the telephone operators⁸⁹; the Law on Privacy Protection⁹⁰, to have the protection of the privacy of the citizens with respect to the materials that are the result of the illegal interception of communications conducted in 2008-2015, and the Law on Criminal Proceedings⁹¹, which determines the procedure to use the special investigating measures, such as communication following. It also regulates the conditions which should take place so that the bodies in charge can ask that these measures are used⁹².

In order to see the situation in practice, the organizations were asked to select the frequency with which they faced (experienced) all the listed illegal limitations with respect to the right to freely receive and transfer information in 2015. From the responses of the CSOs one can see that they had no obstacles in fulfilling this right. Still, four organizations were subject to illegal communication following and in their open answers they indicate that they have evidence or doubts about illegal communication following, which they had obtained

⁸² Domazetovik, H. (2015) New Media and Democracy: The Role of Internet and New Media in the Freedom of Expression in the Republic of Macedonia, Political Thought 49 - Deliberation in the Public and Media Space. [Internet] Skopje, IDSCS and KAS. Address: <http://goo.gl/lddoo3> [Accessed on 01/02/2016]

⁸³ Saracini, P., Medarski, F., Sandev, L., Stefanov, J., Milenkovski, S. (2015) Analysis: Macedonia in the Digital Age – Between the Rights and Responsibilities while Communicating on Internet. [Internet] Skopje, Macedonian Institute for Media. Address: <http://www.mim.org.mk/attachments/article/853/Macedonia%20in%20the%20digital%20age%20%E2%80%93%20between%20the%20rights%20and%20responsibilities%20while%20communicating%20on%20Internet.pdf> [Accessed on 01.02.2016]

⁸⁴ Association of the Journalists of Macedonia (2015) Analysis of the Media System in Macedonia. [Internet] Skopje, AJM. Address: <http://goo.gl/v8soSR> [Accessed on 01/02/2016]

⁸⁵ Saracini, P., Medarski, F., Sandev, L., Stefanov, J., Milenkovski, S. (2015) Analysis: Macedonia in the Digital Age – Between the Rights and Responsibilities while Communicating on Internet. [Internet] Skopje, Macedonian Institute for Media. Address: <http://www.mim.org.mk/attachments/article/853/Macedonia%20in%20the%20digital%20age%20%E2%80%93%20between%20the%20rights%20and%20responsibilities%20while%20communicating%20on%20Internet.pdf> [Accessed on 01.02.2016]

⁸⁶ Law on Communication Interception ("Official Gazette of the Republic of Macedonia", no. 121/06, 110/08, 116/12)

⁸⁷ Bogdanovski, A., Lembovska, M. (2015) Communications Interception in Macedonia. "Making the Impossible Possible". [Internet] Skopje, Analytica think-tank. Address: http://www.analyticamk.org/images/Files/impossible_en_final_9af93.pdf [Accessed on 01.02.2016]

⁸⁸ Law on Electronic Communications ("Official Gazette of the Republic of Macedonia", no. 39/14, 188/14, 44/15, 193/15)

⁸⁹ Bogdanovski, A., Lembovska, M. (2015)

⁹⁰ Law on Privacy Protection ("Official Gazette of the Republic of Macedonia", no. 196/15)

⁹¹ Law on Criminal Proceedings ("Official Gazette of the Republic of Macedonia", no. 150/10 and 100/12)

⁹² Bogdanovski, A., Lembovska, M. (2015)

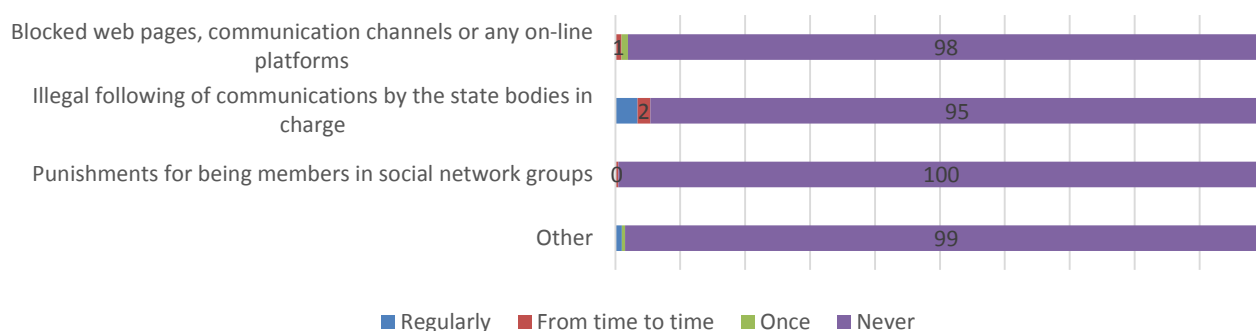
from the opposition party on their own request. There were cases of punishments/pressures due to membership in a social network group for the plenums (professors', teachers' and students').

The Helsinki Committee considers the act⁹³ of mass wiretapping as a violation of human rights of the highest degree and an absolute abuse of the possibility to follow communications, which endangers the rule of law and the legal certainty of the state.

With respect to the freedom of the press, Macedonia has dropped for 83 positions⁹⁴ in the “Reporters without Borders” index in the last four years. Freedom House has also noted a drop of 10 points in the freedom of speech in the last years, as the biggest drop noted among all Balkan countries. According to the analysis, the reasons for this dramatic drop in the freedom of media are in the failure of the government to provide favourable environment for the work of the journalists and media.

In practice, the activities of the CSOs were mostly ignored and even when there is media coverage it is in the times when there is least audience⁹⁵.

Graph 11. Does your organization have experience with some of the listed illegal limitations with respect to the right to freely receive and transfer information in 2015? (%)



The research of the Metamorfozis Foundation with students showed that⁹⁶ 53% of them consider that the traditional media are controlled, while there is a real freedom of expression in the social media. Additionally, 43% think that nothing can stop them from publishing something on the Internet. The analysis has determined that in the past period some of the youth movements were organised precisely via the social networks, which served as platforms where the young could freely express themselves and share their opinions without being censored and judged. According to a 2015 scholarly article, issued within “Political Thought” no. 49, in the practice⁹⁷, the Internet portals, as well as the traditional media, have the tendency of polarization of the editorial policies. Within the same study, there are no recorded cases of systematic prevention of establishment of new media, limitations to the contents or access to Internet by the state bodies.

⁹³ Helsinki Committee of Human Rights (2015) Monthly Report on Human Rights in the Republic of Macedonia, February 2015. [Internet] Skopje, HCHR. Address: <http://goo.gl/MPDMxV> [Accessed on 01.02.2016]

⁹⁴ Association of the Journalists of Macedonia (2015) Analysis of the Media System in Macedonia. [Internet] Skopje, AJM. Address: <http://goo.gl/v8soSR> [Accessed on 01.02.2016]

⁹⁵ Georgievski, D. (2015)

⁹⁶ Metamorphosis Foundation for Internet and Society (2015) Results of the Mini Research on the Views of the Students Regarding the Usage of Internet and Social Media. [Internet] Skopje, Metamorphosis. Address: <http://goo.gl/Y0Sk7X> [Accessed on 01.02.2016]

⁹⁷ Domazetovik, N. (2015)

CONCLUSIONS AND RECOMMENDATIONS

OTHER RELATED FREEDOMS (FREEDOM OF ASSEMBLY AND FREEDOM OF EXPRESSION)

The legislation that regulates the freedom of assembly and expression is **mainly in line with** the international and European regulations. **The Law on Police was changed in the midst of protests by adding four new means for disbursing a crowd** which violates the public peace and order (such as rubber bullets, etc.), as well as usage of technical means for video material which is kept up to 6 months. Despite the fact that the legislation guarantees the freedom of assembly and in practice in most of the cases the protests were allowed, still **several exceptions were registered, by limiting the desired place for protest and excessive numbers of police** and various pressures. In an isolated incident on 5 May 2015, **excessive force** was used by physical disbursing, chasing and detention and allocating high fines including to the peaceful participants in the protest. In practice, **the freedom of expression is not limited for the CSOs**, and yet they face **indirect pressures** because of expressed views, and **they also resort to self-censorship and care, especially after the released wiretapped conversations**, where there are indicators for tapped civil society activists. An additional challenge is sending our messages via **the traditional media which are polarised**, with little space for organizations' activities. In these conditions, **the usage of Internet and social media was increased**, as a free space to express and transmit a message.

- Withdrawal of the new regulations of the Law on Police which, although in line with international standards, only have financial implications, while the protests that are organised are mostly peaceful and the police can adequately deal with them using the current means available.
- Following the progress of the implementation of the measure to establish a neutral zone around the Parliament within the Plan of Activities of the Government of the Republic of Macedonia prepared based on the List of Urgent Reform Priorities for the Republic of Macedonia (June 2015) and indicating the potential limitation of the right to peaceful assembly.
- The police and the institutions should respect the standards for providing peaceful assemblies and protect the participants at the assemblies. It is necessary to constantly strengthen their capacities to peacefully and professional secure a gathering.
- Investigating the current cases of limiting the freedom of assembly and the usage of excessive force.
- Amending the Law on Public Rallies by providing the right to appeal the limitation of the right to assembly, when the authorities have been previously informed, or when the place of the gathering has been secure.
- The legislation that regulates the freedom of expression is in line with the international and European standards; yet, its implementation in practice should be regularly followed and improved.
- Strengthening the capacities of the judiciary and other public servants regarding the international standards and ECHR decisions related to the freedom of expression and critical speech.
- Improvement of the cooperation between the media and CSOs in order to provide bigger and more essential space for the activities of the organisations and overcoming the negative campaign practice.

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

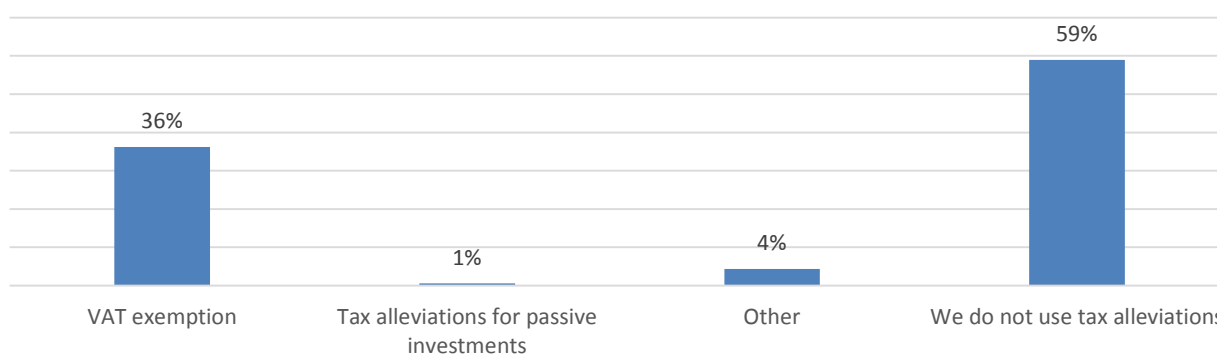
CSOs continue to be treated equally as the profit making entities (trade companies) and with some regulations they are even in a less favourable position when it concerns tax regime. There are no special encouragements or benefits for the CSOs that would contribute to indirect state support to their sustainability. Some of the tax legislation regulations are a burden to the administrative and financial work of the organizations.

The Law on Personal Income Tax still imposes taxation of official trips for persona who are not employed, but are hired by the organizations, as well as for the expenses for accommodation, transport and food for participants in the activities that are organised by CSOs.

According to the Law on Profit Tax (LPT)⁹⁸, the generated profit as a difference between the revenues and expenses of the activity is taxed with 10% profit tax⁹⁹. The organizations are legal entities and they are tax payers according to the Law, being the same position as the trade companies, although they are not allowed to pay dividends. Still, LPT places CSOs in a less favourable position, if one takes into consideration that according to Article 32, the trade companies classified as small and micro traders and legal entities are exempt from the obligation to pay annual tax on the total revenue providing the total revenue generated in the year for which the tax is determined from any source is not higher than MKD 3,000,000 (EUR 48,780) at annual level. This exemption is not reserved by the legislator for the CSOs which mainly (65%) have budgets lower than EUR 2,500.

In the course of 2015, within the TACSO project there was a comparative analysis made of the tax legislation that pertains CSOs, as a response to the request of the Ministry of Finance to support the draft amendments to tax legislation submitted by CSOs at the end of 2014.

Graph 12. What kind of tax benefits (alleviations, exemptions etc) are used in the work of your organization?
(%)



Despite the absence of tax benefits/benefit for the CSOs in the legislation, in order to see the experience of the organizations and possibly discover practices that have not been visible so far, the organizations were asked a question with multiple answers on what kind of tax benefits they used in their work. In 2015, the procedure for

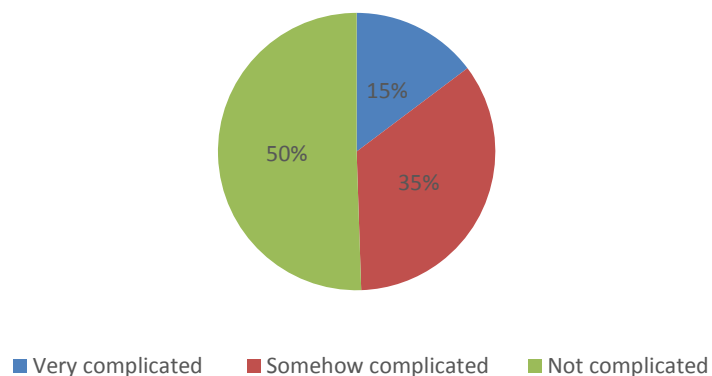
⁹⁸ Miov, N. (2015)

⁹⁹ Law on Profit Tax ("Official Gazette of the Republic of Macedonia", no. 80/93, 33/95, 43/95, 71/96, 5/97, 28/98, 11/01, 2/02, 44/02, 51/03, 120/05, 139/06, 160/07, 159/08, 85/10, 47/11, 135/11, 79/13, 13/14, 11214, 129/15)

VAT exemption continued to be used for part of the projects, funded by money obtained based on donation agreement between the Republic of Macedonia and foreign donors¹⁰⁰.

The majority of organizations (59%) do not use tax benefits and as a reason they state that they are not sufficiently informed or that they do not have enough funds. One third (36%) responded that they used the VAT benefits, i.e., projects are exempt from VAT¹⁰¹.

Graph 13. Do you think that some of the administrative procedures for obtaining tax benefits are complicated? (%)



The organizations that responded that they used tax benefits were asked about the administrative procedures for obtaining them. The majority of the organizations (50%) think that the administrative procedures for obtaining tax benefits are not complicated, while one third of the organizations (35%) think that they are complicated and a small minority (15%) that they are very complicated. The complicated administrative procedures for tax benefits listed by the CSOs are: length of the registration of the project with SEA, companies not being aware that they can prepare an invoice exempt from VAT via the PRO system, centralization in the work of PRO regarding all affairs pertaining to tax exemption, MF and PRO not knowing the procedure for VAT exemption, long and complex procedure at MJ for obtaining the status of public benefit, lack of human resources in the organizations that would take care of the administrative procedures for tax benefits.

INDIVIDUAL AND CORPORATE DONATIONS

The Law on Donations and Sponsorships in Public Affairs¹⁰² had its last changes of mainly technical nature in 2014; they still do not resolve the challenges in the administrative procedure for confirming the public benefit of the donation or sponsorship. A decision that confirms the public benefit is a precondition for obtaining tax alleviation. According to Konekt analysis of the law¹⁰³, its full functionality is hindered as a result of: inconsistency of the key terms and terminology used in the law, long and complicated administrative procedure, determining public benefit about the specific donation/sponsorship instead of the recipient, the law not being related to the public benefit status stipulated in LAF, there is no difference between profit and non-profit recipients of

¹⁰⁰ Rulebook on the way of implementing tax exemptions from payment of VAT tax for sales of goods and services intended for implementation of a project that is financed by funds obtained based on an agreement for donation signed between the Republic of Macedonia and a foreign donor where it is stipulated that the funds obtained will not be used to pay taxes ("Official Gazette of the Republic of Macedonia, no. 98/14)

¹⁰¹ Article 51, Law on Value Added Tax ("Official Gazette of the Republic of Macedonia", no. 44/99, 59/99, 86/99, 11/00, 8/01, 21/03, 19/04, 33/06, 45/06, 101/06, 114/07, 103/08, 114/09, 133/09, 95/10, 102/10, 24/11, 135/11, 155/12, 12/14, 112/14, 130/14, 15/15, 129/15, 225/15)

¹⁰² Law on Donations and Sponsorships in the Public Activities ("Official Gazette of the Republic of Macedonia", no. 47/06, 86/08, 51/11, 28/14 and 153/15)

¹⁰³ Hadzi-Miceva Evans, K., Hartay, E. Rosenzeigová, I., Kusnikova, N. (2015) Comments on the Law on Donations and Sponsorships in the Public Affairs and Its Changes and Amendments from February 2014. [Internet] Skopje, Konekt. Address: <http://goo.gl/viu8OZ> {Accessed on 01.02.2016}

donations and sponsorships, restrictiveness with respect to cross border philanthropy, unproportioned demands to submit reports and control donations/sponsorships, etc. Additionally, when approximating the LDSPA¹⁰⁴ with the Law on Misdemeanours, the amounts of the fines and the responsibility of the persons have been increased.

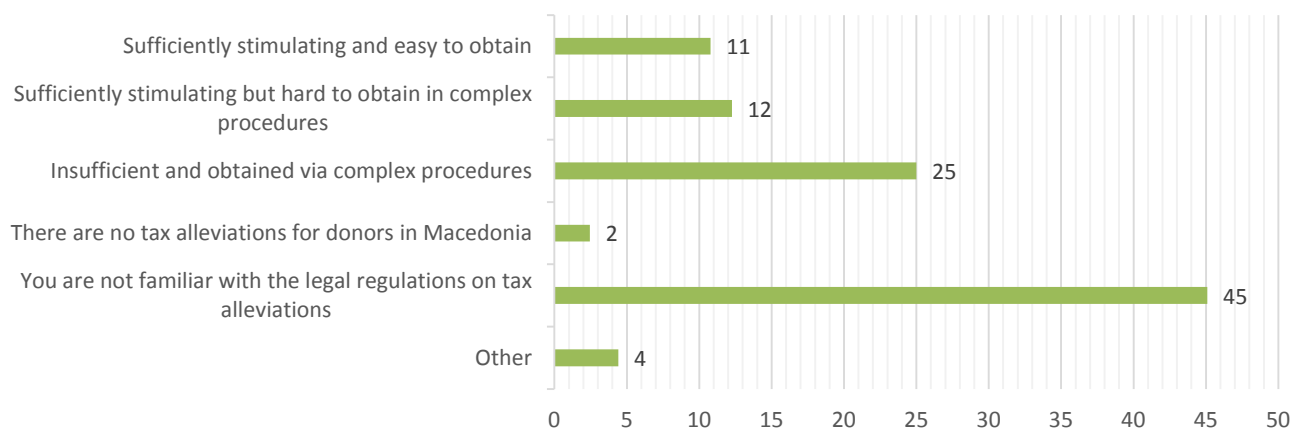
According to the answers of the organizations, the individual donations are more present in their 2014 budgets than the corporate donations. 33% of the organizations responded that in 2014 they obtained funds from individual donations, while 15% of the organizations stated that corporate donations were sources of funding.

In the analysis of the Centre for Tax Policies¹⁰⁵, it has been determined that the tax expenditures based on tax stimulations for donations and sponsorships in the public activities are minimal and there is room for further stimulation of the donations and philanthropy in the country by broadening the regulations on tax stimulations in the legislation.

According to the analysis, the tax stimulations of individuals do not provide essential support to the philanthropic activities taking into consideration the surrounding, economic growth and the overall trends in the economy and the non-profit sector.

CSOs had the possibility to select multiple answers in the questionnaire, regarding their experience with tax benefits for their donors.

Graph 14. What are the tax benefits for the donors in your experience? (%)



Approximately half of the organizations (45%) are not familiar with the legal regulations on tax benefits for donors. One quarter of the organizations that responded to the questionnaire (25%) think that the tax benefits are insufficient and are obtained in complex procedures. Sufficiently stimulating and easy are the tax benefits for 11% of the organizations, and there is an approximately same percentage of organizations (12%) that consider that the tax benefits are stimulating but difficult to be obtained. Other issues listed were: long process of alleviation, discouraging for the companies that want to donate thinking that they will have a PRO inspection.

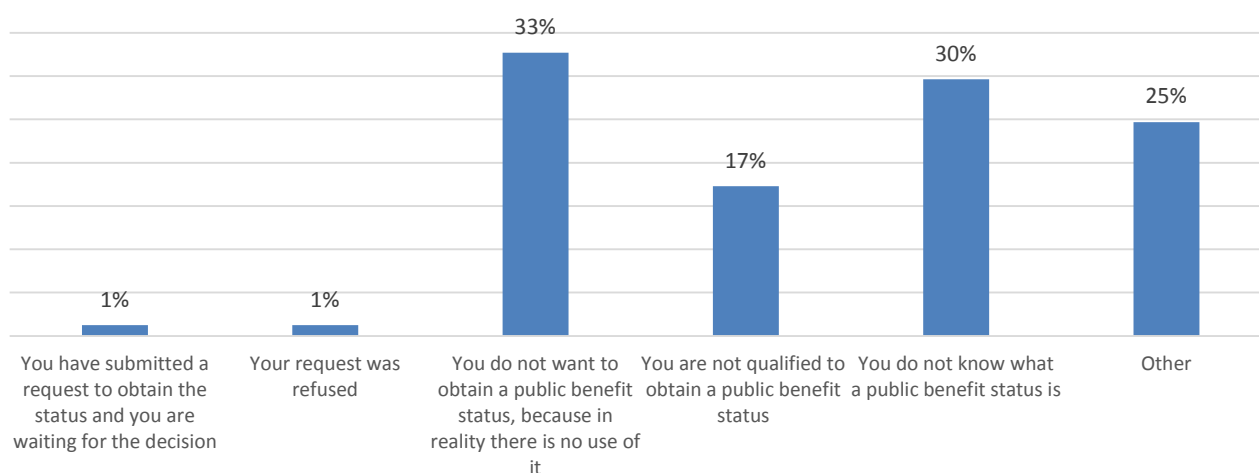
¹⁰⁴ Law on Donations and Sponsorships in Public Affairs ("Official Gazette of the Republic of Macedonia", no. 47/06, 86/08, 51/11, 28/14 and 153/15)

¹⁰⁵ Smilevski, B. (2015)

PUBLIC BENEFIT STATUS

According to LAF, the organizations can still obtain a public benefit status (PBO)¹⁰⁶. The Committee for Organizations with Public Benefit Status continued to function in 2015. Since the establishment of the Committee and the possibility to obtain a public benefit status, only one decision has been made to grant such a status, based on the 2014 Work Report of the Committee¹⁰⁷, while three organizations applied in total. There is still no benefit for the organizations that will obtain public benefit status, by relating the tax laws to LAF regulations which regulate the status of organizations of public benefit, where according to Article 88, “the organizations with a public benefit status, apart from tax and duty benefits determined by Article 7 Paragraph 2 of this law, have additional tax and duty benefits in accordance with the law”.

Graph 15. Why aren't you a public benefit organization? (%)



Taking into consideration that there is only one organization of public benefit, CSOs were asked why they were not organizations with public benefit status with a possibility to select from multiple answers. One third (33%) of the organizations responded that they did not want to obtain a public benefit status because they had no use of it in practice, and approximately the same percentage (30%) did not even know what a public benefit status was. Other was selected by 25% of the organizations, but without giving examples and 17% think that they are not qualified to obtain such a status. The results confirm that the organizations have no interest and no information.

CIVIL SOCIETY ORGANIZATIONS AND CORPORATE SOCIAL RESPONSIBILITY

The concept of corporate social responsibility in Macedonia continued to be promoted via certain projects of foreign donors, as well as via efforts of individual organizations and institutions, as the Ministry of Economy and CSR Coordination Body.

The established Coordination Body consists of 17 key institutions¹⁰⁸, organizations and individuals from the public and civil sector, who work on promoting corporate social responsibility of the enterprises in Macedonia,

¹⁰⁶ Article 73, Law on Associations and Foundations (“Official Gazette of the Republic of Macedonia”, no. 59/10 and 135/11)

¹⁰⁷ 2014 Report on the Work of the Committee for Organisations with Public benefit Status (2015), February 2015, Skopje.

¹⁰⁸ Coordination Body for Corporate Social Responsibility (2015) Structure of the Coordination Body. [Internet] Address: <http://goo.gl/KnnPnd> [Accessed on 01.03.2016]

continued with its work in the course of 2015 and organised, together with the Ministry of Economy, the “National Awards for Corporate Social Practices of the Enterprises in Macedonia” implemented in 2014¹⁰⁹.

After the end of the implementation period of the 2008-2012 National CSR Agenda in the Republic of Macedonia as a strategic document based on which the enterprises, institutions and other entities which are active in the area of CSR coordinate and plan their activities, there was no analysis of its implementation done, nor a new one has been prepared¹¹⁰, although there is a will and initiative to renew the national agenda.

Konekt civil society organization hold the Secretariat of the Macedonian Network of the United Nations Global Compact¹¹¹. The United Nations Global Compact¹¹² is the biggest world initiative for corporate social responsibility. At the moment, there are 21 participants from Macedonia, 6 of which are CSOs¹¹³. The organizations of employers and business associations are the most active in promoting the CSR concept.

A recent analysis of Konekt¹¹⁴ gives a picture of the momentary situation of views and practices of the enterprises. With the enterprises there is a prevailing argument that the care for the social position of the citizens should be taken by the state, but nevertheless they think that the business should help the community. The areas in which CSOs have primary field of action are at the bottom of the priority list of the companies.

In 2015, the activities for adopting a law for social entrepreneurship also intensified¹¹⁵. MLSP in cooperation with CSOs organized educational events for informing the public about the concept of social entrepreneurship¹¹⁶. Since 2012 the process of preparation of a draft law was started and at the end of July 2015 it was placed on ENER for consultation; it has not been adopted yet.

¹⁰⁹ Akademik (2015) Corporate Social Responsibility Awards Granted to Companies [Internet] Skopje, Akademik. Address:

<http://www.akademik.mk/dodeleni-nagradite-za-opshtestveno-odgovorni-praktiki-na-pretprijatijata-3> [Accessed on 01.03.2015]

¹¹⁰¹¹⁰ Business Confederation of Macedonia (2015) Report on the Corporate Social Responsibility [Internet] Skopje, Business Confederation of Macedonia. Address: <http://goo.gl/shQDZn> [Accessed on 01.02.2016]

¹¹¹ The Global Compact Network Macedonia (2015) Overview on Macedonia [Internet] Address: <https://goo.gl/wd0goB> [Accessed on 01.03.2016]

¹¹² The Global Compact Network Macedonia (2015) What is UN Global Compact? [Internet] Address: <https://goo.gl/HXysmn> [Accessed on 01.03.2016]

¹¹³ The Global Compact Network Macedonia (2015) Members of the Global Compact Network Macedonia [Internet] Address: <https://goo.gl/mqXcda> [Accessed on 01.03.2016]

¹¹⁴ Karajkov, R. (2015)

¹¹⁵ Draft Law on Social Entrepreneurship, July 2015, Ministry of Labour and Social Policy (accessible on <https://goo.gl/8rSAFJ>)

¹¹⁶ Ognevska, S. (2015)

CONCLUSIONS AND RECOMMENDATIONS

TAX/FISCAL TREATMENT OF CSOs AND THEIR DONORS

The tax legislation still does not support the functioning of the CSOs, but puts them in an equal position with the profit making entities (Law on Personal Income Tax, Law on Donations and Sponsorships in Public Activities), and in **some regulations they are even in a less favourable position** than them (Law on Profit Tax). The possibilities in LAF such as conducting economic activities and obtaining a status of public benefit remain non-functional, among other, also due to the absence of tax stimulations. **The Law on Sponsorships and Donations in the public activities** which has the aim to stimulate the individual and corporate donations which would contribute to CSO sustainability from local support **although changed, still did not have any essential changes** with respect to stimulating donations, and **the implementation of the law in practice remained non-functional**, especially with a long and complex procedure for confirming the public benefit of a project. The Law on Social Entrepreneurship has not been adopted yet.

- The Ministry of Finance should take into consideration the submitted draft amendments to the Law on Personal Income Tax and the Law on Profit Tax and to prepare appropriate changes in the laws.
- The Ministry of Justice should establish a working group with members of CSOs which would follow the implementation of LDSPA and will take into consideration the challenges¹¹⁷ set to its functionality (inconsistency of the key terms and terminology used in the law, long and complex administrative procedure, determining public benefit on a e specific donation/sponsorship instead of the recipient, the law not being related with the public benefit status stipulated in LAF, there is no difference between profit and non-profit recipients of donations and sponsorships, restrictiveness with respect to cross border philanthropy, unproportioned demands for submitting reports and control of donations/sponsorships, etc.).
- Joint meetings, education and informing all parties involved in the procedure for VAT exemption of projects, such as: key institutions (SEA, PRO), companies and CSOs interested in the procedure for VAT exemption.
- The Ministry of Economy together with the Coordination Body for Corporate Social Responsibility should revise the current strategic approach and prepare a new social responsibility strategy in Macedonia with the involvement of the civil society in a broader sense.

¹¹⁷ Hadzi-Miceva Evans, K., Hartay, E., Rosenzeigová, I., Kusinikova, N. (2015)

Sub-area 2.2. State support

DIRECT PUBLIC FUNDING

Direct public funding to CSOs is regulated with several laws and bylaws. First of all, the legal basis is the Law on Budget Execution of the Republic of Macedonia¹¹⁸, the Law on Associations and Foundations¹¹⁹, the Decision on Criteria and Procedures for Distribution of Finances for Associations and Foundations from the Budget of the Republic of Macedonia¹²⁰, as well as other laws and bylaws of appropriate ministries and other government administration bodies in charge of areas regulated in these laws. Key documents have been adopted, such as the Code of Good Practices for Financial Support of Citizen Associations and Foundations¹²¹ and the Programme for Financing Programme Activities of Associations and Foundations¹²², as well as the Decision for Criteria and Procedure for Distribution of Funds for Financing the Programme Activities of Associations and Foundations from the Budget of the Republic of Macedonia¹²³, at annual level.

Within the 2012-2017 Strategy for Cooperation of the Government with the Civil Sector, the first priority area “Developed and Sustainable Civil Sector” recognises the need for CSOs to use local sources of financing. Two goals within this area pertain to public funding of CSOs: (1) Contribution to the development of CSOs via direct financial support, and (2) Improving the process of granting funds and responsible usage of the funds by the CSOs. None of the proposed activities within the total of six measures to achieve this goal has had any progress¹²⁴. The only progress was the preparation of the draft decision for the conditions for distribution and usage of the funds from the budget of the Republic of Macedonia intended for funding the Programme activities of the associations in foundations at the end of 2014 by the Department for Cooperation with the Nongovernmental Organizations, which has not been adopted yet.

Public funding of CSOs in Macedonia continues to be a potential source of funding which has not been used yet. This situation is a result of the lack of political will to implement legal reforms to promote the transparency of the already existing decentralized distribution of direct budget funds.

The funding of CSOs is annual. This is a significant shortcoming of the public funding system, because it causes financial uncertainty in the work of the organizations, which increases their focus on sources of sustainability, rather than organizational capacity strengthening. Additionally, some of the projects need multiyear rather than one time support in order to achieve the given results. Another shortcoming of the system is the type of support. The support of the CSOs is only project based and tied to specific activities which again diminishes the possibility for organizational development. The possibility of state co-financing and pre-financing of EU projects and other donors’ projects has also not been regulated.

¹¹⁸ Law on Budget Execution of the Republic of Macedonia for 2015 (“Official Gazette of the Republic of Macedonia”, no. 155/14). Every year there is a new law adopted, within this report we address only the 2015 Law.

¹¹⁹ Law on Associations and Foundations (“Official Gazette of the Republic of Macedonia”, no. 59/10 and 135/11).

¹²⁰ Decision on Criteria and Procedures for Distribution of Finances for Associations and Foundations from the Budget of the Republic of Macedonia (“Official Gazette of the Republic of Macedonia”, no. 23/09)

¹²¹ Code of Good Practices for Financial Support of Citizen Associations and Foundations (“Official Gazette of the Republic of Macedonia”, no. 130/07)

¹²² Programme for Financing Programme Activities of Associations and Foundations (“Official Gazette of the Republic of Macedonia”, no. 4/13)

¹²³ Every year, the Government of the Republic of Macedonia adopts a decision for distribution of funds and this report addresses the 2015 Decision for Criteria and Procedure for Distribution of Funds for Financing the Programme Activities of Associations and Foundations from the Budget of the Republic of Macedonia (“Official Gazette of the Republic of Macedonia”, no. 195/15)

¹²⁴ Ognevska, S. (2015)

Only 7-8 associations or alliances¹²⁵ have multiyear and institutional support; following a Government decision they receive funds from games of chance and entertaining games revenues amounting to MKD 66,000,000 (EUR 1,070,000)¹²⁶. The support is on annual level and with a predictable amount and one could say that this is a multiyear, as well as institutional support, because the funds are intended to Programme activities of the organizations rather than any specific activity.

The amount of the allocated grants to CSOs is low, based on the available information from two institutions that publicly announce the results of the allocated funds. This is the General Secretariat of the Government via the Department for Cooperation with NGOs with the maximum of MKD 300,000 (approximately EUR 5,000)¹²⁷ per organization at annual level, while SIOFA allocates a maximum amount of approximately MKD 430,000 (EUR 7,000) on annual level¹²⁸.

Direct financing of CSOs is done via the budget item 463 – Transfers to Nongovernmental Organizations. For the period of 2004 to 2014, the average amount of the disbursed funds from item 463 – Transfers to Nongovernmental Organizations is approximately MKD 250,000,000 (EUR 4,065,000) on annual level¹²⁹. The amount has not had any bigger differences in the course of the years, i.e. the amount of the state funds intended for CSOs. According to the final financial report on the budgets for the period of 2004 to 2014, there is a high average usage of the budget item 463, i.e. 91% of the planned amounts were spent.

According to the final financial report on the budget for 2014¹³⁰, the spending of the budget item 463 was 93%, i.e. MKD 241,741,138 (EUR 3,925,000). The share of the items 453 in the 2014 budget was 0.14%. There has been no final financial report published for the 2015 budget so that the spending can be analysed; still, based on the rebalance of the budget¹³¹, the planned funds for the item 463 were MKD 342,007,000 (EUR 5,549,000). With the rebalance there were changes in the allocation of the funds to be disbursed via item 463. Within this item, the funds of the Ministry of Justice were doubled¹³², as prior to the rebalance they were MKD 85,000,000 (EUR 1,380,000) and after the rebalance MKD 145,000,000 (EUR 2,350,000) were allocated. Another significant allocation is seen in the funds of the Ministry of Culture which grew from MKD 4,688,000 (EUR 76,000) to MKD 7,688,000 (EUR 125,000), The share of item 463 in accordance with the 2015 budget is 0.16%.

¹²⁵ According to the decision, the Organisations distribute the funds to their member Organisations, which excludes the possibility that the Organisations that work in some fields use these funds.

¹²⁶ Decision for Distribution of the Revenues from Games of Chance and Entertaining Games in 2015 to Finance the Programme Activities of the National Associations of Disabled, Their Associations and Their Union, Associations for Combating Domestic Violence and the Red Cross of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 196/14)

¹²⁷ Decision for Allocation of Funds from the Budget of the Republic of Macedonia for 2015 Intended for Financing the Programme Activities of Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 195/15)

¹²⁸ Decision for Allocation of Funds from the Budget of the Republic of Macedonia for 2014 Intended for Financing the Programme Activities of Associations and Foundations in Order to Promote Interethnic Relations ("Official Gazette of the Republic of Macedonia", no. 193/14)

¹²⁹ Data obtained from the responses following the questions asked by MCIC to appropriate institutions which according to the final financial reports for the budget of the Republic of Macedonia in 2007 to 2014 disbursed funds via the item 463– Transfers to Nongovernmental Organisations.

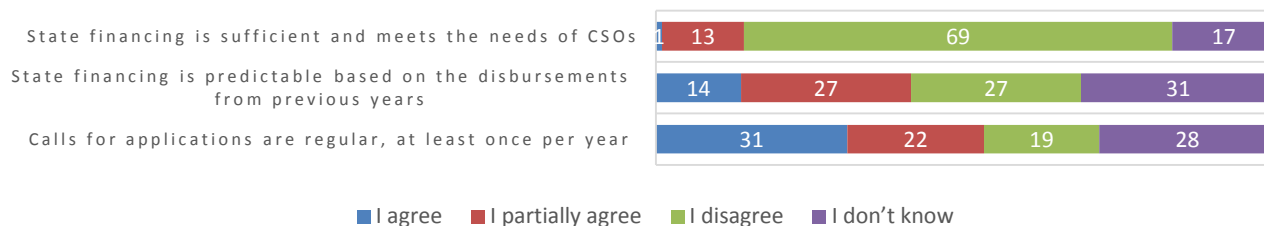
¹³⁰ Final Financial Report of the 2014 Budget of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 108/15)

¹³¹ Changes and Additions to the 2015 Budget of the Republic of Macedonia (2015) Address:

<http://62.220.196.22/ext/material/details.aspx?id=f60856e7-9c01-44c8-95da-568178acd55b> [Accessed on 21.03.2016]

¹³² According to the response of the Ministry of Justice no. 19-3416/3 dated 30.10.2015, upon MCIC request, the Ministry, according to the competences of the budget item 463 – Transfers to Nongovernmental Organisations transfers funds to political parties (and the response is incomplete, because the individual amounts are not given nor are the titles of the political parties that receive the funds).

Graph 16. According to your experience, how much do you agree with these statements? (%)



The spending of budget funds via item 463 as a percentage of the total spent budget has a decreasing trend, starting from 0.30% in 2004, being halved in 2014 to 0.15%. Although the total budget of Macedonia has an increasing trend, the funds planned for item 463 are continuously planned and spent in an approximately same amount at annual level, which influences their decrease in the share of the total budget, because they do not grow proportionally.

The amount of the funds distributed from item 463 in Macedonia compared to the Western Balkans countries, according to the available data¹³³ is significantly lower¹³⁴.

Table no. 1 State financing of CSOs in part of the Western Balkans countries according to latest available data

Country	Amount of funds (EUR)	Funds per capita (EUR)	Funds per registered CSO (EUR)
Bosnia and Herzegovina	51,100,000	13	4,285
Macedonia	5,549,000 ¹³⁵	3	1,409
Serbia	71,100,000	10	17,108
Croatia	197,000,000	46	47,401
Montenegro	4,600,000	77	1,107

The funds from the games of chance and entertaining games are a significant source (more than one million Euro per year), but only for a limited number of CSOs; the procedure of their disbursement has not been reformed yet. The procedure is based on: Law on Games of Chance and Entertaining Games¹³⁶, Decision for Distribution of Revenues from Games of Chance and Entertaining Games (every year consecutively by the Government)¹³⁷ and the criteria for distribution of the revenues from games of chance and entertaining games (MLSP)¹³⁸, as well as other legal regulations. The amount of the funds from the revenues of games of chance

¹³³ Rosenzeigová, I., Márkus, E. (2015) Monitoring Matrix on Enabling Environment for Civil Society Development; Regional Report for 2014. [Internet] Skopje, BCSDN and ECNL. Address: <http://goo.gl/Szi6ah> [Accessed on 01.02.2016]; Panov, L., Hartay, E., Rosenzeigová, I., Divjak, T. (2014) Monitoring Matrix on Enabling Environment for Civil Society Development; Regional Report for 2013. [Internet] Skopje, BCSDN and ECNL. Address: <http://goo.gl/4KEpEL> [Accessed on 01.02.2016]

¹³⁴ Rosenzeigová, I., Márkus, E. (2015) Velat, D. (2016) World Bank Data – <http://data.worldbank.org/>. The availability of data on the amount of state financing intended for CSO, as well as the total number of registered data per country is limited and does not allow for comparison. In order to show as an illustration how the state of affairs is in the countries in the region, data from various sources have been taken for this tabular overview, in time periods in which they were available, with the assumption that there were no drastic changes in the figures from one year to the other.

¹³⁵ If one takes into consideration that 42% of this amount for 2015 are intended for political parties, the funds per capita and Organisation are lower.

¹³⁶ Law on Games of Chance and Entertaining Games ("Official Gazette of the Republic of Macedonia", no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 156/14, 61/15, 154/15, 23/16)

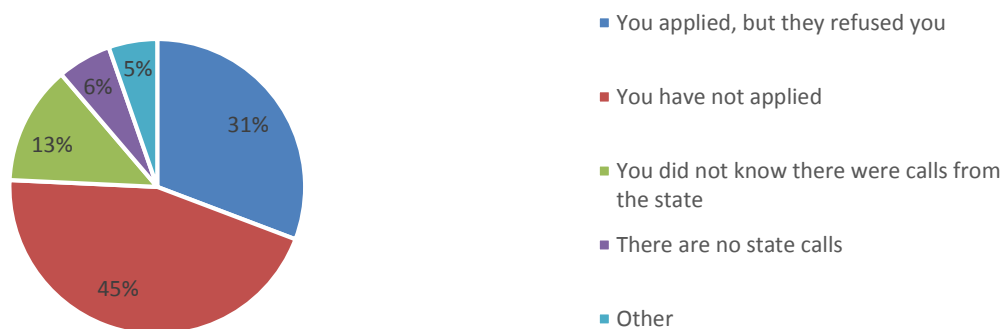
¹³⁷ Every year a new decision is made. 2015 Decision for Distribution of Revenues from Games of Chance and Entertaining Games for Financing the Programme Activities of the National Organisations of the Disabled, Their Associations and Unions, Associations for Fight Against Domestic Violence and the Red Cross of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 196/14).

¹³⁸ Ministry of Labour and Social Policy (2015) Rulebooks [Internet] Address: <http://www.mtsp.org.mk/pravilnici.nsp> [Accessed on 01/03/2016]

and entertaining games intended for organizations, according to the 2015 Decision¹³⁹ is MKD 66,000,000 (EUR 1,070,000). The percentage in which they are granted cannot be determined because of the unresponsiveness of the Ministry of Finance on the request for access to information of public character in order to have an insight into the total revenues coming from the games of chance and entertaining games. Additionally, within the legally set threshold which apart from the originally planned 50% also sets an administrative threshold according to which no less than MKD 60,000,000 (EUR 975,000) and no more than MKD 120,000,000 (EUR 1,950,000) can be allocated.

In practice, to see the views of CSOs on state financing, a question was asked in which they could determine the degree to which they agreed with several statements. The majority (69%) think that state financing does not meet the needs of CSOs. Minority of the organizations (41%) think that state financing is predictable based on the distribution from previous years. Almost half of the organizations (53%) agree that the calls for applications take place at least once per year.

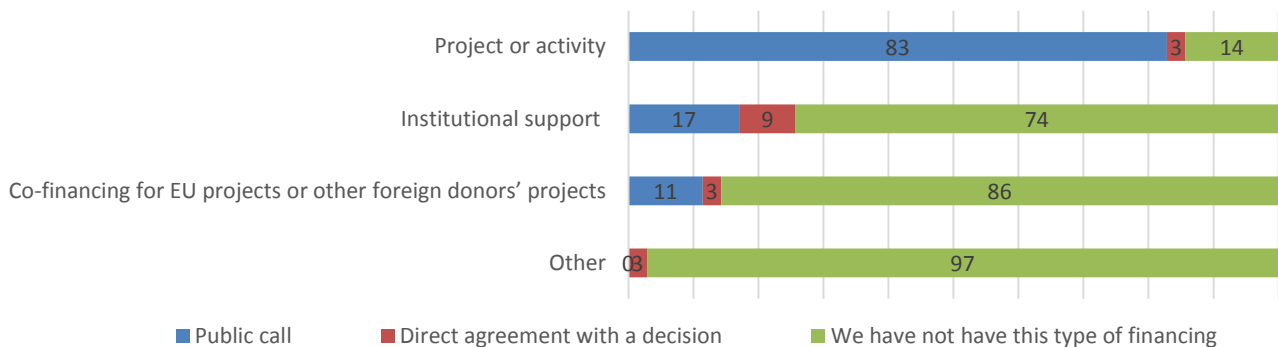
Graph 17. Why haven't you received funds from the state?
(%)



In 2015, according to the questionnaire, 35 CSOs received funds from the state (out of 204 in total). The organizations (169 in total) that did not receive any funds were asked to state the reasons. Almost half of them (45%) stated that they have not applied for the funds. One third of the organizations (31%) applied and they were refused, while 13% did not know that there were state calls. The organizations that chose other stated: the recipients of funds are always the same, two organizations have applied but they wait, the state does not give any funds to the young, lack of trust in fair decisions. The organizations (35 out of 204) that received funds from the state in 2015 were asked about the type of support (project, institutional, etc.) and the openness of the process of allocation of funds (public, direct agreement etc.)

¹³⁹ 2015 Decision for Distribution of Revenues from Games of Chance and Entertaining Games for Financing the Programme Activities of the National organisations of the Disabled, Their Associations and Unions, Associations for Fight Against Domestic Violence and the Red Cross of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 196/14).

Graph 18. You said that you received state funding in 2015. The table lists several types of activities and ways in which they can be funded. Please state the following for each of the types of state funding that you received: (%)



Thus, as many as 29 of the organizations received their funds via a public call for project support or activity. Two organizations received institutional support following a public call and three organizations received co-financing of EU or other projects.

The insignificant part of the public funding in the organizations' budgets for 2014 was also confirmed by the information from the results of the questionnaire based on which the budgets of 11% of the organizations have public funding as source of financing for more than 10%. The local state funds are more present in the organizations' budgets, i.e. 18% of the organizations have more than 10% of their budgets covered by funds received at local level.

MECHANISM FOR DISTRIBUTION OF FUNDS

The distribution of budget funds in Macedonia is decentralised. The funds from the budget item 463 – Transfers to Nongovernmental Organizations¹⁴⁰ are distributed via 11 different institutions on average on annual basis and they can be different from one year to the other, but they mostly repeat. In 2015, 11 institutions¹⁴¹ were planned to disburse state finances according to Item 463 - Transfers to Nongovernmental Organizations¹⁴². The government and every state administrative body that disburses finances should make a Programme for financing CSOs¹⁴³, on annual level, containing certain elements, and to publish it at its web page. Taking into consideration that this is stated in the Code¹⁴⁴ which is not a legally binding act, the publishing of the Programmes as an obligation has not been respected by the state administrative bodies. This questions the strategic approach of the state administrative bodies which disburse funds and their awareness about the need to prepare and publish their Programmes, as well as the need to consult the stakeholders when determining the priorities for financial support to CSOs.

¹⁴⁰ Rulebook for Expenditure Classification ("Official Gazette of the Republic of Macedonia", no. 64/05, 4/08, 103/08). The sub-items to Item 463 – Transfers to Nongovernmental Organisations, according to the Rulebook match in their meaning and bring confusion and unclarity with respect to the classification of the Organisations. There is misunderstanding in the fact that Item 463 does not only concern associations and foundations, but also trade unions and religious communities, and first of all, political parties.

¹⁴¹ Full overview is given in Table 2. Institutions that Disburse Funds via Budget Item 463 - Transfers to Nongovernmental Organisations in 2015.

¹⁴² Changes and Additions to the Budget of the Republic of Macedonia for 2015 (2015) Address: <http://62.220.196.22/ext/materialdetails.aspx?Id=f6085e7-9c01-44c8-95da-568178acd55b> [Accessed on 21.03.2016]

¹⁴³ Code of Good Practices for Financial Support of Citizen Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 130/07)

¹⁴⁴ Code of Good Practices for Financial Support of Citizen Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 130/07)

TRANSPARENCY OF THE PROCEDURE FOR PUBLIC FUNDING

A novelty that had the potential to improve the transparency of the procedure for state financing of CSOs was the prepared draft decision for the conditions for distribution and usage of funds from the budget of the Republic of Macedonia intended for funding the Programme activities of associations and foundations at the end of December 2014. Still, the finalization and adoption of the draft decision was postponed for an indefinite period. The transparency of the procedure for distribution of the funds has not been standardised yet or legally binding for the state administrative bodies that allocate funds according to Item 463 - Transfers to Nongovernmental Organizations.

The availability of data on public funding of CSOs is a challenge due to many reasons. Publishing Programmes and documents on the financing of CSOs at the web pages of the institutions that disburse the fund is not a practice. The Ministry of Finance is still in the early stage of providing the budgets and the final financial reports in an open format¹⁴⁵. Obtaining full and timely data from the institutions by using access to information of public character is a challenge¹⁴⁶.

In practice, there is no transparency in the procedure for direct budget financing by the institutions. First, it is necessary to stress that the Ministry of Justice, via Item 463 distributes funds only to political parties¹⁴⁷ and according to the rebalance of the budget for 2015, there are MKD 145,000,000 (42% of Item 463) planned. This means that almost half of the funds of Item 463 are actually intended for financing of political parties. As for the other funds, in practice we can say that 7% of the funds are distributed in a transparent procedure via the General Secretariat – Department for Cooperation with NGOs and the Secretariat for Implementation of the Ohrid Framework Agreement (published call, results, etc.). In the end, it remains unclear how the procedure and the results were for 51% of the funds.

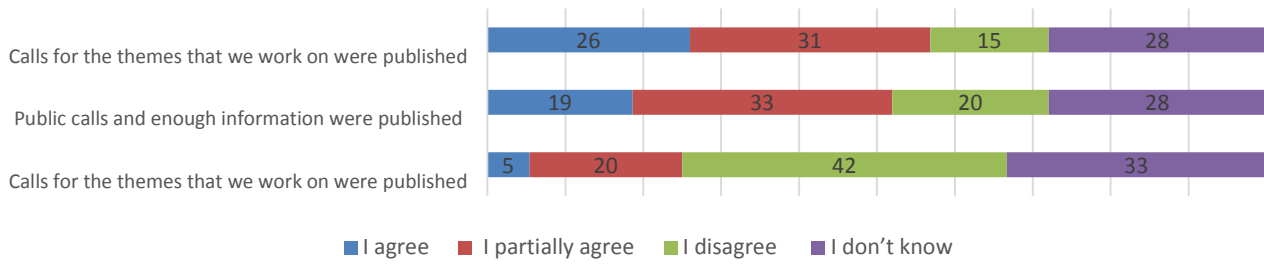
Institution	Planned in the budget		Budget rebalance		
	MKD	EUR	MKD	EUR	Changes (MKD)
1. 04001 Government of the Republic of Macedonia	12,000,000	195,000	12,000,000	195,000	-
2. 04010 Secretariat for Implementation of the Ohrid Framework Agreement	10,000,000	162,000	10,000,000	162,000	-
3. 05001 Ministry of Defence	4,000,000	65,000	4,000,000	65,000	-
4. 05003 Directorate for Protection and Rescue	3,500,000	56,000	3,500,000	56,000	-
5. 07001 Ministry of Justice	85,000,000	1,380,000	145,000,000	2,350,000	+60,000,000
6. 12101 Ministry of Environment and Spatial Planning	20,000,000	325,000	20,000,000	325,000	-
7. 15001 Ministry of Labour and Social Policy	84,930,000	1,380,000	84,930,000	1,380,000	-
8. 16101 Agency for Youth and Sports	46,589,000	757,000	45,889,000	746,000	-700,000
9. 18010 Financing of activities in the area of culture	4,688,000	76,000	7,688,000	125,000	+3,000,000
10. 19001 Ministry of Health	7,000,000	113,000	7,000,000	113,000	-
11. 66006 Fund for Pension and Disability Insurance of Macedonia	2,000,000	32,000	2,000,000	32,000	-
TOTAL	279,707,000	4,541,000	342,007,000	5,549,000	+62,300,000

¹⁴⁵ Open Data (2015) Government of the Republic of Macedonia. Ministry of Information Society and Administration [Internet] Address: <http://www.otvorenipodatoci.gov.mk/> [Accessed on 01.03.2016]

¹⁴⁶ Korunovska, N. (2015) Shadow Report Mechanism: Macedonia, Second progress Report 2014-2015 (2015) [Internet] Skopje, Reactor. Address: <http://goo.gl/fGK5CL> [Accessed on 10.03.2016]

¹⁴⁷ According to the response of the Ministry of Justice no. 19-3416/3 dated 30.10.2015 to the request for access to information of public character submitted by MCIC. According to its competences, the Ministry transfers funds from the budget item 463 – Transfers to Nongovernmental Organisations to political parties.

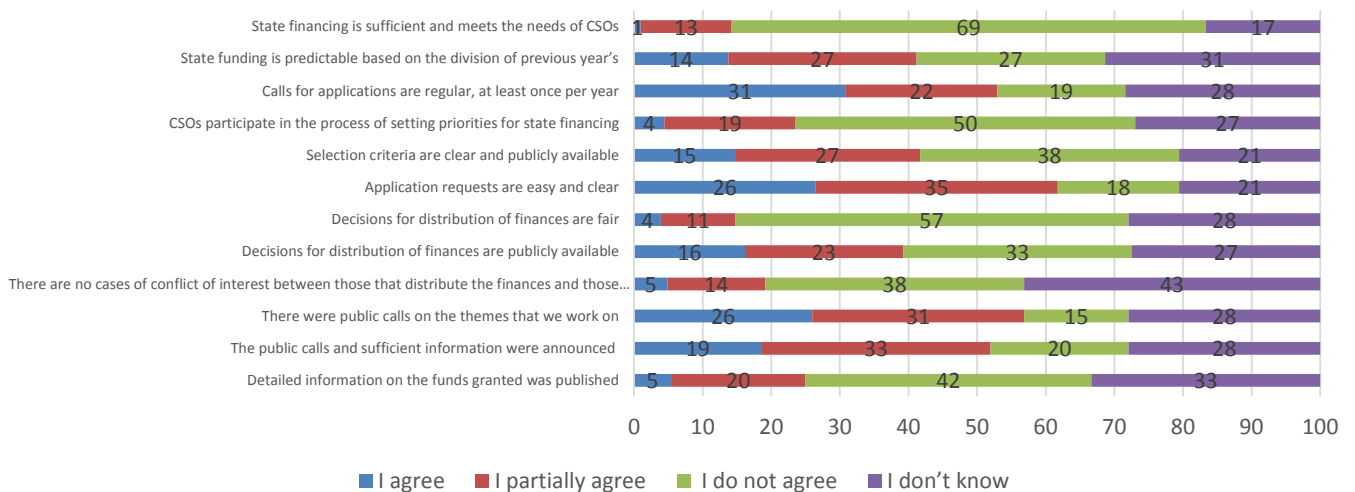
Graph 19. According to your experience, how much do you agree with the following statements, in percentages? (%)



The questionnaire within this report, in order to see the views of CSOs regarding the transparency of the procedures, had three statements and for each of them a degree of agreement was asked. With respect to the themes that are being financed by the state, in practice, the majority (57%) of the organizations responded that in 2015 there were calls in their area of work, by: General Secretariat of the Government of the Republic of Macedonia (via the department), then MEPP, SIOFA and MLSP. The organizations recognise the same state administrative bodies that publicly announce their decisions. The area for which according to the experience of CSOs there are no calls are: human rights, health, education, workers' rights, media rights and freedoms, decentralization and civil society.

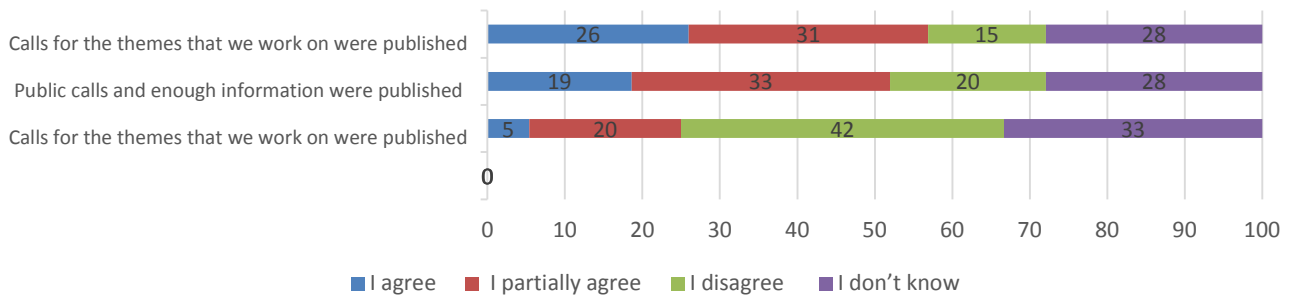
With respect to the practice to publish calls with sufficient information, the majority (52%) of the organizations that responded to the questionnaire agree to this statement, a small minority (20%) disagree and 28% do not know. With respect to the information published on allocated funds, a minority (42%) of the organizations think that in practice ODU do not publish information on the allocated funds, while a small minority (25%) agrees with this statement.

Graph 20. According to your experience, how much do you agree with the following statements regarding state funding of CSOs (municipality funding not included?) (%)



Three statements were given the organizations in the questionnaire regarding the transparency of the decision making process on state financing in practice; for each of these, a degree of agreement was requested.

Graph 21. According to your experience, how much do you agree with the following statements, in percentages?(%)



With respect to the criteria according to which CSOs are selected being granted state support, the majority (42%) of the organizations agree that they are clear and publicly available, while the minority (38%) of the organizations think that they are not clear and publicly available. The majority (57%) of the organizations think that the distribution decisions for the finances are not fair. Lastly, minority (39%) of the organizations think that the distribution decisions for the finances are publicly available, while minority (33%) do not agree, while (27%) do not know.

CSOs overall think¹⁴⁸ that the procedure for allocating the funds is not transparent and the Code is rarely used, especially when it comes to allocating the funds from the games of chance and entertaining games.

CONFLICT OF INTEREST

According to Article 5 of the Code of Good Practices for Financial Support of the Citizen Associations and Foundations, the way and procedure of selecting the members of the commission that selects projects, their duties and the way in which they will avoid a possible conflict of interest is determined by each state administrative body. It is not known if this procedure is respected, if one takes into consideration that the institutions do not fully respect the Code. In order to determine the state of affairs in practice, the organizations had the possibility to determine the degree to which they agree with a statement regarding conflict of interest. Minority (43%) of the organizations responded that they did not know if there were cases of conflict of interest, while 38% disagreed. A small minority (14%) partially agreed that there were no cases of conflict of interest.

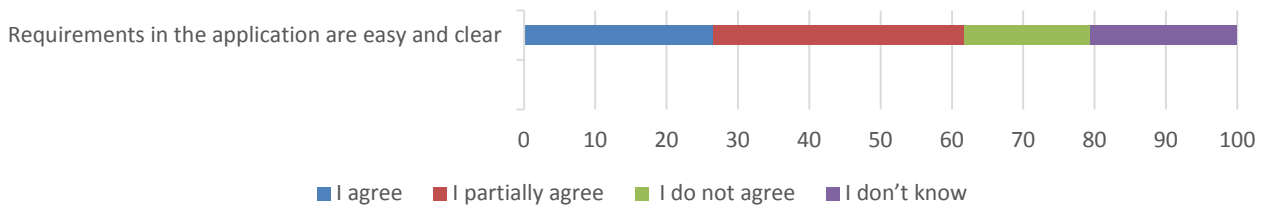
INFORMATION AND INVOLVEMENT IN THE PUBLIC FUNDING CYCLE

The Code stipulates clear procedures for inclusion of CSOs; however, its non-binding character enables the institutions not to follow those recommendations. According to “Open Budget” survey for 2015, the Government publishes minimal information on the budget¹⁴⁹, while the evaluation of Macedonia is 6 out of 100 and it indicates that the possibilities for the public to be involved in the budgeting process is small. This mark is lower than the global average, which is 25.

¹⁴⁸ Macedonian TACSO Office – Technical Support to the Civil Society Organisations and MCIC (2015) Report of the Consultations “Situation and Challenges with Respect to Financing of Associations and Foundations from the State Budget”. Skopje, TACSO and MCIC.

¹⁴⁹ International Budget Partnership (2015) Open Budget Survey 2015. [Internet] Washington DC, IBP. Address: <http://goo.gl/hEk2kU> [Accessed on 01.02.2016]

Graph 22. According to your experience how much do you agree with the following statements (in %)



In order to determine the situation in practice, the organizations had the possibility to determine the degree to which they agree with a statement regarding their participation in setting priorities for the state financing. Half (50%) of CSOs do not participate in the process of priority setting for state financing and approximately one third (27%) responded by I don't know. A small minority (19%) partially agree that they participate in these processes.

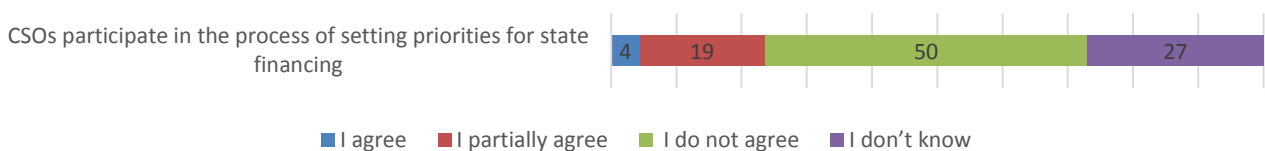
This lack of information and inclusion of CSOs in the preparation of the Programmes and setting up priorities of the institutions for financial support can be seen in the distribution of the finances from games of chance and entertaining games, were every year the funds are granted to certain organisations known in advance with a decision that is repeated every year regardless of the effects of finances spent.

SUBMITTING AN APPLICATION TO RECEIVE STATE SUPPORT

The code stipulates that together with the public call, the Government, i.e. the state administrative body also publishes the application that contains information needed to make an assessment of the credibility of the work of the organization draft project and to what extent it meets the needs and goals, how realistic the planned results are and the way in which the proposed projects will be evaluated, as well as if there should be a certain deadline for asking questions related to the call.

In practice, publishing the calls for applications is practices by the General Secretariat of the Government of the Republic of Macedonia (Department), MLSP, and Agency for Youth and Sports, MEPP, SIOFA. Apart from this, CSOs think that there is lack of support for the preparation of the applications and they their complexity is not proportional to the amount that is being granted¹⁵⁰.

Graph 23. According to your experience how much do you agree with the following statements (in %)



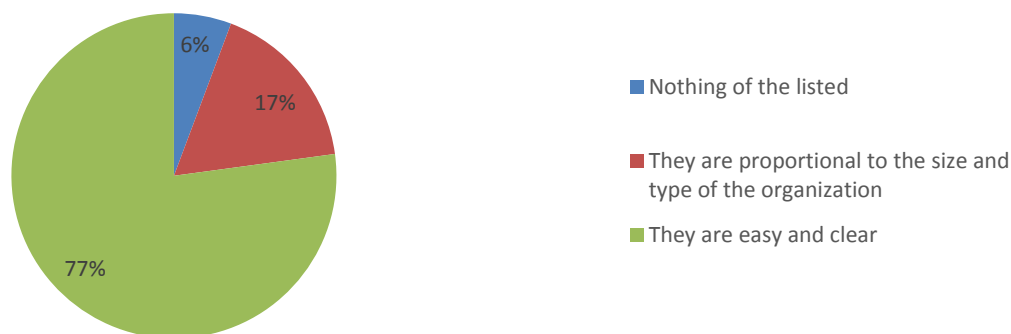
In order to determine the state of affairs in practice, the organizations had the possibility to define to what degree they agree with a statement taking into consideration the application requirements. The majority (61%) of the organizations agree that the requirements for the application are easy and clear, while a small minority (21%) do not know and 18% disagree with this statement.

¹⁵⁰ Macedonian TACSO Office – Technical Support for the Civil Society Organisations and MCIC (2015)

ACCOUNTABILITY, MONITORING AND EVALUATION OF THE USAGE OF PUBLIC FUNDING

Certain activities of the monitoring and evaluation phase of the usage of the granted state support have legal grounds in a number of laws. Article 48¹⁵¹ of the Law on Execution of the Budget of the Republic of Macedonia stipulates that the budget users (institutions that disburse funds to civil society organizations) submit six-monthly and annual reports on Programme implementation to the Ministry of Finance, no later than a month after the end of the reporting period. This regulation means that the budget users should be accountable to the Ministry of Finance, but these reports are not publicly available. Another legal basis for the need to report is in the decision for distribution of funds from the budget of the Republic of Macedonia intended for financing the Programme activities of associations and foundations for 2015¹⁵², whose Article 2 stipulates that all organizations have to submit reports about their work to the General Secretariat of the Government of the Republic of Macedonia within 30 days after the end of their Programme activities. The Code of Good Practices stipulates regulations for monitoring and evaluation of the usage of the state support, but they are not binding. According to the Code, the Government, i.e. the state administrative body would make an agreement with an association or foundation and it is stipulated that the agreement should have an element on the way of reporting, evaluation and monitoring, regulation on conducting control of the implementation of the agreement and monitoring the granted funds. It is also stipulated that no later than 30 days after the project implementation appropriate financial documentation on the funds spent should be submitted; there are additional regulations on the need of evaluation of the usage of the funds and public announcement of the evaluations and monitoring.

Graph 24. What are the financial requirements that pertain to state financing of your organizations? (%)



In practice, there no accountability and essential monitoring of the usage of funds that are granted to CSOs, and there is no example of an evaluation of the effects¹⁵³.

Most of the 35 organizations (out of 204 in total) that obtained funds from the state in 2015, i.e. 27, think that the financial requirements for reporting that pertain to the public funding that they use are easy and clear, while six think that they are proportional to the size and type of the organizations, and two responded nothing of the above.

¹⁵¹ Law on Execution of the Budget of the Republic of Macedonia for 2015

¹⁵² Decision on the Criteria and Procedure for Distribution of Funds for Financing the Programme Activities of Citizen Associations and Foundations from the Budget of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 23/09)

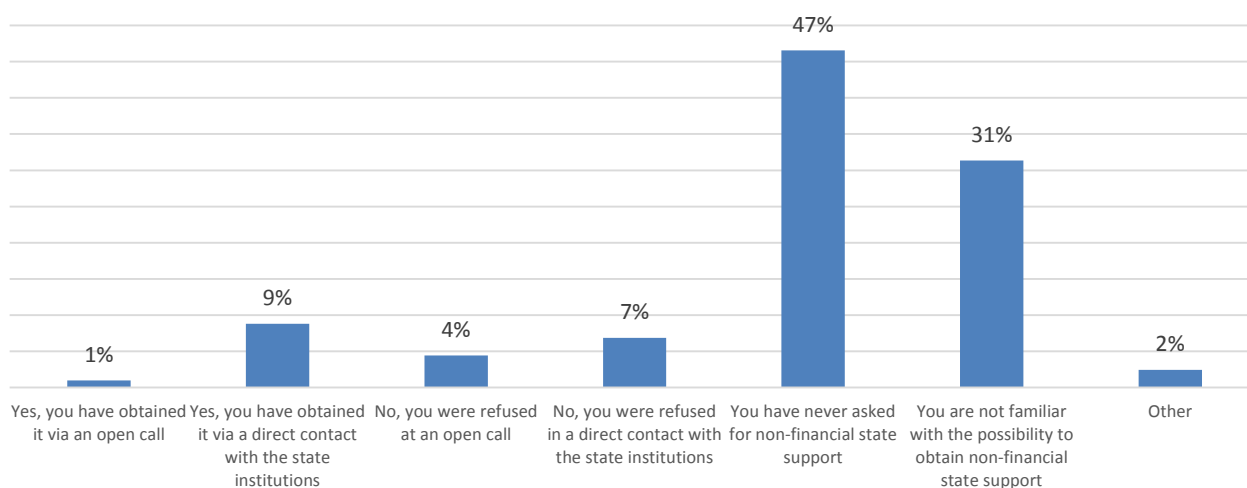
¹⁵³ Macedonian TACSO Office – Technical Support for the Civil Society Organisations and MCIC (2015)

NON-FINANCIAL STATE SUPPORT

Granting non-financial support has its basis in several laws, and each ministry and other state administrative body can define it with bylaws. The Law on Usage and Disposal of Government Bodies Goods¹⁵⁴ stipulates that the granting of movable and immovable property owned by the government bodies is done following a government decision to use or to transfer the right of ownership, with or without compensation, to associations and foundations. Additionally, according to this law, it is allowed to give real estate to associations and foundations for temporary or permanent usage, with or without compensation¹⁵⁵. At local level, the legal basis for non-financial support can be found in the Law on Local Self-Government¹⁵⁶, where it is determined that the ownership of the municipalities can be given to other entities via a public auction, in accordance with the law. Of course, other bylaws can be adopted and agreements can be made for granting non-financial support¹⁵⁷. Still, there are no criteria and procedures for transparent allocation of non-financial support¹⁵⁸.

In order to determine the environment for obtaining non-financial support for the CSOs in practice, the organizations could select from multiple answers on whether they had obtained it and what their experience was. The majority (47%) of the organizations never asked for non-financial support, and one third (31%) were not familiar with this possibility.

Graph 25. Has your organization called and obtained non-financial state support? (%)



CSOs mostly point out examples from their experience when they have obtained non-financial support at local level. The questionnaire gave them the possibility to explain their experience in an open question, and this is how they listed the different possibilities and situations: using offices and materials to organise meetings, submitted request for space to open a centre for domestic violence centre to the City of Skopje, refused granting offices that were empty, obtained space for opening a parents' house for free stay of families whose children are undergoing medical treatment at the hemato-oncological department, obtained software, greenhouses from Macedonian Forests. Two organizations stated their experience when an institution/municipality made a

¹⁵⁴ Article 55 of the Law for Usage and Disposal of State Owned Goods and Goods in Municipal Ownership ("Official Gazette of the Republic of Macedonia", no. 78/15, 106/15 and 153/15)

¹⁵⁵ Article 3 of the Law for Usage and Disposal of State Owned Goods and Goods in Municipal Ownership ("Official Gazette of the Republic of Macedonia", no. 78/15, 106/15 and 153/15)

¹⁵⁶ Law on Local Self-Government ("Official Gazette of the Republic of Macedonia", no. 5/02)

¹⁵⁷ Ivanovska, M. (2015) Non-financial Ways of State Support to Civil Society Organisations from the Balkans and Turkey. [Internet] Skopje, BCSDN. Address: <http://goo.gl/HrD9CH> [Accessed on: 01.02.2016]

¹⁵⁸ Ivanovska, M. (2015)

positive decision to grant non-financial support (translations, rooms) but they never followed up on their decision in practice.

In 2015 there was an isolated case of annulling the granted non-financial support to a CSO. “Klub ELITA”¹⁵⁹ association for citizen education and culture had an agreement signed with the Municipality of Cair to use offices. Despite the fact that the agreement had not expired, according to the statement of the association, the authorities changed the lock of the office disabling them to enter without prior warning. The municipality, on the other hand, explained that the space was abused for private purposes.

CONCLUSIONS AND RECOMMENDATIONS

STATE SUPPORT

The legislation and policies that concern the direct budget financing of CSOs does not meet the real needs for sustainability. Additionally, it is not fully implemented in practice. There is still no legally binding act adopted (the preparation started at the end of 2014), i.e. the draft decision which will standardize and increase the transparency of the distribution of the funds from the budget intended for associations and foundations. **Most of the direct budget funding that comes from Item 463 – Transfers to Nongovernmental Organizations, i.e. 42% according to the rebalance of the budget of the Republic of Macedonia for 2015 was indented for political parties.**

The amount of the funds that were granted via the Item 463 (approximately 4 million Euro) is significantly lower compared to Croatia, Serbia and Bosnia and Herzegovina, and **quite insignificant** if one takes into consideration the total annual revenue (more than 80 million Euro) of the CSOs. Additionally, **although the total budget of the country grows, the funds intended for the organizations have remained at the same level. The period for which the funds are granted (annual) and the type (projects and institutional support available only for several organizations) of grants are not supporting to the organizations.** A significant part of the funds coming from games of chance and entertaining games (more than one million Euro) remain granted to organizations known in advance as determined by a government decision as well as having additional limitations.

Small minority (11%) of the organizations have funds from national state sources which amount to more than 10% of their budgets, which indicates that this is insignificant.

The legislation that regulates the non-financial support takes into consideration CSOs. Still there are no criteria for its allocation and therefore an insignificant number of organizations are users of non-financial support, and one third of them are not familiar with the possibility.

- Full reform of the system of financing of CSOs by the state. In a participatory process, adoption of a quality draft decision that will contain procedures and criteria for distribution of funds and non-financial support (to follow the Code) that should be followed.
- Changing the regulations that pertain to state support to CSOs in Law on the Games of Chance and Entertainment Games, including other relevant bylaws. Determining a percentage of the funds that would be regularly distributed via the budget to finance only CSOs and increasing the current amount according to the needs.

¹⁵⁹ NOVA TV (2015) Elite Club: “Izet Mexhiti Gang Demolished the Doors of Our Association!” [Internet] Skopje, Nova TV. Address: <http://novatv.mk/index.php?navig=12&writer=31&vest=20063> [Accessed on 01.03.2015]

- All state institutions should publicly release information related to financing procedures, deadlines and information on CSOs that have been granted funds (already regulated in the Code). They should publish their Programmes for financing of CSOs on annual level and timely include them in their preparations.
- State support should include funds for institutional support of CSOs, as well as co-financing and pre-financing of projects funded by EU and other donors.
- The needs and possibilities for granting non-financial support by the state should be translated in the Strategy for Cooperation of the Government with CSOs and in an Action Plan.
- CSOs should proactively approach and ask for non-financial support, while those that obtain it should promote the possibilities.

Sub-area 2.3. Human resources

TREATMENTS OF CIVIL SOCIETY ORGANIZATIONS AS EMPLOYERS

Laws and policies are mostly applicable to CSOs as employers¹⁶⁰. Still, they do not reflect the specific features of the work of CSOs and the impact the regulations have on them. There are no special challenges with respect to the implementation of the legal regulations by CSOs. The Law of Employment and Insurance in Case of Unemployment¹⁶¹ distinguishes that the membership in CSO bodies is not necessarily related to employment, but a financial compensation to an unemployed person according to Article 77 ends if he establishes a trade company, enterprise of other legal entity that is against the right to join an association or establish a CSO. Civil sector is not represented and is not a member in the employers' organizations¹⁶². With respect to the importance and application of the general collective agreements, the interpretation is broad, i.e. "the general collective agreements are applicable to all workers and employers in the country, regardless of the fact whether they are or not members of the signatories of the agreement" and there are different operational interpretations by the stakeholders which are not approximated. It is not clear if and which collective agreement covers the civil sector. In combination with the lack of association on the sides of the employers and workers in the sector, this leads to unclarities about the specific rights and regulations that pertain to the employed in CSOs, and they are regulated in the collective agreements.

The employment strategies of the Republic of Macedonia are predominantly focused on the labour force in the private sector¹⁶³. The 2016-2020 National Employment Strategy of the Republic of Macedonia does not envisage special directions or goals to improve the state of affairs in the civil sector, and the CSOs are more listed as implementers rather than users of these measures, i.e. employers. Part of the array of Programmes and measures for employment stimulation in Macedonia are available for CSOs as employers (services for mediation with employment and information, training with a known employer). Still, in some cases this is not clearly defined. Also, with respect to the fact that they are first of all created for the private sector employers, the conditions in the measures largely do not take into consideration the specific features of the work of CSOs which discourages CSOs to use them in a bigger scope (the condition not to decrease the number of employees while

¹⁶⁰ The part of the treatment of CSOs as employers is taken from the publication prepared by Konekt and supported by and activity of the Balkan Public Policy Fund within the project whose part is this report – Kusnikova, N., Mircevski, V. (2016) Analysis of the Public Policies on the Employment Environment in the Civil Society Organisations: Civil Sector – Invisible Employer. [Internet] Skopje, Konekt association. Address: <http://goo.gl/7EXQOh> [Accessed on 01.03.2016]

¹⁶¹ Law on Employment and Insurance in Case of Unemployment ("Official Gazette of the Republic of Macedonia", no. 37/97, 25/00, 101/00, 50/01, 25/03, 37/04, 4/05, 50/06, 29/07, 102/08, 161/08, 50/10, 88/10, 51/11, 11/12, 80/12, 114/12, 39/14, 44/14, 113/14, 56/15, 129/15, 147/15, 154/15)

¹⁶² Kusnikova, N., Mircevski, V. (2016)

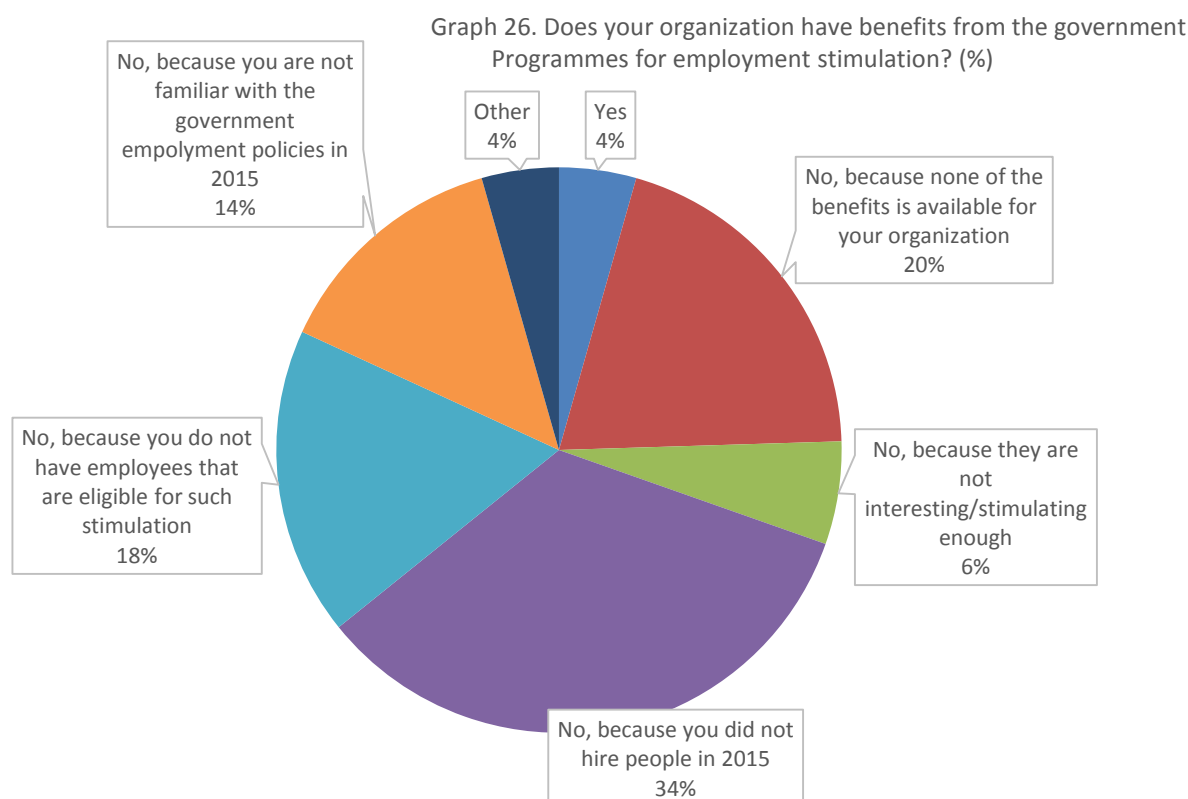
¹⁶³ Kusnikova, N., Mircevski, V., B. (2016)

the measure is valid, the use of terms such as companies or private sector that include the civil sector, but still cause misunderstanding).

Starting from the end of 2014, there were legal changes adopted in eight laws that imposed the obligation to pay health insurance, pension insurance and disability insurance for the people who are hired on honoraria basis. The speed with which these changes were adopted and not involving the public and CSOs, as well as lack of clear instructions and capacities with the public servants to deal with the practical implementation of the legal regulations resulted in fear of potential negative influence, especially for the sustainability of the civil society¹⁶⁴. The changes created unplanned financial and administrative obligations for the organizations. The disputable regulations of the Law on Benefits from the Mandatory Social Insurance¹⁶⁵ were withdrawn in August and the financial implications for the persons who receive honoraria were not compensated.

The payment of benefits should be encouraged especially from the aspect of strengthening of the human capacities; however, the process of preparation of legal changes in this respect is necessary to be done in consultation with stakeholders and to find a quality and applicable solution.

The Central Registry of the Republic of Macedonia has data that pertain to the employment in the sector, taken from the final financial reports of the organizations at annual level (number of employees, expenditures for salaries, etc.) which are not publicly available to all, i.e. one should pay for this information. Additionally, the State Statistical Office which provides data and analyses the labour market implements the National Classification of Activities which does not provide a more in-depth insight in the civil society labour market.



¹⁶⁴ Helsinki Committee of Human Rights (2015) Bimonthly Report on Human Rights in the Republic of Macedonia for the period November-December 2014. [Internet] Skopje, HCHR. Address: <http://goo.gl/s2vLr0> [Accessed on 01.02.2016]

¹⁶⁵ Law on Benefits from Mandatory Social Insurance ("Official Gazette of the Republic of Macedonia", no. 142/08, 64/09, 156/09, 166/10, 53/11, 185/11, 44/12, 15/13, 91/13, 170/13, 97/14, 113/14, 180/14, 188/14, 20/15, 48/15, 129/15 and 217/15)

According to a big majority (91%) of the CSOs that responded the questionnaire, they have no benefits from the government employment stimulation Programmes. If we segregate them, one third (34%) of the organizations did not hire people in 2015, a small minority (20%) did not qualify for any of the benefits, and 18% stated that they had no employees that were eligible for these benefits. Other reasons that were stated were: lack of stable and continuous sources of finances to keep the employees for two additional years after applying for the measure and complex conditions for granting assistance for hiring people with disability.

VOLUNTEERISM AND CIVIL SOCIETY

Volunteering in CSOs in Macedonia is most directly regulated via the Law on Volunteering¹⁶⁶, which aims to stimulate volunteering, as well as protect the rights of the volunteers. There are also other laws that regulate volunteering, such as the Law on Labour Relations¹⁶⁷, Law on Transformation into Full Time Employment¹⁶⁸, as well as the Law on Foreigners¹⁶⁹ and the Law on Employment and Work of Foreigners¹⁷⁰.

During 2015, in order to approximate to the Law on Misdemeanours, the Law on Volunteering¹⁷¹ was adopted in a shorted procedure and there were changes in the amounts of the fines and responsibility. Triple responsibility for the misdemeanours was introduced: the organiser of the volunteer work, the person in charge with the organiser of the volunteer work and the authorized person with the organiser of the volunteer work; thus, there was also an increase in the fines. Although the fine for the volunteer has been reduced with these changes and it amounts up to MKD 6,150 (EUR 100), a new Article has been added that stipulates a fine for the legal entity as well and criteria are set for the amount of the fine: total revenues and average number of employees, as well as previous records.

According to Konekt analysis, the Law on Labour Relations in Article 61 which refers to volunteering work experience should distinguish the terms to avoid mixing up the term “volunteer” in accordance with the Law on Volunteering. The regulation of Article 61 pertains to internship which is obligatory for taking an expert exam or individual work in certain area and as such in its essence it is completely different than the definitions for volunteering and volunteer according to the Law on Volunteering. This terminological distinction is already stressed in the Law on Volunteering. Taking into consideration that many employers and workers are not familiar with the Law on Volunteering, in practice there is a mix-up of the terms which makes volunteering promotion more difficult.

According to the Law on Personal Income Tax¹⁷², the compensation for the persons who are volunteers according to the Law on Volunteering is not paid.

In 2015 the implementation period of the 2010-2015 Strategy for Promotion and Development of Volunteering¹⁷³ ended, and no reports or analyses on its implementation are available, which is understandable taking into consideration that this a document for whose implementation there are no budget funds needed.

¹⁶⁶ Law on Volunteering (“Official Gazette of the Republic of Macedonia”, no. 85/07, 161/08, 147/15)

¹⁶⁷ Law on Labour Relations (“Official Gazette of the Republic of Macedonia”, no. 62/05, 106/08, 161/08, 114/09, 130/09, 50/10, 52/10, 124/10, 47/11, 11/12, 39/12, 13/13, 25/13, 170/13, 187/13, 113/14, 20/15, 33/15, 72/15, 129/15, 27/16)

¹⁶⁸ Law on Transformation into Full Time Employment (“Official Gazette of the Republic of Macedonia”, no. 20/15 and 44/15)

¹⁶⁹ Law on Foreigners (“Official Gazette of the Republic of Macedonia”, no. 35/06, 66/07, 117/08, 92/09, 156/10, 158/11, 84/12, 13/13, 147/13, 148/15 and 217/15)

¹⁷⁰ Law on Employment and Work of Foreigners (“Official Gazette of the Republic of Macedonia”, no. 70/07, 5/09, 35/10, 148/11, 84/12, 148/13, 38/14 and 150/15)

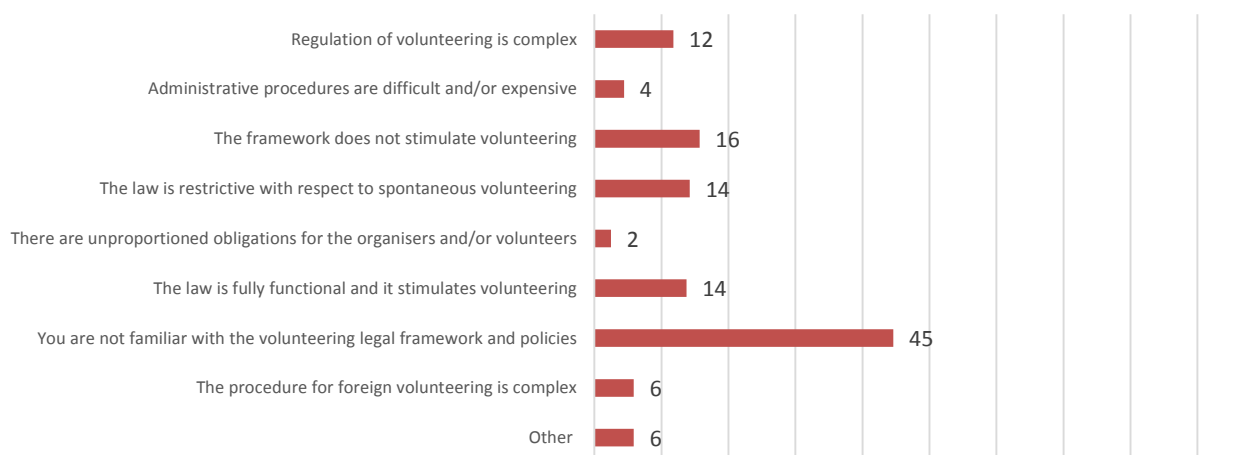
¹⁷¹ Law on Volunteering (“Official Gazette of the Republic of Macedonia”, no. 85/07, 161/08, 147/15)

¹⁷² Law on Personal Income Tax (“Official Gazette of the Republic of Macedonia”, no. 80/93, 3/94, 70/94, 71/96, 28/97, 8/01, 50/01, 2/02, 44/02, 96/04, 120/05, 52/06, 139/06, 160/07, 159/08, 20/09, 139/09, 171/10, 135/11, 166/12, 187/13, 13/14, 116/15, 129/15, 199/15)

¹⁷³ Ministry of Labour and Social Policy (2010) 2010-2015 Strategy for Promotion and Development of Volunteering. [Internet] Skopje, MLSP. Address: <http://goo.gl/XDjdGv> [Accessed on 01.02.2016]

In 2015 MLSP as a key institution for volunteering development closed the procedure for selection of new members of the National Council for Volunteering Development. Under the leadership of the president of the Council from the CSOs, there were a number of meetings held with the support of CSOs. In 2015 the National Council and MLSP organised and implemented the awarding of the National Volunteering Award for 2015¹⁷⁴, for the international volunteering day, within a forum organised by CSOs.

Graph 27. What is your experience with volunteering legal framework and policy? (%)



In practice, the legal framework and policies regarding volunteering are not fully recognised. CSOS were given the possibility to select more than one of the statements in the questionnaire that explain their experience with volunteering legal framework and policies. Most (45%) of the CSOs are not familiar with the legal framework that concerns volunteering. A small minority (16%) think that the framework does not stimulate volunteering. There are small percentages with the differences in these frameworks where the responses are that the law is fully functions (14%) and the same percentage think that it is limiting with respect to spontaneous volunteering and a small minority (12%) consider the regulation of volunteering to be complex.

The problems that result from the implementation of the legislation and policies faced by the organizations when arranging for volunteer work in general indicate that there is a feeling of not understanding the regulations and fear of punishments. The problems that are listed are: the law is limiting and does not stipulate spontaneous volunteering (2); not being able to cover the expenses for volunteering (3); complex and long procedure for obtaining visas for stay of foreigners based on volunteering and numerous institutions included in the procedure (3); complex and impossible procedure for obtaining the volunteer card which is obligatory for registration and lack of volunteer cards with MLSP (8); additional robust administration is created within the organization (3).

In the course of 2015, in an isolated case a volunteer from the Czech Republic who helped at the border crossings with an ID issued by Legis organization, in response to the refugee crisis that affected Europe, was expelled from Macedonia. According to MIA, the volunteer violated the Law on Foreigners and the Law on Volunteering¹⁷⁵.

¹⁷⁴ Ministry of Labour and Social Policy (2015) National Volunteering Award for 2015 [Internet] Skopje, MLSP. Address: http://mtsp.gov.mk/sovet-za-volonterstvo-ns_article-nacionalna-nagrada-za-volonterstvo-za-2015-godina.nspj [Accessed on 14.03.2016]

¹⁷⁵ Radio MOF (2015). Czech Volunteer Helping the Refugees in Macedonia Expelled [Internet] Skopje, Radio MOF. Address: <http://www.radiomof.mk/proteran-cheshki-volonter-koj-im-pomgashe-na-begalcite-vo-makedonija/> [Accessed on 01.03.2016]

Still, the decision to be expelled from Macedonia without the right to return to the country in the next five years is unproportioned.

A challenge to the further creation of strategic documents for volunteering development and valuation of the volunteer work is to introduce a system of measuring the volunteer force in Macedonia¹⁷⁶. The official number of volunteers and working hours is still not available. A data source can be MLSP as an institution in charge of volunteer registration and issuing volunteer ID cards. The practice from the end 2014 showed that MLSP was not issuing the ID cards. At the moment, the number of volunteering is available via the surveys conducted with CSOs, which is only a partial and indicative figure. For example, according to the 2015 World Giving Index for Macedonia, 9% of the people surveyed responded that they were volunteering¹⁷⁷.

Most frequent type of organizations that the citizens are members of are the political parties, sport clubs and humanitarian organisations, and next there are the cultural organizations and associations, as well as the organizations that promote democracy and human rights¹⁷⁸. Same as with civil activism, the number of volunteers also grows with the civil initiatives in Macedonia. CSOs most obtain free consultations; help with organising events and free transport by the volunteers. The young are significantly more frequent volunteers than the elderly. As many as 60% of the young compared to 43% of the older people declare themselves as formal volunteers.

EDUCATIONAL SYSTEM AND CIVIC ENGAGEMENT

Civil education has been part of the educational system in Macedonia for several years. Its basis is in the group of laws that regulate education. Within primary education, there is a regular subject on civil education planned for the students starting from seventh grade. It is problematic that the primary school civil education curriculum of the Bureau for Education Development gives priority to the goal to introduce the topic of power, how it is achieved and how the carriers of power are recognised, and only afterwards the other goals that would be achieved via the civil education curriculum¹⁷⁹. Nevertheless, despite the developed civil education curriculum, the current classical methods are not an appropriate tool for studying democratic principles, but there is a need for active involvement of the students. At the end of 2014, the civil education lesson book attracted attention¹⁸⁰. Several organizations reacted with their announcements to the public and called upon the organizations in charge in the educational sector to conduct appropriate revision of the civil education lesson books. According to IDSCS, the definition of “loyal citizens” given in the VII grade lesson book which states that they are “always ready to follow the rules and regulations of the society even if they have to give up their freedoms” indicates an obedience on the expense of endangering the basic civil and political rights of the citizen in a democratic state and does not contribute to promoting political culture in which the future citizens will assess the work of the institutions and social developments through the prism of promotion of human rights and freedoms. In the same part, it is written that “loyal citizens” are those that “are responsible for their own wellbeing and are not a burden to the society”. In this way, according to IDSCS, the citizens that have financial or health difficulties are receive aid for this are implicitly defined as disloyal. Civil education is still not a subject in the high school curricula (apart from specialised high schools, in the fourth year). Despite the determined need of a more

¹⁷⁶ Velat, D. (2015)

¹⁷⁷ Charities Aid Foundation (2015) World Giving Index 2015 [Internet] London, CAF. Address: <http://goo.gl/tgg5h9> [Accessed on 01.02.2016]

¹⁷⁸ Reactor-Research in Action (2015) Civil Participation in Macedonia 2012-2014. [Internet] Skopje, Reactor. Address: <http://goo.gl/nMpTJo> [Accessed on 01.03.2016]

¹⁷⁹ Bureau for Education Development (2015) Curriculum: Civil Education, Bureau for Education Development. [Internet] Skopje, Government of the Republic of Macedonia, BED. Address: http://bro.gov.mk/docs/gragjansko_obrazovanie.pdf [Accessed on 21.03.2016]

¹⁸⁰ Societas Civilis Institute for Democracy – Skopje (2014) Reaction on the Contents of the Civil Education Lesson Books [Internet] Skopje, IDSCS. Address: <http://www.idscs.org.mk/novosti/544-sodrzina-na-ucebnici-po-gragjansko-obrazovanie> [Accessed on 21.03.2016]

comprehensive and reformed approach to studying civil education, the 2016 Annual Plan of the Bureau for Development¹⁸¹ does not stress its importance.

MOF research¹⁸² confirms that civil education is necessary in combination with stimulating cooperation and partnership between the educational institutions and CSOs. The research determines a significant difference between the students that are members of CSOs and those that are not with respect to their civil responsibility. Those who are members and who studied civil education are aware of their role and potential and responsibility unlike those that are not members. The research concludes that 64% of the people surveyed never voted at student elections; 52% never participated at a debate on student themes; 40% did not participate at student protests; 71% never organised an event for students; 60% never volunteered to organise a student event; 46% never shared their views on social networks on actual policies and institutional measures that were directed to students; 76% never published an article/column in a medium that pertains to a certain student issue. Their findings indicate a low level of citizen involvement by the students. If one takes into consideration that the research indicates passivity to social issues, it is related to the determined absence of significant and quality civil education in Macedonia.

NON-FORMAL EDUCATION BY CSOS

The legal basis for regulation of the non-formal education by CSOs is given in a number of laws, such as the Law on Adult Education¹⁸³, according to which professional development of the educational professionals is done with accredited training Programmes, implemented by public or private entities, citizen associations and legal entities. The Law on Bureau for Education Development¹⁸⁴ which in Article 18 stipulates that the bureau directly cooperates with associations in issues within its competence, the Law on Procurement¹⁸⁵ which gives the basis for financial support and delegation of services to CSOs, etc. Although the legal basis does not hinder providing non-formal education, it is not stimulated, especially when the provider is a CSO¹⁸⁶.

There is a big number of CSOs¹⁸⁷ that implement activities in the area of non-formal education, whose efforts are not sufficiently recognized by the state institutions. This is especially visible in the fact that the cooperation at formal-non-formal education level, i.e. state institutions and civil sector is sometimes significantly conditioned by the will of the persons in charge in the institutions. This situation can be significantly difficult for the CSOs which aim to offer services for users covered by the formal education system. In the past, there have been attempts and initiatives by the civil sector to MON to establish a catalogue of organizations that deal with trainings for teachers in various education levels. Still, such a catalogue has not been established yet, although it could be a useful means for the state institutions that implement educational policies when establishing cooperation with the civil sector.

¹⁸¹ Bureau for Education Development (2016) 2016 Annual Programme of the Bureau for Education Development.

¹⁸² Naumoska, J. (2015) Student as Carrier of Social Changes: Research on Conformism, Civic Efficiency and Locus of Control with Students. Skopje, Youth Educational Forum.

¹⁸³ Law on Adult Education ("Official Gazette of the Republic of Macedonia" no. 7/08, 17/11, 51/11, 74/12, 41/14, 144/14, 146/15)

¹⁸⁴ Law on the Bureau for Development of Education ("Official Gazette of the Republic of Macedonia" no. 37/06, 142/08, 148/09, 69/13, 120/13, 148/13, 41/14)

¹⁸⁵ Law on Public Procurement ("Official Gazette of the Republic of Macedonia" no. 136/07, 130/08, 97/10, 53/11, 185/11, 15/13, 148/13, 160/13, 28/14, 43/14, 130/14, 180/14, 78/15, 192/15)

¹⁸⁶ Bliznakovski, J., Petrushev, H. (2015) How to Improve the Involvement of Civil Society Organisations in Service Provisions? – Policy Brief. [Internet] Skopje, IDSCS. Address: <http://goo.gl/KIVfyj> [Accessed on 01.03.2016]

¹⁸⁷ Bliznakovski, J., Petrushev, H. (2015)

CONCLUSIONS AND RECOMMENDATIONS

HUMAN RESOURCES

Legislation and policies (Law on Labour Relations, Law on Employment and Insurance in Case of Unemployment, strategies for employment stimulation) **which treats CSOs as employers are mostly applicable, but they do not reflect the specific features of the work of the organizations and how regulations influence them.** In practice, it is **the fact that the sector is not recognized by the institutions** as employer with its specific features; the regulations in the **policies are unclear and discourage CSOs.** Additionally, **the CSOs are not members of the employers' organizations** and it is not clear in practice when it comes to interpretation as of to which collective agreement they belong. **Fast and confusing** changes for payment of benefits by people hired on honoraria basis which in the months while they were in force **caused financial implications and fears with organizations related to their sustainability were withdrawn in the course of the year.**

The legal frame related to volunteering is fully set. Nevertheless, it still has challenges in its practical implementation (difficulties in issuing volunteer cards, long and complex procedure on organizing volunteer work with foreign volunteers – in 2015 there was an isolated case of excessive punishment to a Czech volunteer who helped in the border crossings in dealing with the refugee inflow). **Additionally, there is still not enough familiarity with the legal framework on the side of the organizations and an impression that it limits spontaneous volunteering.** Despite all challenges the law is facing, it was changed in a shortened procedure and there was a triple responsibility introduced for the misdemeanours, which potentially could be discouraging for the organizations. In Macedonia, **there is lack of statistics when it comes to volunteers and volunteering hours.**

Civil education has been part of the educational system in Macedonia for several years, for the primary school students. **Nevertheless, despite the importance of the civil education, it is not covered by high school education, and its importance is not appropriately reflected in the curriculum** of the Bureau for Education Development, nor are there appropriate education methods. **Moreover, the contents of the lesson books is concerning.** The organizations have reacted to the problematic contents of the civil education lesson books facing a text which is not in the aim of promotion of human rights and freedoms and tolerance and equality, which proposes that the students endanger their basic civil and political rights and be “loyal citizens” who are not “on the back of the society”.

- Legislator and CSOs should prepare draft changes in the legislation and policies for differentiating the specific features of the civil sector in the direction of stimulating the employment and promotion of the sector as an employer.
- Changes in the Law on Employment and Insurance in Case of Unemployment are necessary to clearly stress that establishing an association as a non-profit entity will not be the basis for ending the unemployment benefits in accordance with LAF.
- Measures available for the entities established in accordance with the Law on Associations and Foundations should clearly and precisely be set and it should be reflected in the strategic documents for employment stimulation (National Employment Strategy, also at operational level, especially in public calls (for example, not to use the term company if the measure refers to an organization). It is necessary to provide full openness for the permanent active employment measures for the employers from the civil sector.
- CSOs should reviews the possibilities for internal organization and joint analysis and defining the needs of the sector ads an employer.
- Central Registry of the Republic of Macedonia should make the data that concern the employment in the sector (number of employees, expenditures for salaries, etc.) publicly available for all, while the

State Statistical Office should take into consideration the specific features of the civil sector in their regular surveys in the statistics and analyse the labour market, as well as introduce a methodology to measure the number of volunteers and volunteering hours, while differentiating the CSOs.

- Changing the Law on Volunteering to lower the responsibility for misdemeanours, while in practice MLSP should standardize the procedure for issuing volunteer cards, as well as review the possibility together with MIA to simplify the procedure for organizing the work of foreign volunteers, especially in conditions of humanitarian support to the refugee crisis.
- Allocating funds from the budget of the Republic of Macedonia to MLSP as an institution in charge for revising the existing strategy for volunteering promotion and development which applied up to 2015, and preparing a new one and implementing the activities planned in it.

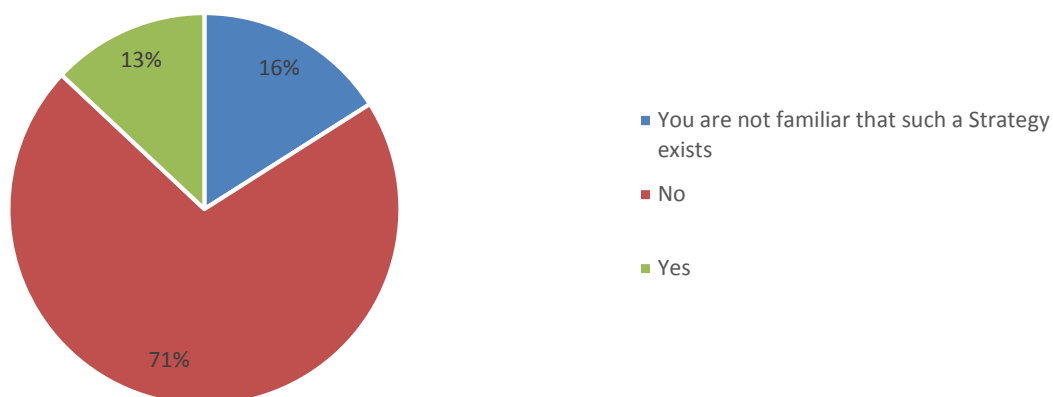
Area 3. Government-CSOs relationship

Sub-area 3.1. Framework and Practices for Cooperation

STRATEGIC DOCUMENTS FOR CIVIL SOCIETY DEVELOPMENT AND COOPERATION WITH THE GOVERNMENT 2012-2017 Strategy for Cooperation of the Government with the Civil Sector¹⁸⁸ is the key strategic document for development of the civil society which is implemented by 2017. Monitoring of its implementation¹⁸⁹ indicates that there is a particularly low implementation of the key measures for development and sustainability of the civil society. Half (48%) of the planned measures in the Strategy have had no progress. Great progress has been noted in 10% of the measures, while a significant progress has been seen with 13% of the measures. With 13% if the measures there is partial progress and with 12% there is small progress. Only two measures (out of 52) have been fully implemented. Despite the fact that the Strategy covers the period until 2017, according to its Action Plan, almost all measures were planned to be implemented by the end of 2014. State institutions that stand out when it comes to the number of implemented measures within the Action Plan are the Department for Cooperation with NGOs and the Ministry of Labour and Social Policy. The implementation of the Strategy continued without allocated budget funds. The reporting of the implementation of the Strategy is coordinated and prepared by the Department and every year it published a report on its web page. The reports of the institutions which carry out the measures do not always match the planned activities.

The problem with not recognizing and not implementing the Strategy by the public servants within institutions is partially due to the lack of clearly designated persons in charge on the measures for which their institution is responsible¹⁹⁰.

Graph 28. Were you included in the implementation of the 2012-2017 Strategy for Cooperation of the Government with CSOs for this year (2015)? (%)



The inclusion of CSOs in the implementation of the Strategy is at low level. CSOs are not proactive, while not explicitly noted as carriers of the measures, they should be aware of the importance of the measures within the Strategy that are of key importance for their functioning. The results of the questionnaire for the needs of this

¹⁸⁸ Government of the Republic of Macedonia (2012) Strategy for Cooperation of the Government with the Civil Society (2012-2017) [Internet] Skopje, Government of the Republic of Macedonia. Address: <http://goo.gl/vv3xNg> [Accessed on 01.02.2016]

¹⁸⁹ Oggenovska, S. (2015)

¹⁹⁰ MCIC (2015) Report from the 22 May 2015 Workshop on the Implementation of the Strategy for Cooperation of the Government with the Civil Sector for the period of June 2012-December 2014, organized by MCIC. Skopje, MCIC.

report show that the majority (71%) of the organizations were not included in the implementation of the Strategy, a small minority (16%) are not familiar with the existence of such a Strategy and 13% were included in the implementation of the Strategy. A total of 26 organizations were included in its implementation, however, the answers show that involvement for them means participation at consultative and information meetings, especially meetings of the Council (which were nevertheless organized by CSOs).

INSTITUTIONS FOR DEVELOPMENT OF THE CIVIL SOCIETY AND COOPERATION WITH THE GOVERNMENT

The Unit for Cooperation with the Nongovernmental Organizations (NGOs) continued with their regular activities, in conditions of lack of allocated budget funds intended for its independent functioning and hierarchical positioning within the General Secretariat of the Government of the Republic of Macedonia and it has influenced its ability to establish a proactive communication and become closer to the CSOs. The Unit promoted its new web page in 2015¹⁹¹, which has been prepared in order to improve the functionality and information of the organizations. A contact list with data on the network of public servants in charge of cooperation with the civil sector (contact points) is published on the web page of the Unit. The list contains two public servants per each of the 15 ministries, one of which is a deputy member (only three ministries have one public servant each), and only the Ministry of Health does not have a responsible person in charge. Apart from the ministries, 3 other state institutions (SEP, SIOFA and AMS) have nominated two persons each as responsible for cooperation with the civil sector¹⁹².

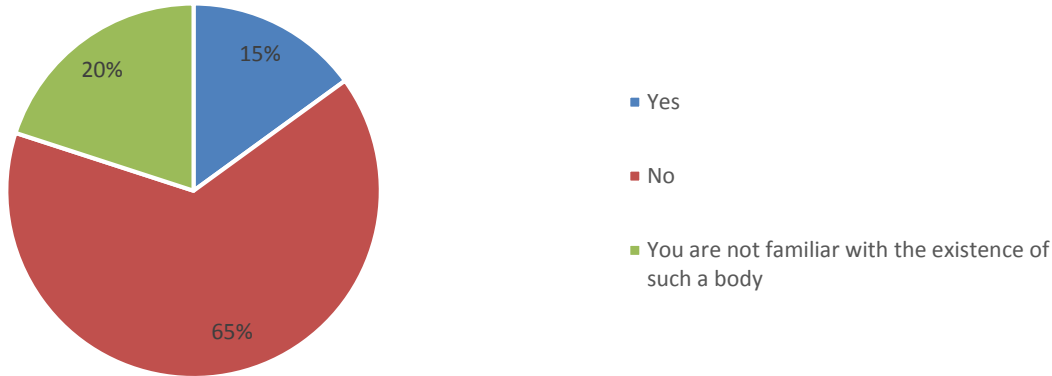
In 2015 there was progress in the establishment of a council, the key institution for development of the civil society and cooperation with the government. At the end of 2014, there was a draft decision for establishment of a council for improving the cooperation, dialogue and stimulation of the development of the civil society prepared and consultations were held. After the consultations, the initial text of the draft decision was changed in January 2015 and it introduced problematic regulations that prevent the establishment of a council in accordance with the principles of representativeness and legitimacy. The new draft decision stipulated a special committee established by the Government to conduct a procedure for selection of members of the council from CSOs, instead of that being done by the CSOs themselves. Additionally, the president of the council who is supposed to be a representative of the civil society was stipulated to be selected by the General Secretariat of the Government of the Republic of Macedonia, while his deputy would be appointed by the Council. 75 CSOs reacted to these changes in the initial text of the draft decision¹⁹³, with specific demands and proposals and the procedure was frozen and after one year, there has been no information on the progress of the document and possible establishment of the council.

¹⁹¹ Unit for Cooperation with NGOs (2016) General Secretariat of the Government of the Republic of Macedonia, Department for Cooperation with NGOs. [Internet] Address: <http://www.nvosorabotka.gov.mk> [Accessed on 01.03.2016]

¹⁹² Unit for Cooperation with NGOs (2016) Network of Public Servants for Cooperation with the Civil Sector. [Internet] Address: <http://www.nvosorabotka.gov.mk/?q=node/23> [Accessed on 01.03.2016]

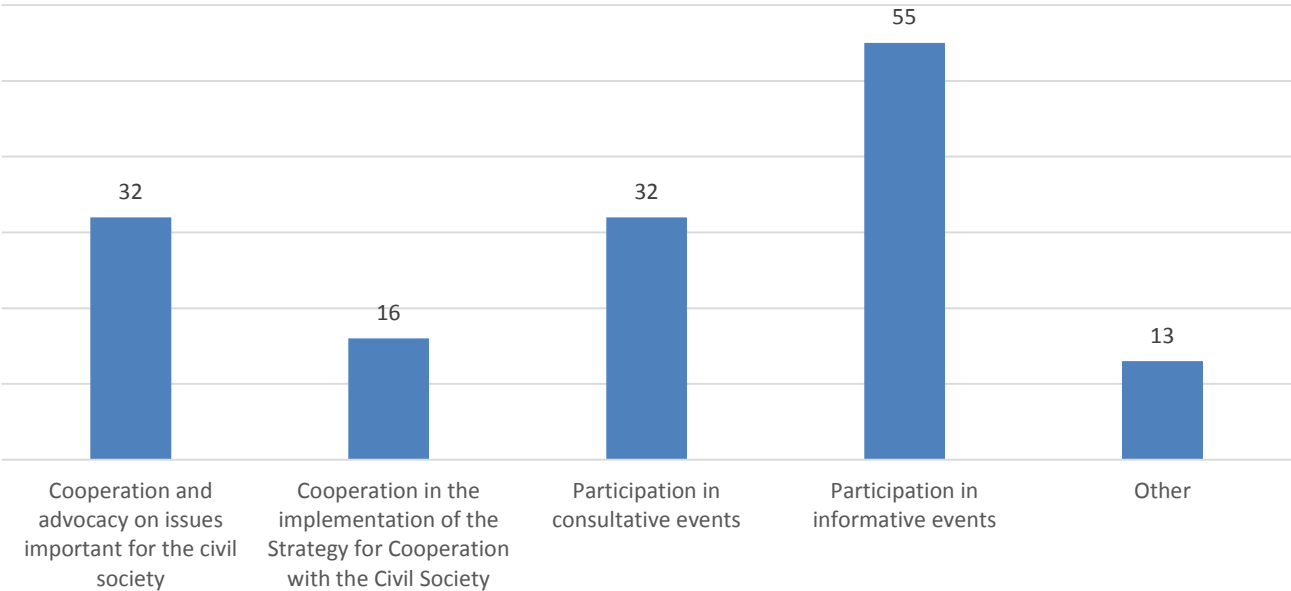
¹⁹³ BCSDN and MCIC (2015) Demand for changing the procedure for election of members of the council from the civil sector and election of the president of the council in the draft decision for establishment of a council for cooperation between the government and the civil sector [Internet] Skopje, BCSDN. Address: <http://goo.gl/BIQ2ba> [Accessed on 21.03.2016]

Graph 29. Did your organization communicate with the Unit for Cooperation with CSOs in 2015? (%)



The trend of lack of communication between the CSOs and the Unit, as well as the lack of its recognition (familiarity with the existence and mandate of such body) has continued. After one decade of existence of the Unit, the majority (65%) of the organizations do not communicate with the Unit and 20% do not know that it exists, while a small minority (15%) communicate with it. CSOs that have had communication with the Unit did this by participating in informative (55%) and consultative (32%) events as well as by cooperation and advocacy on issues important for CSOs (32%).

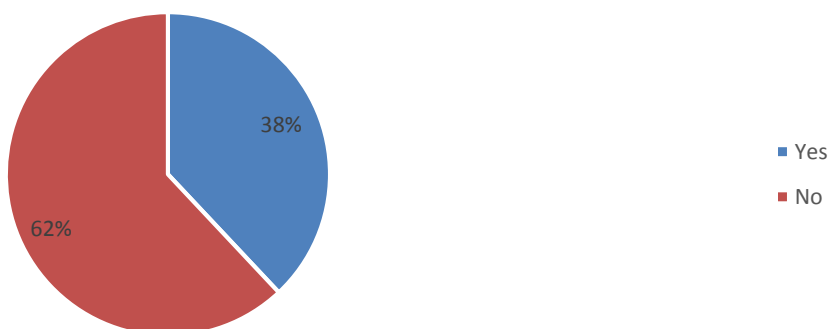
Graph 30. What did the communication of your organization with the Unit concern this year? (%)



An indicator of the fact that the Unit is not able to do its work fully are the findings of the question that the organizations that responded that they had not communicated with the Unit (65%) were asked. Half of them (50%) had no need to communicate, while more than a third (39%) thought that they had no use of such a communication.

CSOs were also asked if they had cooperated with some of the government bodies in 2015 in order to see the practices of cooperation and follow their frequency and quality through the years. The majority (62%) of the organizations did not cooperate, while 38% of them did. The organizations that did cooperate were additionally asked about the frequency of the cooperation with predetermined responses. Between twice and five times is the prevailing answer (46%), while almost one third of the organizations (27%) cooperated for ten times, six to ten times (13%) and only once (14%)

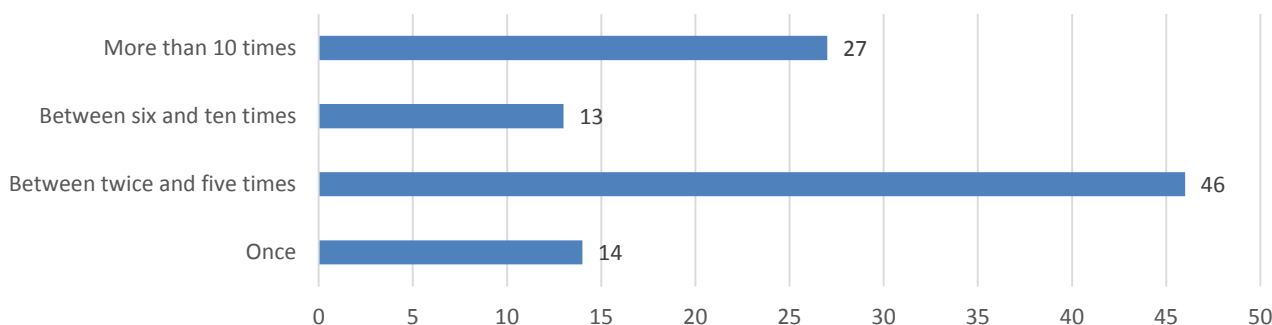
Graph 31. Did you cooperate with some of the government bodies in 2015? (%)



The organizations that did cooperate had the possibility via an open question to list the government administrative bodies with which they had cooperated. Based on these responses, five ministries are most frequently mentioned:

- Ministry of Labour and Social Policy (21);
- Ministry of Education and Science (10);
- Ministry of Culture (8);
- Ministry of Health (7), and
- Ministry of Environment and Spatial Planning (6).

Graph 32. How often did you cooperate with the government bodies in 2015? (%)



The other government administrative bodies that are mentioned are: Bureau for Education Development, Agency for Employment of the Republic of Macedonia, Agency for Youth and Sports, Secretariat for European Affairs, Agency for Audio and Audiovisual Media, etc.

CONCLUSIONS AND RECOMMENDATIONS

FRAMEWORKS AND PRACTICES OF COOPERATION

The legal framework for cooperation between the government and CSOs is not fully set and there is a gap between the existing policies (strategic documents) and their implementation in practice. There is no political will, and there are no budget allocations to implement the 2012-2017 Strategy for Cooperation of the Government with the Civil Sector which stipulates a total of 52 measures, out of which only 2 have been fully implemented. The primary body for facilitation of the cooperation between the CSOs and the government is the Unit for Cooperation with the Nongovernmental Organizations which faces difficulties for its full functioning, with respect to the fact that there are no budget funds intended for its functioning and it is hierarchically dependent on the General Secretariat of the Government of the Republic of Macedonia. Despite the fact that at the end of 2014 **there was a draft decision prepared for establishment of a council, certain parts were changed in the final version for commenting and they were against the principles of representativeness and legitimacy**, which was followed by a reaction of 75 CSOs, and it led to **freezing the procedure for adoption of the decision.**

- Renew the Government pledges for cooperation and development of the civil sector by revising the current Action Plan of the Strategy for Cooperation of the Government with the Civil Society which ended in 2014, in a participatory process and allocate finances from the budget of the Republic of Macedonia to implement the activities stipulated in the Strategy, for all state institutions in charge, After revising the Action Plan, include CSOs as implementers of the measures.
- Change the latest text of the draft decision for establishing a Council according to CSOs proposals. Continue the process of finalizing the text of the draft decision by including the civil society and efforts to establish and enable functionality of the Council for development of the civil society.
- Promote the role of the Unit for Cooperation with CSOs. In line with the current recommendations, in order for the Unit to be fully functional and recognized by the organizations, it should have a more autonomous position, as well as separately allocated funds from the budget of the Republic of Macedonia to implement its direct activities.

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

STANDARDS FOR INVOLVEMENT OF CSOS IN POLICY MAKING PROCESSES

There are a number of documents that set the bases for involvement of CSOs in policy making and legislation preparation at the level of the Government of the Republic of Macedonia and at the level of the Parliament of the Republic of Macedonia. These are the Constitution of the Republic of Macedonia, then the Law for Referendum and Other Forms of Direct Vote of the Citizens¹⁹⁴, Law on the Government¹⁹⁵, Law on Organization and Operation of State Administrative Bodies¹⁹⁶, etc. Also, there are a number of bylaws that regulate this issue, such as: Rulebook of the Government of the Republic of Macedonia¹⁹⁷, Strategy for Cooperation of the Government with the Civil Sector¹⁹⁸, Code of Good Practices for Participation of the Civil Sector in Policy Making Process¹⁹⁹, Methodology for Regulatory Impact Assessment²⁰⁰, and the Guidelines for the ministries on the way to proceed in the process of regulatory impact assessment (“Official Gazette of the Republic of Macedonia (hereinafter: Guidelines)²⁰¹. Additional legislation on the Parliament of the Republic of Macedonia²⁰² and the Rulebook of the Parliament enable that CSOs participate in the work of the Parliament.

The legally granted right for involvement of CSOs in accordance with the set standards could not be enjoyed in practice in 2015, as a result of the registered increased lack of respect and following of the rules by the government administrative bodies which is explained in details in the text below.

ACCESSIBILITY AND CONTENT OF THE DRAFT LAWS AND POLICIES TO THE CSOs

According to the Methodology for Regulatory Impact Assessment (RIA)²⁰³, the ministries should involve the stakeholders during the complete process of PVR and the Guidelines²⁰⁴ give the details of the relevant documents related to a specific draft law that should be available to CSOs.

In 2015 there was a significant increase of the number of proposed amendments and changes and new draft laws, especially in shortened procedures. The Ministries published only 136 (16%) of the draft laws out of the total body of laws that were in parliamentary procedure (out of the total of 848 reviewed items related to laws in parliamentary procedure) on ENER (electronic consultations)²⁰⁵. According to the analysis of “2015 Government mirror” in more than one third (39%) of the cases where the ministries published the draft laws, there were deviations from the legally set minimal 10 day deadline for consultations²⁰⁶. Not meeting the timeframe influences the possibility for essential involvement of the public at least via ENER, in absence of other consultative methods (public debates, working groups, etc.) that would involve CSOs.

¹⁹⁴ Law for Referendum and Other Forms of Direct Vote of the Citizens (“Official Gazette of the Republic of Macedonia” no. 81/05)

¹⁹⁵ Law on the Government of the Republic of Macedonia (“Official Gazette of the Republic of Macedonia” no. 59/2000, 12/2003, 55/2005, 37/2006, 115/2007, 19/2008, 82/2008, 10/10, 51/11, 15/13, 139/14 and 196/15)

¹⁹⁶ Law on Organisation and Operation of State Administrative Bodies (“Official Gazette of the Republic of Macedonia” no. 58/00, 44/02, 82/08, 167/10, 51/11)

¹⁹⁷ Rulebook of the Government of the Republic of Macedonia (“Official Gazette of the Republic of Macedonia”, no. 36/08)

¹⁹⁸ Government of Macedonia (2012) Strategy for cooperation with civil society (2012-2017) Skopje, Government of the Republic of Macedonia

¹⁹⁹ Code of Good Practices for Participation of Civil Society in the Policy Making Process (“Official Gazette of the Republic of Macedonia” no. 99/11)

²⁰⁰ Methodology for Regulatory Impact Assessment (“Official Gazette of the Republic of Macedonia” no. 107/13)

²⁰¹ Guidelines for the ministries on the way to proceed in the process of regulatory impact assessment (“Official Gazette of the Republic of Macedonia” no. 106/13)

²⁰² Popovik, M., Bliznakovski, J. (2016) In the Labyrinth of Policy Making Cycle – Possibilities for Civil Society Organizations’ Influence. Policy Brief. [Internet] Skopje, IDSCS. Address: <http://goo.gl/rec0lb> [Accessed on 01.03.2016]

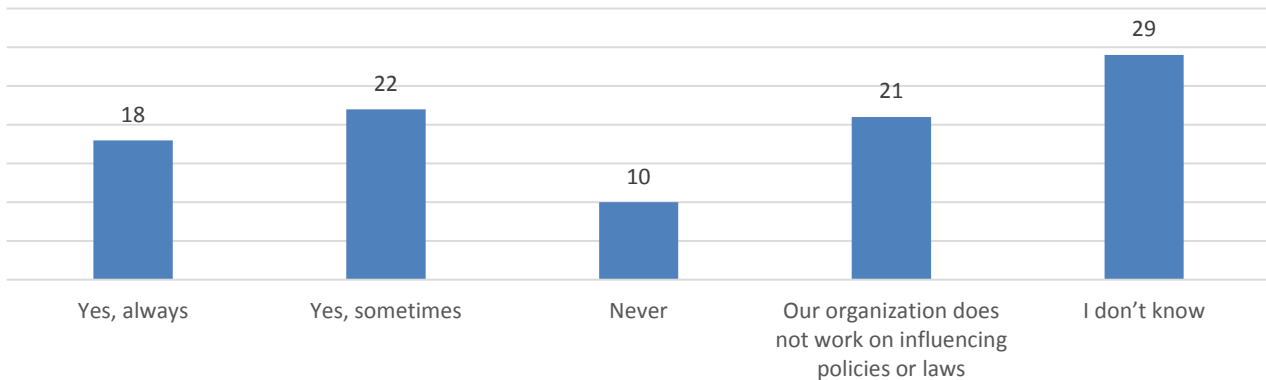
²⁰³ Methodology for Regulatory Impact Assessment (“Official Gazette of the Republic of Macedonia” no. 107/13)

²⁰⁴ Guidelines for the ministries on the way to proceed in the process of regulatory impact assessment (“Official Gazette of the Republic of Macedonia” no. 106/13)

²⁰⁵ Parliament of the Republic of Macedonia (2016) Report on the Work of the Parliament of the Republic of Macedonia for the period 01.01.2015-31.12.2015. [Internet] Skopje, Parliament of the Republic of Macedonia. Address: <http://goo.gl/c2cSdm> [Accessed on 21.03.2016]

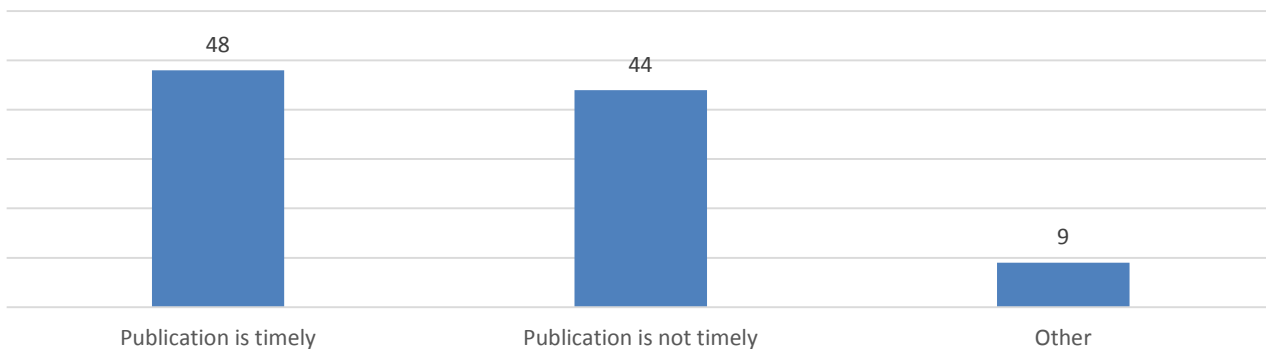
²⁰⁶ Draft version of “2015 Mirror of the Government” report, MCIC, Skopje.

Graph 33. Did the government publish the draft policies or laws from the area of work of your organization in 2015? (%)



According to the questionnaire, the organizations were asked if the government published draft policies and laws from the area in which they worked in 2015 and also to define the frequency of these publications. The experiences of the organizations are diverse on each of the given answers. Most of the organizations (40%) think that the government publishes draft policies or laws in the areas in which they work. Almost one third (29%) of the organizations said that they did not know and 21% that they do not work on influencing policies or laws. The organizations listed the following reasons for not publishing the draft policies and laws: lack of political culture, speed of procedures for their adoption, not respecting the legal obligations, administration not working in a timely manner, institutions not being transparent, areas that are subject to frequent changes in political agreements, lack of capacity with public servants.

Graph 34. Which of the following applies to cases when draft policies are laws are being published? (%)



CSOs that responded that there were documents published for the areas in which they worked (40%) were asked about the timeliness of their release. The experience is mixed as 48% of the organizations think that it is timely, while 44% that it is not timely. The delay, according to the organizations, is most often due to the lack of capacities, an intention not to allow sufficient time for quality comment, shortened procedures.

In order to determine the practices for availability and contents of the documents, the organizations write a given different statements and they could all select the frequency of events.

From the experience of the CSOs, a big majority think that the state institutions publish draft documents on policies or laws (97%); a big majority (79%) have experience with a published summary, as well as overview of

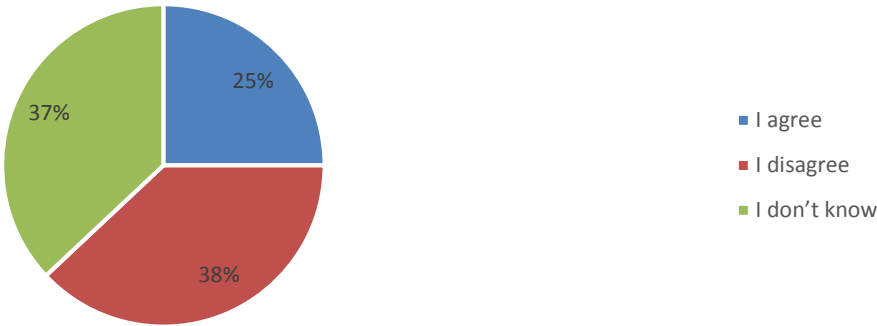
the key problems that indicate the proposal (78%). More than two thirds (66%) of CSOs think that there are problem analyses published as well as possible solutions (PVR). More than half (54%) have experience with a published list of experts and organizations that gave comments to the draft.

Graph 35. Which of the following was the case with the examples of your participation? (%)



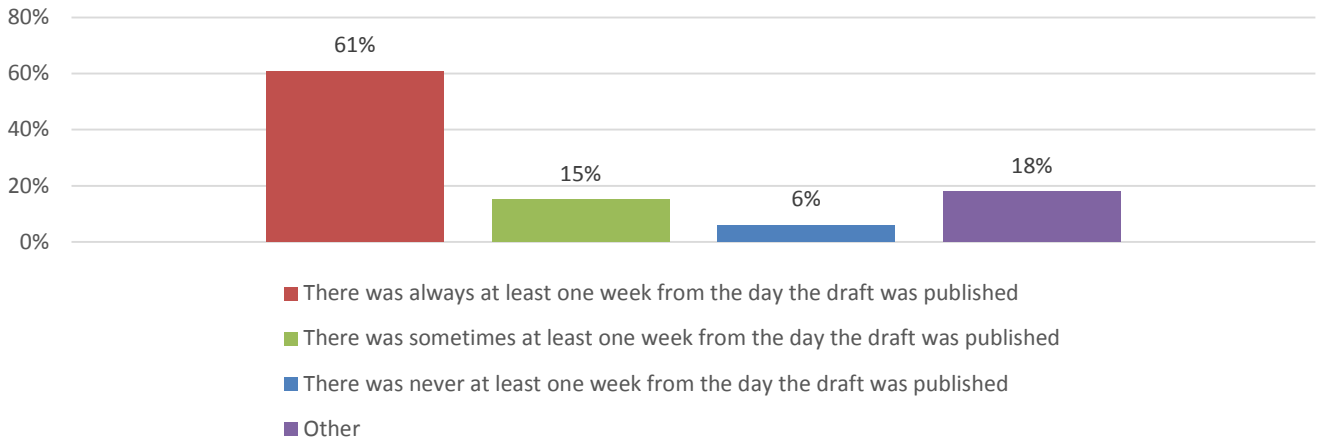
The organizations were then asked if they had appropriate information on the contents of the draft regulation, as a precondition for quality involvement. Minority (38%) of the organizations disagreed that they had appropriate information, while almost equal percentage (37%) answered that they did not know. Small minority (25%) have appropriate information on the contents of the draft regulations.

Graph 36. CSOs have appropriate information on the contents of draft regulations (%)



If one takes into consideration that there are deviations from the legally set deadline of 10 days, CSOs were asked about their experience on the time that they had to submit comments on the draft policies and laws. The majority (61%) of the organizations always had at least one week from the day the policies and laws were published, while 15% responded that sometimes they had at least a week from the day of publishing. Small minority (18%) selected other, and it was no time limitation after submitting comments upon their initiative.

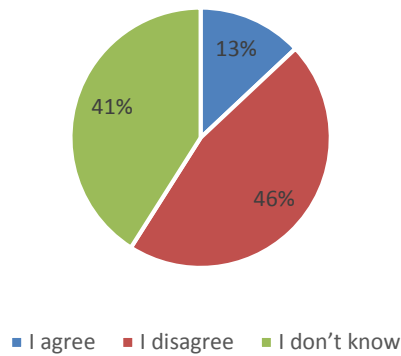
Graph 37. What is your experience with the available time for providing comments and suggestions to the draft policies and laws? (%)



The majority (64%) of the organizations that participated in policy and law making processes responded that the draft policy and laws had been publicly released.

The organizations that had been involved in the policy making processes (33 in total) were asked to agree with the statement that they had details on the consultations and sufficient time for response. Approximately half of them (46%) did not agree with the statement that they had details on the consultations with sufficient time for response, 41% of the organizations do not know and 13% agree.

Graph 38. CSOs have details on the consultation and sufficient time for response (%)



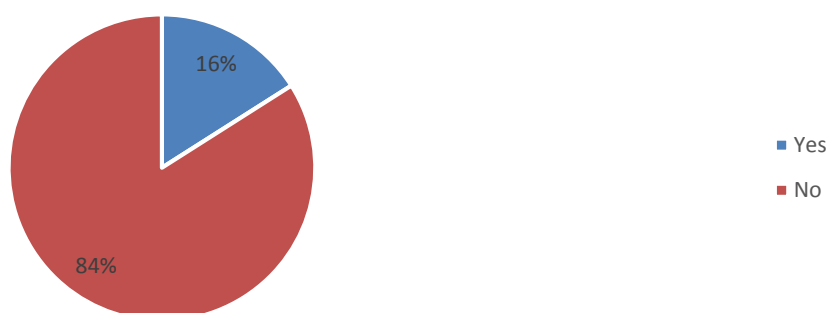
INVOLVMENT OF CSOS IN POLICY MAKING

The involvement of the CSOs in the policy and law making processes is legally stipulated, but in 2015 it continued to be at a low level and insignificant despite the activities for promotion of electronic consultations and capacity strengthening of the public servant, political will for involvement of the CSOs was missing.

In this line, the IDSCS analysis²⁰⁷ concludes that there is an overlap of the three phases that are typical for the process of policy making (setting the agenda, decision making and implementation), when the decision is already defined in the phase of setting the agenda and the decision making is implied. In this way, singlehandedly and without public evaluation of the available solutions, laws and other documents are adopted and in these phases there is a noticeable that there is inconsistent involvement of the stakeholders. Other documents also confirm that the public is not involved; according to the Department's report on Code implementation²⁰⁸, only two ministries reported that they had organized public debates; MAFWE held eight, and MEPP held five public debates. The other ministries did not give examples of public debates, the often practice was consulting the public via ENER and web pages, holding meetings, and more rarely establishment of working groups²⁰⁹.

The new ENER²¹⁰ was launched on 25 December 2014 with technical and contents improvement (automatized minimal deadlines for consultations and timers for informing about the deadline for commenting on an open draft regulation, automatically published comments). Apart from the automation of the system and its improvements, the ministries (39%) still do not respect the minimal 10 day deadline for commenting²¹¹. According to the Parliament report, 339 draft laws had been adopted in a shortened procedure, without previous consultations via ENER, while 194²¹² draft amendments of the Law on Misdemeanours were made in two days, including laws crucial for the functioning of CSOs.

Graph 39. Was your organization involved in a policy or law making process in 2015? (%)



²⁰⁷ Popovik, M., Bliznakovski, J. (2016)

²⁰⁸ Government of the Republic of Macedonia, General Secretariat of the Government of the Republic of Macedonia (2015) Information on the implementation of the project "Cooperation of the Government with the Civil Sector" (January-June 2015) and the implementation of the Code of Good Practices for Involvement of the Civil Sector in the Policy Making Process [Internet] Skopje, Government of the Republic of Macedonia. Address: <http://goo.gl/md9iil0> [Accessed on 21.03.2016]

²⁰⁹ Government of the Republic of Macedonia, General Secretariat of the Government of the Republic of Macedonia (2015) Information on the implementation of the project "Cooperation of the Government with the Civil Sector" (January-June 2015) and the implementation of the Code of Good Practices for Involvement of the Civil Sector in the Policy Making Process [Internet] Skopje, Government of the Republic of Macedonia. Address: <http://goo.gl/md9iil0> [Accessed on 21.03.2016]

²¹⁰ Unique National Electronic Register of Regulations of the Republic of Macedonia (2016) Government of the Republic of Macedonia, Ministry of Information Society and Administration [Internet] Address: www.ener.gov.mk [Accessed on 01.03.2016]

²¹¹ Draft version of "2015 Mirror of the Government" report, MCIC, Skopje.

²¹² Draft version of "2015 Mirror of the Government" report, MCIC, Skopje.

Big majority (84%) of CSOs that responded the questionnaire in 2015 had not been involved in the policy or law making processes. Only 33 of the organizations were involved in these processes, 20 of which upon the invitation of the state institutions.

The number of 848 reviewed draft regulations in the Parliament in 2015 as opposed to the number of organizations (33 out of 204) shows that there is an insignificant minority of organizations that had been included in the policy and law making processes.

Graph 40. Did you organization submit proposals to the Government of the Republic of Macedonia upon the public call of the Unit? (%)

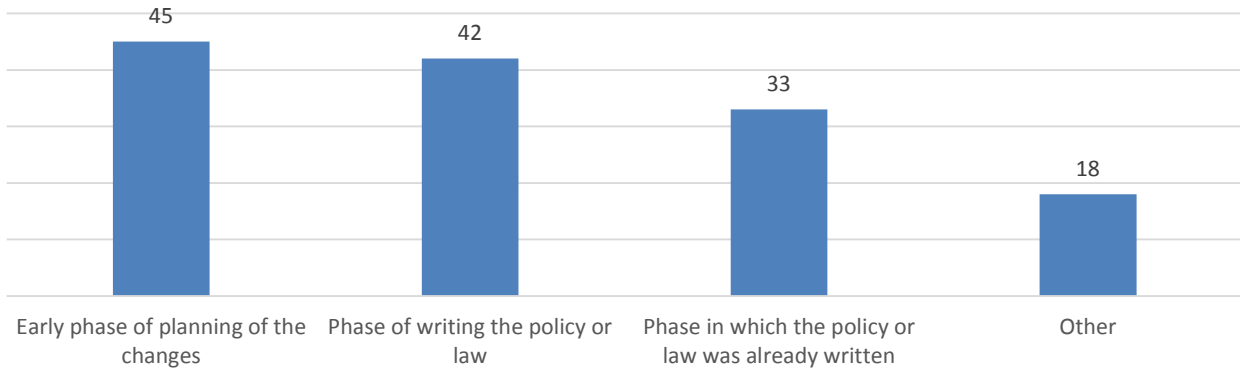


Before preparing the annual work Programme, the Government collects proposals by stakeholders via the Department for Cooperation with NGOs. To use this possibility the CSOs were asked if their organization had submitted proposals for the Programme of the Government of the Republic of Macedonia in 2015. Big majority (71%) of the organizations had not submitted proposals to the Government of the Republic of Macedonia in 2015, while one third (29%) did. The results that one third (29%) of the organizations had submitted proposals does not match the number of published proposals (seven in total) of the organizations at the web page of the Department²¹³. This discrepancy can be an indicator of not knowing the possibility for CSOs to participate with their proposals for the Programme of use other mechanisms (apart from the Department) to give their proposals. CSOs that were involved in these processes list a number of laws and policies, as well as state administrative bodies that sent them invitations in 2015:

LAW	STRATEGIC AND OTHER DOCUMENTS	INSTITUTION
Group of laws related to people hired on honorarium basis	2016-2019 State Programme for Prevention and Repression of Corruption and Prevention and Decreasing Conflict of Interest	Agency for Youth and Sports
Law on Asylum and Temporary Protection	Code of Administrative Workers	General Secretariat of the Government of the Republic of Macedonia (Department)
Law on Batteries and Chargers	National Strategy for the Youth	SKPC
Law on High Education	National Strategy for Prevention of Domestic Violence	MH
Law on Whistle-blower Protection		MISA
Law on Primary Education		MP
Law on Secondary Education		MLSP
Law on Tourist Activity		National Commission for Waste and Waste Packaging
Legislation in the media sphere		SEA
Law on Waste and Waste Packaging		
Amendments and Additions to the Law on Prevention of Corruption		
Draft Law on Social Entrepreneurship		
Draft Law on Court Translation		

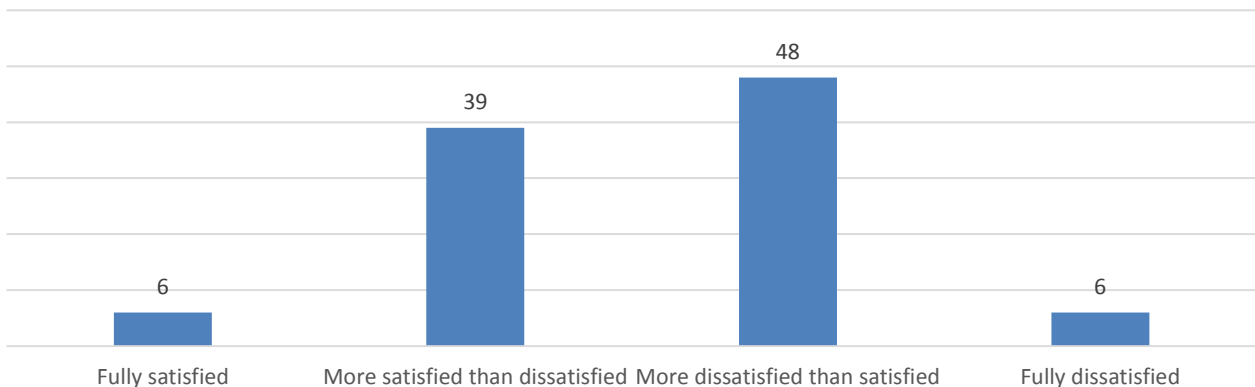
²¹³ Unit for Cooperation with NGOs (2016) Civil Sector Proposals. [Internet] Address: <http://www.nvosorabotka.gov.mk/?q=node/34> [Accessed on 01.03.2016]

Graph 41. In which phases of policy or law making was your organization included? (%)



The organizations (33 in total) that had been included in the policy and law making processes were asked in which phase they were involved and they could choose out of several given answers, in order to see the practice of timely and meaningful involvement. Approximately half (45%) were involved in the early stage and 42% in the phase of writing the policy or law. One third (33%) of the organizations were involved in the phase in which the text had already been written and comments were asked. Practice showed that there was equal experience of the organizations that had been involved in the early phase when the changes were planned, with those in the phase of writing the policy or law, which decreased the chance of quality contribution. Besides the timeliness, the organizations (33%) that were involved in these processes were also asked if their proposals had been accepted. The proposals of 24 organizations were accepted by the institutions, which shows that the small involvement that exists is mostly timely and quality.

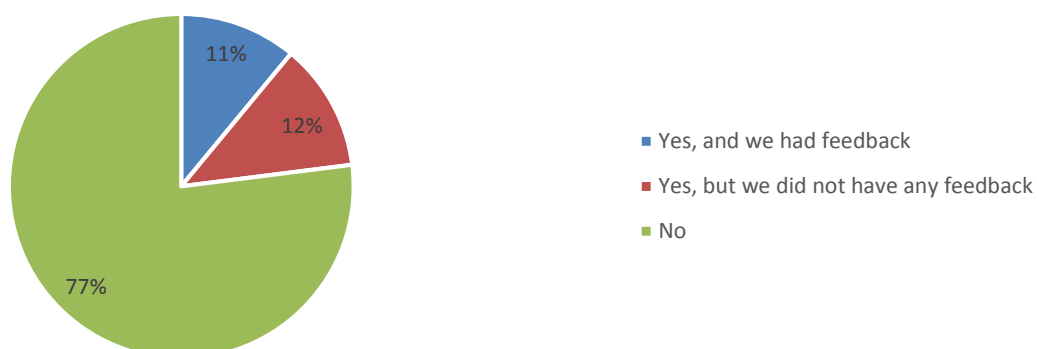
Graph 42. How much are you satisfied with your participation in the policy and law making process in 2015? (%)



In order to see the potential for confidence building between the organizations and institutions, the organizations (33) that had been included in the policy or law making processes were asked via this questionnaire to assess their satisfaction from the participation. The satisfaction from the involvement of the organizations in the policy or law making processes is almost divided (18 organizations satisfied, and 15 organizations not satisfied), although the proposals of 24 organizations had been accepted. In the open question, the organizations could explain the reason for such a response and according to them: the cooperation

should be significantly improved, there should be bigger involvement (not only after public pressure), and the essential proposals should be accepted.

Graph 43. Did your organization initiate a dialogue or advocacy for starting to adopt a policy or a law? (%)



In order to see the how proactive CSOs are in stimulating the dialogue with the institutions, they were asked if they had initiative a dialogue or advocacy to start adopting a policy or a law (these initiatives do not necessary mean that they were taken into consideration by the institutions and that processes were started). In practice, the big majority of the organizations (77%) did not initiate a dialogue or advocacy to start the adoption of a policy or a law, while a small minority did (23%).

The organizations list the following initiatives:

- **Law on Waste and Packaging Waste**
- **Initiating a Working Group as part of Professor Plenum for a new Law on High Education**
- **Draft changes and amendments to the Law on Protection and Wellbeing of Animals**
- **Draft for amending the Law on ID Cards**
- **Changes and amendments to the Penal Code for stricter punishments for perpetrators of sexual attacks on minors**
- **Law on Special Education and Rehabilitation Work**
- **Changes in the tax legislation pertaining to CSOs**
- **Strategy for Strengthening Female Entrepreneurship**
- **Rulebook on basic professional competences of the teachers in primary and secondary schools**
- **Manual and handbook for maintenance of school facilities**
- **Other activities: Preparing standards and establishing a register of CSOs as implementers of the Programme for Protection of the Population from HIV/AIDS, free gynaecological check-ups**

Since there are no possibilities and political will for involvement of CSOs in the policy making processes, “Open Government Partnership” continues to be a positive example for participation. In 2015, the seven working groups within OVP continued to work, with citizens taking equal participation in them²¹⁴, despite the fact that they are formally nominated by the Minister of MIOA, still the interested CSOs can nominate their

²¹⁴ Korunovska, N. (2015)

representatives and in general, despite the numerous challenges of the overall mechanism, there is satisfaction from participating in the working groups.

It is significant to mention that the networks of the organizations Platform for Anticorruption²¹⁵ and Network 23²¹⁶ were also active in the course of the year in order to find a way out of the political crisis, by preparing press releases, organizing press conferences with specific requests for accountability, transparency and good governance of the institutions. The involvement of the organizations during the negotiations on Przino agreement among the political actors was minimal and the communication with respect to the preparation of the Plan of Activities of the Government of the Republic of Macedonia prepared based on the Urgent Priority List for the Republic of Macedonia was missing (June 2015)²¹⁷.

The involvement of CSOs at the level of the Parliament of the Republic of Macedonia is in practice low²¹⁸. The Parliament does not have a specific body or contact point for communication with CSOs, but the MPs still have the obligation to have “contacts with the citizens, contacts and consultations with the Trade Union and CSOs”²¹⁹. This communication can be established and maintained within the Parliament of the Office for Contact with the Citizens in the appropriate electoral unit, which should be provided by the municipality. According to the research²²⁰, the Parliament offers channels for the public to participate at a commission session, public debate or supervising discussion, although this is not clearly defined, published or stimulated. Although the number of public debates held increased, most of the MPs did not take into consideration the relevant public. The web page of the Parliament informed on public debates on only 5 draft laws in the period between 2008 and 2015 and in this period the Parliament adopted 3,398 laws. Additionally, the research confirmed that most of the committee presidents did not recognize the need to organize public debates and increase the participation of the public in the decision making.

In practice, the level of information and knowledge about the possibilities for initiating and involvement in the legislation processes in the Parliament is low. Only one quarter of the population (26%)²²¹ knows how to start an initiative on a new law or amendment to an authorized proposing party.

CSOs were asked to assess the level of involvement of the organizations in these processes. The perception of the CSOs is in line with the real events, and they too assess the level of involvement of the CSOs in the process of policy or law making in 2015 as low (43%) and very low (27%), while 27% responded that they did not know.

²¹⁵ Platform for Anticorruption (2015) Establishment of an Anticorruption Platform, MCIC [Internet] Address: <http://www.mcms.org.mk/mk/vesti-i-javnost/vesti/1604-platforma-za-antikoruacija.html> [Accessed on 01.03.2016]

²¹⁶ Network 23 (2015) Network 23 [Internet] Address: <http://www.merc.org.mk/> [Accessed on 01/03/2016]

²¹⁷ European Commission (2015) Urgent Reform Priorities for the Former Yugoslav Republic of Macedonia [Internet] Brussels, European Commission. Address: <http://goo.gl/r37PDX> [Accessed on 01.03.2016]

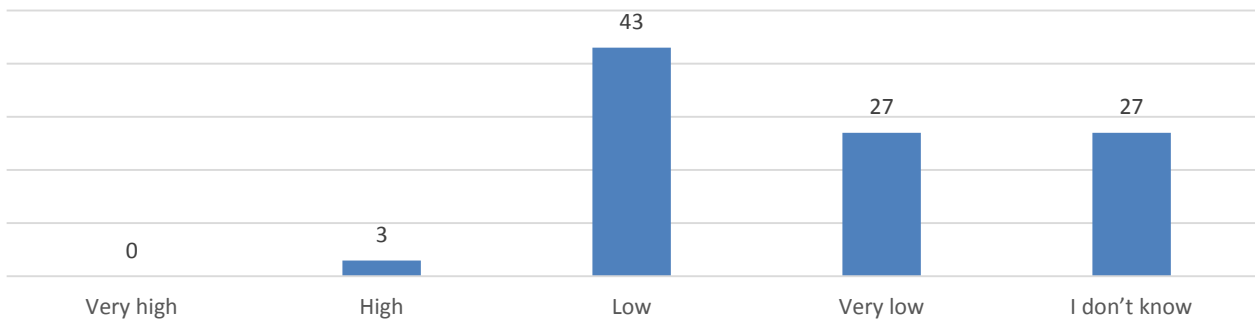
²¹⁸ Mangova, I. (2016) Increasing the Public Participation in the Macedonian Parliament – Recommendations to the Macedonian Parliament for Improving the Public Participation in Its Work. Policy Brief. [Internet] Skopje, IDSCS. Address: <http://goo.gl/EEh3QK> [Accessed on 01.03.2016]

²¹⁹ Law on the Parliament of the Republic of Macedonia (“Official Gazette of the Republic of Macedonia” no. 104/09)

²²⁰ Mangova, I. (2016)

²²¹ Mangova, I. (2016)

Graph 44. In general, according to your opinion, how do you assess the level of involvement if CSOs in the policy or law making processes in 2015? (%)



The organizations think that this assessment of the level of involvement is a result of their current experience with these processes, lack of respect of the consultation standards and insufficient involvement of CSOs, not recognizing the expertise of CSOs, lack of transparency and non-responsiveness of the institutions.

FEEDBACK

The legislation determines the feedback as part of the consultative process in Article 71 of the Rulebook of the Government²²², where it is stated that “each ministry in charge should prepare a report on the obtained opinions, which will give the reasons for the comments and proposals not being accepted, and it should be published on the Internet page of the appropriate ministry and ENER”. Additionally, the Guidelines on the process of regulatory impact assessment²²³ in Article 25 give the elements that the report for regulatory impact assessment should contain.

In order to see the practices of providing a written feedback by the institutions on the results of the consultations, CSOs were asked about their agreement. Half (65%) of the organizations do not know if a written feedback on the results of the consultations was publicly released, which is understandable, as there is a big majority of organizations that do not involve in the processes of law or policy making. More than one third (38%) think that the institutions do not publish a written response with the results of the consultations.

Graph 45. A written feedback with the results of the consultations I publicly released by the state institutions (%)



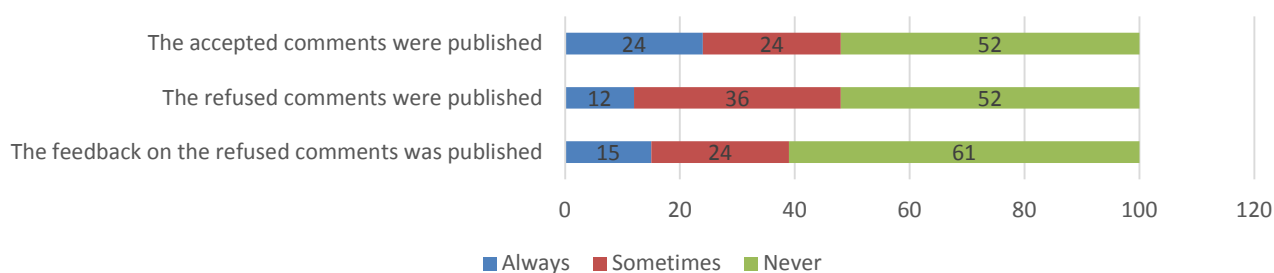
²²² Rulebook of the Government of the Republic of Macedonia (“Official Gazette of the Republic of Macedonia”, no. 36/08)

²²³ Guidelines for the ministries on the way to proceed in the process of regulatory impact assessment (“Official Gazette of the Republic of Macedonia” no. 106/13)

CSOs which, according to the responses to the questionnaire had been included in the policy or law making processes were asked about their experience via three statements regarding the practices of the institutions in providing a feedback to select the frequency of occurrences.

Half (52%) of the organizations responded that their accepted and/or refused comments were never published. There is a difference between the frequency of publishing the accepted and rejected comments, which indicates that the possibility of publish the accepted ones is bigger. The majority (61%) of the organizations never had a published feedback after their comments had been rejected. For five organizations it happened always, while for eight organizations the feedback was never published.

Graph 46. Which of the following was the case in the examples of your participation? (%)



The low level of publishing the feedback is also confirmed in the findings of the analysis “2015 Mirror of the Government” according to which a minority (13%) of the ministries give a feedback via electronic consultations on ENER.

CAPACITIES OF CIVIL SERVANTS TO INVOLVE CIVIL SOCIETY ORGANIZATIONS

The strengthening of the capacities of the public servants to involve the CSOs has its legal basis. In the Law on Administrative Officers²²⁴ and the Law on Public Sector Employees²²⁵ precisely define the competencies of MISA when it comes to preparing and adopting the annual Programme for generic training of administrative officers²²⁶. The 2015 training priorities were policy making trainings.

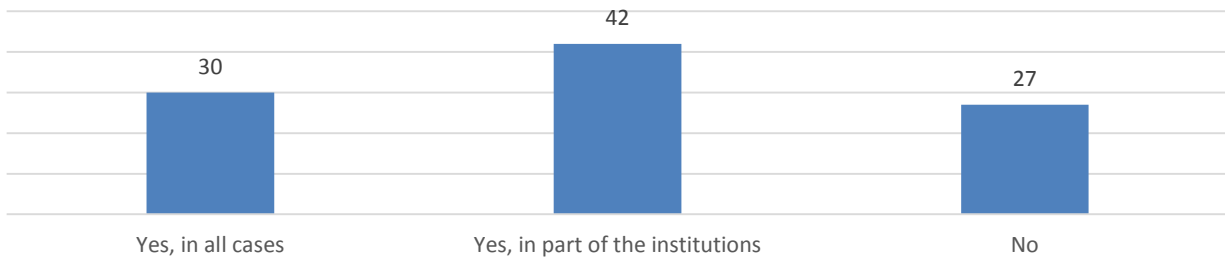
In order to see the experience in practice, the organizations (33) which had been included in the policy or law making processes were asked if they had known which persons were responsible for cooperation with the civil sector within the institutions. Out of them, 24 organizations had had information on the persons responsible for cooperation with the CSOs within the institutions before they were involved in the policy or law making process.

²²⁴ Law on Administrative Officers (“Official Gazette of the Republic of Macedonia”, no. 27/14, 199/14, 48/15, 154/15)

²²⁵ Law on Public Sector Employees (“Official Gazette of the Republic of Macedonia”, no. 27/14, 199/14)

²²⁶ Ministry of Information Society and Administration (2015) Annual Programme for Generic Training of Administrative Officers for 2015. [Internet] Skopje, MIOA. Address: <http://goo.gl/LO4a6l> [Accessed on 21.03.2016]

Graph 47. Before being involved in the policy or law making process, did you know about the persons responsible for cooperation with the civil sector within the institutions with which you worked? (%)



The capacities of the public servants in the law or policy making processes are crucial in providing a meaningful involvement of the organizations. More than half of the CSOs (56%) think that the majority of the public servants who are responsible for preparing laws do not have appropriate capacities, while almost third (34%) responded that they did not know what their capacities were.

Graph 48. The majority of the public servants responsible for preparing the laws have appropriate capacities (%)

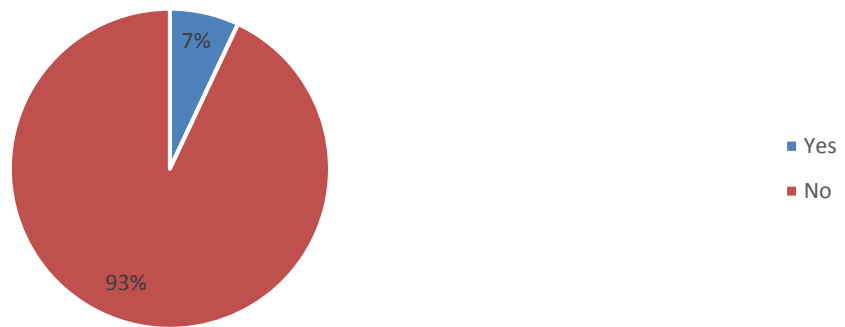


INVOLVEMENT OF CSOs REPRESENTATIVES IN CROSS-SECTOR BODIES

The involvement of the CSO representatives in inter-sectoral bodies in 2015 was at a low level, and additionally there was a lack of functional mechanisms for their involvement.

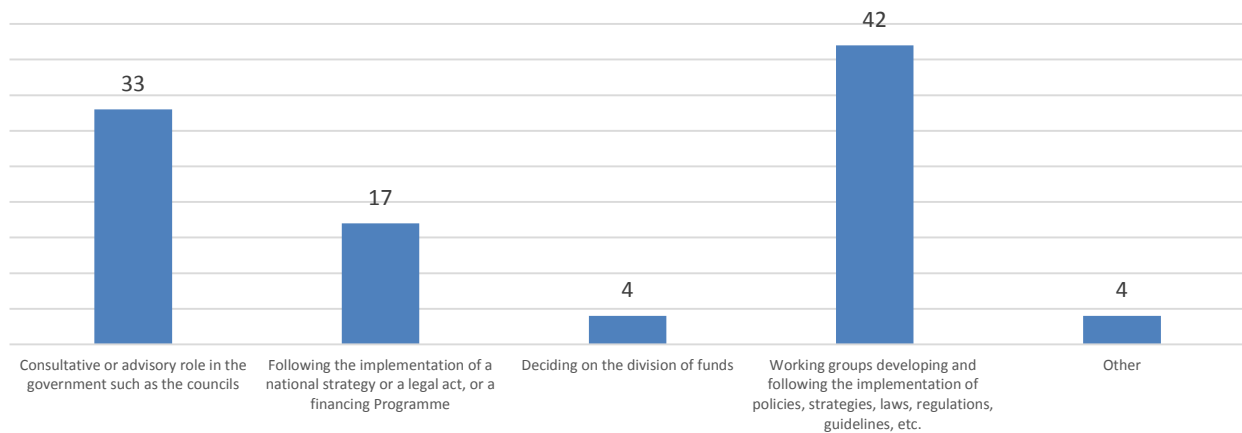
Practice has shown that a big majority (93%) of the organizations that responded the questionnaire were not involved in intersectoral bodies (advisory/consultative body) within the state. Fourteen CSOs have their representatives in advisory/consultative bodies within the state. These organizations most often had one representative in such a body, only two organizations had two representatives as members of such a body, while one organization had three, and another one four representatives.

Graph 49. Was anybody from your organization a selected representative for participation in an advisory/consultative body within the state in 2015? (%)



The organizations that had their representatives in the intersectoral body had different primary areas of action: health and health care, women and gender issues, good governance (democracy, human rights, rule of law), information, communication and media, children, youth and students, civil society development, culture, environment and natural resources, elderly and persons with special needs. In order to see what type of bodies the CSOs have access to, several types were listed, with a possibility of a multiple choice. All organizations (14) have representatives in working groups that develop and follow the implementation of policies, strategies, laws, etc.

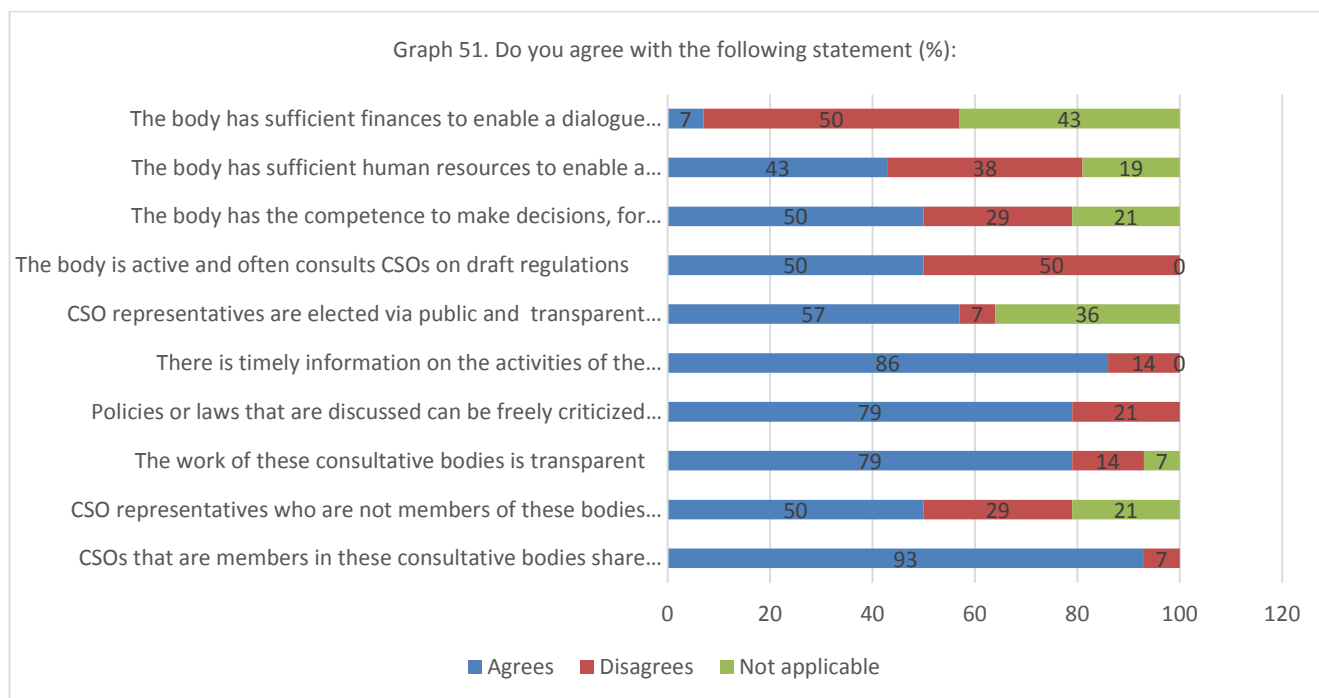
Graph 50. Type of intersectoral body (%)



9 organizations are members of bodies with consultative or advisory role in the Government and 8 organizations follow the implementation of the national strategy, legal act or financing Programme. Only one organization is involved in a body that decides on distribution of funds. Three organizations responded other and listed: working group which only develops policies (and does not follow them further), working groups at local level and participation in a body which is in establishing phase and a role that is unclear.

In order to determine the experience of those 14 CSOs that have their representative(s) in intersectoral bodies, a number of statements were given on which it was requested to answer if they agreed or not. The statements were crucial and they gave us an insight about the possibilities and limitations of the bodies.

With respect to the resources, the bodies have a lack of financial means to enable a dialogue between CSOs and the Government, while their human resources are sufficient. According to half (7) of the organizations, these bodies have the competence to make decision (for example, invite representatives of CSOs without previous permission, etc.). The procedures for election of representatives in the bodies and transparent for 8 organizations, while 5 responded that this was not applicable in their case. The experience about the work of the bodies for 11 organizations was that it was transparent, and 13 organizations thought that the bodies shared information with other organizations. The biggest part (11 organizations) think that they can freely and without consequences discuss the policies and laws within the body, while 3 organizations disagree and they are the ones that stated that they were part of advisory bodies (councils).



Intersectoral bodies in which the organizations that responded to the questionnaire participate in are the following:

- **Councils:** National Council for Euro Integration, National Council for Volunteering Development, Council of the Agency for Media and Council of the Macedonian Radio Television;
- **Committees:** Intersectoral Committee for HIV/AIDS, National Committee for Waste and Waste Packaging at MEPP, Ethical Committee for Animal Protection and Wellbeing and Committee for Information of the Youth Strategy of the Republic of Macedonia;
- **Coordinative and other bodies:** Coordinative Body for Implementation of the Programme from the Roma Decade, body within the Agency for Food and Veterinary Services, Consultative Body for Preparation of Standards and Establishing a Register of CSOs as Implementers of the Programme for Protection of the Population from HIV/AIDS, Coordinative Body for Corporate Social Responsibility;
- **Working groups:** LAGs in MAFWE, for preparation of the National Strategy for Domestic Violence within MLSP, for recording persons without documents with MLSP, for reproductive health in crisis situations with MH, a number of working groups within “Open Government Partnership” initiative.

In 2015, the Secretariat for European Affairs and the Unit for Cooperation with the Nongovernmental Organizations gave the organizations the possibility via a public call on their web pages²²⁷ to register in per area on the themes that are within the competence of certain institutions, so that they could be informed and invited for consultations.

FREE ACCESS TO INFORMATION OF PUBLIC CHARACTER

The Law on Free Access to Information of Public Character²²⁸ was changed in August 2015, but it still did not reflect the needs and priorities set in the course of the public consultations. The full implementation of the Law²²⁹ is not satisfactory as a result of the insufficient proactive publishing of information, limitations in the access and absence of using the public benefit test.

In 2014, the Law on Usage of Data from the Public Sector²³⁰ was adopted, with numerous goals, such as the increase accountability and transparency of the public sector, and in accordance with this the new “Open Data” portal²³¹ is launched, enabling the stakeholders to submit a request for publishing data in open formats. The usage of the potential of the law and bylaws, as well as the developed platform has numerous challenges²³². The Government gives the priority to opening data for those actions that contribute to economic growth and opening jobs, which CSOs consider problematic. Additionally, there are no new data sets for the already submitted requests, and none of them is open with respect to these requests.

The Committee for Protection of the Right for Free Access to Information of Public Character continued to function. In 2015²³³, the Committee conducted a number of trainings that covered the local administration and judiciary, but the frequent changes of the persons responsible for access to information of public character in the institutions led to difficulties in the implementation of the law. The Committee continued with the preparation of law on the state of affairs with the access to information of public character and its work. According to the reports, the majority (72%) of the information holders submitted annual reports²³⁴, while almost one third (28%) did not. Out of those information holders that did submit reports, the majority (90%) responded positively to requests for access. The number of received complaints to the Committee indicates an increasing trend (849), 84% of which have been submitted by CSOs most often due to silence of the information holders and not respecting the legal deadline, which results in inability of the organizations to fulfil their Programme and project activities. In most of the case (78%) the Commission positively responded to the requests for information. Out of the 18 submitted lawsuits for starting administrative disputes, 8 are lawsuits submitted by associations and foundations.

²²⁷ Secretariat for European Affairs (2015) Call to CSOs, SEA [Internet] Address: <http://sep.gov.mk/content/?id=706#VvAS9VUrLIU> [Accessed on 01.03.2016]; Unit for Cooperation with NGOs (2016) Nongovernmental Organisations Database. Department for Cooperation with NGOs. [Internet] Address: http://www.nvosorabotka.gov.mk/?q=tabelaren_prikaz [Accessed on 01.03.2016]

²²⁸ Law on Free Access to Information of Public Character (“Official Gazette of the Republic of Macedonia”, no. 13/06, 86/08, 6/10, 42/14, 148/15)

²²⁹ Korunovska, N. (2015)

²³⁰ Law on Usage of Public Sector Data (“Official Gazette of the Republic of Macedonia”, no. 27/14)

²³¹ Korunovska, N. (2015)

²³² Korunovska, N. (2015)

²³³ Korunovska, N. (2015)

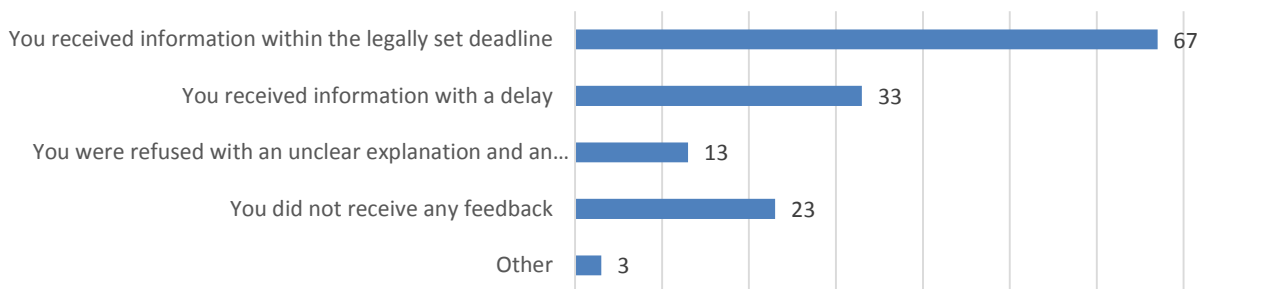
²³⁴ Commission for Protection of the Right to Free Access to Information of Public Character (2015) Annual Report on the work of the Commission for Protection of the Right to Free Access to Information of Public Character from 1 January-31 December 2014 [Internet] Skopje, COMSPI. Address: <http://goo.gl/hNYihJ> [Accessed on 21.03.2016]

Graph 52. Did your organization submit a request for access to information of public character in 2015? (%)



In order to see the experience of the organizations that responded the questionnaire within the report, they were asked if they had submitted a request for access to information of public character in 2015. A big majority (85%) of the organizations did not submit a request for access to information of public characters. while a small minority (15%) had submitted requests.

Graph 53. What was the experience of your organization when submitting requests for access to information of public character? (%)



Out of the experience of the organizations that had submitted a request for access to information of public character, the majority (67%) received an answer within the legal deadline. One third (33%) of the organizations received an answer with a delay (which was not announced by the institutions), while 13% of the organizations were refused with an unclear explanation. The problems that they face in the processes of obtaining means by access to information of public character are mainly incompleteness of data, then institutions not being informed about the Law, the holders do not act upon the decisions of the Committee and there are no punishments for the information holders that do not act upon the requests.

CONSLUSIONS AND RECOMMENDATIONS

INVOLVEMENT IN THE POLICY AND DECISION MAKING PROCESSES

The legislation sets the basis for involvement of CSOs in the policy and law making procedures at the level of the Government and Parliament, as well as access to information of public character. In 2015, there is a noticeable **gap between the legislation and practice, especially if one takes into consideration that a big number of laws were adopted in a shortened procedure without opening consultations with the stakeholders.** Despite the improvement of ENER and trainings for the public servants, there is still **a big degree of deviations (39%) from the minimal deadlines for consultations with ENER. A small number of CSOs have their representatives in the intersectoral body.** Finally, practice showed that **the implementation of the Law for Free Access to information of Public Character is not satisfactory,** because of the lack of practice publishing of information, limiting the access and not using the public benefit test.

- State institutions should respect the legal obligations to involve CSOs in the policy and law making processes and respect the non-binding documents (Code, PVR Guidelines) that define the participation of the stakeholders.
- Accessibility and contents of the draft laws should be promoted by obligatory and updated publishing of documents on ENER and their web pages, as well as by using other available mechanisms for consultations (working groups, public debates). Consultations with CSOs should start in the early phase of the analysis of the needs and preparation of the policies/legal initiatives.
- It is key to respect the minimal duration of the consultations and tendency to provide up to 30 days for consultations. In the end, the state institutions should provide an obligatory feedback on the comments that they have received and make it publicly available.
- Standardization (guidelines) and setting clear criteria for electing CSO representatives in the intersectional bodies (councils, committees, coordination bodies, working groups, etc.). Managing the processes publicly, openly and transparently in order to improve the confidence. The process of setting the criteria and procedure for election of representatives should first of all take into consideration the goal of the working group/body, the clarity of the mandate of CSO representatives, then the possibility for candidature of a broader CSO group and equal treatment for all.
- Improving the implementation of the Law for Access to Information of Public Character. CSOs should test the implementation of the Law and all given possibilities for access to information, as well as actively involve in the implementation of the measures stipulated in the second plan of “Open Government Partnership” where the following key steps are planned in detail, in order to improve the access.

Sub-area 3.3. Collaboration in social provision

ENGAGEMENT OF CSOs IN SERVICE PROVISION

In the Republic of Macedonia, the service provision has still not been defined by legal regulations²³⁵. The legislation enables CSOs to be involved in service provision in a number of areas, first of all via the Law on Social Protection²³⁶, Law on Free Legal Aid²³⁷ and the Law on Public Procurement²³⁸. Depending on the law that determines the work of the CSOs, there are various ways for involvement in service provision. Within the Law on Social Protection and the Law on Free Legal Aid, the work of CSOs in these fields is defined in detail. These laws stipulate mechanisms for financing and support of the appropriate organizations. On the other side, the CSOs that work on other areas (education and health) do not have a guaranteed support mechanism. These CSOs can be supported in service provision via the Law on Public Procurement. The legislation creates basic preconditions for the work of CSOs in the area of service provision, as well as delegation of the obligation for service provision by the central and local level of government. CSOs have no obstacles to provide services in various areas, such as social protection and assistance, health care, education, free legal aid and others. They can participate with offers for public procurement within the work that they do in order to generate income without limitations²³⁹. Although service provision by the organizations is not limited, still the current legal regulations do not stimulate it, nor define it more closely. The importance and potential of CSOs are recognized in the Strategy²⁴⁰ by setting measures for development of models for cooperation with CSOs that are service providers in the area of health care, education and culture, which still have no progress in their implementation.

The activities that the state institutions implement are not always supported by an appropriate need analysis of the beneficiaries, nor with an appropriate financial allocation, expert and other capacities. The activities of the CSOs are often not recognized by the state institutions although there is a big number of CSOs that have multiyear experience in providing services in various areas.

CSOs are active service providers and their services are more and more accepted. They offer a broad scope of services which are partly not provided by the state at all, and partly are also provided by the state institutions, and the efforts of the CSOs build up on those of the state institutions. In Macedonia, many CSOs provide services in various areas via different activities, holding day care centres for people with disabilities, SOS lines for helping victims of domestic violence, homeless points, centres for basic medical check-ups, training for the teachers through different education levels, provision of free legal aid, etc. Typical for 2015 is the humanitarian support for refugees and migrants which is provided by CSOs, different initiatives and individuals on daily basis at the border crossings and working with children etc. Additionally, the CSOs organized activities that are of great benefit and are not available with the state institutions: trainings for usage of computer tools for people with disabilities, implementing Programmes in the non-formal education area including environmental education, debate clubs, scouts and other activities.

The public calls of MLSP for granting funds for certain issues in the area of social protection contain deadlines, service that should be provided, and funds that will be granted. The committee gives its opinion on granting the

²³⁵ The part on the involvement of CSOs in service provision is taken from the publication prepared by IDSCS with the support of the Balkan Public Policy Fund activity within the project where this report is being prepared – Bliznakovski, J., Petrushev, H. (2015) How to Improve the Involvement of Civil Society Organisations in Service Provisions? – Policy Brief. [Internet] Skopje, IDSCS. Address: <http://goo.gl/KIVfyj> [Accessed on 01.03.2016]]

²³⁶ Law on Social Protection ("Official Gazette of the Republic of Macedonia", no. 79/09, 36/11, 51/11, 166/12, 15/13, 79/13, 164/13, 187/13, 38/14, 44/14, 116/14, 180/14)

²³⁷ Law on Free Legal Aid ("Official Gazette of the Republic of Macedonia", no. 161/09)

²³⁸ Law on Public Procurement ("Official Gazette of the Republic of Macedonia" no. 136/07, 130/08, 97/10, 53/11, 185/11, 15/13, 148/13, 160/13, 28/14, 43/14, 130/14, 180/14, 78/15)

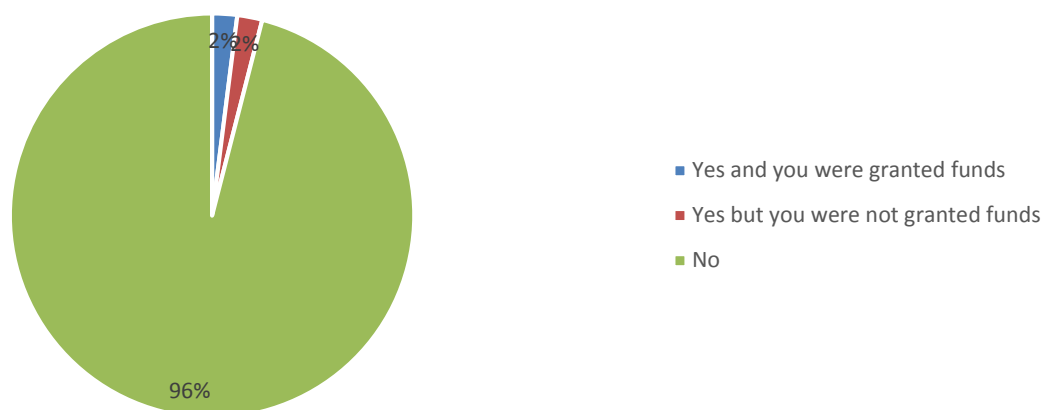
²³⁹ Miov, N. (2015)

²⁴⁰ Ognevska, S. (2015)

funds within 30 days after the end of the application deadline, and the minister makes the decision. The CSO that will be selected at the ad makes an agreement with MLSP and the latter monitors the work.

The Law on Free Legal Aid stipulates a possibility for involvement of CSOs in providing previous legal aid. According to the law, MJ provides financial support to the organizations that provide these services. MJ keeps a register of CSOs that can apply for financial compensation for provided previous legal aid. Each organization can submit a request to be added to the register if it meets the following conditions: proof that they have been registered in the Central Registry, proof of employing a person with a BAR exam, its statute lists that one of the goals of the organization is providing legal aid and proof of an agreement with an insurance company for possible damages from legal advice. Within 30 days, the minister decides on the request of the CSO. After the end of the registration process, CSOs that are added to the register can have financial compensation for the legal aid that they have provided. The financial compensation is granted for each case for which the request for free legal aid is granted. The compensation is calculated in accordance with the tariff book on the scope of job done for each separate case.

Graph 54. Did your organization apply with the state for an agreement for providing services in 2015? (%)



From the experience of the organizations that responded to the questionnaire, the majority of 96% did not apply with the state for obtaining an agreement for service provision in 2015. Only eight (out of 204 CSOs in total which responded the questionnaire) applied for a service provision agreement with the state in 2015. Four of them were granted the funds, while four were not. Out of those that were granted, three organizations signed contracts with the Ministry of Culture, while one of the organizations responded that the procedure was ongoing, but without listing the institution. Two organizations that were granted funds thought that they were not sufficient for covering the basic expenses and they also received them with a delay.

CSOs most often do not apply for service provision agreements also due to not knowing that such a possibility existed and not being interested, and more organizations also expressed their lack of trust in making fair decisions for granting the funds.

CSOs that work in the area of social protection and free legal aid function based on the existing mechanisms for work recognition by the state. However, in the other areas there is no such a mechanism. Work recognition is done solely by involving the CSOs in the appropriate registers held by MLSP and MJ, while this practice does not exist with other institutions, such as MON, MZ, and others.

MLSP register of CSOs that work on social protection contains 75 CSOs from the whole country²⁴¹. CSOs consider the process for being added in the register as not particularly difficult, but the functionality of this tool as a guarantee for quality of the provided service to the target groups is questionable for the CSOs themselves.

Nine CSOs in total are authorized to provide previous legal aid²⁴². CSOs that work in this area have the possibility to be involved only in the previous legal aid part which includes primary legal advice on the application process related to free legal aid. In that respect, the role and possibilities for civil sector participation are significantly smaller than the possibilities of the law offices, which can participate in all phases of the process of service provision in the area of legal aid.

Tendering procedures on activities related to service provision are not a usual practice of the state institutions. In this situation, the predominant form of financing of CSO activities with respect to service provision is grants/projects. Still, the calls that the state institutions publish on project activities are most often not specifically intended for service provision, i.e. they cover actions in the overall domain of work of the CSOs.

Once per year, MLSP grants funds to various social services, according to a previously defined Programme for financial support via budget item 463 – Transfers to nongovernmental organizations and in the period 2008-2015, the total of MKD 304,753,407 (around EUR 5,000,000) were distributed. The total financial support of MLSP for 2015 was MKD 64,486,268 (around EUR 1,057,151) distributed to a total of 34 organizations, 16 of which are organizations whose target group is the Roma community. The available data from MLSP do not contain a detailed description on the purpose of the granted funds and therefore it is not possible to determine with certainty what part of the funds is intended for organizations that deliver services to their target groups. A predominant part of the funds for 2015 (total MKD 49,499,994, or around EUR 800,000 or around 77%) were granted according to Programme 10 – Administration. This means that the total funds for CSOs, only part of which are those granted for service provision, amount to MKD 14,986,274 (EUR 250,000) or on average MKD 599,450 (approximately EUR 10,000) per organization²⁴³.

CSOs think that these funds are far from being sufficient for significant funding of the activities that are social services. The funds for free legal aid are granted for every case of previous legal aid provided, after a previous approval by the Ministry. Still, CSOs that work in this area think that these funds cannot appropriately cover their participation as service providers. Besides this, CSOs inform about cases in which the compensations are often not paid, although the legal aid has been delivered, as a result of a later refused user request by the Ministry.

²⁴¹ Ministry of Labour and Social Policy (2015) Register of Citizen Associations from the Area of Social Protection [Internet] Address: <http://www.mtsp.gov.mk/registri.nspj> [Accessed on 27.11.2015]

²⁴² Ministry of Justice (2015) Register of Associations for Free Legal Aid. [Internet] Address: http://www.pravda.gov.mk/documents/reg_zdr_pred_pravna_pomos.pdf [Accessed on 27.11.2015]

²⁴³ The data were obtained via a request for access to information of public character by the Macedonian Centre for International Cooperation, no. 14-9514/1 from 15.10.2015.

CONCLUSIONS AND RECOMMENDATIONS

COOPERATION IN SERVICE PROVISION

The legislation sets the basic preconditions for the work of CSOs in the area of service provision, as well as for delegation of the obligation to provide services by the central and local government. CSOs have no obstacles in providing services in various fields, such as social protection and aid, health care, education, free legal aid, etc. Although service provision by CSOs is not limited, still the current legalization does not stimulate it, nor define it more closely. The practice of recognizing the civil participation in the area of social service provision by the state is still at a very low level, as well as the scope of the support obtained by the CSOs that provide services. As opposed to this, a big number of CSOs actually participate as service providers via various thematic areas, despite not being supported by the state.

- An overall legal regulation on CSOs as service providers is needed (a separate law that would provide a definition of the terms: “social services” and “service provider”; mechanisms for delegation of the social services to CSOs and other private entities; mechanisms for financial support to non-state service providers; as well as a methodology for recognizing the civil involvement in service provision that would be based on registration and/or licensing as the basis for service delegation);
- There are mechanisms and methodologies needed to delegate the social services to private entities, based on available information on their expertise and success in their work, as well as based on the overall comprehensive analysis on meeting the needs of the users by the state institutions;
- There are clear mechanisms for financial support to CSOs needed. The financial support would be most beneficial with already established activities of CSOs that pertain to service provision. Additionally, the state has to stimulate tax benefits for philanthropic activities that would be directed to providing support to non-profit entities that provide services. Taking into consideration that CSOs have already established good cooperation with the foreign donors, in certain cases state financial support would also be beneficial, as it would pertain to co-financing of the obtained grants/projects.
- In order to have more quality services by the CSOs, the state should conduct a process of registration and/or licensing of CSOs that are “service providers”.

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Facebook group (2015) Let's Save the Promenade at Skopje Riverside [Internet] Address: <https://goo.gl/phwzIN> [Accessed on 14.03.2015]

ANNEX 1. LIST OF CSOs THAT RESPONDED TO THE E-QUESTIONNAIRE

1. AGTIS Association for Civic Tolerance and Cooperation
2. H.E.R.A. Association for Health Education and Research
3. NEL Skopje Association for Progress, Education and Lobbying
4. "Women's Action" Radovis, Association for Promoting the Statute of Woman in Macedonia
5. "Public" Association for Research, Communication and Development
6. IKT-AKT Association for Information and Communication Technologies
7. Biosfera – Centre for Education, Environment and Nature Protection
8. ASPEKTI Skopje Gestalt Centre "Mladen Kostik"
9. EGRI Kriva Palanka Civil Sector for Sustainable Development
10. Civic Association Bitola
11. DEM Skopje Ecologists' Movement of Macedonia
12. Children's Embassy of All Children in the World Prilep
13. ZDRAVEC 2002 Environmental Society Makedonska Kamenica
14. "Planetum" Environmental Society Strumica
15. ROSA Environmental Society v. Caska
16. Association of Serbs in Macedonia – Skopje
17. LIFE WITH CHALLENGES Association of Citizens with Rare Diseases – Bitola
18. IZIDA 41/21 Association for Protection of the Cultural Identity of Egyptians – Resen
19. Association of Citizens Community of Croats in the Republic of Macedonia
20. HOPS – Healthy Life Options – Skopje
21. Centre for Intercultural Dialogue Association – Kumanovo
22. "Step to Europe" Association – Kavadarci
23. GIZ Civic Initiatives for Women Citizen Association – Sveti Nikole
24. Drama Amateur Festival of Macedonia Association – Kocani
25. Eko Action Environmental Society – Tetovo
26. Women's Forum Association – Tetovo
27. "Open the Windows" Association for Assisting Technology – Skopje
28. Association for Affirmation of Cultural Values
29. Biblical League – Citizen Association for Biblical Cultural Values
30. Association for Care and Education of Children – Kumanovo
31. SEMPER Association for Equal Opportunities – Bitola
32. "European Point of View" Association for European Integration – Bitola
33. "Vision Development Centre" Association for Social and Economic Development – Skopje
34. EKO-LIFE Association for Protection and Promotion of Environment – Kavadarci
35. Greenbox Association for Environment Protection – Skopje
36. "Anima Mundi" Association for Animal Protection – Skopje
37. "Pure Water Healthy Food" Association for Protection of Nature from Pollution – Debar
38. "Butterfly" Association for Protection of the Rights of the People with Malignant Diseases and Their Families
39. "PERSPEKTIVA PLUS" Association for Culture and Interethnic Cooperation – Tetovo
40. KULT-TRANZEN Association for Culture and Development of Creative Industries – Association for Culture and Development "St. George of Kratovo" – Kratovo
41. TAKSIRAT Association for Culture and Art
42. Cocktail Media Group Association for Culture – Bitola
43. INTERKULTURA Association for Cultural Cooperation
44. Action Plus Association for Local Development – Resen
45. Local Development Agency Association – Struga
46. RADAR Association for Social Innovations and Sustainable Development – Skopje
47. Association of Judges of the Republic of Macedonia
48. Association of the Court Administration of the Republic of Macedonia
49. PROGRESS Association of Restaurant Owners, Tourist Workers and Craftsmen – Pehcevo
50. PRODUCTION Association of Artists – Skopje
51. Forum Centre for Strategic Research and Documentation – Skopje
52. Association of Financial Workers of the Local Self-Government and Public Enterprises
53. PAT Association of Public Administration Trainers – Skopje
54. Asterion 5 Association for Culture, Art, Tradition and Entertainment – Bitola
55. WOMEN'S SOLIDARITY Association against Discrimination – Resen
56. Radika Association – Debar
57. WORLD FOR EVERYBODY Association for Promotion of Equal Opportunities for Everybody – Skopje
58. Slow Food Bitola Association
59. HAPPY LIFE Association for Support of Families, Individuals and Groups – Tetovo
60. TRACS Association for Mountain Running, Alpinism, Expeditions and Adrenaline Activities in the Mountain – Skopje
61. CELOR – Centre for Local Development Association, Radovis office
62. Centre for Democratic Development and Integration Citizen Association
63. Puzzle Association for Education of Children and Youth
64. Association of Journalists of Macedonia (AJM)
65. ZIP Institute
66. "Societas Civilis" Institute for Democracy – Skopje
67. European Policy Institute (EPI) – Skopje
68. Institute for Social Sciences and Humanities – Skopje
69. Institute for Development Studies – Skopje
70. All for Fair Trails Coalition of Citizen Associations
71. NOW Coalition of Youth Organizations
72. KIDCM "Kales Angja" v. Kruseveca, Prilep
73. Familijaris Caninological Association
74. EL-KALEM Cultural Centre v. Arnakija
75. FISHTA Cultural Association – Gostivar

76. Cultural-Innovation Club Novaci
77. Local Development Agency – Struga
78. DRENI Hunting Association v. Debres
79. Solidarity Leftist Movement
80. Legis Skopje
81. MADI Macedonian Association for Movement and Integration
82. Macedonian Association for Political Affirmation
83. MOMEE Macedonian Energy Efficiency Municipal Network
84. Macedonian Centre for International Cooperation (MCIC)
85. Macedonian Centre for Civic Education (MCGO)
86. Macedonian Montessori Association
87. Macedonian Mentor Network
88. Macedonian Institute for Media
89. MAKS – Macedonian Association for Quality in the Foreign Language Teaching
90. MOBILITY Inter-municipal Association of Disabled – Veles
91. IMKA Youth Association – Bitola
92. Youth Alliance – Krusevo
93. Youth Council Prilep
94. Youth Centre for Equal Opportunities – Skopje
95. Macedonian Enterprise Development Foundation (MEDF)
96. “Florence Nightingale” Multi-ethnic Association
97. MULTICULTURE Tetovo
98. National Youth Council of Macedonia
99. Voice against Violence – National Network against Violence to Women and Domestic Violence
100. Local Development Agency Struga
101. Association for Cherishing Orthodox Values – Tetovo
102. Aqua Association for Development and Activism – Struga
103. Association of Citizens for Development of the Village Tresonce Brezovec – Skopje
104. Centre for Change Management Development Association CUP Skopje
105. DEVELOPEMTN SOLUTIONS Association for Equitable Development
106. “Agro Leader – Krivogastani” Association for Rural Development Local Action Group
107. HUMANITY Association for Improving the Conditions for Care and Accommodation of the Elderly and Sick
108. “Equal Treatment” Association for Promotion of the Rights of the Persons with Disability – Skopje
109. SPRING Kratovo Association for Protection of Environment and Cultural-Historical Sites and Human Health
110. IMOR Interactive Network for Education and Resources
111. Konekt Association – Skopje
112. LIFESTART Association – We Grow and We Learn Together – Bitola
113. “Peace Action” Association
114. Association of Agri-economists of the Republic of Macedonia
115. Association of Disability Pensioners Kumanovo
116. “Healthy Life” Association of Abstainers for Motivation, Education, Rehabilitation and Re-socialization from Alcohol, Drugs, Tobacco, Pills and Other - Skopje
117. Association of Business Women Skopje
118. “4X4X4 Balkan Bridges” Citizen Association – Skopje
119. “6 Star” Citizen Association Skopje
120. VIRTUE Association for Cross-generational Solidarity
121. Young European Federalists Association – Kumanovo
122. EOKVITA Citizen Association Negotino
123. DIALOGUE Citizen Association for Motivation and Communication Development Skopje
124. VIP CULTURE Citizen Association for Promotion of Culture, Ecology and Sports v. Zerovjane, Bogovinje
125. Citizen Association for Protection of the Rights of the Child
126. Institute 4 P Citizen Association Skopje
127. LIONS CLUB DESARET Ohrid Citizen Association
128. Media Plus Citizen Association Stip
129. GO GREEN Association for Sustainable Development and Environmental Protection Skopje
130. Association of the Albanian Women (ZAZ) Kicevo
131. LUNA Women’s Association Makedonski Brod
132. PANTA REI 2009 Association of Musicians and Performers
133. Association of Journalists for Human Rights
134. “ZOMODNEMAK” Association of Fashion Week Skopje Macedonian Founders
135. Association of Psychologists and Pedagogues Veles
136. Association of Translators of the Republic of Macedonia
137. Aronia Association of Producers of Organic Products Delcevo
138. LIL Association of Teachers and Protection of the Rights of Women and Children
139. Preparedness for Europe 2020 Association of Professional Consultants
140. “Bee” Association of Bee Breeders – Kriva Palanka
141. FRIENDS OF EDUCATION Association for Development and Digitalization of Education and Cultural Heritage Skopje
142. “Our Sun” Association of Parents of Children with Special Needs Gostivar
143. DORA DOM Association of House Workers
144. MULTICULTURE Tetovo
145. National Youth Council of Macedonia
146. Voice against Violence National Network against Violence to Women and Domestic Violence
147. KHAM NGO Delcevo
148. Ethno Centre – Balkanika Nongovernmental Organization
149. Tera Fiton Animal Nongovernmental Association for Protection of the Interests of the Vocational Agricultural, Forestry and Veterinary Schools – Kumanovo
150. NOVAK 2014 Novaci
151. Nomad Dance Academy – Skopje
152. “Kumanovka” Women’s Organization from Kumanovo
153. Women’s Organization of Pehcevo
154. Women’s Organization of the Municipality of Stip
155. ORT Sustainable Development Organization
156. Polio Plus – Movement against Disability
157. First Skopje Scout Brigade
158. Megjasi First Children’s Embassy in the World
159. Regional Association of Physicists Strumica
160. Regional Advocacy Centre
161. Regional Centre for Sustainable Development
162. “Luludi” Roma Association of Women and Youth – Skopje

163. Council for Prevention of Youth Delinquency
164. Council of Defectologists of the Republic of Macedonia
165. Association of Scouts of Macedonia
166. Association for Adult Education Development and Life-Long Learning in the Republic of Macedonia
167. KOSTANA Serbian Association Ohrid
168. TIM Institute – Research, Quality and Development
169. Transparency International – Macedonia
170. Transparency Macedonia – Skopje
171. NATURA Union of Ecologists
172. “Third Age University” Skopje
173. FOCUS Foundation for Local Development and Democracy
174. FLORIT Foundation for Local Development and Information Technology Development – Gevgelija
175. “Ilija Kamcev” Foundation Skopje
176. Mosaic Foundation – We Build Future Horizons
177. GAUS Institute – Foundation for New Technologies, Innovations and Knowledge Transfer
178. Foundation Open Society Institute Macedonia
179. PREDa Foundation Pelagonija Regional Development Agency
180. Stiftelsen Nettverkskiren Foundation
181. Tikves Wine Road Foundation – Negotino
182. Youth Forum – Bitola
183. Healthgrouper Summit
184. Anglunipe Humanitarian and Charity Association of the Roma Intelligence
185. “The Youth for Love” Humanitarian Association
186. Civic Initiative Centre
187. Centre for Economic Analysis – Skopje
188. Ratio Centre for Educational and Cultural Development – Skopje
189. CEOR Centre for Education and Sustainable Development
190. CED Centre for Education and Development
191. NEW CONTACT Centre for Information and Logistic Support of Citizens – Skopje
192. Centre for Education Research and Development
193. “Bright Future” Centre for Culture, Communication and Education of the Roma – Kocani
194. Centre for Cultural Decontamination Bitola
195. “Ambrosia” Centre for Medical Herms and Forest Fruit
196. MERC Centre for Medicine, Environment and Research
197. CMA KRIK Centre for Youth Activism
198. Triangle Centre for Non-formal Education
199. Community Sustainable Development Centre – Debar
200. MESSAGE Centre for Support of People with Intellectual Disabilities – Strumica
201. Centre for Assistance and Integration of Insufficiently Development and Developed Areas in the Civil Society
202. Development and Education Centre – Krivogastani
203. Centre for Development and Promotion of Public Life Tetovo
204. KHAM NGO Delcevo

ANNEX 2. E-QUESTIONNAIRE SAMPLE STRUCTURE

SAMPLE STRUCTURE	%
Position in the organization	
President	54%
Director	16%
Head of department	4%
Project coordinator	15%
Project assistant	5%
Other	6%
Type of association of the organization	
Association	90%
Foundation	5%
Alliance	3%
Organization type of foreign organization in the Republic of Macedonia	1%
Other	3%
Primary area of work	
Good governance (democracy, human rights, rule of law)	19%
International relations and European integration	2%
Elderly	2%
Decentralization	1%
People with special needs	4%
Civil society development	4%
Women and gender issues	5%
Employment	2%
Interethnic relations	2%
Environment and natural resources	11%
Migration	1%
Education, science and research	11%
Culture	11%
Health and health care	6%
Children, youth and students	9%
Information, communication and media	2%
Other	10%
Type of populated place the organization is located in	
Urban settlement	93%
Rural settlement	7%
Location	
Skopje	45%
Outside Skopje	55%
Year of establishment	
Before 1990	6%
1991-2000	25%
2001-2005	21%
2006-2010	30%
2010-	19%
Year of registration	
Before 1990	4%
1991-2000	25%

2001-2005	19%
2006-2010	30%
2011-2014	21%
Number of employees	
No employees	54%
1	12%
2-5	23%
6-10	8%
11-20	15
21-50	2%
Volunteers	
No volunteers	13%
1-5	33%
6-10	20%
11-20	23%
21-30	8%
31-40	0.5%
41-80	2%
81-100	2%
Annual revenue for 2015 in EUR	
Less than EUR 5,000	42%
EUR 5,001-10,000	15%
EUR 10,001-50,000	21%
EUR 50,001-100,000	7%
EUR 100,001-500,000	11%
EUR 500,001-1,000,000	3%
More than EUR 1,000,000	1%

