













Report on Enabling Environment for Civil Society Development 2018

Publisher:

Macedonian Center for International Cooperation (MCIC)

For the publisher:

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Design:

Privaten Print DOO

CIP - Cataloging in Publication National and University Library «St. Clement of Ohrid», Skopje

323.21:316.453(497.7)»2018»(047) 061.2(497.7)»2018»(047)

OGNENOVSKA, Simona

Report on enabling environment for civil society development 2018 / authors Simona Ognenovska, Jasmina Chaushoska. - Skopje : Macedonian Center for International Cooperation (MCIC), 2019. - 52, [5] pages.: graphs, tables ; 25 см

Footnotes to the text. - Bibliography: p. [54-57] Contains: Annex 1-4

Contains. Annex 1-4

ISBN 978-608-4848-27-1
1. Chaushoska, Jasmina [author]
a) Civil Society - Development of Social Groups - Macedonia - 2018 - Reports b) NGOs - Civic Activism - Macedonia - 2018 - Reports
COBISS.MK-ID 111742218

Project title: "National Resource Center for Civil Society Organisations"

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Electronic version is available at www.mcms.mk and http://www.monitoringmatrix.net/.

This publication has been produced with the financial assistance of the European Union. The contents of this publication are sole responsibility of Macedonian Center for International Cooperation and can in no way be taken to reflect the views of the European Union.

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LIST OF ABBREVIATIONS		
AYS	Agency for Youth and Sport	
BTD	Balkan Trust for Democracy	
BCSDN	Balkan Civil Society Development Network	
VMRO-DPMNE	Internal Macedonian Revolutionary Organization – Democratic Party for Macedonial National Unity	
CSO	Civil Society Organization	
VAT	Value Added Tax	
PRD	Protection and Rescue Directorate	
EC	European Commission	
ENER	Unique National Electronic Register of Regulations of the Republic of Macedonia	
EU	European Union	
ECNL	European Center for Not-for-Profit Law	
LPT	Law on Profit Tax	
LDSPA	Law on Donations and Sponsorships in Pubic Activities	
LAF	Law on Associations and Foundations	
ЗНМ	Assocaition of Journalists of Republic of Macedonia	
IPA	Instrument for Pre-Accession Assistance	
ICNL	International Center for Not-for-Profit Law	
Mol	Ministry of Interior	
МоЕ	Ministry of Economy	
MEPP	Ministry of Environment and Physical Planning	
МоН	Ministry of Health	

MAFWE	Ministry of Agriculture, Forestry and Water Economy
MISA	Ministry of Information Society and Administration
MoC	Ministry of Culture
MES	Ministry of Education and Science
MoJ	Ministry of Justice
MLSP	Ministry of Labour and Social Policy
MoF	Ministry of Finance
MCIC	Macedonian Center for International Cooperation
NGO	Non-Governmental Organization
NSIOM	National Council of Disability Organizations of Macedonia
OGP	Open Government Partnership
RIA	Regulatory Impact Assessment
SDSM	Social Democratic Alliance of Macedonia
SP0	Special Prosecutor's Office
SDC	Swiss Agency for Development and Cooperation
SEA	Secretariat for European Affairs
PRO	Public Revenue Office of the Republic of Macedonia
USAID	United States Agency for International Development
PDIF	Pension and Disability Insurance Fund
CRM	Central Registry of the Republic of Macedonia



1. Executive Summary

The environment in which the civil society operated throughout 2018 was significantly improved for the civil society organizations. The positive findings are significant, especially taking into consideration the fact that after six cycles of monitoring the enabling environment, a number of achievements for the support and development of the civil society have been noted for the first time. In a short period of time, the government has been able to promote and provide the basic legally guaranteed freedom of association, assembly and expression for all. In addition, it has taken a number of measures to improve the financial environment for the civil society and it has made serious efforts to demonstrate openness and willingness for cooperation, both informal and formal, institutionalized with the civil society organizations.

The year of 2018 was marked by numerous developments on the political scene that have historically been important for the further development of the country and the European integration processes. The key events followed the European Commission's unconditional recommendation to launch negotiations in April, highlighting the progress made in fulfilment of the Przino Agreement and the Urgent Reform Priorities, and emphasising the need to resolve the name dispute quickly. In the following months, after intensive cooperation and negotiations, on 17 June, the Prespa Agreement with Greece for name dispute resolution¹ was signed and a few days later the Parliament adopted the Law on Ratification of the Agreement with Greece. This was followed by an invitation from NATO to start the accession negotiations with the Alliance. In September 2018, the country began the screening process for EU entry.²

According to the Prespa Agreement, in order to change the name in the Constitution, a consultative referendum was also held in which the citizens answered the question: Are you for EU and NATO integration by accepting the Agreement between the Republic of Macedonia and the Republic of Greece? The referendum did not achieve the required turnout of 50%, i.e. 36% of the citizens turned out, but the high majority of over 95% or more than 600,000 citizens of those who voted voted in favor. In the run-up to the referendum, the SDSM campaigned for a "YES" referendum voting and, for the purposes of the campaign, it made an informal coalition with various stakeholders. The opposition did not take a clear stance during the campaign and it ultimately stated that the citizens should vote on the basis of their own conviction. But in parallel, 72 citizens' associations and two extra-parliamentary political parties, United Macedonia and Voice for Macedonia, have been advocating for a referendum boycott in order not to reach the turnout treshhold. The boycott campaign was active through assemblies, as well as on the social media. A

In addition to the name change, the political scene has been buoyed by other events. Namely, the work of the Special Prosecutor's Office (SPO) continued with the handling and opening of new cases of senior former and current officials and, of course, the most prominent of all was the case of the former Prime Minister Nikola Gruevski, that ended in his escape and asylum in Hungary after being sentenced to two-year imprisonment.⁵ In addition, the trial regarding April 27 (2017), when MPs were attacked in Parliament continued, and detention was imposed on some of the participants.⁶

¹ A final agreement for settling the differences described in United Nations Security Council Resolutions 817 (1993) and 845 (1993), terminating the validity of the 1995 interim agreement and establishing a strategic partnership between the parties. [Internet] Address: https://vlada.mk/sites/default/files/dokumenti/konechna_spogodba_makedonija_grcija.pdf [Accessed on: 15/4/2019]

 $^{2\,\}text{Nova}$ Makedonija (2018) Macedonia starts the screening process for EU accession [Internet] Skopje, Nova Makedonija. Address:https://www.novamakedonija.com.mk/featured/%D0%BC%D0%B0%D0%BA%D0%B5%D0%B4%D0%BE%D0%BD%D0%B8%D1%98%D0%B0-%D0%B3%D0%BE-%D0%B7%D0%B0%D0%BF%D0%BE%D1%87%D0%BD%D1%83%D0%B2%D0%B0-%D1%81%D0%BA%D1%80%D0%B8%D0%BD%D0%B8%D0%BD%D0%B3%D0%BF%D1%80%D0%BE/. [Accessed on: 15/4/2019

³ SDSM (2018) "Together for a European Macedonia" coalition marked the start of the referendum campaign: "Come out for European Macedonia". [Internet] Skopje, SDSM. Address: http://sdsm.org.mk/News.aspx?idNews=15814&Ing=1 [Accessed on: 15/4/2019]

⁴ Prizma (2018) Facts, parafacts and counterfacts in the referendum boycott campaign. [Internet] Skopje, Prizma. Address: https://prizma.mk/fakti-parafakti-i-kontrafakti-vo-kampanata-za-bojkot-na-referendumot/. [Accessed on: 15/4/2019]

⁵ Ministry of Interior (2019). International Pursuit-Nikola Gruevski [Internet] Skopje, Mol. Address: https://mvr.gov.mk/potragi-ischeznati/potragi. [Accessed on: 15/4/2019]

⁶ Pravdiko (2018): Cavkov, Durlovski, Ilievski remain detained – Appellate Court has decided [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/chavkov-durlovski-ilievski-ostanuvaat-vo-pritvor-odluchi-apelatsija/ [Accessed on: 15/4/2019]

Extensive discussions throughout the year were also prompted by the Law on Use of Languages, which was adopted in January and it envisages that in all state administration bodies (central institutions, public enterprises, agencies, directorates, institutions and organizations, commissions, legal entities performing public authorizations according to the law, and other institutions) the official language, besides the Macedonian language and its Cyrillic alphabet, shall be the Albanian language spoken by 20% of the citizens of the Republic of North Macedonia and its alphabet, in a manner determined by this Law. The opposition party, VMRO-DPMNE, also filed an initiative with the Constitutional Court against the law, saying that it was forcefully enacted and unconstitutional, and prepared 35,000 amendments, while the President Ivanov refused to sign the decree. In January the Treaty on good neighborly relations with Bulgaria was ratified, without the presence of the opposition.

Throughout the year, attention was paid to human rights, as well as the issue of dealing with discrimination, in particular through a series of actions for the LGBT community. Namely, regarding the issue of discrimination, a new draft law¹¹ was announced. In addition, after six years of advocacy by a range of organizations advocating for gender equality, the Istanbul Convention, setting out the goals for an effective combating violence against women and domestic violence was adopted.¹²

Despite the turbulent year in politics, the government remained committed and willing to work with the sector. The following highlights the main developments in terms of legislation regarding the work of the civil society organizations and its implementation, as well as the practice in three areas: basic legal guarantees of freedom (freedom of association, assembly and expression), then the second area is the financial framework for the sustainability of the sector and the third area monitors the relationship between government and civil society organizations.

The freedom of association, assembly and expression was legally guaranteed and generally respected and ensured in practice. Of crucial importance was the closure of investigations of more than 22 civil society organizations that began after the parliamentary elections at the end of 2016. Namely, the Minister of Interior, at a meeting with the organizations, announced that they did not register any illegal acts or violations. The long period of investigations and open files in the Public Prosecutor's Office has had a detrimental effect on the day-to-day work of the organizations and also on the collection of necessary documents for mobilization of funds. The legislation provides for freedom of assembly and expression. Throughout the year, the legislation was partially amended, but it is still necessary for it to be improved and refined. In addition, numerous examples of preaceful assemblies were observed in practice, except in one case where excessive force was observed. Ensuring the right to freedom of speech and expression has been significantly improved in practice.

The financial framework for the sustainability of civil society has been partially improved. Considering the stagnation so far in providing sector support measures, such changes were exceptionally important. Key legislative changes were introduced in the Law on Profit Tax, and for the first time, after many years of efforts by the civil society organizations, they were exempted as entities of the Law. The government envisaged a 1% tax on the amount that would exceed one million denars only for income from economic activities. State funding for CSOs remains not fully reformed, although a clear will has been expressed to change the model and establish a fund to support CSOs, as well as to introduce transparency and accountability rules for the distribution of funds.

⁷ Law on Use of Languages ("Official Gazette of the Republic of Macedonia" no. 7/19)

⁸ Pravdiko (2018): Dimovski announces an initiative before the Constitutional Court for the Law on Use of Languages [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/dimovski-najavuva-initsijativa-predustaven-sud-za-zakonot-za-jazitsite/ [Accessed on: 15/4/2019]

⁹ Pravdiko (2018): This week conclusion of over 35.000 amendments of the Law on Use of Languages [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/nedelava-rasplet-za-nad-35-000-amandmani-na-zakonot-za-jazitsite/ [Accessed on: 15/4/2019]

¹⁰ Government of the Republic of Macedonia (2018): Treaty on friendship, neighborly relations and cooperation between the Republic of Macedonia and Republic of Bulgaria [Internet] Skopje, Government of the Republic of Macedonia. Address: https://vlada.mk/sites/default/files/dogovori/Dogovor_Za_Prijatelstvo_Dobrososedstvo_Sorabotka_Megju_Republika_Makedonija_I_Republika_Bugarija.pdf [Accessed on: 15/4/2019]

¹¹ ENER (2018): Draft-Law on Prevention and Protection against Discrimination [Internet] Skopje, ENER. Adress: https://ener.gov.mk/default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=BcRtIYGdPJnoq/uSJRJMIg== [Accessed on: 15/4/2019]

¹² Akademik (2018): The government has adopted the information to ratify the most important international document on combating violence against women and domestic violence. [Internet] Skopje, Akademik. Address: https://akademik.mk/vladata-ja-usvoi-informatsijata-za-ratifikatsija-na-najznachajniot-megunaroden-dokument-za-borbata-so-nasilstvoto-vrz-zhenite-i-domashnoto-nasilstvo/?fbclid=lwAR2sV_PGV8ad0TYrcwF_YV9NcDzYx-ulc08_RklqU1p1AyJTP08ibMH6bFs [Accessed on: 15/4/2019]

In practice, some of the institutions have increased the amount of funding they allocate: the Ministry of Labor and Social Policy (MLSP) and the Agency for Youth and Sport (AYS), while the AYS, for the first time, envisaged and allocated funds for youth organizations. Additionally, this year all institutions have practiced allocation of funds through open calls.

The improvement of the relationship between the government and the civil society organization was the most significant. The government's political will to cooperate, build partnerships and develop the sector was clearly expressed. Throughout the year, the government confirmed this will through two key events. The first one was the establishment and effective functioning of the Council for Cooperation with and Development of the Civil Society. In addition, the third strategic document - Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society (2018-2020), hereinafter the Strategy, was adopted in a consultative spirit, containing key measures, including the establishment of a transparent and trusted model for state funding by establishing a single fund for institutional development of CSOs and co-financing of EU projects. In order to build trust between the state and the civil society, the state has improved the practice of timely and substantial consultations with the civil society organizations on most of the laws, as well as of the adoption of new laws in a variety of ways. In addition to the compulsory compliance with the 20-day minimum for electronic consultations, the civil society organizations were involved in working groups for drafting laws and other strategic documents, consultative meetings and broader debates.

Table 1. CIVIL SOCIETY ORGANIZATIONS DATA FOR 2018*		
Total number of registered associations and foundations up until 2018	10.171	
Associations and foundations registered in 2018	572	
Number of employees in associations and foundations	1.645	
Total revenues	6.260.850.086 МКД	
Total expenditures	4.985.666.337 МКД	
Number of associations and foundations that submitted a final account (organizations with an annual budget above 2,500 EUR)	1.831	
Number of associations and foundations that submitted a statement about the annual budget (under 2,500 EUR)	2.979	

According to the CRM data, the total number of associations and foundations in 2018 was 10,171, out of which 572 were registered in that year alone. Of these, we consider as active 4,810, those that submitted a final account (1,831) and those that submitted a statement because they had an annual budget of under 2,500 euros (2,979). Namely, based on this we can see that again two thirds of the associations and foundations have an annual budget of under 2,500 euros. The civil society organizations generated more revenue, i.e. 6,260,850,086 MKD, compared to the expenditures of 4,985,666,337 MKD.

*In 2019, MCIC provided data from CRM about legal entities with key activity 94 and organizational form 10.



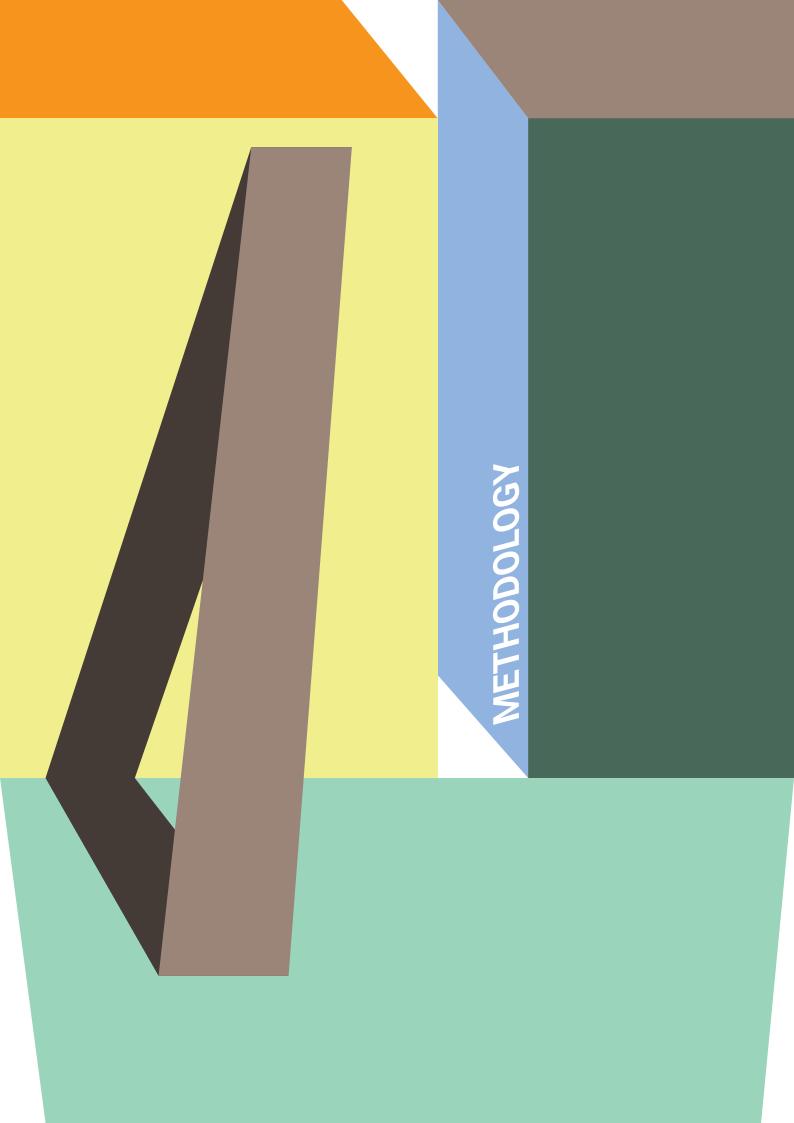
2. Monitoring Matrix on Enabling Environment for Civil Society Development

MCIC strives to contribute to the creation of deeply rooted and influential civil society that actively contributes to public policy. That is why the existence of enabling environment that supports the functioning and development of CSOs is the focus of MCIC work and it is also part of its strategic commitments.

Hence, throughout the years, MCIC, through various activities, has been contributing to a better environment for the civil society organizations, but also it has been monitoring the contribution of all stakeholders to a better enabling environment, which serves as a basis for policy-making and advocacy for civil society development. The monitoring of the enabling environment described in this report is based on a matrix developed by representatives of member organizations of the Balkan Civil Society Development Network (BCSDN), with the support of the BCSDN Executive Office and the European Center for Not-for-Profit Law (ECNL). The purpose of the matrix is to define the optimal conditions needed for the civil society to function effectively and develop, as well as to provide a realistic framework to be monitored and implemented by the state and its bodies.

The monitoring matrix is based on the key principles and standards, whose existence is crucial for the environment in which the civil society organizations are active to be supporting and enabling. The formulation of the principles, standards and indicators takes into consideration the current development level and the specific features of the Western Balkan countries and Turkey and they are based on internationally guaranteed freedom and rights and best regulatory practice at the level of the European Union and European countries.

It consists of three main areas: (1) Basic legal guarantees of freedom; (2) Framework for CSO financial viability and sustainability; (3) Government-CSO relationship. The three areas further contain eight sub-areas and are defined by key principles, which are further elaborated by 24 specific standards. In order to enable CSOs, donors and other stakeholders in the country to monitor the enabling environment and its implementation in practice, the standards are further elaborated through 152 indicators. The indicators are defined to monitor the state of affairs of the legislation and how it is implemented in practice, taking into consideration that the challenge lies in its implementation.



3. Methodology

The monitoring of the enabling environment covers the period from January to December 2018. In the sixth year of monitoring, the focus was placed on key standards with the greatest challenges of the environment in which civil society operated. According to this, the project team decided to monitor the environment through primary and secondary data sources, according to 88 indicators of fourteen "basic" standards in six sub-areas in all three areas.

The report is mainly based on the analysis of secondary data sources. Existing legislation documents related to civil society, domestic reports and surveys of civil society organizations, international organizations and state administration bodies (SABs), international reports and surveys regarding North Macedonia and the Internet - portals and blogs were used. In addition, the monitoring was conducted by using a web questionnaire as a tool for collecting primary data. In the sixth year of monitoring, MCIC used the 2015 web questionnaire which is already developed and customized in the system at www.limesurvey.org. The questions primarily measure the experience of organizations, but there are also questions that measure the perception. The web questionnaire was sent directly through the electronic survey system on March 5, 2019 to the email addresses of more than 2800 associations and foundations registered in the Central Registry of the Republic of Macedonia (CRM). Responses were received from 223 civil society organizations.

In some graphs of the report where the resposes are up to 30% of the entire sample, and their analysis is crucial to understanding the conditions in which civil society operates, absolute numbers are used instead of percentages. The report covers the analysis of results and events during 2018. However, within the first area of Basic legal guarantees of freedoms, for the first time, a comparative analysis is provided in absolute numbes of the results of the past three years (2015, 2016, and 2017). It is about monitoring the number of violations of the fundamental freedom of association, assembly and expression, which is important to be emphasised, but also explained in more detail.

Data collection for the preparation of the report on enabling environment from secondary and primary data sources was accompanied by some limitations. The web questionnaire was used as the sole primary source of information. Identifying a representative sample of organizations in the country is challenging. Namely, the registry of associations and foundations is not consolidated, i.e. does not give a precise overview of active and inactive organizations. In addition, the web questionnaire was responded by a limited number of organizations registered in CRM and by those that have access to the Internet.

The civil society organizations did not substantiate all responses with appropriate examples and facts, which is understandable given the sensitive nature of some of the questions. Some of the examples given by the respondents in the open-ended questions do not always match and do not play a role in supporting the response to the closed-ended question. In these cases, the report states that the responses are given in accordance with the respondents' understanding, which is an additional finding in terms of their knowledge of the existing legislation and its application in their work.

Regarding the provision of secondary sources of information, also the absence of publication of public documents and information by the public administration bodies continues to be a limitation.



4. Monitoring findings

AREA 1. Basic legal guarantees of freedoms Sub-area 1.1. Freedom of association

INTERFERENCE OF THE STATE IN THE INTERNAL AFFAIRS OF THE ORGANIZATIONS

The right to freedom of association ensures independent operations of the civil society organizations, without interference of the state in their internal affairs. In 2018, the legislation continued to be enabling, in particular through Article 10 of the Law on Associations and Foundations (LAF).¹ However, the problematic provisions still existed throughout the year and new legal solutions that posed a potential threat to freedom of association were adopted and/or the process of their drafting was initiated.

The problematic provisions of the Criminal Code have not been changed. Namely, Article 122, paragraph 4 provides for liability by authorized persons, representatives of various organizational forms, although they do not perform any official duty or activities of public interest or use state funds.² Namely, this article lists the authorized persons for representation of associations, foundations, alliances and organizational forms of foreign organizations, sports associations and other legal entities in the field of sport as officials committing a crime. The civil society organizations are still not aware of the potential threat of the provision regarding the freedom of association. In practice, during the year there was a case in which the Criminal Code provisions were used for pressing charges against a representative of an association.3 Namely, the Public Prosecutor's Office in Prilep pressed charges against the representative of the Association for Promotion of Cultural Values in Pelagonija "Markukule" - Prilep for committing a crime - abuse of official position and authority under Article 353, paragraph 4 in relation with paragraph 2 and paragraph 1 of the Criminal Code. According to the indictment, the association's representative used his official position and authority to obtain benefits, i.e. to conduct an activity from which he generated profit which he distributed to himself, not for the purposes of the association, which is contrary to the LAF. The second part of the indictment regarding the violation of the LAF Articles is subject to proof in case the generated profit is not allocated to the purposes of the organization. However, the first part of the indictment, i.e. the reference to the violation of the Criminal Code leads to the question: What is the official duty of the representative of the association, when according to the international standards the functions in the civil society organizations are not public functions, they can be even less identified with the officials who are usually appointed and elected functionaries, as well as with officials in managing positions in state institutions.

Throughout the year, within the legal framework related to freedom of association, two acts, one of which was adopted and the other was announced, are significant for consideration. Namely, at the end of 2018 a new Law on Lobbying⁴ was announced. The existing law was not functional due to a number of shortcomings. According to the announcement on the preparation of the new law, the aim is to overcome the shortcomings identified in the text of the existing Law on Lobbying, especially in the sections that refer to the definition of the term lobbyist and activities arising from it, and those that are not considered as lobbying; and elaborating the procedures for registering in and deleting from the Lobbyist Registry and exercising effective control over the work of lobbyists. However, apart from overcoming the shortcomings, the problem to be solved by the new law is not clearly stated, and the assumption is that it is related to the issue of corruption and the GRECO recommendations, which mention the need to regulate lobbying, but not necessarily by law.⁵ However, the legislator needs to adequately consider the possibilities

¹ Article10, Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia' no. 52/10, 135/11 and 55/16).

² Article 122, paragraph 4 Criminal Code ("Official Gazette of the Republic of Macedonia" no. 37/96, 80/99, 4/02, 43/03, 19/04, 81/05, 60/06, 73/06, 7/08, 139/08, 114/09, 51/11, 135/11, 185/11, 142/12, 166/12, 55/2013, 82/13, 14/14, 27/14, 28/14, 41/14, 115/14, 132/14, 160/14, 199/14, 196/15 и 226/15, 97/17 and 248/18).

³ Pravdiko (2018): Charges filed against a person who made profit through a protal registered on citizens' association [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/podneseno-obvinenie-za-litse-koe-ostvarilo-profit-preku-portal-registriran-na-zdruzhenie-na-gragani/ [Accessed on: 15/4/2019]

⁴ ENER (2018): Draft-Law Amending the Law on Lobbying [Internet] Skopje, ENER. Address: https://ener.gov.mk/default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=V72hCDSxTKq48N10IKU2hw== [Accessed on: 15/4/2019]

⁵ Directorate General for Human Rights and Legal Affairs, Monitoring Directorate, Council of Europe (2018) Fourth evaluation round – Prevention of corruption in respect of members of parliament, judges and prosecutors.

of regulating the problem of lobbying outside the law, or, if it decides to adopt a new law as the only solution, it should exclude the civil society organizations as entities and/or clearly define which activities are not considered as lobbying, in order to prevent direct jeopardizing of the key principle of the LAF - participation in public life under Article 14,6 by which the organizations may freely express and promote their views and opinions on issues of their interest; start initiatives and participate in public opinion formation and policy making.

Following the exclusion of the danger and the threat in relation to freedom of association from the provisions on prevention of money laundering and terrorist financing of 2014, in order to align with the EU regulations and in accordance with NPAA, a new law and a set of bylaws regulating the matter⁷ were initiated and adopted in 2018. Certain provisions of the Law on Prevention of Money Laundering and Terrorist Financing are problematic and may cause different interpretations and a number of difficulties in practice.8 Namely, the aim is to align with the provisions of the Fourth EU Directive on the Prevention of the Use of the Financial System for Money Laundering and Terrorist Financing of 2015. According to this Directive, among other things, the provisions concerning the real owners are specified and harmonized and the establishment of a registry of real owners within the Central Registry of the Republic of Macedonia is envisaged. It stipulates an obligation for the legal entities to possess, maintain and enter the data of their real owners in the registry of real owners. Namely, in the new law according to Article 20, the real owner of domestic and foreign associations and their alliances, foundations, institutions, chambers, trade unions, political parties, cooperatives, religious communities or other organizations, in which participation in the management based on the ownership share cannot be determined, is any natural person authorized to represent them or a natural person who has a controlling position in the management of the organization's assets. Although the legislator has found a solution for identifying the real owner within the Guidelines on how to identify the real owner, it is necessary to understand the nature of the civil society operations, where the word owner is not appropriate.9 Furthermore, the provisions require the real owner to submit data and documents for which, in the event of non-compliance, it provides for penalties which are disproportionate to the financial capacity of the civil society sector.

INSPECTIONS AND PRESSURES

The legislation envisages that the civil society organizations may be subject to external control by authorized bodies, such as inspectorates, organizational units in other state administration bodies and organizational units within the local self-government and the City of Skopje, and other bodies that have inspection powers. In the event of public funds being used, CSOs may, under Article 3 of the Law on Financial Inspection in the Public Sector, be subjected to a financial inspection carried out by the Department for Financial Inspection in the Public Sector within the Ministry of Finance (MoF). 10

At the end of 2018, the Draft-Law on Inspection Supervision¹¹ was prepared for the purpose of numerous improvements, of which more important for the work of the civil society organizations are: clear definition of the rights and obligations of the supervised entities; reduction of restriction and repression; introduction of a new concept of inspection supervision through planning based on risk assessment; facilitating and providing greater legal certainty for inspected entities (primarily the private sector) by introducing unified inspection rules and mandatory checklists for a regular inspection and, finally, overcoming inconsistencies, weaknesses and omissions in the current law. In addition, the new Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society (2018-2020), in the first priority

[Internet] Skopje, Council of Europe. Address: https://rm.coe.int/fourth-evaluation-round-corruption-prevention-in-respect-of-members-of/16808cc85f [Accessed on: 15/4/2019]

6 Article 14, Law on Associations and Foundations ("Official Gazette of the Repubic of Macedonia" no. 52/10, 135/11 and 55/16).

7 Financial Intelligence Office (2019) http://www.ufr.gov.mk

8 Law on Prevention of Money Laundering and Terrorist Financing ("Official Gazette of the Republic of Macedonia" no. 120/18).

9 Financial Intelligence Office (2018) Gudelines on how to identify the real owner [Internet] Skopje, FIO. Address: http://www.ufr.gov.mk/files/docs/UpatstvoVS.pdf [Accessed on: 15/4/2019]

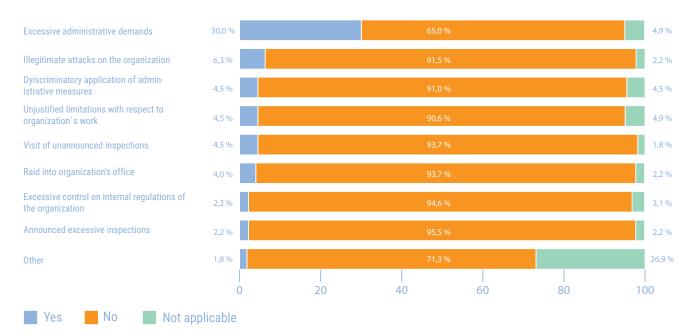
10 Article 3, Law on Financial Inspection in the Public Sector ("Official Gazette of the Republic of Macedonia", no. 82/13, 43/14, 153/15 and 164/18).

11 ENER (2018): Draft-Law on Inspection Supervision [Internet] Skopje, ENER. Address: https://ener.gov.mk/default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=Vvg5fEbS1m3olzYnUgv58g== [Accessed on: 15/4/2019]

area,¹² envisages a measure to review the LAF, and one of the guidelines is to specify the provisions for non-partisan action and influence at elections, and it is related to the incident from the inspections.

In March 2018, investigations against the civil society organizations that began with the inspections at the end of 2016, i.e. a week after the parliamentary elections were closed. According to the Government Plan 3-6-9 to inform the public about the investigations of intimidation and pressures on the civil society organizations, 13 the Minister of Interior, at a meeting with about twenty of the organizations concerned, informed that the investigations were closed and that the Public Prosecutor's Office had been notified that the suspicions were unfounded, and based on the information obtained there was no basis for further investigation. 14 Keeping open files in the Public Prosecutor's Office over an extended period of time has adversely affected the work of the organizations and created obstacles in obtaining documents when mobilizing funds.

Graph 1. HAS YOUR ORGANIZATION FACED THE FOLLOWING SITUATIONS?



According to the responses to the questionnaire, administrative demands are noted as the most common situation that CSOs face compared to the other responses beng offered, having a growing trend over the years. In 2015, 12% of the organizations faced excessive administrative demands while in 2016 and 2017, 22% of the organizations faced those demands. Compared to the previous years, based on the responses of the organizations to the 2018 questionnaire, the largest number of cases of excessive administrative demands was registered, i.e., one third of the respondents (30%). On the other hand, the number of organizations that have faced illegitimate attacks on the organization (6.3% - 14 CSOs) and unjustified restriction on the operation of the organization (4.5% - 10 CSOs) has decreased compared to the previous years, i.e. in 2017 (17 CSOs and 11 CSOs), in 2016 (20 CSOs and 15 CSOs) and in 2015 (19 CSOs and 6 CSOs).

Ten organizations reported having faced unannounced inspections, as well as discriminatory application of administrative measures. Nine organizations had a raid into the organization's office, and in most cases it was not done by a competent authority, but rather in situations involving theft of cash, small inventory and equipment. There is only one example noted that directly refers to the question posed, i.e. unannounced market inspection, as well as the seizure of funds by the enforcement agent due to unpaid broadcasting fee.

In the responses to the questionnaire, the organizations consider the following cases to be a type of indirect pressure from the authorities: administrative demands relating to

To Government of the Republic of Macedonia (2018): Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society 2018-2020 [Internet] Skopje, Government of the Republic of Macedonia. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Strategija%20 2018%20-%202020%20usvoena%209%2010%202018_0.pdf [Accessed on: 15/4/2019]

¹³ Government of the Republic of Macedonia (2018): Plan 3-6-9 [Internet] Skopje, Government of the Republic of Macedonia. Address: https://vlada.mk/sites/default/files/programa/2017-2020/Plan%203-6-9%20MKD.pdf [Accessed on: 15/4/2019]

¹⁴ Ministry of Interior (2018): The processing of NGOs is closed, no irregularities have been reported [Internet] Skopje, Mol. Address: https://mvr.gov.mk/vest/6027 [Accessed on: 15/4/2019]

obligations to the state, municipal authorities and donors, a lengthy project registration procedure at the Secretariat for European Affairs (SEA) and Public Revenue Office (PRO) and inaccessibility of information.

OBLIGATIONS FOR FINANCIAL REPORTING TO THE STATE

The LAF determines the obligation of the registered associations and foundations to prepare the annual financial statements and submit them to the competent authority, i.e. to the CRM. In addition, CSOs are required to publish them on their website, or in another appropriate manner (e.g. publication in a daily newspaper), to make publicly available their annual performance reports and annual financial statements of the previous year by 30 April at the latest. The financial reporting of CSOs is regulated by the Law on Accounting for Non-Profit Organizations. The reporting requirements vary according to the size of the organization's budget. Namely, according to Article 18 of the Law, the organizations with a total assets value or annual income of less than 153 thousand denars (2,500 EUR) are not obliged to prepare final accounts and submit them to the PRO and CRM. But they are required to keep a cash book and an income and expense book. Those with an annual income of more than 2,500 euros must submit final accounts to the PRO and CRM by the end of February the following year.

The new Strategy (as in the previous strategic documents), even in the first priority area, envisages that the legal framework for the financial operations of CSOs will be analyzed and improved, i.e. more specifically, the measure is the preparation of an improved framework of laws and bylaws for accounting for non-profit organizations envisaged for the next year.¹⁹

During 2018, the legal framework regulating the accounting for non-profit organizations was analyzed in depth by the association "Konekt", and there were also wider discussions within the Council for Cooperation with and Development of the Civil Society. Namely, at its fifth session, the Council considered the proposed amendments to the Law, which are part of the initiative of 80 CSOs for broader changes to the tax and fiscal regulation, in line with the specific features and nature of the civil society sector. The analysis of "Konekt" confirms that there is a unified financial reporting framework at secotral level through the Law on Accounting for Non-Profit Organizations, together with the bylaws, which regulate the content of the accounting plan, financial reporting forms, administrative requirements and principles of accounting, etc. in more detail. They provide detailed recommendations for upgrading and improving the framework in terms of administrative requirements and the way of accounting, the need for a new bylaw on the content and form of the accounting plan, etc.

¹⁵ Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia" no. 52/10, 135/11 and 55/16).

¹⁶ Law on Accounting for Non-Profit Organizations ("Official Gazette of the Republic of Macedonia" no. 24/03, 17/11 and 154/15).

¹⁷ Balance sheet, income statement and notes to the financial statements, Article 17, Law on Accounting for Non-Profit Organizations ("Official Gazette of the Republic of Macedonia", no. 24/03, 17/11 and 154015);

¹⁸ Law on Accounting for Non-Profit Organizations ("Official Gazette of the Republic of Macedonia", no. 24/03, 17/11 and 154/15);

¹⁹ Government of the Republic of Macedonia (2018):Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society 2018-2020 [Internet] Skopje, Government of the Republic of Macedonia. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Strategija%20 2018%20-%202020%20usvoena%209%2010%202018_0.pdf [Accessed on: 15/4/2019]

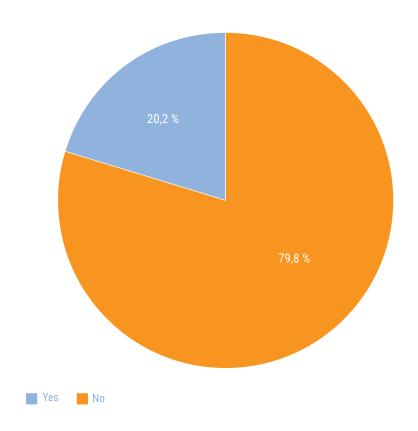
²⁰ Smilevski, B., Atanasovska, E., Tortevski, N. (2018): Analysis of the Law on Accounting for Non-Profit-Organizations. [Internet] Skopje, Tax Policy Center. Address: http://konekt.org.mk/wp-content/uploads/2018/07/Analiza-na-makedonski-jazik-WEB.pdf [Accessed on: 15/4/2019]

²¹ Council for Cooperation with and Development of the Civil Society (2018): Items of the agenda for the fifth session of the Council [Internet] Skopje, Government of the Republic of Macedonia. Address: https://www.nvosorabotka.gov.mk/?q=node/122 [Accessed on: 15/4/2019]

²² Smilevski, B., Atanasovska, E., Tortevski, N. (2018) Analysis of the Law on Accounting for Non-Profit Organizations. [Internet] Skopje, Tax Policy Center. Address: http://konekt.org.mk/wp-content/uploads/2018/07/Analiza-na-makedonski-jazik-WEB.pdf [Accessed on: 15/4/2019]

GENERATING INCOME FROM CONDUCTING ACTIVITY (ECONOMIC ACTIVITIES)

The provisions in the LAF continue to allow the organizations to conduct activities that can generate income (economic activities).²³ The LAF regulates the activity of associations and foundations.²⁴ If the activities of the organizations generate income, it should be used to achieve the goals set out in their statute. In addition to the LAF, labor and tax laws, then laws in the area of obligations, payment operations, foreign exchange operations and other laws that directly regulate each activity, regulate the organizations' conducting of economic activities.²⁵ Profits can be used to finance all of the organization's regular activities, including employee payroll costs.



Graph 2. DOES YOUR ORGANIZATION CONDUCT ECONOMIC ACTIVITIES?

Of key importance to the legal framework for conducting economic activities are the positive changes to the Law on Profit Tax, which are analyzed in the second area of CSO financial framework of viability and sustainability of this report.

One fifth (20.2%) of the CSOs that responded to the questionnaire conduct economic activities. There have been no significant changes among the CSOs that have been engaged in economic activities over the years. The percentage of organizations conducting economic activities was the highest in 2015 (23%) and the lowest in 2016 (19%), and 22% in 2017.

The organizations that conduct economic activities have had the opportunity to give more responses regarding the obstacles they have experienced. A significant majority of organizations (63%) did not face any obstacles, and those with difficulties were related to excessive administrative demands (9.3%), complex tax treatment (7.4%) and accounting regulations (7.4%).

SECURING FOREIGN SUPPORT

The civil society organizations could seek and obtain funding from a variety of foreign sources to support their activities, without special requests and prior approval by the state. The organizations can receive funding from international bilateral (USAID, SDC, embassies and others) and multilateral sources (such as the European Union),

²³ Article 20, Law on Associations and Foundations;

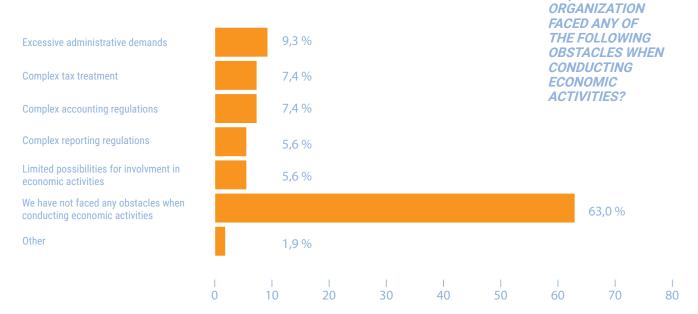
²⁴ Article 12, Law on Associations and Foundations.

²⁵ Miov, N. (2015) Handbook on Economic Activity: Work Conducted by Civil Society Organziations. Address: https://goo.gl/f2pVe3 [Accessed on 15/4/2019];

Graph 3. HAS YOUR

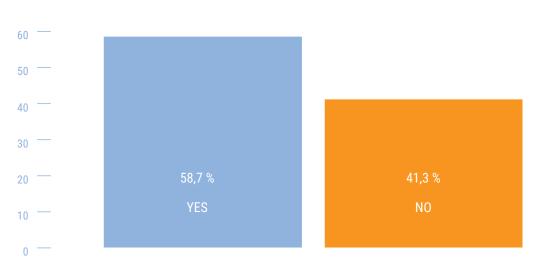
then individuals, corporations and other sources. The legislation does not provide for restrictions (e.g. administrative or financial obligations, prior approvals or channelling of funding via specific authorities) in cases where foreign funding is received.

Almost 60% of the CSOs that responded to the questionnaire stated that they were mainly funded by foreign donors. Most of them (84.7%) did not face any obstacles in obtaining funds. Other CSOs, beneficiaries of foreign donor funding, have faced complex and lengthy procedures in registering projects exempted from Value Added Tax (VAT) in the SEA and in the procedure of issuing a project tax number in the PRO. Also, the provision of co-financing, as well as the requirement to reduce the percentage of indirect costs by donors, have been identified as obstacles by CSOs.



SECURING DOMESTIC SUPPORT

The legal framework, mainly through the LAF, allows organizations to obtain domestic support without restrictions. ²⁶ Dominant domestic sources of funding are government grants, membership fees, corporate and individual donations. Donations from individuals and the business sector have a smaller share of organizations' budgets. In this regard, it should be noted that the LAF enables organizations to generate income from individuals and companies, ²⁷ and the Law on Donations and Sponsorships in Public Activities (LDSPA)²⁸ plays a key role in stimulating donations from individuals and companies and,



Graph 4. DID YOUR
ORGANIZATION
OBTAIN FUNDS FROM
FOREIGN DONORS
LAST YEAR?

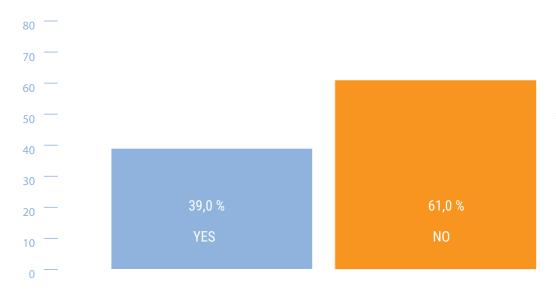
²⁶ Law on Associations and Foundations

²⁷ Article 48, Law on Associations and Foundations

²⁸ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of Macedonia", no.

although not directly related to the question of the procedures for obtaining domestic support, it is important to emphasize the need for its revision. The LDSPA envisages tax benefits for providers of grants for public benefit projects. According to Article 13 of the LDSPA, individuals are entitled to deduct tax on the amount of the donation, but not more than 20% of annual tax debt of the donor, and not more than up to a maximum of 24,000 MKD (390 EUR). Enterprises can use 5% tax exemption in case of donation and 3% in case of sponsorship. However, the law was not revised during the year, and its application in practice still provides burdensome procedures for donors.

Over one third of the organizations (39%) that responded to the questionnaire stated that they received funding from domestic private donors (individuals, legal entities, and private foundations). Majority (78.2%) of the organizations that received funding, stated that funding was free of large and burdensome costs and administrative obligations. However, 16.1% consider that receiving funds from domestic donors implies costs or administrative obligations. In the open-ended responses, some organizations explain that donations and funds from domestic private donors are often consumables (goods and services).



Graph 5. DID YOUR
ORGANIZATION
OBTAIN FUNDS FROM
DOMESTIC PRIVATE
DONORS (INCLUDING
INDIVIDUALS,
LEGAL ENTITIES
AND PRIVATE
FOUNDATIONS)?

RECOMMENDATIONS

FREEDOM OF ASSOCIATION

- The Ministry of Justice, in wide consultation with civil society organizations, should initiate amendments to the Criminal Code to exempt the representatives of associations and foundations from liability for abuse of office;
- The Ministry of Justice should put the current Law on Lobbying out of force;
- The Financial Intelligence Office should continue implementing the measures related to the legislation regulating money laundering and terrorist financing in cooperation and partnership with the civil society organizations, in order to safeguard the freedom of association and, at the same time, the effective implementation of the measures;
- The Unit for Cooperation with Non-Governmental Organizations should continuously inform the civil society organizations on the possibilities for direct conducting of economic activities and the favorable changes in the Law on Profit Tax, which exempt the civil society organizations from taxation of profits;
- The Ministry of Finance, together with other relevant institutions and civil society organizations, should strive to improve the Law on Accounting for Non-profit Organizations and bylaws in order to facilitate their application in practice and their functionality in line with the civil society characteristics;

- Strengthening the capacity of the organizations and state institutions, as well as facilitating the procedures for registering VAT-exempt projects in SEA and the project tax number procedure in the PRO. The SEA and the PRO need to consider the possibility for providing electronic registration and approval without the need for physical presence in the institutions, which will greatly facilitate the process, especially for the civil society organizations outside Skopje.

FREEDOM OF PEACEFUL ASSEMBLY

The freedom of assembly is guaranteed in the Constitution of the Republic of Macedonia in Article 21: "Citizens have the right to assemble peacefully and to express public protest, without prior registration and without special permission. The exercise of this right may be restricted only in a state of war or emergency." The Law on Public Assemblies (LPA) is a key law that regulates freedom of assembly in Macedonia and provides citizens with the right to spontaneous, simultaneous and counter-assembly, with no prior notice requirement. There are shortcomings in the legal framework that need to be overcome. Namely, the obligations and responsibilities of the organizer of the rally are not clearly defined, while in case of damage a high fine is envisaged, which is borne by the organizer, which is contrary to international standards. In addition, if foreigners are to hold a rally, it has been envisages as necessary to report the rally for approval, as well as severe penalties for non-compliance with the provisions are imposed.

Another important act on freedom of assembly is the Criminal Code, which was amended in 2018.⁴ Namely, the amendments are intended to contribute to promoting the exercise of the right to peaceful assembly and to enhancing the safety of participants at the rally. The first paragraph of Article 155 envisages that anyone who by force, serious threat, fraud or otherwise prevents or obstructs the convening or holding of a peaceful public rally shall be punished with a fine, or with imprisonment of up to one year. The supplementing of paragraph 2 that if the offense referred to in the first paragraph is committed by hatred or is committed by an official abusing his/her official position or authority, he/she shall be punished by imprisonment of three months to three years. These changes are part of a broader set of amendments to the act that sanction hate crimes in line with the international standards. In this way, a higher sentence (up to 3 years in prison) is envisaged for the hate crime.

After a period of change of government and a certain level of stabilization, the negotiations and the name change have intensified the practice of freedom of assembly. Peaceful assemblies were organized on various issues. The CSO "Reactor" registered approximately 600 rallies across the country throughout 2018. Most of the rallies were held in several cities in the country: Skopje, Stip, Tetovo, Kumanovo, Bitola, Veles, Ohrid and Strumica on various topics: against pollution and environmental disturbance (natural gas pipeline),⁵ in support of detained person for possession of cannabis,⁶ against constraction of a building in the Municipality of Aerodrom,⁷⁸ etc.

The change of government and the process of name change were followed by organized initiatives and movements, and camps were set up and rallies organized against the name change in front of the Parliament and in other cities in the country,

¹ Article 21, The Constitution of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 52/1991);

² Law on Public Assemblies ("Official Gazette of the Republic of Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15);

³ Maleski, B. (2019) Monitoring report on the monitoring of the exercise of the right to free assembly [Internet] Skopje, European Center for Not-for-Profit Law. Address: http://ecnl.org/wp-content/uploads/2019/01/Macedonia_Monitoring-assembly-report-2018.pdf [Accessed on: 15/4/2019]

⁴ Criminal Code ("Official Gazette of the Republic of Macedonia" no. 37/96, 80/99, 4/02, 43/03, 19/04, 81/05, 60/06, 73/06, 7/08, 139/08, 114/09, 51/11, 135/11, 185/11, 142/12, 166/12, 55/2013, 82/13, 14/14, 27/14, 28/14, 41/14, 115/14, 132/14, 160/14, 199/14, 196/15 μ 226/15, 97/17 and 248/18).

⁵ Radio MOF (2018) MER: The gas pipeline construction continues in agreement with the activists [Internet] Skopje, Radio MOF. Address: https://www.radiomof.mk/mer-izgradbata-na-gasovodot-prodolzhuva-so-soglasnost-na-aktivistite/ [Accessed on: 15/4/2019]

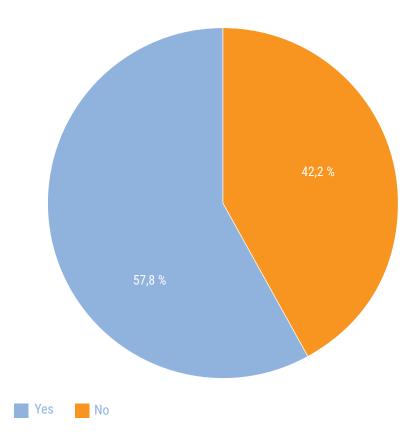
⁶ Radio MOF (2018) Protest for suppoert of Monika Risteska – activist for legalization of cannabis [Internet] Skopje, Radio MOF. Address: https://www.radiomof.mk/protest-za-poddrshka-na-monika-risteska-aktivistkata-za-legalizacija-na-kanabis/ [Accessed on: 15/4/2019]

⁷ Radio MOF (2018) A protest has been announces also for this afternoon in front of the construction site near Majcin Dom [Internet] Skopje, Radio MOF. Address: https://www.radiomof.mk/i-za-popladnevo-e-najaven-protest-pred-gradilishteto-kaj-majchin-dom/ [Accessed on: 15/4/2019]

⁸ Radio MOF (2018)Boulevard blockade and an attempt to tear down the fence in defense of the remaining green area in Aerodrom [Internet] Skopje, Radio MOF. Address: https://www.radiomof.mk/blokada-na-bulevaroti-obid-za-urivanje-na-tarabite-vo-odbrana-na-preostanatoto-zelenilo-vo-aerodrom/ [Accessed on: 15/4/2019]

which passed in a peaceful atmosphere. 9 10 11 12 13 Namely, after concluding the agreement with Greece, the initiative "I Boycott" held a series of protests by blocking the main street in Skopje in front of the Parliament, which was characterized by the presence of a small number of people and at some point cleared by the authorities. 14 15

Generally, the rallies were peaceful and allowed participants to exercise the freedom of assembly. However, the police used excessive force against the "Komiti" fan group in their protest in June 2018. The police applied disproportionate force by throwing shock bombs and tear gas, which resulted in injuries and subsequent arrests of participants, as well as preventing the media from reporting the event.¹⁶



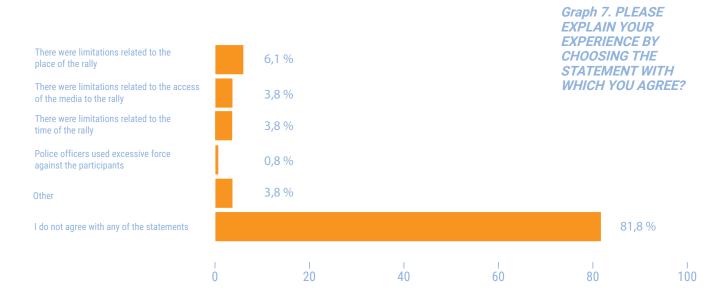
Graph 6. DID YOU
PARTICIPATE IN CIVIC
RALLY, INDIVIDUALLY OR
VIA YOUR ORGANIZATION
LAST YEAR?

- $9\ Prizma\ (2018)\ Name\ protests: 10\ crates, 20\ persons\ and\ 100.000\ signatures\ [Internet]\ Skopje, Prizma\ Address:\ http://prizma.mk/protesti-za-imeto-10-gajbi-20-luge-i-100-000-potpisi/?ct=t(RSS_EMAIL_CAMPAIGN)).\ [Accessed\ on:\ 15/4/2019]$
- 10 Radio MOF (2018) The camp opposite the Assembly has disappeared [Internet] Skopje, Radio MOF. Address: https://www.radiomof.mk/foto-go-snema-kampot-sproti-sobranie/ [Accessed on: 15/4/2019]
- 11 Alsat (2018) The tents of "Macedonia Blocks" removed from the area in front of the Parliament [Internet] Skopje, Alsat. Address: https://www.alsat-m.tv/mk/%D0%BE%D1%82%D1%81%D1%82%D1%80%D0%B0%D0%B5%D1%82%D0%B8-%D1%88%D0%B0%D1%82%D0%BE%D1%80%D0%B8%D1%82%D0%B5%D0%BD%D0%B0-%D0%BC%D0%B0%D0%BA%D0%B5%D0%B4%D0%BE%D0%BD%D0%B8%D1%98%D0%B0-%D0%B1/ [Accessed on: 15/4/2019]
- 12 24.мк (2018) Organizers of the protests "For Joint Macedonia" received mercy of the court [Internet] Skopje, 24.мк. Address: https://www.24.mk/details/organizatorite-na-protestite-za-zaednichka-makedonija-dobija-milost-od-sudot [Accessed on: 15/4/2019]
- 13 Makfast (2018) "Macedonia Blocks" has announced protests in 40 municipalities [Internet] Skopje, Makfast. Address: https://makfax.com.mk/makedonija/%D0%BC%D0%B0%D0%BA%D0%B5%D0%B4%D0%B8%D0%B0%D0%B8%D1%98%D0%B0-%D0%B1%D0%BB%D0%BE%D0%BA%D0%B8%D1%80%D0%B0-%D0%B4%D0%B5%D0%BD%D0%B5%D1%81%D0%BA%D0%B0-%D1%9C%D0%B5-%D0%BF%D1%80%D0%BE/[Accessed on: 15/4/2019]
- 14 Dominioni, I. (2018) FYROM referendum: Can a group without a leader convince people to keep the name? [Интернет] Euronews. Адреса: https://www.euronews.com/2018/09/28/fyrom-referendum-can-a-group-without-a-leader-convince-people-to-keep-the-name [Accessed on: 15/4/2019]
- 15 Radio Free Europe (2018) Protest in front of the Government against the constitutional changes and amnesty [Internet] Skopje, Radio Free Europe. Address: https://www.slobodnaevropa.mk/a/29682999.html [Accessed on: 15/4/2019]
- 16 Nova TV (2018) Protesters dispersed with tear gas and shock bombs in front of the Assembly [Internet] Skopje, Nova TV. Address: https://novatv.mk/so-solzavets-i-shok-bombi-rasterani-demonstrantite-od-pred-sobranie/ [Accessed on: 15/4/2019]
- 17 Macedonian Young Lawyers Association (2018) ANNUAL report on the efficiency of legal protection of human rights in the Republic of Macedonia : 2018.

More than half of the organizations that responded to the questionnaire (57.8%) participated in a civic rally, either individually or via their organization throughout 2018. Over 15% of the CSOs that responded to the questionnaire were organizers of a civic rally. One organization said it organized a counter-rally last year, which was secured by the state police.

RESTRICTION TO FREEDOM OF PEACEFUL ASSEMBLY

The State has a positive duty to take appropriate measures to enable public assemblies without participants' fear of physical violence. The restrictions on freedom of assembly are defined in the Law on Public Assemblies. According to Article 2a, public assemblies can be held anywhere, except in three cases: close to health facilities, in a way that prevents access to ambulances and disturbs the peace of the patients, close to kindergartens and schools while children stay in them and on highways and regional roads, in a way that endangers the road traffic. The law does not define the right to appeal in cases of unjustified restriction on the right to peaceful assembly. The CSO "Reactor", in its analysis, emphasized that the cases where the restriction of assembly is possible have a broad formulation that allows for different interpretations for the competent institutions to restrict the right to assembly. The competent institutions to restrict the right to assembly.



Most of the organizations that participated in a rally, or 81.8% of them, did not face any restrictions during the rally. Compared to the previous years, the number of restrictions related to the place of the rally has generally decreased. A total of eight organizations (2015 - 20 CSOs; 2016 - 23 CSOs; 2017 - 7 CSOs) responded that they faced restrictions related to the place of the rally; five organizations (2015 - 0 CSOs; 2016 - 3 CSOs; 2017 - 1 CSO) faced restrictions related to the time of the rally; five organizations (2015 - 5 CSOs; 2016 - 9 CSOs; and 2017 - 2 CSOs) faced restrictions on access of the media to the rally, while in the case of one organization police officers used excessive force against the participants.

The organizations that faced restrictions related to the place of the rally noted examples in the open-ended responses: traffic congestion and change of the routes of movement, prohibition of displaying symbols and signs on the place of the rally, restriction on the location of the rally and notifications of insufficient capacity on the part of the Ministry of Interior (MoI) to secure the place of the rally. Regarding the restrictions related to the time of the rally, there is an example where the Ministry of Interior requested additional administrative procedures for blocking the street for 15 minutes. Several organizations have noted that there is insufficient media interest in reporting on those rallies unless it is a rally having a political background. A total of five organizations have faced other types of restrictions, including inappropriate treatment of people with disabilities, as it has been mentioned by one of the organizations.

¹⁸ Law on Public Assemblies ("Official Gazette of the Republic of Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15).

¹⁹ Malevski, B. (2019) Monitoring report on the monitoring of the exercise of right to free assembly.

USAGE OF EXCESSIVE FORCE

The key law regulating the use of force is the Law on Police, which contains provisions for public assemblies. In 2018, the Law was amended and supplemented in order to provide clarification and limitation in section 19.8 - Use of coercive means against a group. Namely, Article 88 specifies and defines the use of chemicals, as well as cases in which that use is restricted. Similarly, the use of coercive means has been further specified and defined with numerous supplementations to Article 91, and the list has also been reduced and electric shock devices and rubber bullets have been omitted.

According to the latest solution, under certain conditions, the police may apply: physical force, police baton, restraints, device for forced-stop of vehicle and official dog, as well as special vehicles for public order and peace, pyrotechnic-explosive devices and chemicals. Furthermore, the Law in Article 93-a envisages the use of technical equipment for audio and video surveillance, as well as the duration of the received recordings keeping. The time limit for the recordings keeping is 45 days, while the provision stipulating the authorization of the police officer to undertake the action of audio and video recording, without informing the persons - subject to that action, remains in force. This solution is problematic due to the long keeping of video material from the rally, which in the past period has proven in practice that these recordings have reached the media and served to target individuals to organize a negative campaign, especially against members of the civil society.

Throughout the year, there were cases of excessive use of force by the police, as well as convictions against such practices of last year.

Police excessive force was applied in June 2018 to the "Komiti" fan group in front of Parliament during their protest against the agreement signed with Greece to resolve the name dispute. The police used shock bombs and tear gas for the crowd, resulting in injured protesters and police officers, and subsequently in detention of 25 persons. ²² In addition, the media were prevented from doing their job and a journalist was attacked, and later there was a ruling that such excessive force was justified because the journalist did not identify himself.

Throughout the year, the Constitutional Court ruled on the violations of the freedom of thought by use of force against representatives of the political party "Levica" during an event - a presentation of US military and ARM equipment, which is particularly significant and sends a clear message to law enforcement agencies. Namely, during the protest of the "Levica", that carried banners, the police discriminated against and applied force by handcuffing and depriving the participants of the "Levica".

One organization that participated in the civic rally, in an open-ended response, noted a case where they believed that police officers restricted the arrival at the rally by lengthy checking of personal documents. While one organization faced excessive force exerted by police officers against the participants during the rally, which indicates an improvement of the practice compared to the previous years (2015 - 17 CSOs; 2016 - 13 CSOs; 2017 - 3 CSOs).

FREEDOM OF EXPRESSION

Article 16²⁵ of the Constitution of the Republic of Macedonia guarantees citizens the freedom of belief, conscience, thought and public expression of thought, as well as freedom of speech, public appearance, public information and the free establishment of public information institutions.

The freedom of expression is guaranteed through comprehensive legislation in line

²⁰ Law on Police ("Official Gazette of the Republic of Macedonia" no. 114/06, 6/09, 145/12, 41/14, 33/15, 31/16, 106/16, 120/16, 21/18 and 64/18).

²¹ Law on Police ("Official Gazette of the Republic of Macedonia" no. 114/06, 6/09, 145/12, 41/14, 33/15, 31/16, 106/16, 120/16, 21/18 and 64/18).

²² Macedonian Young Lawyers Association (2018) ANNUAL report on the efficiency of legal protection of human rights in the Republic of Macedonia: 2018.

²³ Ibid.

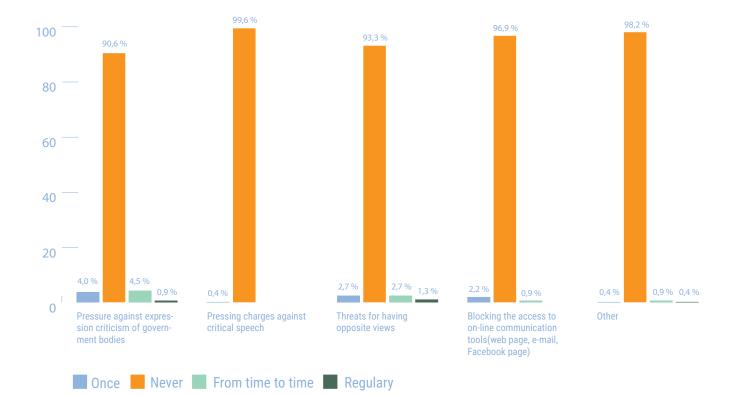
²⁴ Pravdiko (2018) Constitutional Court to rule on violation of the freedom of thought of the "Levica" members [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/ustavniot-sud-ke-rasprava-za-povreda-na-slobodata-na-mislata-za-chlenovi-na-levitsa/ [Accessed on: 15/4/2019];

²⁵ The Constitution of the Republic of Macedonia, Article 16: Guarantees freedom of belief, conscience, thought and public expression of thought. It guarantees freedom of speech, public appearance, public information and the free establishment of public information institutions. It guarantees free access to information, freedom of receiving and imparting information.

with the international standards and practice: the Law on Media, ²⁶ the Law on Broadcasting Activity, ²⁷ the Law on Civil Liability for Insult and Defamation, ²⁸ as well as the Law on Free Access to Public Information. ²⁹ No significant progress was made during the year in the legal framework regulating the freedom of expression, in particular to change the shortcomings identified in the Urgent Reform Priorities. ^{30 31}

The practice of freedom of expression, especially for journalists, has improved.³² In practice, there have been cases of restriction of freedom of expression or pressure to practice self-censorship noted. In addition, despite the existence of the Law on Civil Liability for Insult and Defamation, the Association of Journalists of Macedonia (AJM) finds that its application in the case law is not harmonized and it is problematic, and consequently the courts reject the defamation and insult against online media lawsuits.³³

Graph 8. DOES YOUR
ORGANIZATION
HAVE EXPERIENCE
WITH SOME OF THE
LISTED UNLAWFUL
RESTRICTIONS WITH
RESPECT TO THE
RIGHT OF FREEDOM OF
EXPRESSION LAST YEAR?



²⁶ Law on Media ("Official Gazette of the Republic of Macedonia", no. 184/13, 13/14);

²⁷ Law on Broadcasting Activity ("Official Gazette of the Republic of Macedonia", no. 100/05, 19/07, 103/08, 152/08, 6/10, 145/10, 97/11, 13/12 and 72/13).

²⁸ Law on Civil Liability for Insult and Defamation ("Official Gazette of the Republic of Macedonia", no. 143/12)

²⁹ Law on Free Access to Public Information ("Official Gazette of the Republic of Macedonia", no. 13/06, 86/08, 6/10, 42/14, 148/15, 55/16 and 64/18).

³⁰ Vistinomer (2018) Finishes the project "Media Reforms Observatory" [Internet] Skopje, Metamorphosis. Address: https://vistinomer.mk/finishira-proektot-opservatorija-na-mediumskite-reformi/ [Accessed on: 15/4/2019]

³¹ Nebiu, B., Selmani, N., Sekulovski, D., Sulejman, D. (2018) Indicators of the degree of freedom of media and safety of journalists in Macedonia [Internet] Skopje, Association of Journalists of Macedonia. Address: https://safejournalists.net/wp-content/uploads/2018/12/%D0%9F%D0%BE%D0%BA%D0%B0%D0%B7%D0%B0%D1%82%D0%B5%D0%BB%D0%B8-%D0%B7%D0%B0-%D1%81%D1%82%D0%B5%D0%B5%D0%B5%D0%B5%D0%B0-%D0%B0-%D0%B0-%D1%81%D0%BB%D0%BE%D0%B1%D0%BE%D0%B4%D0%B6%D0%B0-%D0%B0-%D0%B0-%D0%B0-%D0%B5%D0%B8%D1%83%D0%BC%D0%B8%D1%82%D0%B5-%D0%B8-%D0%B7%D0%B0-%D0%B1%D0%B5%D0%B7%D0%B1%D0%B5%D0%B1%D0%B5%D0%B4%D0%B0%D0%B0-%D0%B1%B1%D1%81%D0%B5%D0%B1%D0%B5%D0%B0-%D0%B0-%D0%B0-%D0%B5%D0%B1%D0%B5%D0%B1%D0%B5%D0%B0-%D0%B0-%D0%B0-%D0%B0-%D0%B0%D0%B5%D0%B8%D0%B0%D0%B0%D0%B0%D0%B8%D1%882%D0%B5-%D0%B0%D0%B0-%D0%B0%D0%B0%D0%B8%D0%B8%D0%B0%D0%B0%D0%B8%D1%882%D0%B5-%D0%B2%D0%B6-%D0%9C%D0%B0%D0%BA%D0%B5%D0%B4%D0%B6%D0%B0%D0%B8%D1%98%D0%B0.pdf [Accessed on: 15/4/2019]

³² Vistinomer (2018) Finishes the project "Media Reforms Observatory"

³³ Pravdiko (2018) AJM: Skopje Civil Court and Appellate Court should not license journalists and media [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/znm-skopski-graganski-i-apelatsionen-sud-dane-litsentsiraat-novinari-i-mediumi/ [Accessed on: 15/4/2019]

Throughout the year, the European Court of Human Rights found a violation of Makraduli's freedom of expression against the Republic of Macedonia. Makraduli was convicted in 2011 of defamation by a senior member of the then ruling VMRO DPMNE party and a Director of the Security and Counter-Intelligence Directorate.³⁴ It has been established that the state intervened and restricted Makraduli's freedom of expression to protect the reputation of an individual, i.e. the reputation of the former Director of the Security and Counter-Intelligence Directorate.

In addition, in order to see the situation in practice, i.e. whether the organizations can freely express themselves, they were asked to respond how often they faced (had experience with) all unlawful restrictions given in the question regarding the right to freedom of expression in 2018. Compared to the previous years, there are no significant differences in the number of cases in which organizations experienced unlawful restrictions on the right to freedom of expression. A total of 21 organizations responding to the questionnaire faced pressure to express criticism of the state authorities (2015 - 26 CSOs; 2016 - 24 CSOs; 2017 - 22 CSOs), while a total of 15 organizations faced threats for having opposite views (2015 - 22 CSOs; 2016 - 18 CSOs; 2017 - 16 CSOs).

In the open-ended questions, the organizations noted examples where, due to criticism aimed mostly at local governments, they faced delays in payment of funds under previously concluded contracts, pressures on operations and threats of inspections. Due to having opposing views, an example of a personal threat to life (the case of then AJM president Naser Selmani) is also noted. In the open-ended questions, a total of seven organizations reported blocking access to online communication tools, such as frequent attacks and hacking of web servers, lost emails and blocked social media pages.

RIGHT TO SAFELY RECEIVE AND IMPART INFORMATION

The free access to information, freedom to receive and impart information are guaranteed in the Constitution. The provisions in the laws that further elaborate on the right to safely receive and impart information are: the Law on Interception of Communications, the Law on Electronic Communications and the Law on Criminal Procedure 46, the Law on Media, the Law on Audio and Audiovisual Media Services, the Law on Protection of Privacy, etc.

Despite the need for comprehensive changes, only for some of the laws there were consultative events initiated or the changes were drafted, and some laws were adopted. Throughout the year, there were electronic consultations on the Law on Electronic Communications⁴⁰ on the Unique National Electronic Registry of Regulations of the Republic of North Macedonia (ENER), and the amendments were adopted twice. Then, in 2018, a new Law on Interception of Communications,⁴¹ was also adopted, in line with the recommendations of the Priebe Report, which regulates the implementation procedure as a separate investigative measure: interception and recording of telephone and other electronic communications, the conditions and procedure for implementing the measures of interception of communications for the protection of the interests of the State security and defense, the supervision and control over the implementation of the measures for the interception of communications and the obligations of the Operational-Technical Agency and the operators.⁴²

³⁴ Macedonian Young Lawyers Association (2018) ANNUAL report on the efficiency of legal protection of human rights in the Republic of Macedonia: 2018.

³⁵ Law on Interception of Communications ("Official Gazette of the Republic of Macedonia", no. 71/18).

³⁶ Law on Electronic Communications ("Official Gazette of the Republic of Macedonia", no. 39/14, 188/14, 44/15, 193/15, 11/18 and 21/18).

³⁷ Law on Criminal Procedure ("Official Gazette of the Republic of Macedonia", no. 150/10, 100/12, 142/16, 193/16 and 198/18).

³⁸ Law on Audio and Audiovisual Media Services ("Official Gazette of the Republic of Macedonia", no. 184/13, 13/14, 44/14, 101/14, 132/14, 142/16, 132/17, 168/18 and 248/18).

³⁹ Law on Protection of Privacy ("Official Gazette of the Republic of Macedonia", no. 99/16).

⁴⁰ Law on Electronic Communications ("Official Gazette of the Republic of Macedonia", no. 39/14, 188/14, 44/15, 193/15, 11/18 and 21/18).

⁴¹ Law on Interception of Communications ("Official Gazette of the Republic of Macedonia", no. 71/18).

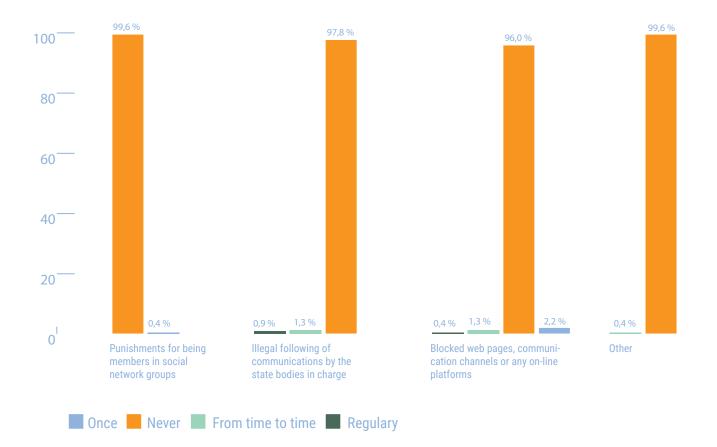
⁴² Law on Interception of Communications ("Official Gazette of the Republic of Macedonia", no. 71/18)

Preparatory steps were also taken to improve the Law on Personal Data Protection,⁴³⁴⁴ which was published on ENER. The purpose of the amendments is: reformed national system for personal data protection and implementation of the recommendations received to improve the legal framework, by strengthening inspection supervision and further emphasizing of the autonomy, independence and impartiality of the Directorate for Personal Data Protection and its employees.

In 2018, the Draft-Law Amending the Law on Audio and Audiovisual Media Services⁴⁵ was adopted. The main purpose of this draft law is departization and professionalization of the public service broadcaster and the regulatory body, the Agency for Audio and Audiovisual Media Services. Namely, the changes are related to the operation and financing of the Agency for Audio and Audiovisual Media Services, the Council of the Agency, measures in case of violation of regulations, special prohibitions, obligations of broadcasters to broadcast in Macedonian or in the languages of the communities, the ban for advertising, obligations of operators retransmitting program services, as well as more questions regarding Macedonian Radio and Television.⁴⁶

In practice, the safe receiving and imparting information was made possible. Despite improving the climate in which journalists operate, they have been exposed to attacks in 2018. In addition to the restrictions and attacks observed during the rallies, which are covered in the previous area of the report, there are also other cases. Namely, a journalist was physically attacked during a conference in Struga, and after the event AJM called for an investigation and asked for responsibility and punishment of the attackers.⁴⁷ Following the reaction, the AJM president received threats and pressure from representatives of political parties, followed by a protest where the Minister without Portfolio in charge

Graph 9. DOES YOUR
ORGANIZATION HAVE
EXPERIENCE WITH SOME
OF THE LISTED UNLAWFUL
RESTRICTIONS WITH
RESPECT TO THE RIGHT
TO FREELY RECEIVE AND
IMPART INFORMATION
LAST YEAR?



⁴³ Directorate for Personal Data Protection (2018) Annual report 2018 [Internet] Skopje, DPDP. Address: https://dzlp.mk/sites/default/files/u4/godisen_izvestaj_dzlp_2018.pdf [Accessed on: 15/4/2019]

⁴⁴ ENER (2018) Ministry of Justice-Regulatory Impact Assessment Report Draft-Law on Personal Data Protection [Internet] Skopje, ENER. Address: https://ener.gov.mk/files/propisi_files/plan/1_155121820nacrtiz vestajLicnipodatoci.pdf [Accessed on: 15/4/2019]

⁴⁵ Law on Audio and Audiovisual Media Services ("Official Gazette of the Republic of Macedonia", no. 184/13, 13/14, 44/14, 101/14, 132/14, 142/16, 132/17, 168/18 and 248/18).

⁴⁶ Akademik (2018) The new changes to the Law on Audio and Audiovisual Media Services published on Akademika [Internet] Skopje, Akademik. Address: https://akademik.mk/novite-izmeni-na-zakonot-za-audio-i-audiovizuelni-mediumski-uslugi-objaveni-na-akademika/ [Accessed on: 15/4/2019]

⁴⁷ Macedonian Young Lawyers Association (2018) ANNUAL report on the efficiency of legal protection of human rights in the Republic of Macedonia: 2018.

of Communications, Accountability and Transparency addressed the audience, with the harshest condemnation of such treatment of journalists and the request for the Prosecutor's Office to take measures.⁴⁸

In practice, the organizations that experienced unlawful restrictions on receiving and imparting information in 2018 also highlighted the frequency of the restrictions they faced. Almost all organizations (between 96% and 99.6%) who responded to the questionnaire stated that they had never faced any unlawful restrictions. Similarly, regarding the unlawful restrictions on receiving and imparting information, a significant number of cases have been registered according to CSO responses. Namely, nine civil society organizations responded that they had experience with blocked websites or communication channels (2015 - 4 CSOs; 2016 - 7 CSOs; 2017 - 6 CSOs), as well as five organizations had experience with illegal communications interception (2015 - 11 CSOs; 2016 - 10 CSOs; 2017 - 8 CSOs). In the open-ended responses to the questionnaire, CSOs stated examples of blocked websites, social media profiles, and disabling the use of certain tools. The open-ended responses do not give clear indication of where the responsibility for such restrictions lies.

RECOMMENDATIONS

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

- The Ministry of Interior should establish a multi-sectoral group to revise and amend all laws regulating public assemblies, in order to further specify provisions that would avoid ambiguity and ensure consistency among related provisions in a given law and with other laws, as well as compliance with international standards;
- The Ministry of Interior should, in practice, interpret ambiguous provisions in favor of those who wish to exercise their right to peaceful assembly (in accordance with the Law on Public Assemblies, the Law on Police, other laws and bylaws, etc.);
- Continuous monitoring of the implementation of legislation regulating the freedom of expression and its improvement;
- Strengthening the capacity of the judiciary and other public officials in regard to international standards, and European Court of Human Rights rulings related to freedom of expression and critical speech.

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

TAX BENEFITS FOR CSOs

The tax treatment of the civil society organizations was improved at the end of 2018. The positive news is part of a comprehensive tax reform for the introduction of progressive taxation, launched by the Ministry of Finance in consultation with the civil society organizations, as well as other relevant stakeholders. In addition to the openness of the Ministry, the long-standing commitment and readiness of a group of civil society organizations that networked in collaboration with the Ministry, and on the basis of evidence and analysis, came to the most favorable solution, primarily related to the profit tax, were crutial for the improvement of the tax treatment of the civil society organizations.

The key positive changes were made in the Law on Profit Tax.² Namely, the purpose of the proposed amendments to the Law were the broader clarifications and refinement of various provisions, including those regarding the civil society organizations. For the first time, the Law clearly emphaises that civil society organizations are not subject to the law (Article 4a paragraph 1), i.e. they do not pay profit tax and it specifies which income is not taxed (paragraph 2). The exception is the income generated from conducting economic activities which is taxable when the total annual income from those activities is over one million denars, where the tax is calculated and paid in the amount of 1% of the amount of the total income generated from the economic activity in the calendar year, only to the amount exceeding one million denars.

A new Law on Personal Income Tax was proposed by the end of the year, replacing the previous Law on Personal Income Tax.³ The new law, like the previous one, contains tax exemptions in respect of the compensation of volunteers under the Law on Volunteering.⁴ In addition, tax-exempt are all costs for accommodation, food and transportation for persons participating in events organized under the activities of the organization established under the LAF, as well as travel expenses for persons participating in educational activities and events of educational institutions and organizations abroad.

The Law on Donations and Sponsorships in the Public Activities is not yet fully operational in practice.⁵ In the new Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society (2018-2020), the Government, under Measure 31, seeks to amend the Law to facilitate donations to civil society organizations (the activities envisage public consultations, amendments of the Law and its monitoring).⁶

In practice, almost half of the organizations (48.9%) do not use tax benefits. The reason for this is that they are not well informed, they are not VAT payers or they do not have sufficient funds (small budget). VAT exemption is used by 40% of organizations and they initiate the procedure in SEA and PRO.

The civil society organizations that responded that they use tax benefits (51.1%) were asked about the administrative procedures for obtaining these benefits. For one sixth (16.7%) of them, the administrative procedures are not appropriate for the work of the organizations, i.e. they are very burdensome and complicated, while for more than half (53.5%) of these procedures are somehow complicated. The administrative procedures for acquiring tax benefits are not complicated for 29.8% of the civil society organizations. In the open-ended responses, the organizations (70 cases) were asked to explain the

¹ Ministry of Finance (2018) Fair taxation reduces income inequality and fosters economic growth [Internet] Skopje, MoF. Address: https://finance.gov.mk/mk/node/7817 [Accessed on: 15/4/2019]

² Law on Profit Tax ("Official Gazette of the Republic of Macedonia", no. 112/2014, 129/2015, 23/2016, 190/2016 and 248/2018).

³ Law on Personal Income Tax ("Official Gazette of the Republic of Macedonia", no. 80/93, 70/94, 71/96, 28/97, 8/01, 50/01, 52/01, 2/02, 44/02, 96/04, 120/05, 52/06, 139/06, 60/07, 159/08, 20/09, 139/09, 171/10, 135/11, 166/12, 187/13, 13/14, 116/15, 129/15, 199/15, 23/16 and 190/17).

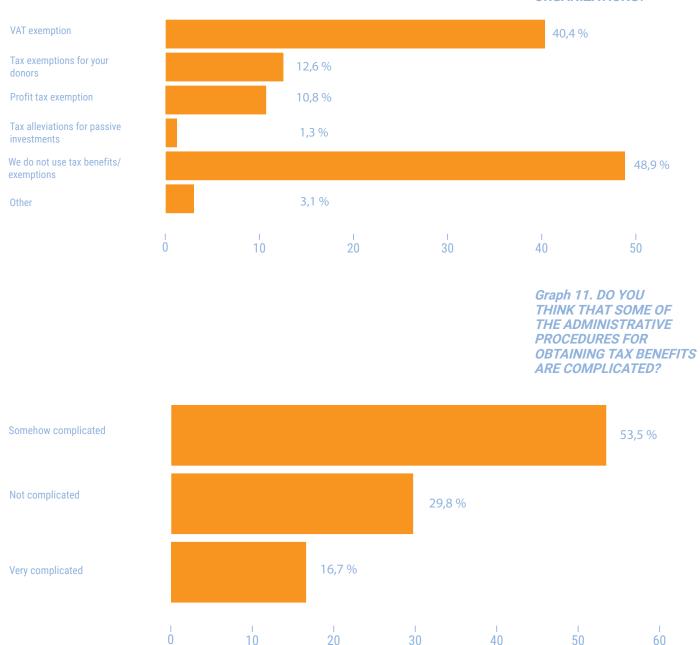
⁴ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of Macedonia", no. 47/06; 86/08; 51/11; 28/14 and 153/15).

⁵ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of Macedonia", no. 47/06; 86/08; 51/11; 28/14 and 153/15).

⁶ Government of the Republic of Macedonia (2018) Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society [Internet] Skopje, Government of the Republic of Macedonia. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Strategija%202018%20-%20 2020%20usvoena%209%2010%202018_0.pdf [Accessed on: 15/4/2019]

causes of complicated administrative procedures for tax benefits. The reasons mainly relate to the extensive and lengthy registration of projects in the SEA, the submission of quarterly reports on VAT-exempt invoices to the PRO, even hough the Office itself issues such invoices, the malfunctioning of the PRO's regional offices, the lack of consistency in the confirmation by SEA, etc.

Graph 10. WHAT KIND OF TAX BENEFITS ARE USED IN THE WORK OF YOUR ORGANIZATIONS?



RECOMMENDATIONS

TAX/FISCAL TREATMENT OF CSOs AND THEIR DONORS

- -The Ministry of Justice should establish a multi-sectoral group, involving representatives of civil society organizations to monitor the implementation of the Law on Donations and Sponsorships in Public Activities and to prepare draft amendments to the Law;
- Joint workshops and activities to educate and inform all stakeholders on the specific nature of the operations and the needs of the civil society organizations for tax benefits (in particular for personal income tax and profit tax).

DIRECT PUBLIC FUNDING

Key laws and bylaws regulating state support are: LAF,⁷ Law on Execution of Budget,⁸ Law on Games of Chance and Entertainment Games,⁹ as well as other bylaws, Decision on distribution of income from games of chance and entertainment games¹⁰ and Criteria for dictribution of income from games of chance and entertainment games,¹¹ such as the Code of Good Practice for Financial Support of Associations and Foundations.¹² In addition, there are other laws for different institutions that regulate aspects of state support in the areas such as: sports, culture, health and so on.

The legal framework regarding the financial support of civil society organizations from the state central budget was partially modified during the year. The key novelty was the recognition of the need for reform and provision of funds for the civil society sector in the new Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society (2018-2020).¹³

Namely, although so far the previous strategic documents envisaged a number of activities for improvement of the state funding, for the first time, in the new Strategy, in the first priority area "Normative, Institutional and Financial Framework for Civil Society Development", the Government has recognized, according to the needs of the sector, that the budget allocation system needs to be improved, in particular with regard to income from games of chance and entertainment games as an important source of support. Consequently, the measures envisage the analysis and amendment of the Law on Games of Chance and Entertainment Games, ¹⁴ as well as the most important novelty, i.e. establishing a single fund for institutional development of the civil society organziations and co-financing of EU projects. Last but not least, also similar to the previous ones, the strategic document envisages the adoption of a legally binding act on the allocation of funds.

Compared to the previous years, no funding program or decision for allocation of funds was made in 2018 through the General Secretariat of the Government after the Government annulled the 2017 allocation decision. In December 2018, the General Secretariat of the Government, through the Unit for Cooperation with NGOs, held a consultation meeting and also provided for an electronic submission of opinions on the Draft-Program for financing the program activities of the associations and foundations for 2019. The continuation of this practice of allocating funds without making any substantial changes, especially in terms of the amount of funds and expediency, as well as in terms of the changes in the allocation decisions, cast doubt on the serious intentions for a reform of the funding process.

⁷ Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 52/10, 135/11 and 55/16).

⁸ Law on Execution of Budget of the Republic of Macedonia for 2018 ("Official Gazette of the Republic of Macedonia", no. 196/17). Every year a new law is adpoted, in this report we refer to the law for 2018.

⁹ Law on Games of Chance and Entertainment Games ("Official Gazette of the Republic of Macedonia", no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16 and 178/16).

¹⁰ Each year a new decision is adopted. Decision on distribution of income from games of chance and entertainment games in 2018 for financing the program activities of the national disability organizations, their societies and their association, associations fighting domestic violence and the Red Cross of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 54/18).

¹¹ Ministry of Labor and Social Policy (2018) [Internet] Skopje, MLSP. Rulebooks; Address: http://mtsp.gov.mk/pravilnici.nspx [Accessed on: 15/4/2019]

¹² Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 130/07).

¹³ Government of the Republic of Macedonia (2018) Strategy of the Government of the Republic of Macedonia for Cooperation with and Develoment of the Civil Society 2018-2020 [Internet] Skopje, Government of the Republic of Macedonia. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Strategija%20 2018%20-%202020%20usvoena%209%2010%202018_0.pdf [Accessed on: 15/4/2019]

¹⁴ Law on Games of Chance and Entertainment Games ("Official Gazette of the Republic of Macedonia", no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16 and 178/16).

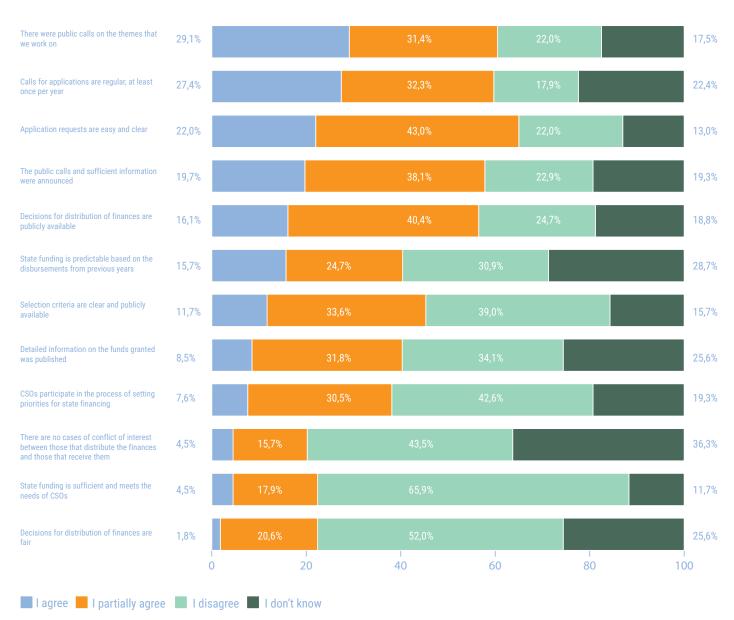
¹⁵ Decision on termination of validity of the Decision on allocation of funds from the Budget of the Republic of Macedonia for 2017 intended for financing the program activities of associations and foundations ("Official Gazette of the Republic of Macedonia", no. 77/17).

¹⁶ Unit for Cooperation with NGOs in the General Secreteriat in the Government of the Republic of Macedonia (2018) Consultations about the Draft-Program on financing the program activities of the associations and foundations for 2019 [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=mk/node/154 [Accessed on: 15/4/2019]

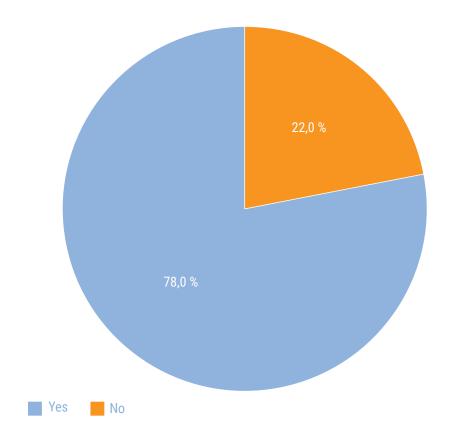
In practice, in order to determine the views of the civil society organizations in regard to state funding, the questionnaire asked a question in which they could determine the degree of agreement with several statements. Regarding the adequacy of the state funding for the needs of the civil society organizations, the majority of them (65.9%) consider that they do not meet the needs of CSOs. Regarding the topics supported by the state funding, 60.5% of the respondents consider that the state calls included appropriate topics on which the civil society organziations work.

According to the responses to the questionnaires, 49 organizations received state funding (22% of the total of 223 respondents-organizations). Of the organizations that did not receive funding (174 in total), the majority of 43.1% did not apply for calls from the state because they consider that there is often a lack of transparent procedure, political and biased allocation, lack of trust and poor prior experience. Almost one third (30.5%) of the organizations, although applying, were rejected and failed to receive state funding. The fact that one fifth of the organizations (19%) were not aware of the open calls for state funding should not to be overlooked as well.

Graph 12. ACCORDING TO YOUR EXPERIENCE, HOW MUCH DO YOU AGREE WITH THE FOLLOWING STATEMENTS IN RESPECT OF THE STATE FUNDING OF THE CIVIL SOCIETY ORGANIZATIONS?

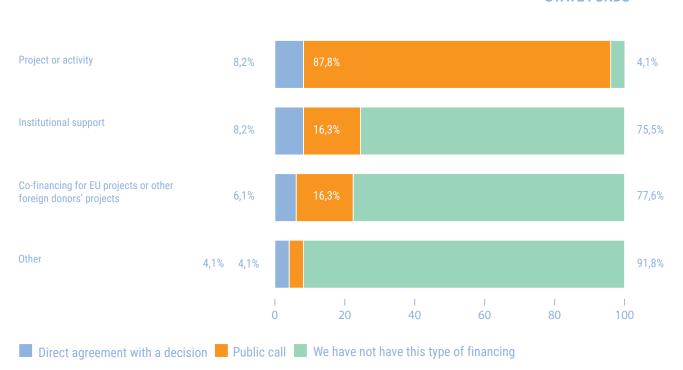


According to the type of state support, out of the 49 organizations that received funding most of them received funding through a public call (43) for project support or activity, and 12 organizations received institutional support funding, while 11 received cofinancing for EU projects.



Graph 13. DID YOU RECEIVE FUNDS FROM THE STATE THROUGHOUT LAST YEAR?

Graph 14. TYPES OF ACTIVITES AND WAYS OF ALLOCATION OF STATE FUNDS



MECHANISM FOR AND TRANSPARENCY OF THE PROCEDURE OF DISTRIBUTION OF FUNDS

The budget allocation mechanism for civil society organizations has been decentralized and has undergone some changes in the amount of funds allocated, as well as the number of institutions that allocate funds throughout the year. The main budget item for civil society organizations from the budget which is 463 - Transfers to Non-Govermental Organizations, continues to cause confusion that funds are being distributed to civil society organizations, although most of that item supports political parties and sports clubs. The confusion is due to the lack of a review of the amount of funds allocated per item, which is not visible in the budget published by the Ministry of Finance. As a result of the lack of quality, complete and available data, the analysis process is made more difficult.

According to available budget data, in 2018, the funds were planned to be allocated through seven different state administration bodies. To Compared to the previous year, only the Protection and Rescue Directorate (PRD) was excluded. Of these, the Ministry of Justice (MoJ) allocated funds exclusively to political parties, while the Pension and Disability Insurance Fund (PDIF) allocated funds to individuals. This means that only five institutions have allocated funds (item 463) to civil society organizations. According to the latest data collected by the Unit, the Ministry of Economy (MoE), the Ministry of Agriculture, Forestry and Water Economy (MAFWE) and the Ministry of Culture (MC) additionally appear as institutions that allocate funds. Consequently, a total of eight institutions throughout the year allocated funds to civil society organizations.

The civil society organizations have been financially supported by budget funds centrally (over the years) through various state administration bodies in three ways: open call, open call for specific (thematic) category of organizations, and directly by a legal act. The legal basis is given in a number of laws, including: the Law on Execution of Budget,¹⁹ the Law on Environment,²⁰ the Law on Culture²¹ and other laws. Compared to the previous years, for the first time, in regard to the budget support, all institutions publish an open call for allocation of funds. For some of the funds (from games of chance and entertainment games), the MLSP and MAFWE allocate directly by a legal act. The legal basis for announcing an open call for a specific (thematic) category of organizations to allocate budget funds to associations and foundations is given in: the Law on Sports,²² the Law on Games of Chance and Entertainment Games,²³ the Law on Social Protection of MLSP, intended for associations working in the field of social protection, as part of the MLSP registry²⁴ and the Law on Consumer Protection of the MoE,²⁵ intended for consumer organizations.

Transparency and accountability of the procedure for state funding of civil society organizations is regulated by various acts. However, despite some positive changes throughout the year, in terms of public opening of calls, in practice, the state administration bodies continue to allocate with considerable shortcomings.

¹⁷ The whole overview is given in Table 2. Institutions that allocate funds through budget item 463 – Transfer to Non-Governmental Organziations (2015-2017). The Final account for 2018 is not available in the period of the analysis.

¹⁸ Unit for Cooperation with NGOs in the General Secreteriat in the Government of the Republic of Macedonia (2018) Annexes to the 11th session of the Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/269 [Посетена на: 15/4/2019]

¹⁹ Law on Execution of Budget of the Republic of Macedonia for 2018 ("Official Gazette of the Republic of Macedonia", no. 196/17).

²⁰ Law on Environment ("Official Gazette of the Republic of Macedonia", no. 53/05; 81/05; 24/07; 159/08; 83/09; 48/10; 124/10; 51/11; 123/12; 93/13; 187/13; 42/14; 44/15; 129/15; 192/15; 39/16 and 99/18).

²¹ Law on Culture ("Official Gazette of the Republic of Macedonia", no. 31/98; 49/03; 82/05; 24/07; 116/10; 47/11; 51/11; 136/12; 23/13; 187/13; 44/14; 61/15; 154/15; 39/16 and 11/18).

²² Law on Sports ("Official Gazette of the Republic of Macedonia", no. 29/02, 66/04, 81/08, 18/11, 51/11, 64/12, 148/13, 187/13, 42/14, 138/14, 177/14, 72/15, 153/15, 6/16, 55/16, 61/16, 106/16 and 190/16).

²³ Law on Games of Chance and Entertainment Games ("Official Gazette of the Republic of Macedonia", no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16 and 178/16).

²⁴ 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; 33/15; 72/15; 104/15; 150/15; 173/15; 192/15; 30/16; 163/17 and 51/18).

 $^{25\,\}text{Law on Consumer Protection ("Official Gazette of the Republic of Macedonia", no. 38/04, 77/07, 103/08, 24/11, 164/13, 97/15, 152/15 and 140/18).}$

Table 2. SABs THAT DISTRIBUTE FUNDS THROUGH THE BUDGET ITEM 463 – TRANSFERS TO NGOs (2016-2019)*							
	State administration bodies (in denars)	2017**	%	2018***	%	2019****	%
1	Government of the Republic of Macedonia	/	1	/	/	12.000	1,6
2	Ministry of Defense	2.900	0,7	3.000	0,4	/	/
3	Protection and Rescue Directorate	2.102	0,5	/	/	4.000	0,5
4	Ministry of Justice	109.942	25,3	310.000	45,7	290.000	38,7
5	Ministry of Environment and Physical Planning	17.226	4,0	15.500	2,3	17.000	2,3
6	Ministry of Labour and Social Policy	85.263	19,6	113.313	16,7	166.870	22,3
7	Agency for Youth and Sport	210.267	48,4	226.022	33,3	249.619	33,3
8	Ministry of Health	6.000	1,4	8.000	1,2	8.000	1,1
9	Pension and Disability Insurance Fund	550	0,1	2.000	0,3	2.000	0,3
	TOTAL	434.251		677.835		749.489	
SABs that distribute funds though other budget items							
10	Ministry of Economy	/	/	6.516	3,5	13.000	5,7
11	Ministry of Agriculture, Forestry and Water Economy	/	/	17.406	9,2	77.880	33,9
12	Ministry of Culture	/	/	118.420	62,8	92.244	40,2
13	Ministry of Health	/	/	46.304	24,5	46.500	20,3
	TOTAL			188.646		229.624	

Namely, in the new Strategy, the Government has envisaged the adoption of a new legal act that will partially regulate transparency and accountability in the allocation of funds. In practice, the institutions also fail to follow the existing provisions set out in the Law on Execution of Budget, 26 as well as the principles related to the transparency of the election of members of the body to decide on the allocation, public disclosure of results and projects to be funded, 27 as well as the provisions in the Decision on the Criteria and Procedures for distribution of funds for the program activities of the associations and foundations from the budget (programs, open calls, detailed decisions for fund recipients, feedback, etc.). 28

In regard to the transparency of the decision-making process for allocating state funding in practice, in the questionnaire, the organizations were given three statements and each of them required a degree of agreement. In terms of the criteria used to select the civil society organizations for state support, 45.3% of the organizations agree that they are clear and publicly available, while 39% of the organizations consider that they are not clear and not publicly available. More than a half (52%) of organizations consider that

²⁶ Law on Execution of Budget of the Republic of Macedonia for 2018 ("Official Gazette of the Republic of Macedonia", no. 196/17).

²⁷ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 130/07)

²⁸ Decision on Criteria and Procedure for allocation of funds for program activities of associations and foundations from the Budget of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no.23/09)

^{* 463 –} Transfers to NGOs, is traditioanally an item under which the NGO sector is recognized and supported. But it is not the only item through which the institutions allocate funds.

^{**} Final Account of the Budget of the Republic of Macedonia for 2017 ("Official Gazette of the Republic of Macedonia", no. 141/18)

^{***} Ministry of Finance (2018) Amendments to the Budget of the Republic of Macedonia for 2018 [Internet] Skopje, MoF. Address: https://www.finance.gov.mk/files/ u6/REBALANS%202018%20-%20 Za%20objavuvanje%20%28sl.%20 vesnik%29.pdf [Accessed on: 15/4/2019]

^{****} Ministry of Finance (2018) Budget of the Republic of Macedonia for 2019 [Internet] Skopje, MoF. Address: https:// www.finance.gov.mk/files/ u6/BUDZET_2019_%28SL._ VESNIK%29_ZA_OBJAVUVANJE_0. pdf [Accessed on: 15/4/2019]

allocation decisions are unfair. Finally, 56.5% of organizations consider that allocation decisions are publicly published while 24.7% disagree with this statement.

According to the pubished budget for 2018, the amount of allocated funds through the budget line 463 has increased over MKD 243 million, compared to 2017. Most of this increase relates to funds allocated to political parties by the Ministry of Justice. Namely, by amending the Law on Financing of Political Parties²⁹ in 2018, the amount received by political parties increased from 0.06% to 0.15%.

The funds allocated through the MLSP and the AYS have increased significantly, while other items show a smaller increase, except for the Ministry of Environment and Physical Planning, where a reduction of less than MKD 2 million is envisaged, and the Protection and Rescue Directorate is excluded from the list of institutions that allocate funds, after many years of receiving the funds for allocation. The funds allocated by the Government have not changed. Namely, after 2016 no funds were allocated, after the program was returned for consultation in 2019, the Government has decided to allocate the same amount, i.e. 12 million denars, same as before, with the modification that fewer projects will have access to funds. On the other hand, the data from the Unit on the amount of funds allocated, obtained from different institutions, confirm that the institutions also allocate funds from other budget items.

During the year, the Ministry of Defense (MoD) announced, for the first time, an open call for allocation of funds, as well as a document with the results, containing a list of the winners, amount, title and purpose of the project, as well as its duration.³⁰ So far, the Ministry of Defense has allocated funds for only one organization. However, despite the well-established practice of allocation by the Ministry of Defense, funding for associations and foundations through the Ministry of Defense is not envisaged for 2019.

Furthermore, the Protection and Rescue Directorate was the only organization that did not allocate funds during 2018. But according to the budget planned for 2019, the distribution through this institution will continue. The website of the Directorate has no information about the associations which are beneficiaries of these funds.

The Ministry of Environment and Physical Planning (MEPP) continued to allocate funds for associations and foundations without significant changes compared to the previous years.

According to the submitted data, the Ministry of Labor and Social Policy allocated a total of 109,018,804 denars for 2018. This is an increase, compared to 2017, when according to the final account of the budget item 463 - Transfers to Non-Governmental Organizations, the MLSP allocated 85,262,817 denars. The increase of over 23 million denars is just one of the steps taken by the Ministry to strengthen the cooperation and partnership with the civil society organizations. The MLSP annually allocates funds in accordance with the Decision on the allocation of income from games of chance and entertainment games in 2018 to fund the program activities of national disability organizations, their associations and their union, the associations combating domestic violence and the Red Cross of the Republic of Macedonia³¹ in the amount of MKD 66,000,000. In the first version of the Decision the amount of funds was identical as the one in the previous years, and again did not reach the threshold set by the maximum allocation of 120 million denars (or, according to the original legal solution, 50% of the total revenue from the games of chance and entertainment games). In June, the Decision was amended, adding MKD 4 million for the work of the Red Cross (in the area of child and social protection) in addition to the already allocated MKD 6 million.³² The main beneficiaries of these funds under the Decision are the National Council of Disability Organizations of Macedonia (NSIOM) (81.4% of the funds). Other organizations that are supported by the funds for combating domestic violence are: the Association Crisis Center "Hope" (1,100,000 denars), the Women's Organization of the City of Skopje (1,100,000 denars) and the Union-National

²⁹ Law on Financing of Political Parties ("Official Gazette of the Republic of Macedonia", no. 76/04; 86/08; 161/08; 96/09; 148/11; 142/12; 23/13 and 140/18).

³⁰ Ministry of Defense (2018) Results of the public call for financial support to projects of associations and foundations as of 05.04.2018. [Internet] Skopje, MoD. Address: http://morm.gov.mk/wp-content/uploads/2018/07/Rezultati-za-finansiska-poddrska-na-zdruzenija-i-fondacii.pdf [Accessed on: 15/4/2019]

³¹ Decision amending the Decision for distribution of income from games of chance and entertainment games in 2018 for financing the program activities of national disability organizations, their societies and their association, associations combating domestic violence and the Red Cross of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 103/18)

³² Program for financing the program activities of the national disability organziations, their associations and their union, associations combating domestic violence and the Red Cross of the Republic of Macedonia from the income from games of chance and entertainment games in 2018 ("Official Gazette of the Republic of Macedonia", no. 53/18)

Throughout the year, the Agency for Youth and Sport, for the first time, envisaged budget funds (2 million denars) intended for associations working in the field of youth. So far, the funds have been only available to sports associations registered in the registry of AYS. In addition, the AYS has opened consultative and informative events on the funds provided, as well as the Rulebook on their allocation.

In 2018, the Ministry of Health took over the financing of the projects combating HIV and tuberculosis, after the Global Fund support of 1,5 million euro ended. The programs have been implemented together with 15 civil society organizations.³⁵

The Ministry of Culture has prepared a National Strategy for Development of Culture in the Republic of Macedonia for the period 2018-2022, which envisages reforms through the introduction of modern models of culture financing. The program identifies a number of shortcomings: the allocation of funds is not based on an evaluation of the programs implemented, nor are there clear goals and criteria, then, non-transparent allocation of funds. etc. The program is a strategies of the programs implemented.

SUBMITTING AN APPLICATION TO RECEIVE STATE SUPPORT

In regard to the submission of applications for state support, the Code of Good Practice for Financial Support of Associations and Foundations³⁸ envisages provisions that contain good practice. Namely, according to the Code, together with the public call, it is necessary for the government, or the state administration body to also publish information on the basis of which the assessment of the credibility of the organization's work, the project proposal and the relevance of the needs and objectives, the reality of the expected results and how the proposed projects will be evaluated, as well as the deadline for asking questions related to the call.

In practice, all state administration bodies (eight) that allocate funds to associations and foundations have published a public call allowing them to submit project applications. Two institutions - MLSP and MAFWE, do not open a public call for the full amount of funds they allocate. While the rest of the institutions allocate all funds through a public call: MoD, MEPP, AYS, MoH, MoC and MoE.

In order to determine the situation in practice, the organizations have been able to determine the degree of agreement by a statement regarding the application requirements. According to the majority of organizations (65%) that responded to the questionnaire, the requirements for applying to state calls are easy and clear.

The conflict of interest is not legally regulated in the allocation of funds, except in the case of the Law on Culture, which contains specific provisions under which for the project holder, i.e. the project author and the project implementation participant cannot be nominated as a member of the commission, i.e. an external associate, and the president and the members of the commission, i.e. the external associates, submit a written statement that they have no conflict of interest in relation to the application submitted at the annual competitions.³⁹ In addition, the Code of Good Practice for Financial Support

³³ Program for financing the program activities of the national disability organizations, their associations and their union, associations combating domestic violence and the Red Cross of the Republic of Maceodnia from the income from the games of chance and entertainment games in 2018 ("Official Gazette of the Republic of Macedonia", no. 53/18)

³⁴ Program amending the Program for financing the program activities of the national disability organizations, their associations and their union, associations combating domestic violence and the Red Cross of the Republic of Macedonia from the income from the games of chance and entertainment games in 2018 ("Official Gazette of the Republic of Macedonia", no. 102/18)

³⁵ Government of the Republic of Macedonia (2018) Prime Minister Zaev and Minister Filipce: Republic of Macedonia is a leader in the region in regart to funding the programs for combating HIV and tuberculosis. [Internet] Skopje, Government of the Republic of Macedonia. Address: https://vlada.mk/node/14616 [Accessed on: 15/4/2019]

³⁶ National Strategy for Development of Culture in the Republic of Macedonia for the period 2018-2022 ("Official Gazette of the Republic of Macedonia", no. 81/18)

³⁷ Government of the Republic of Macedonia (2018) Prime Minister Zaev and Minister Fllipce: Republic of Macedonia is a leader in the region in regard to funding the program for combating HIV and tuberculosis. [Internet] Skopje, Government of the Republic of Macedonia. Address: https://vlada.mk/node/14616 [Accessed on: 15/4/2019]

³⁸ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of Macedonia", no. 130/07).

³⁹ Law on Culture ("Official Gazette of the Republic of Macedonia", no. 31/98; 49/03; 82/05; 24/07; 116/10; 47/11; 51/11; 136/12; 23/13; 187/13; 44/14; 61/15; 154/15; 39/16 and 11/18).

of Associations and Foundations envisages that the conflict of interest is determined by each authority regarding the manner and procedure for selection of the members of commission which selects the projects.⁴⁰

RECOMMENDATIONS

STATE SUPPORT

- Establishment of a multi-sectoral working group in the General Secretariat of the Government of the Republic of North Macedonia and the Ministry of Justice to initiate a complete reform of the system of state funding for the civil society organizations;
- Establishment of a multi-sectoral working group in the Ministry of Finance to review the procedure of allocation of budget funds to the civil society organizations in accordance with the Law on Games of Chance and Entertainment Games;
- Increase of the amount of funds allocated for financing CSOs;
- Providing institutional support;
- Providing co-financing of activities supported by other donors;
- Abandoning the practice of one-year and uncertain funding and building awareness and practice of multi-year organizational and project support;
- Increased amount of individual grants;
- Improving the transparency, effectiveness and accountability of the fund allocation process;
- Increased accountability and transparency of the civil society organizations regarding the spending of the funds allocated by the state and their operations in general;
- Separation of the support for associations and foundations from other categories of nonprofit organizations, i.e. forms of civic association (focus on budget item 463 and sub-categories);
- Ensuring proper geographical distribution of state support to civil society organizations

Sub-area 3.1. Framework and practice for cooperation

STRATEGIC DOCUMENTS FOR CIVIL SOCIETY DEVELOPMENT AND COOPERATION WITH THE GOVERNMENT

The Government's strategic approach to developing civil society and promoting partnership and cooperation has been expressed through the clear political will to prepare a new Strategy for Cooperation with and Development of the Civil Society¹ and an Action Plan for 2018-2020. The new Strategy has taken into consideration the previous strategic documents and their achievements, which were particularly limited in their essential contribution to the development of the civil society. In addition, the strategic framework has included a number of new measures and future activities for the development of the civil society sector, confirming that the sector is a policy corrective, a citizen service and a solidarity channel, a state and business partner and an EU integration driver. The measures are grouped into three key areas. The first area is a normative, institutional and financial framework for civil society development; the second is democratization, active participation of the civil society sector in social processes, policy-making and policy monitoring, with a particular focus on the EU integration process; and the third area regards the civil society sector as a stakeholder in the socio-economic development.

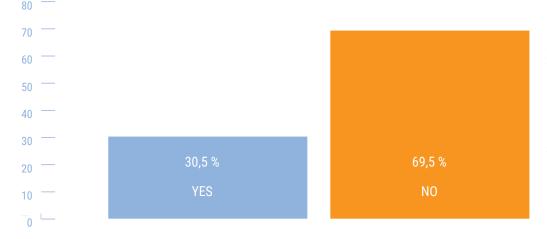
The process of preparing the strategic document, which began at the end of 2017, was particularly participatory and open. It Included more consultation methods. Thus, the needs of civil society organizations were taken into consideration and translated into measures and activities. The preparation began with the establishment of a working group of representatives of 68 civil society organizations that applied to a public call and members of the Network of Civil Servants for cooperation with the civil society. Furthermore, the opportunity was provided for public input through the website www. nvosorabotka.gov.mk in two phases: first, at the early stage of collecting proposals as preparation of the draft text of the strategic document. In addition, for the draft text, public debates were organized throughout the country at which 88 CSO representatives participated. A significant contribution to the clear articulation of the needs of the civil society and to the latest version of the Strategy was made by the Council for Cooperation with and Development of the Civil Society, which discussed the draft text of the Strategy at two thematic sessions² and identified opinions with remarks and recommendations included in the final text of the Strategy. Most of the measures in the strategic document related to 2018 have been implemented or initiated. According to the report of the Unit for Cooperation with NGOs, for 2018, 32 activities were envisaged (out of 85) out of which 11 related to 2018 were implemented, while 13 activities were ongoing and 5 activities were implemented earlier (envisaged for 20193). Setting the activities for implementation in 2018 was optimistic, but the civil society insisted on taking advantage of the long-awaited political will for cooperation expressed by the new government and it implemented some of the activities as early as 2018, even though the Strategy was adopted in October. Mainly the implementation of the activities is related to the tax reform of the government which also affected the civil society organizations, as well as activities regarding the work of the Council and strengthening of the Network of Civil Servants for cooperation with the civil society.4

¹ Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) The Government adopted the Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/126 [Accessed on: 15/4/2019]

² Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of Macedonia (2018) 3th and 4th Session of the Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/99 [Accessed on: 15/4/2019]

³ Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) Report on the implemented measures and activities of the Strategy of the Government for Cooperation with and Development of the Civil Society (2018-2020) in 2018 [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Izvestaj_Strategija_2018_0.pdf [Accessed on: 15/4/2019]

⁴ Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) Held a workshop for monitoring of the implementation of the Strategy of the Government for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/109 [Accessed on: 15/4/2019]



Graph 15. WERE YOU
INCLUDED IN THE
PREPARATION OF THE
NEW STRATEGY OF
THE GOVERNMENT FOR
COOPERATION WITH AND
DEVELOPMENT OF THE
CIVIL SOCIETY (20182020) IN 2018?

Almost one third of the organizations (30.5%) that responded to the questionnaire were involved in the preparation of the Strategy of the Government for Cooperation with and Development of the Civil Society. The positive experiences of organizations with such involvement indicate a correct attitude by the institutions, an opportunity to express their views, suggestions and opinions, as well as to receive ongoing information about the process itself.

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

After many years of efforts by the civil society organizations, in 2018, The Council for Cooperation with and Development of the Civil Society was established and it started functioning. The draft text of the decision to establish the Council, which has been the subject of numerous discussions and changes, was adopted at the end of 2017,⁵ largely in line with the needs of the civil society organizations. The Council is an advisory body to the Government with a mandate to carry out numerous tasks⁶ to promote cooperation, dialogue and stimulate the civil society development.⁷ A Rules of Procedure of the Council⁸ was prepared and adopted during the year, which regulates the organization and the manner of work of the Council, the rights and duties of the members, the President and the Vice-President, the preparation and the manner of convening sessions, the course of the session and the manner of decision making, working groups, manner of communication and coordination with the stakeholders, the public and the procedure for appointing members.

The CSO representatives were selected in a transparent process and are more numerous than the representatives from the ranks of the state administration, as a sign of partnership and recognition of the work of the civil society by the government. Namely, there are 15 representatives from the staff of the state administration bodies, while there are 16 representatives from the civil society organizations in the Council. The election of members from the ranks of the civil society was carried out in accordance with the steps provided for in the Decision, with the participation of two elected civil society representatives in the review of applications. For the areas of "Democracy and the Rule of Law" and "Culture", the voting was conducted twice, due to the existence of two first-place candidates in these areas. During the year, the member of the area of "EU

⁵ Decision amending the Decision for establishment of a Council for cooperation between the Government of the Republic of Macedonia and the civil society ("Official Gazette of the Republic of Macedonia", no. 164/18)

⁶ Decision amending the Decision for establishment of a Council for cooperation between the Government of the Republic of Macedonia and the civil society ("Official Gazette of the Republic of Macedonia", no. 164/18)

⁷ Unit for Cooperation with NGOs in the General Secretariat in the Republic of Macedonia (2018) Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/99 [Accessed on: 15/4/2019]

⁸ Council for Cooperation with and Development of the Civil Society (2018) Rules of Procedure of the Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/dokumenti/Delovnik_na_Sovetot_donesen_na2sednica14.5.2018.pdf [Accessed on: 15/4/2019]

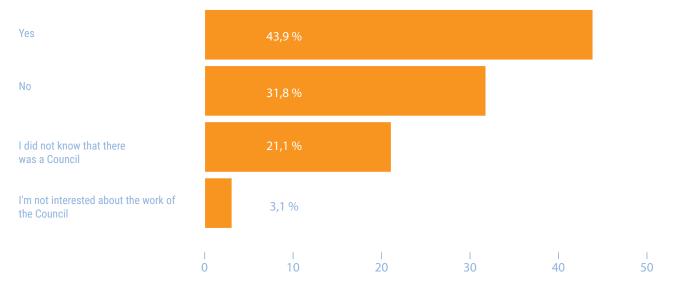
⁹ Unit for Cooperation with NGOs in General Secretariat of the Government of the Republic of Macedonia (2018) List of candidates according to the number of votes for the members of the Council for Cooperation with and Development of the Civil Society from the ranks of the associations and foundations in the areas of Democracy

integration and policies" withdrew upon his request, and then a new representative was elected by another voting. 10

The Council started the year by exceeding the number of scheduled sessions, however, securing the participation of all CSO representatives throughout the sessions noted a decreasing trend. Namely, one constitutive session of the Council and seven regular sessions were held in 2018, starting from April to December, exceeding the minimum of the four scheduled sessions (according to the Rules of Procedure, in Article 20, which states that meetings will be held at least once every three months). 12

At the first four sessions, the Council focused on regulating the internal affairs, as well as on the adoption of the Strategy and then, from September, addressed other issues relevant to the civil society sector.

Graph 16. ARE YOU
INFORMED ABOUT THE
WORK OF THE COUNCIL
FOR COOPERATION WITH
AND DEVELOPMENT OF
THE CIVIL SOCIETY?



Throughout the year, the Council submitted its opinions to the Government and other state administration bodies on various issues deemed important for the civil society sector. The Council submitted an opinion to the Government on the draft text of the Strategy of the Government for Cooperation with and Development of the Civil Society, then an Opinion to the MLSP and the MoF on the Conclusions of the public debate on the reform of the financing of Disability Organizations , organized by Polio Plus - Movement against disability, as well as Opinion to MoF on the Policy Study "Individuals in the VAT system and the rule of law in Macedonia - with special focus and proposed solutions in the area of copyright agreements", prepared by the associations: Center for Economic Analyses, Tax Policy Center and Finance Think. 13

According to the minutes available on the website of the Unit for Cooperation with NGOs, which are published upon their adoption at the following session, the presence of CSO representatives at the Council session has not been complete at any of the sessions. The highest number of participants - representatives of associations and foundations was 14 members, while the lowest number of them was in December, only 7, which is less than half.

and rule of law and Culture in a second round of voting due to two first-place candidates [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/dokumenti/Rang_lista_Demokratija_i_Kultura28_2_2018.pdf [Accessed on: 15/4/2019]

10 Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) List of candidates according to the number of votes for members of one member of the Council for Cooperation with and Development of the Civil Society from the ranks of the associations and foundations in the area of EU Integrations and policies [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Rang%20lista%2015%2011%202018_0.pdf [Accessed on: 15/4/2019]

11 Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/99 [Accessed on: 15/4/2019]

12 Council for Cooperation with and Development of the Civil Society (2018) Rules of Procedure of the Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/dokumenti/Delovnik_na_Sovetot_donesen_na2sednica14.5.2018.pdf [Accessed on: 15/4/2019]

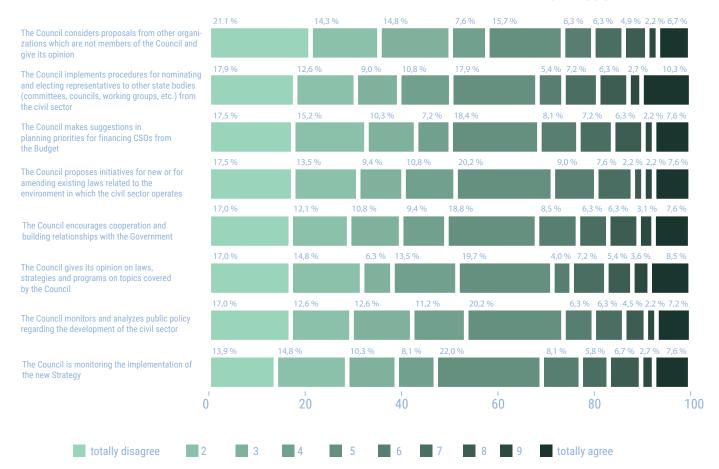
13 Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/99 [Accessed on: 15/4/2019]

In addition, the process of identifying and prioritizing topics and issues that receive attention and that are discussed at the sessions is not clear. Namely, this is related to the lack of communication and information of the wider group of civil society organizations in areas that, in fact, are represented by the representatives in the Council.

While 43.9% of the CSOs that responded to the questionnaire were informed about the work of the Council for Cooperation with and Development of the Civil Society, almost one third (31.8%) were not informed about the work of the Council, while 21 1% did not know that this body exists. Of the organizations that are aware of the existence of the Council (43.9%), the majority (71%) stated that the representatives of the CSOs in the Council do not consult with them on issues related to their areas of activity.

The organizations that responded to the questionnaire were given the opportunity to rate on a scale of 1 to 10 on which 1 strongly disagree and 10 strongly agree, to what extent they agree with certain views on the work of the Council. On average, about 70% of CSOs rated all of these views with a score of 1 to 5, indicating that the vast majority of the civil society organization disagreed with the stated views on the work of the Council.

Graph 17. HOW MUCH DO YOU AGREE (FROM 1 TO 10) WITH THE FOLLOWING VIEW ABOUT THE WORK OF THE COUNCIL FOR COOPERATION WITH AND DEVELOPMENT OF THE CIVIL SOCIETY?

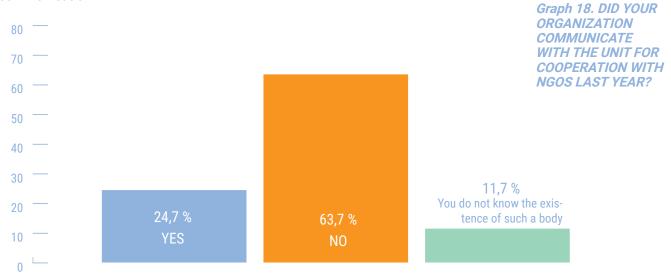


The Unit for Cooperation with NGOs also continued to function throughout 2018 and its capacities were strengthened. Namely, the Government of the Republic of Croatia - Office for Cooperation with NGOs, the Central Financing and Contracting Agency and the Ministry of Finance of the Republic of Croatia implemented an EU-funded twinning project. ¹⁴ The Unit has noted the improvement of timely and quality publication of information on the website. Throughout the year, two coordination meetings were organized between the Unit for Cooperation with NGOs and 18 institutions of the Network of Civil Servants for cooperation with the civil society.

In 2018, the Unit for Cooperation with NOGs was particularly active in supporting the Council, the strategic document and the cooperation with the Croatian Office. The communication between the Unit and the civil society organizations is not satisfactory. Namely, more than 60% of the organizations responded that they did not communicate with the Unit, and 11.7% of the respondents still did not know that it existed. Almost half of the organizations that did not communicate with the Unit stated that they did not need

¹⁴ Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) Promotion of the project "Further institutionalization of structured mechanisms for cooperation between the Government and civil society" [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/86 [Accessed on: 15/4/2019]

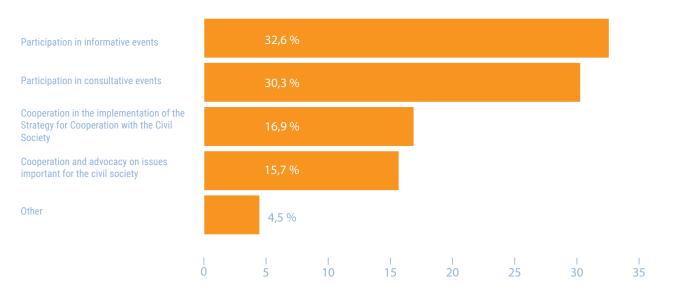
cooperation, and more than one fifth felt that they would not benefit from that cooperation. In the open-ended questions, the most common reason for not communicating with the Unit was the lack of information about its activities and the possibilities and ways of open communication.



The civil society organizations that communicated with the Unit did so through participation in informative (32.6%) and consultative (30.3%) events, as well as collaboration for the implemention of the Strategy (16.9%) and advocacy on issues important for CSOs (15.7%). Most of the CSOs that communicated with the Unit (89.3%) are satisfied with the established cooperation.

The cooperation between civil society organizations and state administration bodies is on the rise. Namely, the civil society organizations were asked whether they cooperated with any of the state administration bodies in 2018 in order to establish the practice of cooperation. More than half (52.9%) of the organizations cooperated, while 47.1% of them did not cooperate. The organizations that cooperated were additionally asked about the frequency of cooperation by responses provided in advance.

Graph 19.
WHAT DID THE
COMMUNICATION
OF YOUR
ORGANIZATIONS
WITH THE UNIT LAST
YEAR REFER TO?



Between two and five times is the most common response (47.5%), while 27.1% of CSOs have cooperated with the institutions more than 10 times. Between six to ten times cooperated 11% of CSOs, and only 14.4% of CSOs cooperated once. The organizations that cooperated had the opportunity through an open-ended question to state the state administration bodies with which they cooperated. Based on their responses, the five most frequently noted state administration bodies are:

Ministry of Labour and Social Policy (21)

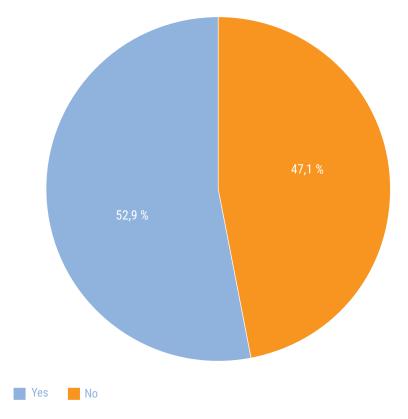
Ministry of Education and Science (14)

Miistry of Culture (12)

Ministry of Agriculture, Forestry and Water Economy (11)

Ministry of Interior (9)

Other state administration bodies being noted are: Ministry of Environment and Phisical Planning, Ministry of Finance, Ministry of Health, Ministry of Information Society and Administration, Parliament of the Republic of North Macedonia, and Secretariate for European Affairs.



Graph 20. DID YOU COMMUNICATION WITH SOME STATE ADMINISTRATION BODY LAST YEAR?

RECOMMENDATIONS

FRAMEWORK AND PRACTICE OF COOPERATION

- The Council should monitor the unjustified absence of some of the representatives (especially by the civil society organizations) at the session of the Council and take appropriate measures to encourage active participation or provide online input;
- The Council should adopt a procedure defining the selection of key issues for the civil society sector to be discussed, including a pre-announced call to all civil society organizations for submitting proposals;
- The representatives of the Council from the ranks of the civil society organizations should determine the manner in which they will regularly inform and consult with the other civil society organizations on their work, especially when it comes to submitting views and opinions on important issues on behalf of the Council;
- The Unit should use its strengthened capacities and position to establish closer contact with civil society representatives and their needs;
- The Strategy of the Government for Cooperation with and Development of the Civil Society needs to be implemented regularly. To this end, the government needs to have a continuous will and to stimulate interest and engagement in all institutions that are implementing the measures of the Strategy, especially through the members of the Network of Civil Servants as focal points, as well as through representatives of the state institutions within the Council;
- The Government should strive to achieve the key measures envisaged in the Strategy (e.g. CSO financial support fund) that would truly develop and support the sector.

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

STANDARDS FOR INVOLVEMENT OF CSOs in POLICY MAKING

Throughout 2018, the existing legislation continued to ensure public involvement in policy making and law drafting. In addition, the Constitution of the Republic of Macedonia¹⁵ providing for this right, other key legally binding documents are: the Law on Referendum and Other Forms of Direct Vote of the Citizens,¹⁶ the Law on Government,¹⁷ the Law on Organization and Operation of the State Administration,¹⁸ etc. A number of bylaws also regulate this issue such as: Rules of Procedure of the Government of the Republic of Macedonia,¹⁹ Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society 2018 - 2020,²⁰ Code of Good Practices for Participation of the Civil Society in the Processes of Policy Making²¹, the Regulatory Impact Assessment Methodology²² and the Guidelines on the Manner of Acting in the Work of Ministries in the Regulatory Impact Assessment Implementation Process (hereinafter Guidelines).²³

The implementation of standards for public participation in policy-making has made considerable progress in practice. Above all, the government has begun involving civil society organizations in the early stages of drafting laws and policies in a variety of ways, especially in working groups, as well as complying with the ENER electronic consultation deadlines.

According to the available data from the monitoring of ENER usage for 2018, there have been significant improvements in the compliance with the obligation to publish the documents and leave sufficient time in accordance with the legally prescribed minimum deadline, i.e. according to available data, for the majority (80.5%) of the draft laws the minimum deadline has been complied with. More data is available in Appendix 3. Monitoring the practice of publishing acts on ENER by state administration bodies (Government Mirror).²⁴

A more significant example of timely and substantial involvement of the civil society organizations and cooperation is the preparation of the new Law on Prevention of Corruption and Conflict of Interest.²⁵ In addition, when electing members of the new composition of the State Commission for the Prevention of Corruption (SCPC),²⁶ two representatives of CSOs coming from the Council were part of the commission that elected the members.²⁷ Other CSO representatives were also given the opportunity to be present and ask questions.

¹⁵ The Constitution of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 52/91)

¹⁶ Law on Referendum and Other Forms of Direct Vote of the Citizens ("Official Gazette of the Republic of Macedonia", no. 81/05).

¹⁷ Law on Government of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 59/00, 12/03, 55/05, 37/06, 115/07, 19/08, 82/08, 10/10, 51/11, 15/13, 139/14 μ 196/15, 142/16 and 140/18).

¹⁸ Law on Organziation and Operation of the State Administration Bodies ("Official Gazette of the Republic of Macedonia", no. 58/00, 44/02, 82/08, 167/10, 51/11).

¹⁹ Rules of Procedure of the Government of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 36/08).

²⁰ Government of the Republic of Macedonia (2012) Strategy for Cooperation with the Civil Sector (2012-2017) Skopje, Government of the Republic of Macedonia.

²¹ Code of Good Practices for Participation of Civil Society in the Policy Making Process ("Official Gazette of the Republic of Macedonia", no. 99/11).

²² Regulatory Impact Assessment Methodology ("Official Gazette of the Republic of Macedonia", no. 107/13).

²³ Guidelines on the Manner of Acting in the Work of Ministries in the Regulatory Impact Assessment Implementation Process ("Offiical Gazette of the Republic of Macedonia", no. 106/13).

²⁴ Government Mirror (2018) Weekly review on ENER [Internet] Skopje, MCIC. Address: https://ogledalonavladata.mk/ [Accessed on: 15/4/2019]

²⁵ Law on Prevention of Corruption and Conflict of Interest ("Official Gazette of the Republic of Macedonia", no. 12/19).

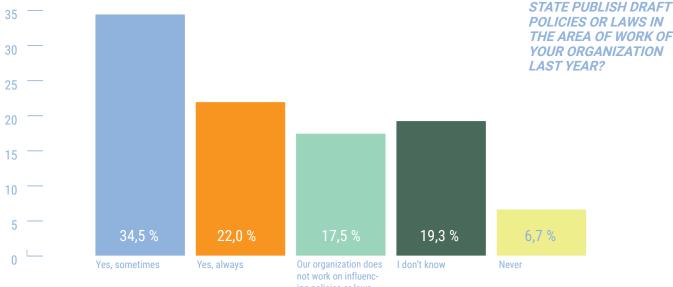
²⁶ State Commission for Prevention of Corruption – www.dksk.mk

²⁷ Parliament of the Republic of Macedonia (2018) Ranking list of candidates for a President and members of the State Commission for Prevention of Corruption [Internet] Skopje, Parliament of the Republic off Macedonia. Address: https://www.sobranie.mk/content/Oglas-Korupcija%2019/%D0%A0%D0%B0%D0%BD%D0%B3%20%D0%BB%D0%B8%D1%81%D1%82%D0%B0.pdf [Accessed on: 15/4/2019]

Graph 21. DID THE

Then, the multi-sectoral initiative Open Government Partnership continued to set a good example of inclusion and cooperation between the civil society organizations and the Government in 2018. The new Action Plan started with timely and quality information and documents, as well as a timeline according to which a series of activities were carried out.²⁸ The civil society organizations were involved by answering a questionnaire, thematic meetings and a public conference, as well as consultative meetings at the local level. In addition, there was an opportunity given for comments and suggestions regarding the first draft version of the plan, thus three new draft measures were submitted during the one-month open online consultation process.

In practice, the openness of the government in general has improved significantly and it is ranked as second in the region according to a survey conducted by the civil society organization "Metamorphosis".²⁹ The analysis notes that the government has began publishing agendas of sessions, minutes and regular announcements of the work of government sessions; then declassification and publication of documents and contracts signed with foreign investors; guidelines to ministries with a list of documents they must publish on their websites; established tool to account for the costs of public office holders etc.



The report on the implementation of the new Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society 2018 - 2020 for 2018,30 notes numerous examples of involvement of civil society organizations in the work of state institutions in various ways: cooperation through meetings, public

consultations and working groups with various institutions such as: MoE, MoH, MTC, MEPP, AYS, ACRR and the Government of the Republic of Macedonia. The table is available in Appendix 4. Consultation of the state administration bodies with stakeholders.

When asked whether the state publishes the draft policies or laws in the area in which CSOs work, 22% responded that they were always published, while more than one third (34.5%) said they were sometimes published. Regarding the publication period, more than half of these organizations (51.6%) consider that the publication of draft policies and laws is timely, while 43% consider the publication to be untimely. As a reason for the untimely publication, they noted that the announcement was a formality, without real need for coordination with citizens, limited administrative capacity and insufficient good time planning.

²⁸ Ministry of Information Society and Administration (2018) Open Government Partnership. [Internet] Skopje, MISA. Address: http://www.mioa.gov.mk/?q=mk/documents/open-government-partnership [Accessed on: 15/4/2019]

²⁹ Danilovska, D., Naumovska, N. (2018) Recommendations for improvement of the situation – Openness of executive power institutions in the region and in Macedonia [Internet] Skopje, Metamophosis. Address: http://metamorphosis.org.mk/wp-content/uploads/2018/09/B5-izvrsna-VLAST-mk_4.0.pdf [Accessed on: 15/4/2019]

³⁰ Unit for Cooperation with NGOs in the General Secretariat of the Government of the Republic of Macedonia (2018) Priority Areas [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/250 [Accessed on: 15/4/2019]

Compared to the previous years, twice as many organizations (72 organizations in total) were involved in policy-making and law-drafting processes last year, and even more significantly, 49 of the organizations participated upon invitation of state institutions, while in the past the participation upon an initiative of the organizations was dominant. However, despite the progress, the majority (67.7%) of the organizations that responded to the questionnaire in 2018 were not involved in the of policy-making or law-drafting processes.

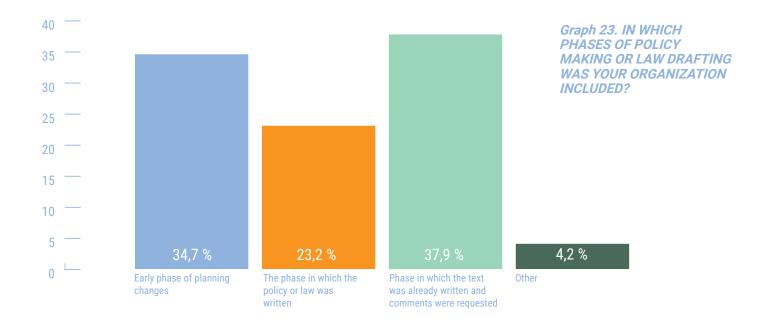
The civil society organizations involved in policy-making and law-drafting processes through the choice of multiple possible responses were asked at what stages they were involved in order to perceive the practice of timely and substantial involvement. More than one third (34.7%) were involved in the early phase, and 23.2% were involved in the phase of policy or law writing, while 37.9% of the organizations were involved in the phase in which the text was already written and only comments were required. The organizations involved in these processes were also asked how often their proposals were accepted. The proposals of 61.1% of the organizations were frequently accepted by the institutions, while six organizations stated that their proposals were always accepted. The proposals of 30.6% of the organizations were always or often rejected.

Graph 22. WAS YOUR
ORGANIZATION
INVOLVED IN POLICY
MAKING OR LAW
DRAFTING LAST YEAR?



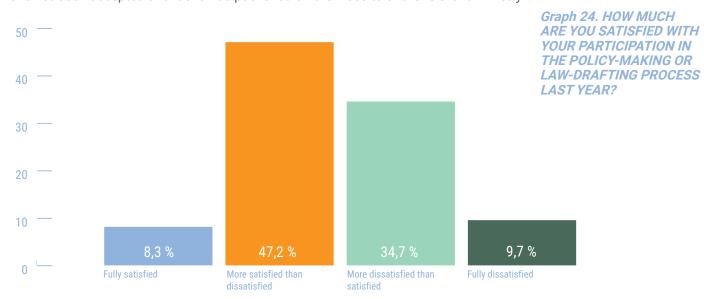
Draft-laws and laws	Strategic documents	SABs		
Law on Food Safety Law on Free Legal Aid Law on Higher Education Law on Employment of Disabled People Law on Profit Tax Housing Law Law on Donations and Sponsorships in Public Actvities Law on Energy Efficiency Law on Child Protection Law on Enforcement Law on Personal Income Tax Law on Youth Notary Public Law Law on Operational-Technical Agency Law on Compulsory Social Insurance Contributions Law on Registration of Persons without birth certificates (Law on Registers of Births, Marriages and Deaths) Law on Prevention of Corruption Law on Secondary Education Law on Courts Law on Court Administration Law on Audio and Audiovisual Media Services Law on Peiblic Procurement Law on Registers of Births, Marriages and Deaths Law on Primary Education Law on Primary Education Law on Primary Education Law on Primary Education Law on Prevention and Protection against Discrimination	Guide to better informing individuals about VAT Local Youth Strategy Local Action Plans on the topics of social protection and environment National Strategy for development of culture National Strategy for Cooperation with the Diaspora and Action Plan (2019-2023) Open Government Partnership Rules for supplying heat of the Energy Regulatory Commission Rulebook on direct supply of products of animal origin Employment Program Program on the work of the inter-ministerial consultative and advisory group for equal opportunities of women and men for 2018 Strategy on Local Economic Development of the Municipality of Kocani Education Strategy Energy Development Strategy Public Administration Reform Strategy (2018-2022) Strategy for gender-based violence 2017-2020 Government Strategy for cooperation with and development of the civil society (2018-2020)	Food and Veterinary Agency Government of Republic of North Macedonia Ministry of Culture Ministry of Labour and Social Policy Ministry of Finance Ministry of Economy Unit for Cooperation with NGOs Energy and Water Services Regulatory Commission of the Reput lic of North Macedonia		

In order to perceive the potential for building trust between the organizations and institutions, the questionnaire asked the organizations involved in policy-making or law-drafting processes to rate their satisfaction with participation. Almost half of the organizations (47.2%) stated that they were more satisfied than dissatisfied with their participation in policy-making or law-drafting processes during 2018.



The civil society organizations were asked to generally evaluate the level of involvement of CSOs in policy-making or law-drafting processes over the last year. Most of them, i.e. 40.4% rate the level of involvement as low, 16.1% as very low, while 18.4% responded that they did not know. The organizations believe that such an evaluation of the level of involvement is a result of insufficient early involvement and lack of information, most consultations are organized when documents are already prepared, lack of public debates, discouragement as a result of comments not being accepted, there are numerous rejected initiatives by CSOs, while for some, the perception is based on the lack of initiatives by CSOs.

The feedback on public participation in policy-making and law-drafting has a legal basis. Regarding the legal regulation of the feedback, there were no changes during the year. Namely, the feedback is regulated in Article 71 of the Rules of Procedure of the Government,³¹ which states that "every competent ministry shall prepare a report on the opinions received, which shall state the reasons for which the comments and suggestions have not been accepted and it shall be published on the website of the relevant ministry

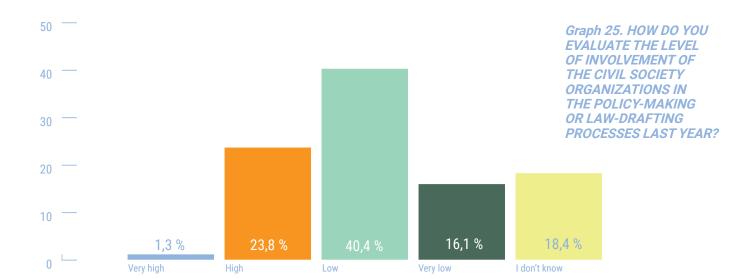


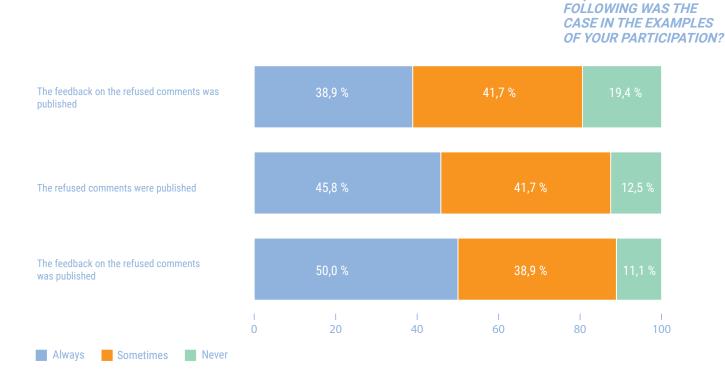
³¹ Rules of Procedure of the Government of the Republic of Macedonia ("Official Gazette of the Republic of Macedonia", no. 36/08).

Graph 26. WHAT OF THE

and ENER." In addition, the Guidelines on the Manner of Acting in the Work of Ministries in the Regulatory Impact Assessment Implementation Process,³² Article 25, contains the elements of which the Regulatory Impact Assessment Report should be composed.

In terms of feedback, half of the organizations that participated in policy-making and law-drafting processes reported that feedback was always published after comments were rejected (50%), while 38.9% responded occasionally. Furthermore, 45.8% of the organizations consider that the rejected comments have always been published, while 41.7% consider that it is sometimes the practice of institutions. Finally, 38.9% of the organizations stated that accepted comments were always published while 41.7% consider that they were sometimes published.

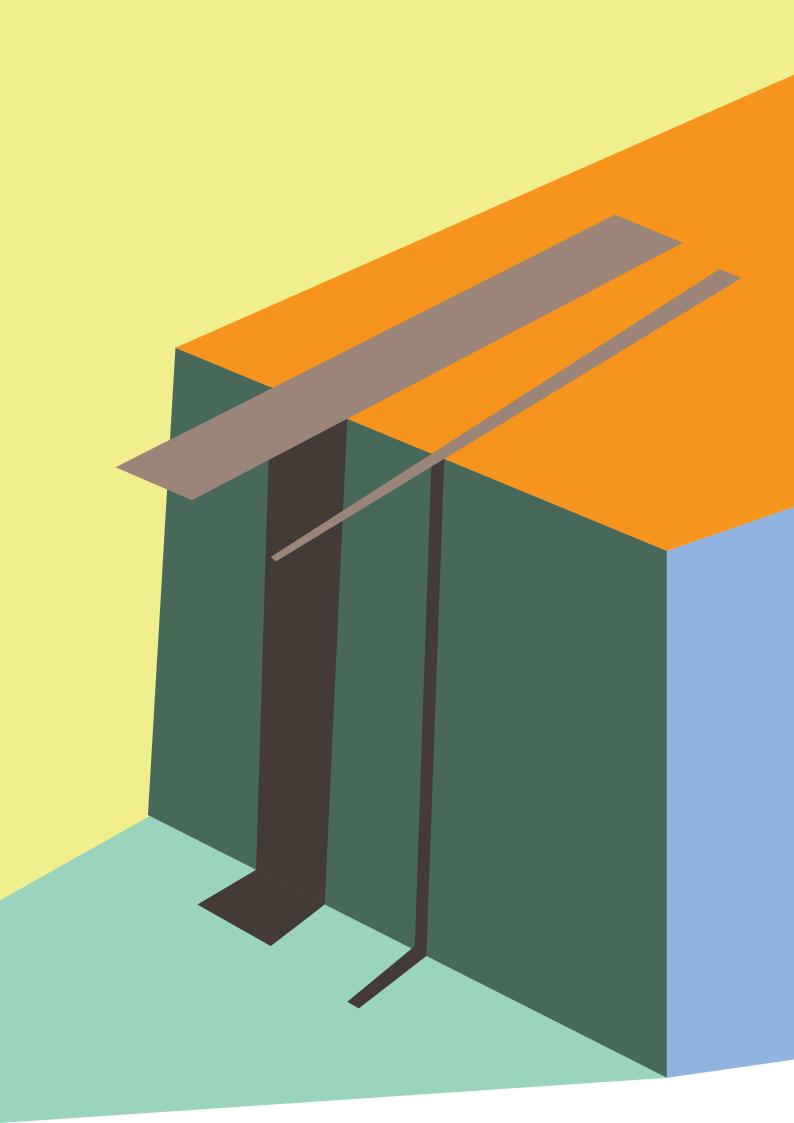




³² Guidelines on the Manner of Acting in the Work of Ministries in the Regulatory Impact Assessment Implementation Process ("Official Gazette of the Republic of Macedonia", no. 106/13).

INVOLVEMENT IN THE POLICY AND DECISION MAKING PROCESSES

- The availability and the content of draft laws should be promoted by mandatory and up-to-date publication of the documents on ENER even when they are in a shortened procedure, as well as by other available consultation mechanisms (policy-making, implementation and monitoring working groups, public hearings);
- The state administration bodies should continue the good practice of organizing consultations with the civil society organizations at an early phase of the needs analysis and policy and law preparation;
- The state administration bodies should continue the practice of fully complying with and applying to all draft laws, without exception, the 20-day public consultation period, and to regularly change the status of the law on ENER (from open into a closed);
- The state administration bodies are obliged to provide a report on the consultations, then individually provide feedback on the comments received and make them public;
- The state administration bodies should continually improve their capacities to involve different stakeholders in the law-drafting and policy-making processes.



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Annex 1. List of CSOs that responded to the questionnaire

No. Organization

- A.B.A.T. BALKANIA Skopje, Balkan Association of Alternative Tourism
- Advertizing Time
- Alliance of Porfessional Tatoo and Piercing Artists Macedonia
- "Ploca" Climbing Club Radovis
- Association for Development and Economic Cooperation ADEC
- Association for Progress, Educationa and Lobbying PEL Stip
- Association Initiative for Social Change InSoK Skopje
- Association of Economic Researchers
- 9 Asterion 5, Bitola
- 10 British Cultural Center WILLIAM SHAKESPEARE Strumica
- GAUS Institute Foundation for New Technoligies, Innovations, and Knowledge Transfer 11
- GESTALT CENTER Mladen Kostik ASPEKTI Skopje
- 13 Civil Association Bitola
- Citizen's Association for Development of Democratic Institutions MOST Skopje
- Women's Civic Initiative
- Children's Embassy for All Children in the World Prilep
- Society of Science and Art Prilep
- Européan House Skopje
- European Center for Development, Tolerance, and Cooperation 19
- 20
- 21
- 23
- European Center for Development, Folerance Educational Cultural Center "Nana"
 Eco Association "Agrikola" Gevgelija
 Ecological Society "Zdravec" 2002
 Environmental Association "Rosa"
 Environmental Association "Solza" Pehcevo 24
- Environmental Association "NATIRA-M", vil. Matejce, Municipality of Lipkovo 25
- 26 Environmental Association "Topolka" Veles
- Women's Civic Initiative "KLEA" Bitola 27
- 28 Community of Serbs in Macedonia
- **CA Vip Culture** 29
- ZDI Kontrafor 30
- Association for Civil Rights Protection No Pasaran Skopje 31
- Association "Equal to All" Kocani
- 33 Association for Pormotion of Entrepreneurship and Tourism - Concept Plus
- 34 Together against Discrimination WOMEN'S SOLIDARITY Resen
- 35 Association "Hope" Makedonska Kamenica
- 36 Association "DRİTA AGV" Gostivar
- Association "Ecokrater"- Kratovo
- Association Civil Center for Sustainable Development EGRI
- Association Movement for Sustainable Socioeconomic Development Global Bitola
- Association Diversity Media Skopje Ecological Society "Planetum" Strumica Association Women's Forum Tetovo
- Association for rule of law and legal state HABEAS CORPUS
- Association for voluntary work KUMANOVO VOLUNTEERS, Kumanovo
- Association for European integration "European Point of View"
- Association for education and protection of secondary waste collectors EDUCATIONAL UNION OF 46 RECYCLERS Skopje
- Association for ecology and culture "Vevcani tradition" Vevcani 47
- Association for Protection and Education of Children and Yound Roma Progress 48
- Association for protection and breeding of birds MALINO Skopje
- 50 Association for protection and assistance to socially marginalized and disadvantaged individuals and groups JOINT ALL TOGETHER Skopje
- Association for Environmental Protection Eco-Life, Kavadarci
- 52 Association for protection of the environment, cultural and historical monuments and human health "IZVOR"
- Association for Protection of Animals Hope for home
- 54 Association for the protection of Children Rights
- 55 Association for food protection, promotion, and education, Slow Food Vodno, Skopje
- Association for individual, organizational, and social development Growth and Development, Skopje
- 57 Association for Culture and Developemnt of Creative Industries "Cult-Tranzen", Strumica
- Association for Cultural Cooperation Intercultura
- Association for Media Literacy Planet-M Skopje
- 60 Association for science, culture and literature "Zlatno pero"- Bitola

- Association for sustainable development "Milieukontakt Macedonia"
- 62 Association for Perspective Integration and Development "Roma Perspective" - Prilep
- Association for support of families, individuals and groups HAPPY LIFE Tetovo
- Association for Human Rights Protection of Roma Stip
- Association for promotion of equal opportunities for all WORLD FOR ALL Skopje
- Association for promotion of the Macedoniam culture, tradition and creation CENTER FOR PROMOTION OF CULTURE AND TOURISM Skopje
- 67 Association за промоција на регионална соработка 22 Нентори
- Association for development of civic education and civil society GANIMED Bitola 68
- Association for development of cultural and artistic values TAKTUS Ohrid 69
- 70 Association for Roma Community Development - Sumnal
- Association for rural development LAG ABER 2015, vil. Staro Nagoricane 71
- 72 Association for rural development Local Action Group AGRO LEADER
- Association for rural development LOCAL ACTION GROUP PRESPA Resen 73
- Association for environmental counseling, training and protection 74
- 75 Association for art, culture and protection of cultural heritage "ART CULT 57" Debar
- 76 Association for promotion and protection of workers' rights "Dignified Worker"
- 77 Association Together Advancing Common Trust TAKT, Skopje
- Civil Association for Advancement of Social and Economic Activities "ERGOS", Skopje 78
- 79 Association of Advancement of Gender Equality "Akcija Zdruzenska", Skopje
- Association for human housing HABITAT MACEDONIA Skopje 80
- 81 Association for Cerebral Palsy - Tetovo
- 82 Association for spreading democracy and democratic principles in the society "PROJECT EU", Kavadarci
- Association Scout Unit "Dimitar Vlahov" Veles 83
- 84 Association Interactive Network for Education and Resources - IMOR
- 85 Association Konekt Skopje
- Association Early Child Development Consulting and Research
- 87 Association Culture and Art Society "Folklorisiti 2015", vil. Leskoec Ohrid
- Association Macedonia Civic Education Center (MCEC) Skopje
- Association Peace Action
- Association Young European Federalists Macedonia (YEF Macedonia) Association YOUTH CLUB STIP Stip 90
- 92 Association Youth Alliance Krusevo
- 93 Association MUDL Macedonia Bitola
- 94 Association Multikultura
- 95 Association of Agroeconomists of the на Repubic of Macedonia (ААЕМ)
- 96 Association od deaf and hard of hearing Kumanovo
- 97 Citizens' Association Democratic Balance Skopje
- 98 Citizen's Association Distrophy and other Neuromuscular Diseases "16 September" Berovo
- 99 Citizens'Association "DOVERBA" Kumanovo
- 100 Citizens' Association Ecovita
- 101 Citizen Association for support of persons with disability SOLEM Skopje
- 102 Citizens' Association for support of people with rare disease Wilson Macedonia Skopje
- 103 Citizens' Association for assistance of homeless, socially disadvantaged families and individuals "LJUBEZNOST" - SKOPJE
- 104 Citizens' Association ZIP INSTITUTE for policies and good governance Skopje
- 105 Citizens' Association "New Bridge", Prilep
- 106 Citizens'Association Children's song festival "BILJBILJAT E KORABIT"
- 107 Citizens' Association PHILOSOPHICAL SOCIETY OF MACEDONIA, Skopje
- 108 Citizens' Association Center for Environmental Democracy Florozon
- 109 Citizens' Association Action for Rural Development Skopje
- 110 Association of Tax Advisers of the Republic of Macedonia
- 111 Women's Association SIRMA Kumanovo
- 112 Association of the importace of environmental education for modernization of the educational process
- 113 Association of and for dystrophy and other neuromuscular diseases "DISTRIFICARI" STRUMICA
- 114 Association of Persons with Cerebral Palsy Veles (ZLCP-Veles)
- 115 Association of Journalists of Macedonia
- 116 Association of breeders of autochtonous goat breed DOMESTIC BALKAN GOAT vil. Dedeli Valandovo
- 117 Association ORGANIZATION OF CONSUMERS OPK KOCANI -Kocani
- 118 Association of Pensioners of the Municipalities of Radovis and Konce
- 119 Association of Interpreters and Translators of the Republic of Macedonia
- 120 Association of producers of ecological fruit "Japanese persimmon", Valandovo
- 121 Association of producers of organic products "Aronia" Delcevo
- 122 Association of Roma "AVENA"123 Association of Roma "Cerenja" Stip
- 124 Association of Single Parents Skopje
- 125 Association of Blind Persons of the City of Stip
- 126 Association of the court administration of the Republic of Macedonia

- 127 Association of Artists Macedonian Center of International Theater Institute/Production, Skopje
- 128 Association of citizens for motivation and communication development "Dialogue", Skopje

- 129 Association National Roma Center Kumanovo
 130 Association "OPTION" OHRID
 131 Association Women's Organization of the Municipality of Sveti Nikole
- 132 Association Roma Women's Orgnaization "DAJA" Macedonia 133 Association Roma Business Information Center of Macedonia Skopje (ZRDICM)
- 134 Association Transparency Macedonia Skopje
- 135 Third Age University Skopje
- 136 Association Healthgrouper Summit research in the area of healthcare and social policies
- 137 Association HOPS Healthy Life Options Skopje
- 138 Center for Medical Herbs and Forest Fruits AMBROSIA
- 139 Association Centre for Youth Initiatives CIK CAK, Kriva Palanka
- 140 Association Center for adult education and training "POLYTECHNIC ACADEMY" Bitola
- 141 Association Step Forward
- 142 Association Training Center for Personal Development, Communication and Counseling LUNA TRINITY Prilep
- 143 ZZP AGROPRODUCT STIP
- 144 ZMAI Skopje
- 145 eVote Foundation
- 146 Inventive Economic Development Center MakLeader Skopje
- 147 Institute of Economic Strategies and International Relations OHRID Skopje
- 148 Institute of Communication Studies
- 149 Institute for Social Sciences and Humanities, Skopje
- 150 Institute for Sociological Research and Sustainable Development ISIOR
- 151 Institute for Democracy "Societas Civilis" Skopje
- 152 Internet Hotline Provider Macedonia
- 153 Geography Students Research Society Prirodnik154 Coalition "All for Fair Trial"
- 155 Cultural Research and Documentation Center for Mariovo (KIDCM) "KALES ANGJA", vil. Krusevica, Prilep
- 156 Culture and Social Welfare Association "CIVIL FUTURE" Bitola
- 157 League Against Cancer
- 158 Lokomotiva Centre for New Initiatives in Arts and Culture
- 159 "Cradle" Association for the care and education of pregnant women, mothers and children, Skopje
- 160 Macedonian Association for Quality in Foreign Language Teaching MAKS
- 161 Macedonian Green Center
- 162 MACEDONIAN RESCUER Water and Mountain Safety Association Veles
- 163 Macedonian Center for International Cooperation
- 164 Macedonian Young Lawyers Association
- 165 Macedonian Montessori Association for monitoring, modernization and development of the education and upbringing of children and youth.
- 166 International Police Association Department Macedonia-IPA Macedonia
- 167 Inter-municipal Assocaition of Disabled Persons of the Municipalities of Veles, Gradsko and Caska MOBILITY Veles
- 168 Youth Association IMKA Bitola
- 169 Youth Center IDEA Skopje
- 170 Multi-ethnic Association "Florence Nightingale"
- 171 National Organization "Slow Food Macedonia"
- 172 Non-Governmental Organization "KHAM"
- 173 Non- Governmental Organization Ethno Center
- 174 Youth Alliance Tetovo
- 175 Women's Organization Vision Kavadarci
- 176 Women's Organization of the Municipality of Veles
- 177 Women's Organization Kumanovka
- 178 Women's Organization of Pehcevo
- 179 ORT Sustainable Development Organization180 Open Fun Football Schools, branch office in Macedonia
- 181 Local brench office of the Association of Local Democracy Agencies Skopje
- 182 Pozarane Association for hiking, tourism and ecology
- 183 First Scout Unit of Skopje
- 184 First Children's Embassy in the World Megjashi-Republic of Macedonia, Skopje 185 Regional Center for Sustainable Development Gevgelija
- 186 Regional Center for Sustainable Development RCSD Kratovo
- 187 Regional Roma Educational Youth Association Kratovo
- 188 Regional Geography Society GEOSFERA-Bitola
- 189 Regional Association of Physicists Strumica
- 190 Roma Women and Youth Association "Luludi"
- 191 Council for Prevention of Youth Delinquency
- 192 Association of Defectologists of the Republic of Macedonia
- 193 Scout Association of Macedonia
- 194 Association of Turkish Non-Governmental Organizations in the Republic of Macedonia

- 195 Small Business Chamber of the Republic of Macedonia
- 196 "Natura" Union of Ecologists
- 197 Finance Think Economic Research and Policy Institute
- 198 Foundation "Apolonia" Gevgelija 199 Foundation for local development and development of information technologies Gevgelija
- 200 Foundation for Sustainable Economic Development PREDA Plus
- 201 Foundation for Local Community Development Stip
- 202 Forum for Security Policy Research SECURITAS
- 203 Youth Forum Bitola
- 204 House of Hope Lence Zdravkin
- 205 Helsinki Committee for Human Rights of the Republic of Macedonia
- 206 FOOD FOR ALL BHM Skopje FOOD BANK MACEDONIA
- 207 Humanitarian organization Association for bulding active friendship and empathy "AGAPE" Skopje
- 208 Humanitarian organization "Aid for Disabled and Poor People"-(PHS)-Prilep
- 209 Humanitarian Association for Assistance and Support of People with Disabilities "Bravura Cooperativa" Delcevo
- 210 Humanitarian and Cherity Association of the Roma Intelligence- Anglunipe
- 211 Civic Initiative Center Prilep
- 212 Center for Economic Analyses
- 213 Center for economic policy, analyses and consulting "CEPAK" Skopje
- 214 Center for Information and Logistic Support of Citizens NEW CONTACT, Skopje
- 215 Center for Culture, Communication and Education of the Roma "Bright Future" Kocani
- 216 CMA KRIK Center for Youth Activism
- 217 Center for Youth Policies and Research
- 218 Center for promotion of sustainable agricultural practices and rural development CeProCARD
- 219 Center for Civil Society Development VIA VITA Bitola
- 220 Center for Agriculture Development Eco Product
- 221 Roma Community Center "DROM"
- 222 CIVIL Center for Freedom
- 223 Red Cross of the Republic of Macedonia-Red Cross of the City of Skopje

Annex 2. E-Questionnaire sample structure	%
osition in the organization	70
resident	59%
rector	13%
ead of Department	5%
oject Coordinator	16%
oject Assistant	1%
ther	7%
pe of association of the organization	
sociation	93%
oundation	3%
liance	2%
ganization type of foreign organizations in the Republic of Macedonia	1%
her	2%
imary area of work	
ood governance (democracy, human rights, rule of law)	17,5%
ernational relations and European integration	1,3%
lerly persons	0,9%
centralization	0,4%
pole with special needs	5,4%
il society development	5,8%
men and gender issues	5,4%
ployment	1,3%
erethnic relations	1,3%
vironment and natural resources	11,7%
gration	0,9%
ucation, science and research	11,7%
lture	8,1%
ealth and health care	2,7%
ildren, youth and students	8,5%
nsumer protection	0,4%
ormation, communication and media	1,8%
lerance	0,4%
uman safety	0,4%
her	13,9%
ocation	
сорје	43%
utside Skopje	57%
ear of establishment	37.0
of ore 1990	40,
	4%
91-2000	23%
01-2005	24%
06-2010	19%
11-2019	30%
	3070
mber of employees	17.00
employees	47,2%
	13%
5	26%
0	6,7%
-20	
	4,5%
-50	2,2%
ore than 50	0,4%
lunteers	
volunteers	10,8%
volunteers	34,5%
	26,9%
0	
20	19,3%
30	2,7%
40	0,9%
	2,2%
80	
ore than 81	2,7%
nual revenue for 2017 in EUR	
ss than EUR 5.000	35%
R 5.001-10.000	20%
R 10.001-50.000	18%
	10%
R 50.001-100.000	10 /6
R 50.001-100.000 R 100.001-500.000	13%

Annex 3. Monitoring of the practice of publishing acts on ENER by the state administration bodies (Government Mirror)

2018	Number of draft laws with obligation to be published on ENER	% of the published draft laws with obligation to be published	Compliance with the minimum dead- line for consultation for draft laws published on ENER - 20 days
January	All 5 draft laws with obligation to be published are published on ENER	100%	Complied with for all
May	out of a total of 9 draft laws with obligation to be published, 7 are published on ENER	78%	Complied with for all
June	out of a total of 8 draft laws with obligation to be published, 5 are published on ENER	63%	Complied with for all
July	out of a total of 8 draft laws with obligation to be published, 4 are published on ENER	50%	Complied with for all
August	out of a total of 8 draft laws with obligation to be published, 2 are published on ENER	25%	Complied with for all
September	out of a total of 7 draft laws with obligation to be published, 6 are published on ENER	86%	Complied with for all
October	out of a total of 7 draft laws with obligation to be published, 2 are published on ENER	29%	Complied with for all
November	out of a total of 11 draft laws with obligation to be published, 7 are published on ENER	64%	Not complied with for 3 draft laws
December	out of a total of 27 draft laws with obligation to be published, 19 are published on ENER	70%	Not complied with for 3 draft laws
TOTAL	Out of a total of 90 draft laws with obligation to be published, 57 are published on ENER	63%	out of a total of 57 draft laws published on ENER, the minimum deadline for consultations was complied with for 51 of them, i.e. it was not complied with for 10.5% of the published draft laws

Annex 4. Consultations of the state administration bodies with stakeholders					
Institution	Type of activity	Description			
Ministry of Economy	Cooperation and consultations	- Strategy for Small and Medium Size Enterprises with an Action Plan 2018-2020; - Strategy for Women's Entrepreneurship with an Action Plan 2019-2023; - Mid-term Strategy for Social Responsibility of the Republic of Macedonia with an Action Plan 2019-2023.			
Ministry of Health	Working groups	 Working group on the preparation of the Draft-Law on Termination of Pregnancy with the representatives of the Coalition for Health and Sexual Rights of Marginalized Communities: "Margins", "Reactor" and "HERA", from the Association for Health Education and Research. Working group for implementation of the activities of the Action Plan for Improving the Health Protection of Children with Disabilities and Persons with Disabilities. Working group on drafting proposals for establishing a functional and long-term mechanism for financing HIV activities targeted at key populations implemented by the civil society organizations. A new Law on Health Protection is being developed. The draft solutions of the working group will be incorporated in the new law in the area of recognizing the civil society organizations as providers of prevention and public health services. 			
Ministry of Transport and Com- munications	- Working group - Public consultations	- Housing Law and bylaws Draft National Transport Strategy for the period (2018- 2030).			

Institution	Type of activity	Description
Ministry of Environment and Physical Planning	Frequent involvement in:	 Valorization of future protected areas; natural heritage monitoring and development of draft-protocols for monitoring EU habitats, species and birds - importance, developing national red lists, developing ecosystem services concept, developing quotas for commercial wild plants and fungi, trainings on protected areas management, training sessions on "Natura 2000" issues, etc. Workshop in Skopje on establishing channels for cooperation with the civil society organization in the field of climate action and networking with institutions and businesses.
Agency for Youth and Sport	 Held more than 10 meetings with the National Youth Council of Macedonia and consultations with civil society organizations Two consultative meetings 	 Rulebook on the Procedure and Establishing Criteria for Allocation of Funds for Youth Projects. Revision of the National Youth Strategy (2016-2025) both in the preparation of the Action Plan and in the preparation of the Law on Youth and in the preparation of the database of trainers).
Agency for Community Rights Realization	- Public debate	- On the amendments to the Law on Promotion and Protection of the Rights of Members of Communities That Are Less Than 20% of the State's Population, which was also attended by representatives of civil society organizations.
Government of RM	- Plan 19 preparation - Two consultative meetings with CSOs	- The representatives of the civil society and the line institutions discussed and adjusted the submitted comments and proposals for the key areas: judiciary reform and anti-corruption, security and intelligence services reform, public administration reform and goog governance, which are part of the new reform Plan 18, before its final adoption. - The Council for Cooperation with and Development of the Civil Society, at the 6th session held on 9.10.2018, established a working group for development of a draft model for involvement of the civil society

