Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report: Republic of North Macedonia 2019







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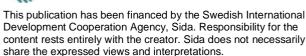
Country Report for Republic of North Macedonia 2019

Author: Simona Ognenovska

Support in data collection and analysis of legislation: Snezana Kamilovska Trpovska Support in data collection and analysis of the survey: Jasmina Chaushoska Support in data collection from desk research and processing Fol responses: Florian Mehmeti

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For the publisher:

Aleksandar Krzalovski, First Executive Director

Gonce Jakovleska, Executive Director

Author: Simona Ognenovska

Support in data collection and analysis of legislation: Snezana Kamilovska Trpovska Support in data collection and analysis of the survey: Jasmina Chaushoska Support in data collection from desk research and processing Fol responses: Florian Mehmeti

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Balkan Civil Society Development Network

Address: Macedonia Street 43-1/9, 1000 Skopje, Republic of North Macedonia

Phone: +389 2 6144 211

Email: executiveoffice@balkancsd.net

Website: www.balkancsd.net www.monitoringmatrix.net

Macedonian Center for International Cooperation

Address: MCIC, St. "Nikola Parapunov" no.41A, PO Box 55, 1060 Skopje

Phone: +389/2/3065-381; Fax: +389/2/3065-298

Email: mcms@mcms.mk; Website: www.mcms.mk

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List of abbreviations

AYS Agency for Youth and Sport

BCSDN Balkan Civil Society Development Network

CRNM Central register of the Republic of North Macedonia

CSO Civil Society Organization
CSR Corporate social responsibility

ECNL European Center for Not-for-Profit Law

ENER Unique National Electronic Register of Regulations

EU European Union

FIO Financial intelligence office

ICNL International Center for Not-for-Profit Law Law on associations and foundations

MC Ministry of culture

MCIC Macedonian Center for International Cooperation

MIA Macedonian information agency
MLSP Ministry of Labour and Social Policy

MM Monitoring Matrix

NATO The North Atlantic Treaty Organization
NGO Non-Governmental Organization

PBO Public benefit organization

SDC Swiss Agency for Development and Cooperation
USAID United States Agency for International Development

Introduction

The Macedonian Center for International Cooperation and the Balkan Civil Society Development Network are pleased to present the seventh edition of the Monitoring Matrix on Enabling Environment for Civil Society Development (CSDev), covering developments in North Macedonia in 2019.

This report is part of a series of country reports covering seven countries in the Western Balkans and Turkey: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, Serbia, and Turkey. A Regional Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country at www.monitoringmatrix.net.

The Monitoring Matrix, developed in 2013 by BCSDN with support of its members, partners, ICNL and ECNL, presents the main principles and standards that have been identified as crucial to exist for the legal environment to be considered as supportive and enabling for the operations of CSOs. The Matrix is organized around three areas, each divided by sub-areas¹:

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

The principles, standards, and indicators rely on the internationally guaranteed freedoms and rights and best regulatory practices at the European Union level and in European countries. The Matrix aims to define an optimum situation desired for civil society to function and develop effectively, and at the same time, it aims to set a realistic framework that can be followed and implemented by public authorities. Having in mind that the main challenges lay in implementation, the indicators are defined to monitor the situation on the level of the legal framework and its practical application².

In addition to the in-depth and qualitative monitoring, an assessment of the enabling environment with categorization ranging from fully disabling to fully enabling environment was introduced in 2015. The system was created to address the need for a 'compressed' and effective visual communication of findings and systematic presentation of changes in the enabling environment for CSDev, on the level of standards across countries and years. It does not replace, but complements the qualitative assessment, as the narrative country reports are the basis for conducting the categorization.

The research conducted under the MM aims to provide for shadow reporting on the enabling environment for CSDev and influence Enlargement policy and funding support towards the sustainable and strategic development of the sector.

^{1.} As a research tool for measuring the health of the legal, regulatory, and financial environment in which CSO in WBT operate, the Matrix aims to respond to the need of CSOs to have evidence-based research products and capacities to advocate for policy changes towards a more enabling civil society environment.

2. For these purposes, within the findings part, the report further makes references and correlations to the Guidelines for EU Support to Civil Society in Enlargement Countries, 2014-

Acknowledgments

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Numerous colleagues have contributed to the preparation of the Report. Firstly, our thank you goes to Snezana Kamilovska Trpovska for her continuous support and contribution towards the analysis of legislative changes that affect the work of CSOs; to Jasmina Chaushoska for her dedicated work second year in a row, to process and analyze the results of the CSO responses to the electronic survey; to Florian Mehmeti for his support in gathering and processing data from Freedom of Information requests sent to state institutions and the online desk research. Last but not least, our appreciation goes to to Blinera Rexhepi for supporting the process of data gathering from online desk research and additional technical support.

We would like to thank Emina Nuredinoska, for her mentorship and trust, patient guidance and knowledge sharing, provision of advice, and continuous assistance to improve the quality of the report throughout the years.

Also, we want to recognize the contribution made by numerous CSOs, informal movements, activists and certain state institutions, which have provided substantive evidence, and reported on the different aspects that the monitoring matrix covers throughout the year.

In the end, we want to express gratefulness to Ilina Neshikj and Anja Bosilkova-Antovska, as well as to the rest of the BCSDN EO team for facilitating regional cooperation in the monitoring process and providing continuous support throughout the implementation of the activities.

Background

2019 was a historic year for the development of the country. The turbulence of the socio-political events significantly shaped the environment and the operations of civil society. 2019 was a year of elections, with two main events - the Presidential elections and Stevo Pendarovski winning the second round as the candidate of the ruling coalition, and setting the date for the next Parliamentarian elections in 2020.

At the beginning of the year, the Parliament cast the final vote for changing the name of the country to North Macedonia³, by enforcing the Prespa after it had been ratified by both North Macedonia and Greece⁴. After the name change, the following milestones were NATO accession and the EU negotiations. While the signing of the NATO accession protocol by different member countries throughout the year progressed as planned, the EU accession was halted. Namely, the European Council postponed the accession talks as France led a few member states to reject Albania and North Macedonia from moving forward, asking for a new methodology for further reforms of the accession process⁵.

Despite reaching important milestones showing Government's strong commitment for internal reform, the so-called 'Extortion' scandal undermined the trust of citizens in the rule of law⁶⁷ and the independence of the judiciary. Namely, the Special Public Prosecutor was arrested, and another politician from the ruling party was accused of alleged extortion scandal. Other collaborators were also identified, one being a medium (TV station) and its informal owner and also a TV personality⁸ all indicted for extortion of money from abusinessman. This directly shook the judicial reform progress efforts. As a side effect, the CSOs, which were managed by one of the collaborators in the extortion scandal, gained publicity. The Prosecution initiated a separate investigation on suspected fraud within the organization, which had a negative impact on the image of the civil society9.

Finally, 2019 was significant when it comes to involving CSOs in law and policy creation processes (Law on Fight Against Corruption, Law on Access to Public Information, Law on Free Legal Aid, Law on Public Procurement, etc.). Most importantly, two laws, the Anti-discrimination Law and the Law on Abortion, were adopted to further promote and protect human rights¹⁰¹¹. On one hand, the Government gave the opportunity to the CSOs to publicly participate in various institutions, however, on the other, the expectations from civil society to contribute to those processes were not matched. Namely, the comprehensive reform of the state funding to support the long-term operations of CSOs has progressed slowly.

³ Decision to declare the amendments XXXIII, XXXIV and XXXVI of the constitution of Republic of North Macedonia, Number 08 – 184/1. Address: https://www.sobranie.mk/content/Odluki%20USTAV/odluka-amandmani-11.1.19.pdf [Accessed on 20.02.2020]

⁴ Final agreement for the settlement of the differences as described in the united nations security council resolutions 817 (1993) and 845 (1993), the termination of the interim accord of 1995, and the establishment of a strategic partnership between the parties. Address: https://lada.mk/node/15057?ln-en-gb [Accessed on 20.02.2020]

⁵ The Guardian (2019) EU failure to open membership talks with Albania and North Macedonia condemned [Internet] The Guardian. Address:

The Guardian (2019) EU failure to open membership talks with Albania and North Macedonia condemned [Internet] The Guardian. Address: https://www.theguardian.com/world/2019/oct/18/eu-refusal-to-open-talks-with-albania-and-orth-macedonia-condemned-as-historic-mistake [Accessed on 20.02.2020]
 Prizma (2019) Boki's charity is under investigation [Internet] Skopje, Prizma. Address: https://prizma.mk/humanitamoto-drushtvo-na-boki-pod-istraga/ [Accessed on 20.02.2020]
 DW (2019) Katicu Janeva has been arrested [Internet] Skopje, DW. Address: https://www.dw.com/mlk/%D119680%D0%BD%D0%D0%BD%D0%BD%D0%D0%BD%D0%D0%BD%D0%D0%BD%D0%D0%D0%D0%D0

To Decree on proclamation of the law on termination of pregnancy and Law on prevention and protection from discrimination ("Official Gazette of the Republic of North Macedonia' no. 101/2019)

RadioMOF (2019) Protest for immediate adoption of the Law on Non-Discrimination tomorrow in front of the Parliament [Internet] Skopje, RadioMOF, Address: https://www.radiomof.mk/protest-za-itno-usvojuvanje-na-zakonot-za-nediskriminacija-utre-pred-sobranie/ [Accessed on 20.02.2020]

Executive summary

Important data on CSOs

	2018	2019
Number of registered organizations	10.171 (CRNM)	10.710 (CRNM)
Relevant changes in the legal framework	(1) New Law on Profit tax (2) Strategy of the Government of the Republic of Macedonia for Cooperation with and Development of the Civil Society (2018-2020)	Adopted changes: (1) Law on Free Access to Public Information (2) Rules of procedure of the Council and the Decision for establishing of the Council for Cooperation with and Development of the Civil Society (3) Law on Social Protection (4) Law on Free Legal Aid (5) Law on Value Added Tax Proposals: (1) Draft-law on Lobbying (2) Draft-law on Public Assemblies
State funding (for CSOs)	840 million MKD (approx. 13.6 million EUR) ¹² .	726 million MKD (approx. 11.8 million EUR) ¹³
Human resources (employees and volunteers)	1.645 (CRNM)	1.642 (CRNM)
CSO-Government Cooperation (relevant and new body: consultation mechanism)	Council for Cooperation with and Development of the Civil Society	Council for Cooperation with and Development of the Civil Society

¹² Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North Macedonia. [Internet] Skopje, Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia. Address: https://www.nvosorabotka.gov.mk/sites/default/files/3.2.Analiza.pdf [Accessed on: 25/11/2019] 13 lbid.

Key findings

The environment for development of the civil society in 2019 was relatively enabling. The basic freedoms (association, assembly and expression) were guaranteed, with certain deficiencies, and were implemented in practice. There were no significant legal changes that directly influenced and supported the operations of CSOs. However, a few new laws (e.g. Law on Free Access to Public Information, Law on Social Protection, Law on Free Legal Aid, etc.) could be beneficial. Yet, the provisions in two draft-laws may be a threat to the freedom of association: the draft-Law on Lobbying, and the draft Law on Public Gatherings. The CSOs still struggle with their capacity to solicit state funds, as the reform of state funding has been progressing slowly. Finally, the dialogue and cooperation between the government and CSOs progressed, by increasing the CSOs public participation in policymaking, but also via the Council and other mechanisms for cooperation on different issues.

Key findings

1.

2.

3.

The basic freedoms of association, assembly, and expression were legally guaranteed, and generally protected and enjoyed in practice by everyone. However, the potential threat to the key principle of freedom of association which is participation in public life, by some of the provisions in the Draft-Law on Lobbying is still present (unclear definition of lobbyist and which activities are considered as lobbying). According to this principle, CSOs should be able to freely express and promote their views and opinions on issues of their interest; start initiatives, and participate in public opinion formation and policymaking. The failure to respect this principle might lead to different violations of the freedom of association, for instance prevent CSOs to work and engage with the Parliament. Furthermore, the existing framework that provides for freedom of assembly was potentially regressed with numerous restrictive provisions proposed in the Draft-Law on Public Gatherings, without consultations. The draft-law was withdrawn after reactions from the public and CSOs.

despite positive events. Namely, then prime-minister Zaev expressed willingness to reform the existing model of state funding during a national conference organized by MCIC. This announcement was encouraged by the memorandum of understanding between the Government and FOSM to further analyze and prepare recommendations on state funding. Also, certain state institutions during the year undertook steps to improve different aspects of the procedure and increase their transparency and accountability. However, the advancement of the key aspects of the overall reform was delayed, and the ineffective parts of the existing system remained. Namely, there is a decrease in the amount of state funding for CSOs for 13% in 2019, compared to 2018. State funding is still a non-recognizable source of income for CSOs and is accessible only to a limited number of CSOs. There was no progress in terms of enabling the CSOs to access institutional support, nor opportunities for multi-annual funding or co-financing for EU and other projects.

The comprehensive reform of the system for state funding for CSOs has progressed slowly,

continued throughout 2019, via different forms of inclusion (electronic consultations via ENER, working groups, consultative meetings, etc.). CSOs were involved in the preparation of certain laws important for the operation of CSOs: Law on Fight Against Corruption, Law on Free Access to Information, Law on Youth, Law on Free Legal Aid, and Law on Public Procurement. Civil society was also successful in their advocacy efforts to bring about the adoption of the Law on Anti-discrimination and the Law on Termination of Pregnancy. In addition, there was an increase in publishing and respect of deadlines for electronic consultations on ENER. However, there were still cases of bypassing CSOs when it comes to issues such as rule of law and anti-corruption (Law on public prosecution, etc.). Finally, the lack of adequate access to information, and substantial consultation persists.

The significant involvement of CSOs in public policy creation and law-making processes has

The Council for Cooperation with and Development of the Civil Society has continued to effectively function throughout the year focusing on issues of importance of the civil sector. By holding a total of ten sessions, exceeded the legally set minimum number of four sessions per year, for which agenda and materials are publicly available upfront. Almost at each session, the Council placed recommendations and/or requests to different institutions, which were implemented. Yet, one of the more significant tasks to increase the number of funds distributed from the Government Secretariat was not considered. Certain challenges to its effective functioning were noted as well such as lack of regular participation of the members (particularly those coming from CSOs) to the sessions, adding an additional task for nominations of representatives of CSO in different government bodies/mechanisms and events without legal basis, and lack of direct communication, engagement, and consultations with CSOs.

•

Key recommendations

The recommendations prioritize the areas which we consider urgent for the Government to take action to support and develop the environment for civil society. The first recommendation aims to ensure legislative guarantees for the principle of the freedom of association. Secondly, as in the previous years the existing model of state funding for CSOs should be reformed without delay, based on the analysis and recommendations proposed by the CSOs. Thirdly, even though part of the state institutions deserve a a commendation for their inclusive treatment of the CSOs, still, all institutions without exception are expected to to involve the public and CSOs in the decision- making processes especially on issues referring to the rule of law and anti-corruption. Finally, the Council should improve further its effectiveness and should include the civil society more substantially.

Key rec	ommendations
1.	The state institutions should ensure that the proposals of the new legislation are in line with international standards for freedom of association, assembly, and expression (this refers mainly to the problematic provisions within the Draft-Law on Lobbying and Draft-Law on Public Gatherings).
2.	The relevant state institutions should without delay comprehensively reform the state funding for CSO. The reform should include increased amount of state funding for CSO (including the increased individual amount of grants), a separate budget line for associations and foundations, long-term funding, institutional support, co-funding of activities supported by other donors, and with appropriate geographical distribution. This should be all based on a standardized procedure to increase transparency, effectiveness, and accountability of the distribution of funds.
3.	The Government should implement the standards of involvement of CSOs in lawmaking and policy creation process for all legislation and consistently across all state institutions. Participation should start at an early stage, with adequate access to information and time for a quality and substantial response, and provision of feedback. The good practice of using ENER as a platform for electronic consultations and respecting the deadlines should be further supported and improved.
4.	The Council should dedicate most of its sessions to influence institutions to implement the priority areas for sectoral development of the sector as per the from the Strategy, and without delay to start, without delay, with direct communication and consultations with other CSOs. In addition, as a consultative body, the Council should reconsider the legality and effectiveness of adding a task to nominate civil society representatives in different bodies and events upon request from state institutions.

Findings

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1. Freedom of association

1.1.1. Establishment of and Participation in CSOs

The legal framework provides guarantees for exercising the right to freedom of association in line with international standards on freedom of association. The right to establish and participate in formal and informal ways of association remains guaranteed in the Constitution of the Republic of North Macedonia¹⁴ and is further elaborated in the Law on Associations and Foundations (LAF)¹⁵. The freedom of association is enjoyed via joining in associations, foundations, alliances, and ways of organizing foreign organizations. The citizens can freely associate for various goals, and the limitations to the right to association are listed 16. The legal framework allows individual and legal persons to exercise the right to freedom of association off-line and online, without discrimination, including foreigners¹⁷. Minors can establish an association once they turn 15, and can become members once they turn 14, with a tatement of consentsigned by their legal guardian. This applies also topersons with a limited working ability or persons without working ability. According to LAF, two or more organizations can associate in a union or other form of association, which can become a legal person with registration¹⁸. These organizations can become part of international organizations or can cooperate with them in other ways.

Registration is not mandatory and registration rules are prescribed and allow for easy and timely registration. The Central Registry of the Republic of North Macedonia (CRNM) is the only institution where registration is available within 5 days of the day of submitting a request on a paper form (online submission is still unavailable for CSOs) 1920. CSOs are in a less favorable position compared to business entities, as they cannot register online (this is available for businesses and it's free), and the cost of registration when submitting paper forms is higher than that of the other business entities (except when registering a shareholding company) ²¹.

Every individual or legal entity in practice can form associations, foundations, or other non-profit, nongovernmental forms offline or online. Registration is mostly accessible within the legally prescribed deadlines. The survey showed that for two CSOs, the registration tookmore than five days (out of the total number of 10 CSOs whichwere asked to describe their registration experience during 2018/2019). Individuals and CSOs can in practice, form and participate in networks and coalitions, in and out oftheir home countries. According to the survey, the majority of CSOs practice networking on a national level (80,37% are part of a domestic network). A total of four CSOs responded that they went through a complex procedure of formal registration of the network: long-lasting process; burdensome documentation requested (detailed reports and private information of members: submitting a formal application voted by the Assembly of members). Unregistered organizations are not sanctioned, they exist and manage to advocate for certain issues with state institutions and other CSOs.

1.1.2. State Interference

The legal framework provides guarantees against state interference in internal matters of associations, foundations, and other types of non-profit entities. CSOs are autonomous from the state

The Constitution of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 52/1991)

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

¹⁹ Central Registry of the Republic of North Macedonia (2019) Tariff of the Central Register, no 0201-3/10. Skopje, CRNM. Address:

^{**}Central Registry of the Republic of North Macedonia (2019) failing in the Central Register, 100 u2013/10. Skopje, CRNM. Address. https://www.crm.com.mk/DS/download/Registers_document_forms/tarifa2.pdf [Accessed on 20.02.2020]

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

21 CRNM (2019) Tariff of the Central Register, no 0201-3/10. Skopje, CRNM. Address: https://www.crm.com.mk/DS/download/Registers_document_forms/tarifa2.pdf [Accessed on 20.02.2020]

and the law provides guarantees to regulate their internal structure and operating procedures²².

Previously identified problematic provisions were not amended throughout the year. New legal solutions that presented potential threat to the freedom of association were adopted and/or in the process of their preparation. Firstly, the provisions of the Criminal Code were not changed²³. 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. Secondly, at the end of September 2019, a new draft text of the law on lobbying was prepared with certain improvements, however, without any substantial changes of the problematic provisions²⁴. The first version of the Law contained numerous unclear provisions, mainly relating to the definition of what a lobbyist is and which activities are considered as lobbying. By this, the key principle of the LAF - participation in public life²⁵ is put at risk, according to which the CSOs can freely express and promote their views and opinions on issues of their interest; can start initiatives, and can participate in public opinion formation and policymaking.

The legislation provides a partial protection to individuals and/or to groups operations from interference by third parties. The main institutions that provide protection are Commission for Protection Against Discrimination and the Ombudsperson.with the police and the judicial institutions i.e. the courts as well as the public prosecution being also relevant institutions.

The regulations on financial reporting and accounting rules consider the specific characteristics of the CSOs to a certain extent. According to the LAF, the obligation of the registered CSOs is to prepare the annual financial statements and submit them to the CRNM²⁶. Besides, CSOs are required to publish them on their website, or in another appropriate manner (e.g. publication in a daily newspaper), to make their annual performance reports and annual financial statements for the previous year publicly available by 30 April at the latest. The financial reporting of CSOs is regulated by the Law on Accounting for Non-Profit Organizations, which was not improved yet, even though the improvement was envisaged in the Strategy, and the analysis was prepared by a local CSO²⁷. 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 MKD (approx. 2.500 EUR) are not obliged to prepare final accounts and submit them to the PRO and CRNM²⁸. 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 CRNM by the end of February the following year.

The cooperation between the civil society sector and the Financial Intelligence Office (FIO) continued throughout 2019 on the matters of risk assessment of financing of terrorism²⁹. FIO published Guidance for Risk Assessment³⁰ and Decision for Establishing an Indicators Listpertaining to Suspicious Transactions³¹ in the first quarter of 2019, failing to differentiate the need for risk assessment between CSOs and casinos and betting houses. Some of the indicators concerning CSOs are quite general and problematic (e.g. the bank is responsible for determining (assessing) r the purpose of a donation and whether it is aligned with the work of the organization and the project,

The legislation envisages that the CSOs may be subject to external control by authorized bodies that have inspection powers³². Concerning the sanctions stipulated in LAF and other laws, CSOs are equal to other legal entities. In addition, LAF³³ stipulates higher individual fines for responsible individuals (in comparison to the fine for the organization) in two cases (not reporting changes to CRNM and in case when a CSOs with public benefit status does not submit a financial and narrative

CSO can choose to dissolve at any time by a resolution of the highest governing body. The law prescribes precisely the situations where organizations have to dissolve and the grounds for

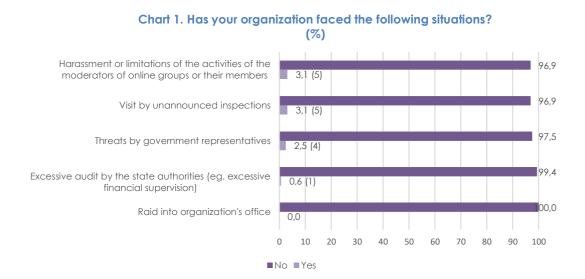
²² Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia' no. 52/10, 135/11 and 55/16)
²³ Criminal Code ("Official Gazette of the Republic of North Macedonia' no. 37/96, 80/99, 4/02, 43/03, 19/04, 81/05, 60/06, 73/06, 7/08, 139/08, 114/09, 51/11, 135/11, 185/11, 142/12, 166/12, 55/2013, 82/13, 14/14, 27/14, 28/14, 41/14, 115/14, 132/14, 160/14, 199/14, 196/15 is 226/15, 97/17 and 248/18).
²⁴ ENER (2018) Draft-Law amending the Law on Lobbying [Internet] Skopie, ENER. Address: https://ener.gov.mk/default.aspx?item=pub_ regulation&subitem=view_reg_detail&itemid=V72bcDSxTKq48N10lKU2hw== [Accessed on: 15/4/2019]
²⁵ Article 14, Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia' no. 52/10, 135/11 and 55/16)
²⁶ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
²⁷ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
²⁸ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
²⁹ Elaw on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
²⁰ Lay on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
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²⁰ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
²⁰ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16)
²⁰ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11

Decision to establish a list of indicators for recognizing suspicious transactions (no. 02-2/16 (19) Skopje, UFR. Address: http://www.ufr.gov.mk/files/docs/Indikatori.pdf [Accessed

³ lbid. 3 lbid. 13 lbid. 2 lbid. 3 lbid. 2 lbid. 3 lbid. 2 lbid. 3 lbid. 2 lbid. 3 lbi

involuntary termination (e.g., in cases of violations of statute or law)³⁴.

Few cases of state interference in the internal matters of the CSOs in the work of CSOs were recorded with the survey.



Four CSOs reported threats by government representatives: asking for a bribe; sending inappropriate "messages"; threats by a minister or representative of the parliament. Then, five CSOs reported unannounced inspections by state institutions: State Education Inspectorate; Ministry of Culture; unnamed institution asking for detailed documentation on project implementation besides having reports already approved, Food and Veterinary Agency, Financial Police, labour, and sanitation. Furthermore, five CSOs reported harassment and limitations of the activities of the moderators of online groups or their members: attacks on social media by political party activists, threats and insults; struggles with managing fakeinformation in online groups, pressure on members by people in power; monitoring of groups. Finally, one case of excessive financial oversight by a state institution was recorded, with excessive requests of documents.

1.1.3. Securing Financial Resources

The legislation allows for the CSOs to generate income through economic activity. The LAF regulates the activity of associations and foundations³⁵, and when the activities of the organizations generate income, itshould be used to achieve the goals set out in their statute (including all organizations' regular activities, including payroll costs). The conducting of economic activity is further regulated with labor and tax laws, laws in the area of obligations, payment operations, foreign exchange operations, and other laws.

The legislation allows CSOs the possibility to receive funding from foreign public or private sources. According to LAF, associations and foundations could seek and obtain funding from a variety of foreign sources to support their activities, without special requests and prior approval by the state³⁶. The organizations can receive funding from international bilateral (USAID, SDC, embassies and others) and multilateral sources (such as the EU), then individuals, corporations, and other sources. CSOs can receive funding from foreign sources without any restrictions (e.g. administrative or financial obligations, prior approvals, or channeling of funding via specific authorities).

CSOs can receive funding from individuals, corporations and other domestic sources without restrictions.³⁷. Dominant domestic sources of funding are government grants, membership fees, corporate and individual donations. The Law on Donations and Sponsorships in Public Activities plays a key role in stimulating donations from individuals and companies ³⁸.

³⁴ Article 63 Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia' no. 52/10, 135/11 and 55/16).

жильно из деят от изобывають вто почтиватоть (Опісан Gazette of the Republic of North Macedonia' no. 52/10, 135/11. \$5 Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia' no. 52/10, 135/11 and 55/16) \$6 Ibid.

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

CSOs are engaged in economic activities, and the legislation is implemented without any violations reported. According to the survey, 41,1% (67) CSOs are engaged in economic activity. Of them, 10 CSOs coped with complex administrative requests; six CSOs faced complex rules for accountability (reporting, monitoring) and three CSOs tackled other difficulties: fear of lack of sustainability due to increased minimal salary and monopoly over certain services (lack of competition).

CSOs received foreign funding with minor difficulties.

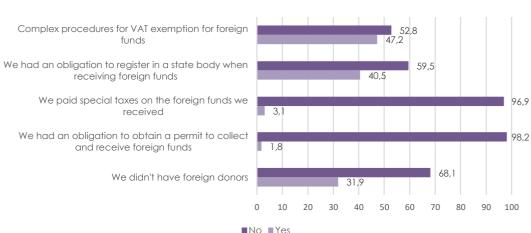


Chart 2. Please select the answers relevant to your experience when receiving funds from foreign donors (%):

According to the survey, the majority of CSOs (68,1 %) had foreign donors as a source of funding. The survey showed that out of those, 47.2% (77) CSOs faced complex procedures for VAT exemption for foreign funds (long period of waiting for project registration which influences the beginning of the project implementation; the process is not online and only available in the capital city; donors canceling support due to the long procedures; administrative barriers; lack of capacities of the employees; lack of understanding on the side of businesses of the procedure; lack of clarity of rules and difference in responses by the state officials; problematic procedure for the partners of the consortium of the project; lack of ability to ask questions concerning the procedure over the phone. CSOs freely receive funding from individuals, corporations and other sources. According to the survey, the majority (88,96%) of CSOs have not obtained funds from domestic private donors.

Box 1: EU Guidelines sub-area 1.1. Freedom of association

Result 1.1. & 2.1. Freedom of association was guaranteed for all in legislation and exercised in practice without limitations. The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities for any purpose. It allowed both individual and legal persons to exercise this right without discrimination. Registration is not mandatory and for those that decide to register the process is clear, easy and not expensive. The legal framework provides guarantees against state interference in internal matters of CSOs. However, certain risks to the freedom of association pose provisions in the Criminal code and the Draft-Law on Lobbying. The financial reporting of CSOs is regulated by the Law on Accounting for Non-Profit Organizations, which was not amended even though improvement was envisaged in the Strategy.

Sub-area 1.2. Related-freedoms

1.2.1. Freedom of Peaceful Assembly

The legal framework provides guarantees for exercising the right to freedom of assembly in the Constitution of the Republic of North Macedonia³⁹, and the key law is the Law on Public Assemblies (LPA) according to which the citizens have the right to spontaneous, simultaneous and counterassembly, with no prior notice requirement⁴⁰. The LPA provides for clearly listed limitations on the places of gathering⁴¹. The LPA has certain shortcomings which were not improved throughout the year; the obligations and responsibilities of the organizer of the rally are not clearly defined, high fines for the organizer in case of damages, foreigners need to ask for approval to be able to gather with severe penalties for non-compliance with the provisions.

By the end of 2019, an extensively amended and restrictive version of the LPA was prepared and shared for public consultations on ENER: a minimum of 50 people to hold an assembly, expanding the list of places where gatherings are restricted, prohibition for the participants to cover their faces and head, and regulation for holding an assembly between 06 and 23 h⁴². Relevant CSOs were not consulted in the preparation of these measures, and after serious reactions from the public and CSOs on social media, the Government quickly reacted and withdrew the law⁴³⁴⁴.

The key law regulating the use of force in public assemblies is the Law on Police⁴⁵. During 2019, the Law on Police was not improved in areas which were identified as flaws: keeping video recording for 45 days and undertaking audio and video recording without notification⁴⁶.

CSOs were enabled and protected to hold numerous peaceful public gatherings with and without prior authorizations. Simultaneous, spontaneous and counter-assemblies have taken place. During 2019 a total number of 525 announced and 298 unannounced public gatherings were recorded by the Ministry of Interior Affairs⁴⁷. Most of the gatherings 67% (361 announced and 189 unannounced) aimed to express protest or opinion on issues which concerned certain groups of citizens, while 33% (164 announced and 109 unannounced) were rallies of political parties related to presidential elections and other activities of political parties. More than half of the announced (56%) and unannounced (55%) gatherings were held in Skopje. The issues that the citizens were protesting were numerous and diverse. Most of the protests held in Skopje were against the name change (141). followed by protests on the workers' rights (121 protests in 8 cities), protection of the environment and climate change (63 protests in 7 cities), the need for improvement of local infrastructure (26 in 4 cities), agriculture (17 in 4 cities), and other issues⁴⁸. Aside from the protests related to the name change, we can conclude that environment was the most prominent issue that people were protesting about (various aspects of the environment such as air pollution, mines, landfill, cutting trees, garbage, climate change, etc.). In addition, numerous workers have taken the streets to raise their concerns over their conditions and status. Certain requests were fulfilled by the Government, for instance, the Ilovica mine in Strumica. The Government annulled the contract with the concessioner after and the activism was mobilized and pressured for revocation of the permit⁴⁹.

According to the survey, 60,7% (99) respondents have taken part in a public gathering either individually or through the organization (both as participants and organizers).

³⁹ Article 21, the Constitution of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 52/1991)

⁴⁰ Law on Public Assemblies ("Official Gazette of the Republic of North Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15)

⁴¹ Article 2a, Law on Public Assemblies ("Official Gazette of the Republic of North Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15);

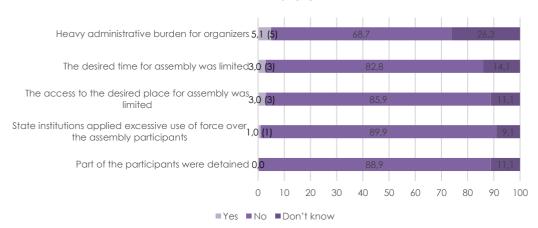
⁴² European Policy Institute (2019) Human rights defenders in the Western Balkans [Internet] EPI. Address: https://epi.org.mk/wp-content/uploads/2019/12/Human-Rights-Defenders-Report.pdf (Accessed on 20.02.2020)

⁴³ MYLA (2019) Annual Report on the Efficiency of Legal Protection of Human Rights in the Republic of North Macedonia 2019 [Internet] MYLA. Address:

^{**}All MTLA (2019) Annual Report on the Efficiency of Legal Protection of Human Rights in the Republic of North Macedonia 2019 [Internet] MYLA. Address: https://myla.org.mk/publications/%d0%b3%d0%be%d0%b4%d0%b8%d0%b5%d0%b5%d0%bd-%d0%b5%d0%b5%d0%b5%d0%b5%d1%88%d1%88%d0%b5%d0%b5%d0%b5%d0%b5%d0%b5%d0%b5%d0%b5%d0%b5%d0%b6%d0%b5

⁴⁹ Radio Free Europe (2019) The government has terminated the concession agreement for the llovica mine [Internet] Skopje, Radio Free Europe. Address: https://www.slobodnaevropa.mk/a/30329996.html [Accessed on 20.02.2020]

Chart 3. Have you or any other individual from your organization faced any of the following situations during practicing the right to free assembly: (%)



Few limitations to the gatherings were registered. A total of 12 cases report administrative burdens and other restrictions (five cases of administrative burdens; three limitations to physical access; three limitations to the desired time for protest; and in one case, the excessive use of force by the police). The total number of detained persons in the public rallies were: Skopje (8) and in Ohrid (1-political rally). Complaints against police officers from dissatisfied citizens of police behavior during the public gatherings were submitted in Bitola⁵⁰. In addition, the MIA Unit for Internal Control, Criminal Investigations and Professional Standards acted upon two complaints against the use of police force during a public gathering (during a handball match, and during protest performance against police brutality). They were all considered as unfounded.

1.2.2. Freedom of Expression

The legal framework guarantees the right to freedom of expression to all. CSOs engaged in human rights and democracy promotion are allowed to speak freely and engage in advocacy. The freedom of expression is guaranteed through comprehensive legislation: The Constitution⁵¹, The Law on Media⁵², the Law on Broadcasting Activity⁵³, the Law on Civil Liability for Insult and Defamation⁵⁴, as well as the Law on Free Access to Public Information⁵⁵.

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.

Following the global and regional trends of fake news and disinformation campaigns, the government has announced and prepared an Action Plan to tackle the issue of disinformation and fake news and the civil society was invited to take part⁵⁶. The response by the journalist organizations to these developments was that the government should allow for self-regulation (for which several activities were undertaken already by relevant organizations)⁵⁷. Despite this pledge for self-regulation, the action group from the Government began its activities.

The legislation provides for limitations of hate speech. The key legal act is the Law on Civil Liability for Insult and Defamation⁵⁸ which does not require the need to obtain permission to speak publicly or deliver presentation/lecture; and there is no requirement that publications of organizations must be pre-approved. The law was not amended throughout the year, even though indications were given in the Urgent Reform Priorities document stating that the number of cases of libel in courts, mostly

[%]D0%B1%D0%BE%D1%80%D0%B1%D0%B0-%D0%B5%D0%B8-%D0%D0%B8-%D0% [Accessed on 20.02.2020]

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

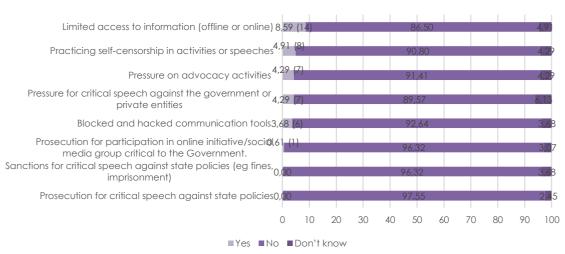
targeting journalists, should be reduced by introducing measures.

In practice, there was progress towards respecting the freedom of expression, particularly when it comes to media outlets and improvement of the climate for journalism. The country was ranked 95 in the 2019 World Press Freedom index, rising 14 places compared to 2018⁵⁹. However, journalists were still a target for hostility and threats, and a culture of impunity of the attacks over them persists. The following cases were recorded: verbal and physical attacks over journalists⁶⁰, pressures over journalist investigating organized crime in construction activities⁶¹, physical attack by the security over female journalist during religious manifestation⁶², two female journalists were target to hate speech and threats by a state employee⁶³, forceful eviction of representatives of the media from the building of the Constitutional court⁶⁴⁶⁵, where they were previously invited, to attend the meeting of the president of the court and the EU ambassador Zbogar. Furthermore, according to the AJM, a culture of impunity for attacks on journalists persists, as out of the sixty attacks in the past six years, 13 have not been investigated and many remain unsolved. 66

The last HRD report on the country shows that the human rights defenders who work in the field of journalism feel neither free nor restricted in exercising their freedom of opinion and expression⁶⁷. They confirm that the climate is more favorable, but still are exposed to constant threats and pressures, and usually discredited if affiliated or with ng with CSOs.

According to the survey, over 90% of CSOs have not faced any limitations to the freedom of expression. However, cases of limitations or pressures were recorded.

Chart 4. Have you or other individuals from your organization experienced some of the listed unlawful restrictions while practicing the right to freedom of expression (%):



Namely, eight CSOs practice self-censorship, seven CSOs faced pressure for critical speech against the government or private entities and seven CSOs faced pressure over their advocacy activities. Throughout the year, the CSOs were able to freely react to discriminatory, harmful and hateful expressions in public⁶⁸.

19

⁵⁹ Reporters without borders (2019) 95th in the 2019 World Press Freedom Index [Internet] Reporters without borders. Address: https://rsf.org/en/republic-north-macedonia [Accessed on

<sup>20.02.2020]

60</sup> Association of Journalists of Macedonia (2019) Chronicle for (No) Safety of the journalists [Internet] Skopje, ZNM. Address: https://znm.org.mk/wp-content/uploads/2019/12/web-MK-

hronika-za-ne-bezbednosta-na-novinarite.pdf [Accessed on 20.02.2020]

1 Radio MOF (2019) AJM: Threats to IRL team are a serious attempt to silence investigative journalism [Internet] Skopje, Radio MOF. Address: https://www.radiomof.mk/znm-zakanite-kon-ekiplata-na-irl-se-seriozer-obid-da-se-zamolth-istrazhuvachkoto-novinarstvo/ https://rsf.org/en/republic-north-macedonia [Accessed on 20.02.2020]

1 Address: https://www.radiomof.mk/znm-zakanite-kon-ekiplata-na-irl-se-seriozer-obid-da-se-zamolth-istrazhuvachkoto-novinarstvo/ https://rsf.org/en/republic-north-macedonia [Accessed on 20.02.2020]

2 Address: https://www.radiomof.mk/znm-zakanite-kon-ekiplata-na-irl-se-seriozer-obid-da-se-zamolth-istrazhuvachkoto-novinarstvo/ https://rsf.org/en/republic-north-macedonia [Internet] Skopje, MYLA. Address: shorturi.at/kBRZ7 [Accessed on 20.02.2020]

on 20.02.2020] 63 Media Observatorium (2020) Journalists' associations from the region condemned the threats and insults against journalists in Macedonia [Internet] Skopje, Media Observatorium.

ddress: http://mediaobservatorium.mk/novinarskite-zdruzhenija-od-regionot-gi-osudija-zakanite-i-navredite-vrz-novinarkite-vo-makedonija/ [Accessed on 20.02.2020]
24 vesti (2019) Scandal in the Constitutional Court: The journalists shoved out [Internet] Skopje, 24 vesti. Address: https://www.24.mk/details/skandal-vo-ustaven-novinarite-izbrkani-

nadvor es RadioMof (2019) ZNM and SSNM condemn the treatment of the journalists in the Constitutional court. [Internet] Skopje, RadioMof. Address: https://www.radiomof.mk/znm-i-ssnm-go-

osudija-brkanjeto-novinari-od-ustavniot-sud/ [Accessed on 20.02.2020]

68 Association of Journalists of Macedonia (2019) The safety of journalists is key to the existence of independent and professional media [Internet] Skopje, ZNM. Address: https://znm.org.mk/%D0%B1%D0%B5%D0%B7%D0%B1%D0%B5%D0%B4%D0%BD%D0%B8%D1%81%D1%82%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%BD%D0%B0-%D0%B

[%]D0%B7%D0%B0/[Accessed on 20.02.2020]

Full Defenders in the Western Balkans [Internet] EPI. Address: https://epi.org.mk/wp-content/uploads/2019/12/Human-Rights-Defenders-Report.pdf [Accessed on 20.02.2020]

w.govornaomraza.mk/; https://www.semm.mk/

1.2.3. Receiving and imparting information

The free access to information, freedom to receive and impart information are guaranteed in the Constitution⁶⁹, and further elaborated in legal acts such as the Law on Interception of Communications⁷⁰, the Law on Electronic Communications⁷¹ and the Law on Criminal Procedure⁷², the Law on Media⁷³, the Law on Audio and Audiovisual Media Services⁷⁴, the Law on Protection of Privacy⁷⁵, etc. Despite the need for comprehensive changes, there was no significant progress during the year.76

The legal framework contains certain guarantees against illegal monitoring of communication channels. In regards to the state of protection of personal data, the system is partially functional since May 2019 as the Direction for protection of personal data has failed to assign a new director and deputy director, which has other relevant consequences over the work of the institutions.

There are very few cases in practice where restrictions are imposed over CSOs on accessing any source of information.

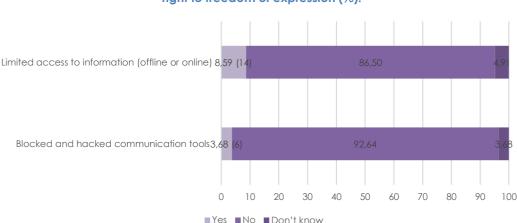


Chart 5. Have you or other individuals from your organization experienced some of the listed unlawful restrictions while practicing the right to freedom of expression (%):

According to the survey, over 90% CSOs have not faced any limitations, however, 14 CSOs reported limited access to information, and six CSOs had their tools for communication blocked/hacked.

There are significant challenges to the sustainability and quality of journalism⁷⁸. Another challenge for the Government, despite trying to improve their approach to the media was the rise of fake news and disinformation in the social media.. In December 2019, in order to proactively tackle the trend of disinformation and fake news, two CSOs, , the AMJ and The Council of Ethics in Media published a Register of professional online media, consisting of 70 members that adhere to the obligatory criteria imposed by the Council⁷⁹.

Such positive developments show improvement in the the media coverage of civil society. They are also used by CSOs to advocate for certain issues, to raise awareness, and generally, to present their work and contribute to the debate. Certain CSOs and think-tanks have been continuously recognized by traditional media outlets, such as the TV (invited to TV debates and informative programs).

In North Macedonia, internet access is cheap and available to all. According to the latest data from the State Statistical Office⁸⁰, in the first trimester of 2019, 81.8% of the households had access to the

The Constitution of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 52/1991)

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

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

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

Law on Grade of the Republic of North Macedonia", no. 184/13 and 13/14).

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

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

Media observatorium (2019) Vanhaute: The media reforms are disappointingly small [Internet] Skopje, Media observatorium. Address: http://mediaobservatorium.mk/vanhaute-razocharuvachki-malubrojni-se-reformite-vo-mediumite/?fbclid=lwAR1YN-Y6nktcXl_LMSbGSxlMy4fx/2q-eXSnoG5xr43vzC3LbpRx2TyVyMWk [Accessed on 20.02.2020]

Media observatorium (2019) Vanhauf Report on the Efficiency of Legal Protection of Human Rights in the Republic of North Macedonia 2019 [Internet] Irex. Address: https://www.irex.org/sites/default/files-goustainability-index-europe-eurasia-2019-full.pdf [Accessed on 2019]

⁷⁸ Irex (2019) Media sustainability index 2019 [Internet] Irex. Address: https://www.irex.org/sites/default/files/pdf/media-sustainability-index-europe-eurasia-2019-full.pdf [Accessed on 20.02.2020] ⁷⁹ Professional Online Media portal: https://www.promedia.mk/main

^{**} Professional Unline Media portal: https://www.profitedia.fin/final ** Professional Unline Media portal: https://www.profitedia.fin/final ** **State Statistical Office (2019) Use of Information and communication technologies in households and individuals, 2019 [Internet] Skopje, State Statistical Office. Address: http://www.stat.gov.mk/PrikaziSoopstenie.aspx?id=77&rbr=3126 [Accessed on 20.02.2020]

Internet from home. The participation of households ccording to the type of settlement, in the total population of households that have broadband internet is 85.7%. Of the total population between the age 15 -74, the Internet was used by 81.4%, and 72.9% used it every day or almost every day.

Box 2: EU Guidelines assessment Sub-area 1.2. Related-freedoms

Result 1.1. Freedom of assembly and expression were guaranteed for all in law and in practice. The law does not limit spontaneous, simultaneous and counter-assemblies and numerous peaceful gatherings were enabled throughout the year. There is no requirement for prior authorization of a peaceful assembly. Most of the restrictions provided are in line with best practices. The law does not provide restrictions to the freedom of expression, such as limitation of hate speech nor restrictions over communication channels through which a message is received and imparted which are not in line with international standards. The media climate and treatment towards journalists has improved, yet certain pressures and threats persist both towards investigative journalists and civil society activists.

Area 2: Framework for CSO Financial Viability and **Sustainability**

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

2.1.1. Tax Benefits

The progressive tax reform introduced at the end of 2018, included adoption of amendments in two laws relevant for CSOs, the Law on Profit Tax⁸¹ and the Law on Personal Income Tax⁸². However, during 2019, one part of the legal solutions of the progressive tax reform was "suspended for the next three years" by the new Minister of Finance⁸³. Fortunately, there were no changes in regard to the provisions concerning CSOs. Namely, CSOs are not subjects to the Law on Profit Tax and the new Law on Personal Income Tax exempts them in respect of the compensation paid tovolunteers. all accommodation, food and transportation costs for attendees of events organized by the CSOs, as well as travel expenses for attending educational activities and events by educational institutions and organizations abroad.

In addition, the Law on Value Added Tax (VAT)84 was amended and became more favorable for CSOs. Namely, with the amendment all taxpayers (including CSOs), whose total turnover exceeded 2 million MKD (approx. 32,000 EUR) in the past calendar year or whose total turnover is anticipated to exceed the amount at the beginning of the performance of the business activity or to exceed the amount during the year, shall be obliged to register for VAT. The previous treshhold was significantly lower, 1 million MKD (approx. 16,000 EUR) and presented a burden to CSOs that aimed to engage in economic activity.

Finally, the grants and donations from foreign donors are VAT exempted, with the precondition of going throughthe procedure of registering the project in the Central Donor Assistance Base led by the Secretariat of European Affairs⁸⁵. The VAT exemptions are the most used tax exemptions.

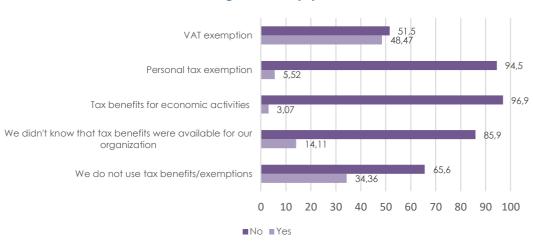


Chart 6. What type of tax benefits are used in the work of your organization? (%)

According to the survey, nearly half (48.47%) CSOs use VAT exemptions, 5.52% use personal income tax exemptions, and 3.07% exemptions on the income from economic activity. Over a third (34.36%) don't use exemptions, and 14.11% responded they did not know that exemptions are available for their organization. The long and burdensome project registration procedure in the Secretariat for European Affairs inflicts additional costs and difficulties for CSOs.

Law on profit tax ("Official Gazette of the Republic of North Macedonia" no. 112/14, 129/15, 23/16, 190/16 и 248/18).
 Law on personal income tax ("Official Gazette of the Republic of North Macedonia" no. 241/2018 and 275/2019).
 Ministry of Finance (2019) Angelovska: Progressive tax is put on hold, personal income will be taxed at 10 percent for the next 36 months [Internet] Skopje, Ministry of Finance. Address: https://finance.gov.mk/mk/node/8307 [Accessed on 2.00.2.2020]
 Law Amending the Law on Value Added Tax ("Official Gazette of the Republic of North Macedonia" no. 275/19)
 Rulebook for the methods of implementation of VAT exemption for goods and services intended for project implementation funded on a contract basis for donation, concluded between the Republic Macedonia and foreign donors, if the agreement provides that taxes will not be paid with the received funds (Official Gazette of the Republic of North Macedonia No. 98/14)

The legislation provides benefits to all CSOs for their economic activities. Pursuant to the Law on Profit Tax they do not pay profit tax. The Law also specifies which income is not taxed. The income becomes taxable once the the total threshold of one million MKD (approx. 16.000 EUR) is exceeded with 1% tax calculated against the exceeding amount only. In addition to the economic activities, non-taxable revenues are those generated by membership fees, charitable contributions, donations, grants, gifts (in money, goods, property rights), wills, legates, revenues from dividends from trade companies established with the funds of the association, and revenues from the Budget. According to the survey, five CSOs use tax benefits for economic activity. Out of the 84 CSOs which selected using tax benefits, 26 said they did not know benefits exist, while the rest consider the administrative obligations on using tax benefits for economic activities to be on the average 6th degree of difficulty (on a scale from 1 to 10, where 1 is the least difficult).

2.1.2. Incentives for Individual and Corporate Giving

The Law on Donations and Sponsorships in the Public Activities (LDSPA)⁸⁶ provides tax incentives for individual and corporate donations to CSOs. According to LDSPA⁸⁷, an individual who donates funds can deduct the calculated, but not paid personal income tax, or can return the paid tax calculated on the basis of its annual tax return in the amount of the donation, but not more than 20% of the donor's annual tax debt, or 390 EUR the most. The enterprises can use tax benefits amounting to 5% in case of a donation and 3% in case of a sponsorship. The Unit for Cooperation with NGOs informed the Council for Cooperation with andDevelopment of the Civil Society that a local NGO Konekt, together with the Ministry of Finance is in the final phase of preparation amendments to the LDSPA, to improve its functioning (complicated administrative procedure, determining public benefit on specific donation/sponsorship, etc.)⁸⁸.

Individual and corporate giving is insufficiently practiced, particularly towards the civil sector. According to the survey, 24% of the CSOs receive funding from individual donors, and 18% from corporate ones. The administrative procedure for tax incentives is not supportive.

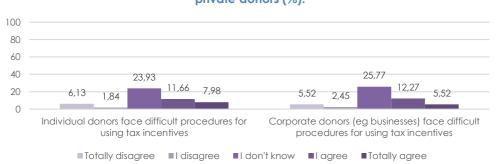


Chart 7. Please select the level of agreement with the following statements regarding the procedure for using tax incentives for private donors (%):

According to the survey, more CSOs agree (19.6%) than those that disagree (8%) about the procedure for obtaining tax benefits for individual donors being difficult, while 23.9% responded that they did not know. When it comes to the procedure for obtaining tax benefits for corporate donors, 17.8% CSOs agree that the procedure is difficult, 8% disagree and 25.8% did not know.

According to Catalyst Balkans, the donations for charitable purposes noted a decrease of 13.4%⁸⁹. Most of the donations are coming from citizens (46.1%), companies (40.4%) and individuals (7.4%). Donations are given for health protection (23.2%), marginalized persons, poverty and education. CSOs as users ofdonations are ranking second (29.3%), with citizens beingthe most active donors to

 ⁸⁶ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of North Macedonia", no. 47/06, 86/08, 51/11, 28/14 and 153/15).
 ⁸⁷ Ibid.
 ⁸⁸ Council for Cooperation with and Development of the Civil Society (2019) Minutes from the sixteenth session of the Council for Cooperation with and Development of the Civil Society

⁸⁸ Council for Cooperation with and Development of the Civil Society (2019) Minutes from the sixteenth session of the Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Council for Cooperation with and Development of the Civil Society. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Zapisnik_16_sednica_na_Sovetot.pdf [Accessed on 20.02.2020]

^{**}Bueno Momcilovikj T., Bekcic, E. (2019) North Macedonia Donates – Annual Report on the State of Philanthropy. [Internet] Skopje, Catalyst Balkans. Address: https://www.slideshare.net/CatalystBalkans/2018-193149173

CSOs (70%). The corporate sector is in second place with a significant decline.

CSOs can obtain a public benefit status (PBO) according to the LAF⁹⁰, but no benefits are envisaged. There are four CSOs with PB status (only one new PB status was awarded in 2019)91. The PB Status Committee held the fifth session in 2019, concluding that the Unit for Cooperation with NGOs should prepare an analysis of the legislation that regulates the PB status and comparative analysis.

Finally, the concept of corporate social responsibility (CSR) is understood as potentially encouraging corporate giving, thus is still of interest to the Government. The Ministry of Economy adopted a Midterm strategy for CSR (2019-2023) aiming to define and implement a comprehensive approach towards the promotion and advancement of the CSR with a focus on businesses⁹². CSOs are listed as implementers of some of the measures/activities in the action plan of the Strategy.

Box 3: EU Guidelines assessment Sub-area 2.1. Tax/fiscal treatment for CSOs and their donors

Result 2.2. & 2.3. CSOs are not subjects to the Law on Profit Tax, and the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of 16,000 EUR per year from economic activity, then 1% tax is calculated on the amount exceeding the threshold. The Law on Personal Income Tax also provides certain exemptions. Finally, the LSDPA provides tax incentives for individual (20% with limitation) and corporate (3-5%) giving. However, the LSDPA should be amended particularly the procedure in order for donations to be stimulated. CSOs mostly use the possibility for VAT exemptions on the activities that they implement within the foreign funded projects, even though the procedure for registering the projects within SEA was assessed as particularly long and burdensome.

Sub-area 2.2. State support

2.2.1. Public Funding Availability

The legislation contains certain provisions for state support for institutional development, project support and co-financing of EU funded projects, usually targeting segments or sub-sectors of civil society. A few legal documents provide the basis for the decentralized mechanism for the distribution of public funds to CSO that exists with major shortcomings. Key laws and bylaws are LAF⁹³, Law on Execution of Budget⁹⁴, Law on Games of Chance and Entertainment Games⁹⁵, Decision on the distribution of income from games of chance and entertainment games ⁹⁶ Criteria for distribution of income from games of chance and entertainment games, Code of Good Practice for Financial Support of Associations and Foundations⁹⁷. Other laws also regulate some aspects of state support in different areas such as sports, culture, health and so on.

The legal framework regarding public funding for CSOs was not substantially improved throughout the year. The measures related to the comprehensive public funding reform provided in the new Strategy are expected by the first trimester of 202098. During the year, high-level efforts were dedicated to the issue of state funding at a CSO organized conference, where the then-Prime minister Zaev confirmed

⁹⁰ Law on associations and foundations ("Official Gazette of the Republic of North Macedonia", no. 52/10, 135/11 and 55/16).
⁹¹ Government Unit for cooperation with NGOs (2019) List of associations and foundations that have been granted the status of an organization of public interest [Internet] Skopje, Unit for cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=mk/node/284 [Accessed on 2.0.02.0201]
⁹² Ministry of Economy (2019) Medium-term strategy for social responsibility of North Macedonia [Internet] Skopje, Ministry of Economy. Address: http://www.economy.gov.mk/Upload/Documents/%D0%A1%D1%82%D1%80%D0%B0%D0%B0%D1%82%D0%B5%D0%B8%D0%B8%D1%98%D0%B8%D0%B0%20%D0%B7%D0%B0%20%D0%B5%D0%B

Law on Execution of Budget of the Republic of North Macedonia for 2019 ("Official Gazette of the Republic of North Macedonia", no. 23/18).

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

Each year a new decision is adopted according to the Program 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 North Macedonia from revenues from game of chance and entertainment games in 2019 ("Official Gazette of the Republic of North Macedonia", no. 26/19).

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

Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. https://www.nvosorabotka.gov.mk/?q=node/250 [Accessed on: 15/4/2019]

strongly the willingness of the Government to improve the existing model.

The budget allocation mechanism for CSOs is decentralized. The main budget expenditure linefor CSOs, which is 463 - Transfers to Non-Governmental Organizations (NGOs), continues to cause confusion since the greatest budget allocation from that line goes topolitical parties and sports clubs. The confusion arises due to a lack of public access to the amount of funds allocated per sub-items in the budget (or final account) published by the Ministry of Finance⁹⁹. In addition, other budget linesare used to allocate funds by different state institutions such as 464 - Different transfers.

The 2019 budget funding on the central level, was allocated through nine different state institutions (without the Ministry of Defense as in 2018)¹⁰⁰. Those were: General Secretariat of the Government, Ministry of Economy, Ministry of Agriculture, Ministry of Health (MH), Ministry of Labour and Social Policy, Ministry of Culture (MC), Ministry of Environment and Spatial planning (MESP), Agency for Youth and Sports and Fund for Innovations.

The strategic approach in granting budget funds to the associations and foundations is a legal obligation of the state institutions as per: Law on Budget¹⁰¹, LAF¹⁰², Law on Games of Chance and Entertaining Games¹⁰³, Code¹⁰⁴, Decision on the Criteria and Procedures for Distribution of the Funds for Financing the Program Activities of the Associations and Foundations from the Budget¹⁰⁵. Different institutions prepare numerous strategic documents which consider public funding for CSOs: Program for financing the program activities of associations and foundations 106, Strategic Plan of the Ministry of Labour and Social Policy (2020-2022)¹⁰⁷, the National Strategy for the development of culture¹⁰⁸, Strategic Plan of the Ministry of Health¹⁰⁹, Open data strategy¹¹⁰, Strategic Plan of the Ministry of Education and Science¹¹¹, Strategic Plan of the Agency for Youth and Sports¹¹², National Strategy on Women Entrepreneurship 113, and many others.

The procedures prescribed for CSO participation in all phases of the public funding cycle have shortcomings. Namely, the Code stipulates clear procedures concerning applying and implementation of projects by CSOs, but it does not on consultations over funding priorities, nor participation in the selection of projects, monitoring and evaluation¹¹⁴.

According to the survey, 25% of CSOs agree that they take part in the process of setting up priorities for state funding, 65.5% of CSOs disagree.

State funding is still almost a non-recognizable source of income for CSOs and only available for a limited number of organizations. The lack of available funding is a serious challenge for CSOs. Within, the budget item 463-Transfer to NGOs, according to the data provided by state institutions a total amount of 512 million MKD (approx. 8.3 million EUR) were planned as financial support for NGOs¹¹⁵. This amount differs from the one published within the country budget, according to which the planned amount is 726 million MKD (approx. 11.8 million EUR)¹¹⁶. The average planned amount per CSOs totals to 180,432 MKD (approx. 2.922 EUR). Furthermore, the share of public funding in the total

⁹⁹ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 130/07).
¹⁰⁰ Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North Macedonia. [Internet] Skopje, Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia. Address: https://www.nvosorabotka.gov.m/k/sites/deal/tl/files/3-2.Analiza.pdf [Accessed on: 25/11/2019]
¹⁰¹ Law on Execution of Budget of the Republic of North Macedonia for 2019 ("Official Gazette of the Republic of North Macedonia", no. 238/18).

¹⁰² Law on associations and foundations

log Law on Games of Chance and Entertaining Games ("Official Gazette of the Republic of North 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).

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

Decision on Criteria and Procedure for allocation of funds for program activities of associations and foundations from the Budget of the Republic of North Macedonia ("Official Gazette

of the Republic of North Macedonia", no. 23/09)

106 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Program for financing the program activities of the associations and foundations for 2019 [Internet] Government Unit for cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/programa%205%202019.pdf [Accessed on 20.02.2020]

Ministry of Labor and Social Policy, Strategic documents [Internet] Ministry of Labor and Social Policy. Address: http://www.mtsp.gov.mk/dokumenti.nspx [Accessed on 20.02.2020] 108 Ministry of culture, National Strategy for Cultural Development [Internet] Ministry of culture. Address: http://kultura.gov.mk/nacionalna-strategija-za-razvoj-na-kultura/ [Accessed on 20.02.2020]

Ministry of health, Plan for implementation [Internet] Ministry of health. Address: http://zdravstvo.gov.mk/wp-content/uploads/2019/01/USOGLASEN-plan-19-21.pdf [Accessed on 10 MISA, Open Data Strategy (2018-2020) [Internet] MISA. Address: http://www.mioa.gov.mk/sites/default/files/pbl_files/documents/strategies/open_data_strategy_en.pdf [Acce

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111</sup> Ministry of education and science (2020) Strategic plan 2020-2022 [Internet] MON. Address: https://www.netflix.com/watch/80191861?trackId=155573558 [Accessed on 20.02.2020]

¹¹¹ Ministry of education and science (2020) Strategic pian 2020-2022 [Internet] NOV. Advances. Nov. Advances.

<sup>20.02.2020]

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

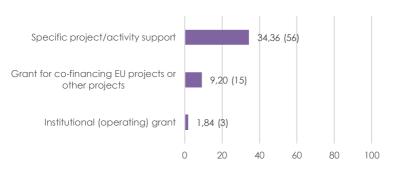
115 Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North

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"It's Ministry of finance, Amendments to the Budget of the Republic of North Macedonia for 2019 [Internet] MF. Address: https://finance.gov.mk/files/u6/REBALANS%202019%20-%20za%20objavuvanje%20%2808.10.2019%29.pdf [Accessed on 20.02.2020]

sectoral income is 15.98 % (including municipalities); and 11.23 % (only the funding on central level) for 2018¹¹⁷. The Government mostly provides annual project support for the CSOs, however, there are certain forms of support which can be considered as a mix between institutional and project support, such as the funding of 17% allocated via the Ministry of Labour and Social Policy (MLSP), and 22% via the Agency for Youth and Sports (AYS) (of the total amount available for CSOs for 2018). There are also co-financing examples distributed through the Ministry of Economy, the Ministry of Culture and the Ministry of Local Self-government, but the amounts are not clearly presented. The biggest share of state funding for CSOs is allocated throughthe MLSP and the AYS. According to the latest available data, Government funding although increased by 5% in 2018 compared to 2017¹¹⁸, it was cut by 13% in 2019, compared to 2018.

Chart 8. Please select the type of state support your organization has received from the national or local government agencies:



The survey provides evidence of a shortage of available public funding. Fifty-six 56 (34%) CSOs have received project support, three CSOs received an institutional grant, and fifteen CSOs received EU co-financing, Furthermore, a third of the CSOs (29.8%) agree, and 56% CSOs disagree on whether the state funding is sufficient and commensurate to the needs of CSOs.

.2.2. Public Funding Distribution

The legal framework stipulating a procedure for state funding, contains certain provisions on transparency and accountability in various laws (Law on Execution of Budget¹¹⁹, Decision on the Criteria and Procedures for Fund Distribution for program activities of the associations and foundations from the budget¹²⁰ and the Code). There was no progress in the preparation of a law to standardize the procedure of allocation of public funds, as it is set for 2020¹²¹. Numerous legal acts contain provisions on different parts of the process for the distribution of public funding. In terms of announcing the grant procedure- Law on Execution of Budget¹²², Law on Environment¹²³, Law on Culture¹²⁴ and more specifically when it comes to publishing an open call for a specific type: Law on Sports¹²⁵, Law on Games of Chance and Entertainment Games¹²⁶, Law on Social Protection¹²⁷. When it comes to the decision-making part, the criteria and procedure for selection of the CSOs are set in several legal acts (Code, MLSP, AYS). Furthermore, various legal acts prescribe the the grounds for establishing expert bodies (commissions, council) and for assessing and deciding on on applicants, but

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¹¹⁷ Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North Macedonia.

Law on Execution of Budget of the Republic of North Macedonia for 2019 ("Official Gazette of the Republic of North Macedonia", no. 238/2018)

Decision on Criteria and Procedure for allocation of funds for program activities of associations and foundations from the Budget of the Republic of North Macedonia ("Official Gazette

becision of criteria and Probedure for anotation of funds for program activities of associations and techniques in the Republic of North Macedonia, no.23/09)

121 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. https://www.nvosorabotka.gov.mk/?q=node/250 [Accessed on: 15/4/2019]

122 Law on Execution of Budget of the Republic of North Macedonia for 2019 ("Official Gazette of the Republic of North Macedonia", no. 238/2018)

123 Law on Environment ("Official Gazette of the Republic of North 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).

Law on Culture ("Official Gazette of the Republic of North 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 E Law on Sports ("Official Gazette of the Republic of North 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).

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

Law on Social Protection ("Official Gazette of the Republic of North Macedonia", no. 104/19, 146/19 и 275/19)

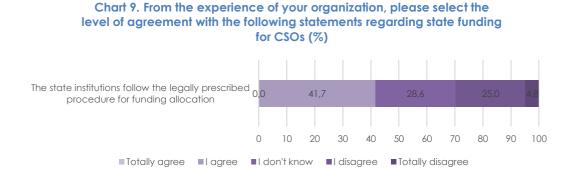
fail to provide sufficient details. Finally, the publication of the results on the websites of the state institutions is regulated in the LAF, Code, and the Law on Culture.

The majority of state institutions that allocate funds to CSOs fail to provide publicly available information on the procedures for funding and information on funded projects. Those that provide are not sufficiently detailed but cover basic details (Unit for cooperation with NGOs, Ministry of culture, Fund for innovations, AYS and MLSP). All state institutions that allocate funds publish open calls for proposals online 128.

A series of events which occurred during 2019 increased transparency and accountability of the process of distribution of public funds to CSOs. For the first time, state institutions submitted data on the allocation of funds to CSOs on the national and local levels. The data was later published as a material for one of the session of the Council for Cooperation and Development of the Civil Society (hereinafter: Council)¹²⁹. Secondly,the names of all the recipients of public funds (including NGOs) were published on the web-site Open Finance by the Ministry of Finance. Finally, the information on the entire assessment process and selection of results on the funding from the General Secretariat of the Government for CSOs for 2019, was published on the website of the Unit¹³⁰.

The Council appointed two representatives from CSOs to conduct oversight and prepare a report on the process. Based on their report there were concrete conclusions and recommendations on the need for further improvement of the evaluation process and that this oversight is a good practice¹³¹. Namely, they reported that the process should have been better organized with more evaluators, and even though the Unit for Cooperation with NGOs can lead this process, there is still a need for improved technical skills and digital solutions. They also highlighted the lack of possibilities for grants to smaller and newer organizations from different regions (other than Skopje).

Some state bodies that allocate funds to CSOs failed to follow the procedure and to apply it in a harmonized way.



According to the survey, 41.7% CSOs agree that state institutions follow legally prescribed procedures for funding allocation, while 29.8% disagree.

The application requirements imposed by state bodies are burdensome for just over half of the respondents to the survey. Yet the majority considers the criteria for applying clear.

¹²⁸ Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North

¹⁷²º Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Information on the distributed support to associations and foundations from the Budget of the Republic of North Macedonia in 2018 and planned funds for 2019 [Internet] Skopie, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/sites/default/files/Informacija%2018/202a%20finansiranje%20NV/O%20usvoena%2016.4.2019.pdf [Accessed on 20.02.2020]

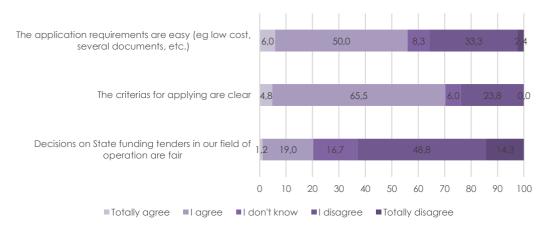
179 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Decision on allocation of funds intended for financing the

program activities of associations and foundations for 2019 [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=mk/node/372 [Accessed on 20.02.2020]

131 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Report from the participation of the Council for Cooperation

^{0%}BE%D0%B2%D1%81%D0%BA%D0%B8%2010%2029%202019%20Finalen.pdf [Accessed on 20.02.2020]

Chart 10. From the experience of your organization, please select the level of agreement with the following statements regarding state funding for CSOs (%)



Namely, 56% CSOs consider that the application requirements are burdensome (e.g. high costs, plethora of documents; difficult to access documents); while 35.7% disagree. Also, 70.3% of the CSOs consider the criteria for applying to be clear, 23. %8 disagree. The majority of CSOs consider the decisions on tenders to be unfairr. According to the survey, out of 84 CSOs (51.5%) that wanted to provide their opinion (out of total 163 CSOs), 20.2% agree that the decisions on public funding allocation is fair, while 63.1% disagree.

2.3. Accountability, Monitoring and Evaluation of Public Funding

There are legal acts that provide certain measures for accountability, monitoring and evaluation. According to the Law on Budget, every expenditure and transfer from the budget mustbe corroborated with credible accounting documentation¹³². The grounds why reporting is needed is given in the LAF, according to which, when receiving funds from the Budget, a financial report is to be submitted to the relevant state institution¹³³. Finally, various regulation provides an obligation to submit a report within a month following the end of the project: the annual decisions of the General Secretariat of the Government for distribution of budget funds¹³⁴, Law on Environment¹³⁵, Law on Culture¹³⁶, Law on Disability Organizations¹³⁷, Law on Sports¹³⁸, Code¹³⁹ and in the Rulebook of AYS¹⁴⁰. The evaluation of the effects resulting from the implemented activities of the CSOs, which were funded by the budgetary grants is prescribed with the Code¹⁴¹, reading that every institution should evaluate the utilization of the funds and the results achieved based on the submitted reports and propose recommendations.

The legislation does not prescribe specific and proportionate sanctions for CSOs that misuse public funds. The Criminal Code considers the legal representatives of CSOs to be public officials, thus the same sanctions apply¹⁴². The Code does not suggest sanctions, rather regular monitoring of the spending and in case of failure to fulfill the contractual obligations the funds must be returned to the

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¹³² Law on Execution of Budget of the Republic of North Macedonia for 2019 ("Official Gazette of the Republic of North Macedonia", no. 238/2018) 133 Law on associations and foundations

The Workshold of the Republic of North Macedonia (2019) Decision on allocation of funds from the budget of the Republic of North Macedonia for 2019 intended for financing the program activities of associations and foundations [Internet] Skopje, Government of RSM. Address: https://www.nvosorabotka.gov.mk/sites/default/files/odluka%20za%20raspredelba%20207%202019_0.pdf ("Official Gazette of the Republic of North Macedonia", no. 207/19) [Accessed

³⁸ Law on Environment ("Official Gazette of the Republic of North 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).

Law on Culture ("Official Gazette of the Republic of North 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

¹³⁷ Law on Disability Organizations ("Official Gazette of the Republic of North Macedonia", no. 150/2015, 27/2016, 59/2012, 23/2013 and 89/2008).

¹³⁸ Law on Sports ("Official Gazette of the Republic of North 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).

⁽³⁹ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 130/07).

¹⁴⁰ Agency for youth and sport (2019) Rulebook of the Agency for Youth and Sports for determining the procedure and determining the criteria for allocating funds for support of projects in the field of youth [Internet] Skopje, AYS. Address:

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**M60%D0%B4%D0%B8%D1/s62%00%B5_1.pdf [Accessed on 20.02.2020]

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

**Criminal Code ("Official Gazette of the Republic of North Macedonia" no. 37/96, 80/99, 4/02, 43/03, 19/04, 81/05, 60/06, 73/06, 73/08, 139/08, 114/09, 51/11, 135/11, 145/11, 142/12, 166/12, 55/2013, 82/13, 14/14, 27/14, 28/14, 41/14, 15/14, 132/14, 160/14, 199/14, 196/15 is 226/15, 97/17 and 248/18).

institution¹⁴³. Monitoring is implemented rarely and for the sake of providing information to the Government¹⁴⁴. The field visits are rare and organized mainly by MLSP and FITR¹⁴⁵. Moreover, the General Secretariat of the Government, engages in monitoring, as it is an element of the Agreement they make when awarding grants and in accordance with the Code¹⁴⁶. According to the survey, out of the 84 CSOs that received state support, the projects of 14% CSOs were not subject of monitoring; 25.2% CSOs were subject of monitoring. Then, for 33.7% CSOs the monitoring was carried out following predefined criteria, and for 4.3% it was not. Finally, for 23.3% CSOs the monitoring visits were announced, while for 8.6% CSOs they were not.

2.2.4. Non-Financial Support

The legislation provides the basis for the allocation of non-financial support to CSOs. The key law is the Law on Usage and Disposal of Government Owned Items 147, which stipulates that movable and immovable property owned by the government bodies is granted following a government decision to use or transfer the right of ownership, with or without compensation to CSOs, CSOs can also receive real estate for temporary or permanent usage, with or without compensation, and use movable items owned by the Government. Yet, there are no provisions with criteria for the transparent allocation of the non-financial support. In addition, the Law on Local Self-Government¹⁴⁸determines that the ownership of the municipalities can be transferred to other entities via public auction.

There are a few cases of CSOs that use non-financial state support. According to the survey, 16 CSOs were granted non-financial support by the state in 2019 (office for events, work, training and equipment). Also, according to the data from Government sessions 18 CSOs were identified as receiving movable items¹⁴⁹.

Out of the total number of respondents (163), 24 CSOs disagree that the requests for non-financial support to the state are easy to fulfill, 25 CSOs agree, and 35 CSOs do not know. CSOs do not perceive themselves as being treated in an equal manner as the other actors when it comes to access state non-financial resources. Namely, 35 CSOs do not agree, while six CSOs agree and 43 CSOs do not know if they have an advantageous position compared to other actors. Concerning the fairness of the allocation of the non-financial support, according to the survey, seven CSOs agree that decisions are fair, 32 CSOs disagree, while 45 CSOs said they do not know. Furthermore, in terms of being critical to the Government, 12 CSOs agree that critical CSOs can access non-financial support; 25 CSOs do not agree and 47 CSOs do not know.

Box 4: EU Guidelines assessment Sub-area 2.2. State support

Result 2.4. The comprehensive reform of the system for state funding for CSOs has progressed slowly. During the year, certain state institutions that allocate funding have undertaken steps to improve different aspects of the procedure and increase their transparency and accountability (increased number of open calls, availability of information concerning awarded projects to CSOs). In addition, the state funding for CSOs on central level increased. Government support to CSOs was available, yet insufficient. The data on the distributed amount of public funding for CSOs has become available in details via the Open Finance portal. The Ministry of Labor and Social Policy and the Agency for Youth and Sport have the largest budgets for distribution to CSOs concerning social protection, sports and youth. The legal framework for public funding for CSOs does not provide: institutional support; prepayments; multi-annual contracts; and financing EU and other projects. Furthermore, there is a non-binding procedural document (Code) that regulates the distribution based on best practices.

¹⁴³ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 130/07).
144 Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North Macedonia.

tibid.

148 Response provided by the General Secretariat of the Government of Republic of North Macedonia to the Request for access to information sent by MCIC on the 20.01.2020

148 Response provided by the General Secretariat of the Government of Republic of North Macedonia", no. 78/15, 106/15, 153/15, 190/16 147 Law on Usage and Disposal of Government Owned Items and Municipal properties ("Official Gazette of the Republic of North Macedonia", no. 78/15, 106/15, 153/15, 190/16 и 21/18, 101/19 and 275/19).

 ¹⁴⁸ Law on Local Self-Government ("Official Gazette of the Republic of North Macedonia", no. 5/2002).
 149 Government of the Republic of North Macedonia (2019) Government sessions [Internet] Address: https://vlada.mk/vladini-sednici [Accessed on 20.02.2020]

Sub-area 2.3. Human resources

2.3.1. Employment in CSOs

The legislation enables CSOs to employ people, and there have been certain improvements in recognizing the sector as an employer by the State. The existing laws and policies apply to CSOs as employers, yet they do not reflect the specific nature of CSO operation (Law on Labour Relations¹⁵⁰, Law of Employment and Insurance in Case of Unemployment¹⁵¹) and there is the unequal treatment when it comes to benefits available for businesses (Law on the Employment of disabled persons¹⁵²)¹⁵³. Furthermore, the civil sector is not represented in the employers' organizations¹⁵⁴ and is unclear which collective agreement covers it.

Government policies on increasing employment are focused on the business. Namely, the 2016-2020 National Employment Strategy only lists CSOs as implementers of measures, rather than users¹⁵⁵. Yet, important steps were taken to build supportive measures, and there were certain Programs and measures for employment available for CSOs in 2019: subsidizing salaries (since 2017 the CSOs are a special type of legal entity that can apply to use this measure) and employment and growth of legal entities (support for new employment)¹⁵⁶.

Employment data for the civil society sector is collected and published by the CRNM. The data is extracted from the financial reports of the CSOs submitted annually (number of full-time employees, expenditures for salaries, etc.). There is still no data available on part-time employees, people with short-term contracts and volunteers. The total number of employees in associations and foundations according to the CRNM is 1,645 (0.21% of all employed in the country in 2018)¹⁵⁷.

There are few cases of CSOs using different incentive programs for employment, as well as CSOs that face minor difficulties in receiving support from the state in regards to employment.

According to the survey, eight CSOs used government support through programs for stimulation of employment. Furthermore, according to the Agency for Employment¹⁵⁸, of over 2.500 users of active programs and measures for employment from the Operational plan for 2019, only 3.28% (82) of them are CSOs.

The Konekt's study provides further insight, concluding that CSOs are insufficiently informed on the possibilities and the duration of the call for support, as each of the measures is available during certain part of the year¹⁵⁹. Furthermore, very few CSOs were able to use the incentives for opening new employment positions, mainly because ,due to their lack of long-term funding, they may not be able to continue to pay the salaries once the state support ends.

2.3.2. Volunteering in CSOs

The legislation protects the volunteers and their organizations, and enables spontaneous volunteering, with certain inconsistencies. The key law is the Law on Volunteering¹⁶⁰ which regulates the rights and obligations of volunteers and organizers of volunteering, with clearly defined contractual relations and protection. Other relevant laws are the Law on Labour Relations¹⁶¹, Law on

¹⁵⁰ Law on Labor Relations ("Official Gazette of the Republic of North Macedonia" no. 62/2005, 106/2008, 161/2008, 114/2009, 130/2009, 149/2009, 50/2010, 52/2010, 124/2010, 47/2011, 11/2012, 39/2012, 13/2013, 25/2013, 170/2013, 187/2013, 113/2014, 20/2015, 33/2015, 72/2015, 129/2015, 27/2016 and 120/2018 and no. 110/2019) ¹⁵¹ Law on Employment and Insurance Against Unemployment ("Official Gazette of the Republic of North Macedonia" nos. 37/1997, 25/2000, 101/2000, 50/2001, 25/2003, 37/2004, 4/2005, 50/2007, 102/2008, 81/12008, 50/2010, 81/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2008, 50/2010, 181/2018, 181/2018, 181/2008, 50/2010, 181/2018, 181

¹⁵⁸ Law on Employment of Disabled Persons ("Official Gazette of the Republic of North Macedonia" nos. 44/2000, 16/2004, 62/2005, 113/2005, 29/2007, 88/2008, 161/2008, 99/2009, 136/2011, 129/2015, 147/2015, 27/2016 and 99/2018)

158 Atanasova, M. (2019) Analysis of the perception and involvement of CSOs as an employer in the legislation and active employment measures in Republic of North Macedonia

[[]Internet] Skopje, Konekt. Address: http://konekt.org.mk/wp-content/uploads/2019/08/konekt-analiza_01.pdf [Accessed on 20.02.2020]

^{10.0.} This Ministry of labour and social policy (2015) National Employment Strategy of the Republic of North Macedonia 2016-2020 [Internet] Skopje, MLSP. Address: http://www.mtsp.gov.mk/content/pdf/strategii/Nacionalna%20Strategija%20za%20Vrabotuvane%20na%20Republika%20Makedonija%20za%20Vlada%2016102015.pdf [Accessed on 20.02.2020]

⁵⁶ Employment Service Agency of the Republic of North Macedonia, Operational plan [Internet] Skopje, AVRM. Address: https://av.gov.mk/operativen-plan.nspx [Accessed on

Total workforce according to the latest official statistics is 799.546. http://www.stat.gov.mk/

Total workforce according to the latest official satisfaces in 1985,346. http://www.stat.gov.nip/ F8 Response provided by the Employment Service Agency of the Republic of North Macedonia to the Request for access to information sent by MCIC on the 04.02.2020 159 Atanasova, M. (2019) Analysis of the perception and involvement of CSOs as an employer in the legislation and active employment measures in Republic of North Macedonia [Internet] Skopje, Konekt. Address: http://konekt.org.mk/wp-content/uploads/2019/08/konekt-analiza_01.pdf [Accessed on 20.02.2020]

¹⁶⁰ Law on Volunteering ("Official Gazette of the Republic of North Macedonia", no. 85/07, 161/08, 147/15)

Law on Labor Relations ("Official Gazette of the Republic of North Macedonia," no. 62/2005, 106/2008, 161/2008, 114/2009, 130/2009, 149/2009, 50/2010, 52/2010, 124/2010, 47/2011, 11/2012, 39/2012, 13/2013, 25/2013, 170/2013, 187/2013, 113/2014, 20/2015, 33/2015, 72/2015, 129/2015, 27/2016 and 120/2018 and no. 110/2019)
Law on Employment and Insurance Against Unemployment ("Official Gazette of the Republic of North Macedonia" nos. 37/1997, 55/2000, 101/2000, 50/2001, 25/2003, 37/2004, 4/2005, 50/2006, 29/2007, 102/2008, 161/2008, 50/2010, 88/2010, 51/2011, 11/2012, 80/2012, 114/2012, 39/2014, 4/2014, 113/2014, 56/2015, 129/2015, 147/2015, 154/2015, 27/2016, 119/2016, 21/2018 and 113/2018 and 124/2019)

Transformation into Full Time Employment 162, Law on Foreigners 163 and the Law on Employment and Work of Foreigners¹⁶⁴. Furthermore, a new Law on Internship was adopted in 2019¹⁶⁵ providing a distinction between the concept of internship and volunteerism. The law stipulates conditions for interns, such as being unemployed and younger than 34 with at least primary education completed. The law regulates the procedure and conditions for internship, the rights and obligations of the intern and the employer.

There are certain incentives for both volunteers and organizations and state-supported programs for the development and promotion of volunteering. According to the Law on Volunteerism, volunteers are entitled to tax-free reimbursement of costs associated with volunteering (food, transportation and training), which is a minimum of 15% of average gross salary in the country 166. Also, CSOs can access incentives if they engage interns, through the employment programs that subsidize the involvement of interns¹⁶⁷.

Few CSOs have used government support for volunteerism. According to the survey, eleven CSOs used government support through programs that stimulate volunteerism in CSOs. Also, three CSOs praised this process within the Agency.

Even though the country has no national strategy nor functional council on voluntarism, the issues od promotion and development of voluntarism, as well as the need to amend the legislation and the new National Strategy for Promotion and Development of Volunteering 2020 - 2025 were discussed at an event organized by CSOs and other institutions. 168. There is neither accurate data on the number of volunteers in CSOs, nor on the number of voluntary hours implemented in CSO.

Volunteerism is not very high on the political agenda yet, which different studies point out. The majority (76.1%) of young people between 15-29 years of age have never volunteered, and only 26.5% have 169. Another study on youth finds that 90% of the respondents were never part of a civic or non-governmental organization¹⁷⁰. According to World Giving Index, only 8% of the citizens volunteered their time to an organization (in the past 10 years)¹⁷¹.

Very few CSOs consider the administrative procedure for engaging volnteers to be complicated and costly. Thus the process of attracting volunteers or becoming one presents a minor challenge to the work of CSOs. According to the survey, 81% of CSOs have engaged volunteers in 2019. 172

2.3.3. Non-Formal Education

The legislation allows for non-formal education and for CSOs to take part in the informal education system, however, with certain difficulties. There are limited examples of CSO-related topics being integrated in informal education. The legal basis for regulation of the non-formal education by CSOs is provided in numerous laws, such as the Law on Adult Education¹⁷³, the Law on Bureau for Education Development¹⁷⁴, the Law on Procurement, etc.¹⁷⁵ By the end of 2019, the Ministry of Education and Science published the new Draft-law on Adult Education¹⁷⁶ for electronic consultations, aiming to include: validation of non-formal and informal education, improved process of verification of special programs for adults' education, etc. Throughout the year, the Economic Chamber of Macedonia expressed concerns that the procedures of the existing Law on Adult Education are burdensome and rigid¹⁷⁷. Furthermore, the non-formal and the adult education are key strategic areas in the

¹⁶² Law on Transformation into Full Time Employment

¹⁶² Law on Transformation into Full Time Employment.

163 Law on Foreigners

164 Law on Employment and Work of Foreigners

165 Pravdiko (2019) Law on internship. [Internet] Skopje, Pravdiko. Address: (https://www.pravdiko.mk/wp-content/uploads/2019/05/Zakon-za-praktikanstvo-21-05-2019.pdf [Accessed on: 25/41/2010]

¹⁶⁷ Employment Service Agency of the Republic of North Macedonia, Operational plan [Internet] Skopje, AVRM. Address: https://av.gov.mk/operativen-plan.nspx [Accessed on 20.02.2020]

<sup>20.02.2020]

168</sup> Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) National Volunteer Forum Held [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=mk/node/400 [Accessed on 20.02.2020]

169 RadioMof (2019) Research: 76% of young people have never volunteered. [Internet] Skopje, RadioMof. Address: https://www.radiomof.mk/istrazhuvanje-76-od-mladite-nikogash-ne-volontirale/ [Accessed on 2.02.2019]

170 RadioMof (2019) Only 3% of young people are satisfied with their place in society, the youngest most optimistic [Internet] Skopje, RadioMof. Address: https://www.radiomof.mk/samo-

Address: https://www.radiomof.m 3-otsto-od-mladite-se-zadovolni-od-nivnoto-mesto-vo-opshtestvoto-najmladite-najgolemi-optimisti/ [Accessed on 20.02.2020]

171 CAF. World giving index (2019). [Internet] World Giving Index. Address: https://www.cafonline.org/about-us/publications/2019-publications/caf-world-giving-index-10th-edition [Accessed on: 15/11/2019]

172 Tyree responses were provided to finish and the finish and the

PACCESSED ON: 17/2019 17/27 Three responses were provided to further explain that the easiness of their work in engaging volunteers was related to the easy procedure in AVRM, however this probably refers to the access the state benefits related to intems, so there is a misunderstanding of the concept in those cases).

173 Law on Adult Education ("Official Gazette of the Republic of North Maccedonia" nos. 7/2008, 17/2011, 51/2011, 74/2012, 41/2014, 144/2014, 146/2015, 30/2016 and 64/2018).

174 Law on the Bureau for Development of Education ("Official Gazette of the Republic of North Maccedonia" nos. 37/2006, 142/2008, 148/2009, 69/2013, 120/2013, 148/2013, 41/2014,

⁷⁵ Law on Public Progressent ("Official Gazette of the Republic of North Macedonia" no. 24/2019)

To ENER (2019) Draft law on Adult Education [Internet] Skopje, ENER. Address: https://doi.org/10.1000/j.j.com/p.co

Faktor (2019) Informal education - a need for the real sector to provide staff for their needs [Internet] Skopje, Faktor. Address: https://faktor.mk/neformalno-obrazovanie---potreba-zarealniot-sektor-za-obezbeduvanje-kadar-za-svoite-potrebi [Accessed on 20.02.2020]

Comprehensive Strategy on education (2018-2025) and the action plan ¹⁷⁸. In addition, the Strategic Plan of the Bureau for Development 2020-2022, in one of its key results envisages a development of a new concept for civic education with concrete activities to be undertaken¹⁷⁹.

Subjects related to civil society are included in the official curriculum in both primary and secondary levels of education. At university, students are obliged to undertake an internship, which is differently regulated under each institution. It includes the possibility for students to undertake an internship in a CSO. Also, as per the civic education, discriminatory content was discovered in various curriculum textbooks, which were published decade ago. Following the reactions of CSOs and concerned citizens, the Government placed the materials on the list of materials that needed revision and published it on the Ministry for Education and Science website 180181.

There are several cases of CSOs being certified as providers of training and non-formal education by the state. According to the data provided by the Ministry of Education and Science for 2019, a total number of 266 institutions are implementing separate programs on adult education, nine (9) of them are associations that work and implement a total number of 16 programs on adult education, in three different cities (two CSOs are from Veles and Strumica and the rest from Skopje). 182 Journalism is an example of how non-formal education can play an important role. 183. Students interested in journalism are supported by the School of Journalism and Public Relations (SJPR), the Democracy Lab - School for young journalists, and many other CSOs that provide short courses on increasing investigative journalism skills, etc. thus filling the gaps of the formal education which needs reforming.

Box 5: EU Guidelines assessment Sub-area 2.3. Human resources

Result 1.2. Certain provisions in the policies and the legal environment facilitate and, to a certain extent stimulate volunteering and employment in CSOs . Employment data for the civil society sector is collected and published by the CRNM. The data is extracted from the financial reports of the CSOs submitted on annual level (number of full-time employees, expenditures for salaries, etc.). There is no data available yet on part-time employees, people with short-term contracts and volunteers. The total number of employees in associations and foundations according to the CRNM is 1,645 (0.21% of all employed is the country in 2018). Even though the number of volunteers is not available, certain reports point out a very low engagement in volunteerism.

¹⁷⁸ Ministry of education and science (2019) Strategy for education 2018-2025. Skopje, MON. Address: http://mrk.mk/wp-content/uploads/2018/10/Strategija-za-obrazovanie-ENG-WEB-1.pdf [Accessed on 20.02.2020]

179 Bureau for Development of Education (2019) Strategic plan [Internet] Skopje, BDE. Address: https://www.bro.gov.mk/wp-content/uploads/2020/01/STRATESHKI_PLAN_2020-

^{2022.}pdf [Accessed on 20.02.2020]

180 MYLA (2019) Annual Report on the Efficiency of Legal Protection of Human Rights in the Republic of North Macedonia 2019 [Internet] MYLA. Address: https://myla.org.mk/publications/%d0%b3%d0%b8%d0%b8%d0%b8%d0%b8%d0%b5%d0%b8%d0%b7%d0%b8%d0%b7%d0%b7%d0%b7%d0%b0%d0%b6%d1%88%d0%b7%d0%b7%d0%b7%d0%b0-%d0%b0%d0%b0-%d0%b8%d0%b0-%d0%b0%d0%b0-%

¹⁶¹ Okno (2019) Discriminatory content in high school textbooks [Internet] Skople, Okno. Address: https://okno.mk/node/81520 [Accessed on 20.02.2020]

182 Response prepared by the Ministry of education and science, to the Request for access to information sent by MCIC on the 31.01.2020

Badiomof (2019) Young journalists learn more through non-formal education than at college [Internet] Skopje, RadioMof. Address: https://www.radiomof.mk/mladite-novinari-povekjeuchat-preku-neformalno-obrazovanie-otkolku-na-fakultet/ [Accessed on 20.02.2020]

Area 3: Government-CSO Relationship

Sub-area 3.1. Framework and practices for cooperation

3.1.1. State Policies and Strategies for Development of and Cooperation with Civil Society

The implementation of the Strategy for Cooperation with and Development of the Civil Society and an Action Plan for 2018-2020 noted progress. Information concerning the implementation of the measures and activities is regularly collected and published by the Unit for Cooperation with NGOs, and the Council is engaging in quarterly oversight 184. Progress in the main development measures for the f civil society is still slow (reform of public funding, individual and corporate donations, social services and volunteerism), as part of those are envisaged for 2020.

CSOs undertook different activities that contributed to the realization of the Action plan. Even though CSOs are not listed as implementers, as this is to be understood as an obligation of the relevant institutions, their contribution is mentioned in the report on the implementation ¹⁸⁵.

CSOs are included in the monitoring of the implementation of the Strategy, throught the Council the mandate of which is to follow the implementation. Namely, at the Council sessions, there were regular discussions concerning the implementation of the Strategy and reviews of the Unit reports on its implementation. The realization of the Strategy for 2018 was reviewed at the 10th session of the Council. It was concluded that the report did not reflect the situation, and recommended ¹⁸⁶ guarterly reporting on the implementation of the Strategy. Then, the Council reviewed the quarterly report (July-September 2019) on the implementation of the Strategy on the 16th session (October 2019), however, the content of the discussions and the feedback by the members concerning this report were not reflected in the minutes¹⁸⁷.

3.1.2. Institutions and Mechanisms for Development of and Cooperation with Civil Society

Three main institutions and mechanisms are responsible for facilitation of the cooperation with CSOs: the Council for Cooperation with and Development of the Civil Society, the Unit for Cooperation with NGOs, and the network of public servants for monitoring the implementation of the Strategy¹⁸⁸, consisting of 18 state institutions. The main mechanism, the Council as a cross-sectoral advisory body, remained functional.

Throughout the year, the Rules of procedure of the Council were changed twice. The first amendments included two important changes. The first one related to the efforts of the Council to address the issue of absence at the sessions and the second one added a new chapter which regulated the procedure for nomination of representatives from the civic sector in consultative bodies and working groups. The second step is worrisome since the Decision does not provide a legal base for the Council to introduce this task as part of the mandate within the Rules of procedure, and to engage in the execution of requests from government bodies (such as a request for nomination), but rather give advice. The procedure provides for certain deadlines and online publishing of calls for proposals; however, it is the Council that eventually votes and makes the decision on the representative who should take part in these groups/bodies. How it affects the work of the Council is yet to be analyzed, as the more time is dedicated to discuss nominations, the less time is left to deal with the key measures of the Strategy¹⁸⁹ leaving this in the hands of the CSOs rather than the Council. The second amendment to the Rules introduced a new chapter on correspondence sessions, as a way of electronic voting for issues for which physical presence is not necessary, aiming amongst

¹⁸⁴ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia, Priority areas [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.mk/?q=node/250 [Accessed on 20.02.2020]

¹⁸⁵ Ibid.
186 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Minutes from the tenth 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/sites/default/files/_Zapisnik_10_sednica_na_Sovetot.pdf [Accessed on 20.02.2020]

187 186. Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Minutes from the sixteenth session of the Council

 ^{187 186.} Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Minutes from the sixteenth session of the Counce for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: https://www.nvosorabotka.gov.ml/sites/default/files/Zapisnik 16 sednica na Sovetot.pdf [Accessed on 20.02.2020]
 188 Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020
 199 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020

other, to tackle the lack of regular participation at sessions. However, it is unclear whether the Council discussed the reasons for unsatisfactory participation, before providing solutions¹⁹⁰.

The Council has been actively functioning since April 2018 and has held a total number of 18 sessions by the end of 2019, going over the minimum legal requirement for holding at least four sessions a year. During 2019 a total of 10 sessions were held¹⁹¹. From the available minutes of the sessions, most of the items on the agenda of the Council, 16 out of 56 total items during 2019, were aiming to improve the cooperation and dialogue between the government and civil society, by nominating CSO representatives to participate in different government bodies and (2 out of those 16) to take part at events. Then, 16 topics for discussion on the agenda were dedicated on the improvement of the internal functioning of the Council. Then followed the discussions on sharing information on different aspects of state funding (6) together with four items on the agenda in total, including presentation of the on state funding for CSOs.

Almost every session the Council has placed certain recommendations and/or requests for different institutions. The requests made bythe Council to the Unit for Cooperation with NGOs were all accepted and implemented on time. The Council directed other requests to several institutions, including MF (organized consultations on taxes), SEA (share draft-guide for registration of project and provide less time, 10 days for the duration of the procedure), MJ (timeline on possible changes in LAF) were all accepted and implemented. However, an important recommendation which was not considered referred to the the Government's increase of the funding from the Secretariat, from 12 million MKD (approx. 194,000 EUR) to 60 million MKD (approx. 971,700 EUR) for CSOs. Other adjustments to the funding program were made.

The regular participation at the sessions between the CSOs members and state institutions was a challenge. When it comes to participation of other CSOs, the practice shows that this has not been used as an opportunity. Namely, outside the Council, only two representatives of CSOs took part (one from the member organizations of the Council), and one independent expert. When it comes to regular participation of the CSOs at the sessions of the members of the Council every session had a representative absent. Namely, out of 10 sessions, there were more recorded absences on the side of civil servants (six members on average), than on the side of the members of the CSOs (four members on average). At two sessions, seven representatives from CSOs were absent, and at two sessions six CSOs were absent). The highest number of absent members in one session was noted at the15th session when nine civil servants and seven CSO were absent.

According to the survey and concerning the information flow between the Council and CSOs, , 61.3 % of CSOs are informed about the work of the Council, while 38.7% are not.

Chart 11. Are you informed about the work of the Council for Cooperation with and Development of the Civil Society? (%)

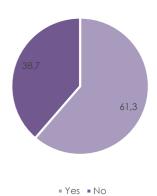
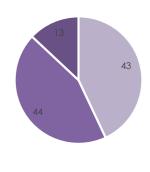


Chart 12. Were you consulted by CSO representatives in the Council for Cooperation with and Development of the Civil Society on certain issues related to your work? (%)



Yes No Idon't know

However, when asked about how the Council can improve the information flow, numerous suggestions were provided. When it comes to the Council consulting with other CSO, the survey

¹⁹⁰ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2019) Amendments to the 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/Dopolnuvanje%20na%20Delovnikot%20na%20Sovetot%2028%2010%202019_0.pdf [Accessed on 20.02.2020]

¹⁹¹ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia, 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 20.02.2020]

showed that out of the CSOs which are informed about the existence of the Council (61.3%), 43% responded that the CSOs representatives in the Council consult with them about current issues, while 44% are not consulted, and 13% do not know.

Box 6: EU Guidelines assessment Sub-area 3.1. Framework and practices for cooperation

Result 3.1. Three main institutions and mechanisms were responsible for facilitatation of the cooperation with CSOs: The Council for Cooperation with and Development of the Civil Society, the Unit for Cooperation with NGOs, and the network of public servants for monitoring the implementation of the Strategy, consisting of 18 state institutions. The main mechanism, the Council as a cross-sectoral advisory body, remained functional. The Council's Rules of Procedure were changed twice, including a concerning legally ungrounded decision to add to the Council's list of task the mandate to execute requests from government bodies (such as the request for nominations of representatives of CSOs in bodies and events). Concerning the information flow from the Council to CSOs, according to the survey, 61.3% CSOs are informed about the work of the Council. When it comes to the Council consulting with other CSO, 26.4% of CSOs responded that the representatives of CSOs in the Council consult with them on current issues. Almost at every session, the Council has come up with certain recommendations and/or requests for different institutions. All requests made bythe Council to the Unit for Cooperation with NGOs were accepted, as well as requests made to several other institutions and all were implemented in a timely manner. Yet, one of the most important recommendations in relation to reforming the state funding for CSOs, the increase of the amount allocated by by the Government Secretariat from approx. 19,000 to 971,700 EUR was not considered.

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

3.2.1. Standards for CSO Involvement

The legal framework clearly defines the standards on the involvement of CSOs in all policy-making processes. Various documents provide the basis for the involvement of CSOs in policy-making and legislation preparation at the level of the Government and at the level of the Parliament (Constitution 192, Law for Referendum and Other Forms of Direct Vote of the Citizens 193, Law on the Government¹⁹⁴, Law on Organization and Operation of State Administrative Bodies¹⁹⁵, Rulebook of the Government 196, Strategy for Cooperation of the Government with the Civil Sector 197, Code of Good Practices for Participation of the Civil Sector in Policy-Making Process 198, Methodology for Regulatory Impact Assessment¹⁹⁹, and the Guidelines for the ministries on the way to proceed in the process of regulatory impact assessment²⁰⁰).

The Rulebook of the Government stipulates that the draft-laws is to be published on the website of the line ministry and the ENER²⁰¹. Furthermore, the Rulebook provides to the CSOs and the general public a minimum of 20 days for consultations of the draft-acts²⁰².

Part of the state institutions continued to invite and involve the public/CSOs to comment on laws and policy initiatives at an early stage and with sufficient time to formulate and provide opinion. There is a significant increase in respecting the deadlines for electronic consultations, and in general in the

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

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

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

^{15/13, 139/14} и 196/15, 142/16 and 140/18).

15/13, 139/14 и 196/15, 142/16 and 140/18.

15/13, 139/14 и 196/15, 142/16 and 1

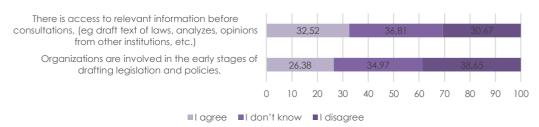
Article 71, Rules of Procedure of the Government of the Republic of North Macedonia 202 Rules of Procedure of the Government of the Republic of North Macedonia

continuous involvement in all key legislation by using different ways of consultations (working groups, e-consultations, wider consultations, Council, etc.).

Namely, according to the data gathered from the ENER monitoring for 2019, a total number of 228 laws that were drafted at the Government sessions were reviewed in the Parliament. Out of them 49,6% were published on ENER for public consultations²⁰³ and only for four (4) draft-laws the minimal deadline of 20 days for consultations was not respected.

However, the results from the survey show a slightly unenthusiastical image, that almost a third of the CSOs (26.38%) agree that CSOs are involved in early-stage of law preparation and creation of policies, then, 38.65% CSOs do not agree and 34.97% do not know.

Chart 13. Please select a response regarding the statements relating to the participation of CSOs in consultation on drafting laws and policy making (%):



Similarly, concerning the access to relevant information, just above one third (32.52%) of CSOs agree that they have access to relevant information before consultations, 30.67% CSOs do not agree, and 36.81% do not know. In terms of substantial consultation, 36.8% CSOs suggestions were considered (25.2% most of them were considered, 8.6% few were considered and 3,1% said all of our suggestions were considered). Then, 3.1% CSOs said their suggestions were not accepted.

In general, the cooperation between the Government and the civil society has been improving. According to the survey, last year 61.3% CSOs cooperated with state institutions (e.g. participation in policy creation, implementation of activities, etc.). Then, 22.1% CSOs cooperated more than five times, 2..8% CSOs cooperated aboutfive times, and 10.4% CSOs cooperated only once. Then, 28.2% CSOs did not need to cooperate with state institutions, and 10.4% (17) tried but failed.

Throughout the year the CSOs were involved in the preparation of certain laws important for the operation of CSOs, including: Law on Fight Against Corruption²⁰⁴, Law on Public Information²⁰⁵, Law on Youth²⁰⁶, Law on Free Legal Aid²⁰⁷, Law on Public Procurement²⁰⁸. The civil society was successful in its efforts to regulate the Anti-Discrimnation Law²⁰⁹ and the Law on Termination of Pregnancy²¹⁰, after several years of advocacy.

According to the responses in the survey, which also mentions these legal acts, 48.5% of the CSOs were involved in the policy creation and law-making processes (e.g. laws, bylaws, national and local strategies, action plans, etc.). More precisely, the CSOs took part (provided opinion online, participated in working groups, had consultative meetings, expert support, etc.) in the preparation of around 38 laws²¹¹. Also, the CSOs were involved and consulted in the preparation of 22 other policy and strategic documents²¹².

Civil Society Resource Center (2020) Monitoring of ENER [Internet] Skopje, MCIC. Address: https://ogledalonavladata.mk/ [Accessed on 20.02.2020]

 ²⁰³ Civil Society Resource Center (2020) Monitoring of ENER [Internet] Skopje, MCIC. Address: https://ogledalonavladata.mk/ [Accessed on 20.02.2020]
 204 Law on Prevention of Corruption and Conflict of Interest ("Official Gazette of the Republic of North Macedonia", no. 12/2019).
 205 Law on free access to information from public character ("Official Gazette of the Republic of North Macedonia", no. 101/2019).
 206 Law on youth ("Official Gazette of the Republic of North Macedonia", no. 10/2020).
 207 Law on free legal aid ("Official Gazette of the Republic of North Macedonia", no. 101/2019).
 208 Law on Public Procurement ("Official Gazette of the Republic of North Macedonia", no. 24/2019)
 209 Law on Prevention and Protection against Discrimination ("Official Gazette of the Republic of North Macedonia", no. 101/2019).
 209 Law on Prevention and Protection against Discrimination ("Official Gazette of the Republic of North Macedonia", no. 101/2019).
 2010 Nova Makedonija (2019) CSOs are demanding the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2019 (2019) CSOs are demanding the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2009 (2019) CSOs are demanding of the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2009 (2019) CSOs are demanding of the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2019 (2019) CSOs are demanding of the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2019 (2019) CSOs are demanding of the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2019 (2019) CSOs are demanding of the immediate adoption of the anti-discrimination law [Internet] Skopje, Nova Makedonija 2019 (2019) CSOs are demanding of the Internet 2019 (2019) CSOs are demanding of the Internet 2019 (20 %d0%b8%d1%82%d00%bd%d0%bd [Accessed on 25/11/2019]

211 The CSOs listed: Law on the prevention and protection of violence against women, Law on Registry on Legal Recognition of Gender, Law on Youth Policies and Youth Participation,

Law on Youth Standard, Law on Youth work, Law on Social prevention, Law on Value added tax, Law on personal income tax, Law on health insurance/prevention, Law on Justice for Children, Law on Civil Procedure, Law on Social prevention, Law on Value added tax, Law on personal income tax, Law on health insurance/prevention, Law on Value added tax, Law on Energy, Law on Enforcement, Law on Notary, Law on Public Interest in Culture, Law on Dublic internal financial control, Law on Mineral Resources, Law on Primary Education, Law on Secondary Education, Law on Payment Services, Law on Social Entrepreneurship, Labor Law, Family law, Law on Social Housing, Law on Forests, Law on Holidays, Law on Education, Law on Local Self Government, The law on Amnesty, Law on the Academy for Judges and Public Prosecutors, Law on Internship, Law on Volunteering, Law on Audio and Audiovisual Media Services, Law on Social Security of the Elderly, Law on Waste Law on unregistered persons

waste, Law 0it unlegistered persons.

212 The CSOs listed: National Action Plan for Drugs, Action Plan for Minimum Package for Sexual and Reproductive Health Services in Crisis and Emergency Conditions for 2019 – 2022, Plan for the provision of health services to transgender people, Program for the treatment, rehabilitation and resocialization of minors using psychoactive substances, Strategy on judicial reform, Action plan for youth strategy, Roma Action Plans, Cybersecurity action plan for youth strategy, Roma Action Plans, Cybersecurity action plan for youth strategy, Roma Action Plans, Cybersecurity action plan for youth strategy for protection of children from violence, HIV / AlDS prevention program, Strategy for development of Information and Communication Technologies, National Strategy for Social Enterprises, National Strategy for the Development of Culture 2017-2022, Strategy-One

However, the CSOs were not consulted on certain politically sensitive issues in 2019, such as the Draft-law on public prosecution²¹³ and the Draft-law on public gatherings²¹⁴, Law for Use of languages²¹⁵.

The strengthening of the public servants' capacities to involve CSOs, is corroborated by law (Law on Administrative Officers²¹⁶ Law on Public Sector Employees²¹⁷), defining the competencies of MISA when preparing and adopting the annual Program for generic training of administrative officers²¹⁸. According to the Strategy, a specific training program is set to be developed for public servants to effectively organize public consultations²¹⁹.

According to the survey and in terms of the CSOs' perception of the public servants' capacity to involve CSOs in the consultation processes, 15.95% CSOs agree, 41.10% CSOs disagree that the designated public servants facilitated effective engagement of CSOs in the consultation processes and 42.94% do not know. Furthermore, 17.18% agree, while 39.88% do not agree that the majority of civil servants responsible for drafting documents have the necessary capacities to involve CSOs; 42.94% said they do not know. The overall mandate for monitoring the CSO's involvement in the policy making process is given to the MISA, to prepare an annual report on the conducted consultations based on the inputs provided by the different institutions with the mandate to propose laws²²⁰.

3.2.2. Public Access to information

Free access to information, freedom to access and transmit information is a basic freedom and right provided in the Constitution and operationalized with the Law on Free Access to Public Information ²²¹. A new Law on Free Access to Public Information of the was prepared together with CSOs in a participatory manner, adopted in May 2019²²². Systematic changes included the creation of a new Agency to enable quicker and better access to information and increased transparency and accountability of the providers of information; yet, it is not functional ²²³. Political parties were added as the holders of public information. The new Law further prescribes a clear procedure to access public information, with defined limitations, and a shortened deadline (from 30 days to 20 days)²²⁴. In addition, sanctions for civil servants/units for breaching the legal requirements on access to public information are provided. Such sanctions are applied incase an official or a head of unit fails to appoint public officials to deal with free access to public information and/or fails to inform the public concerning their right to free access. Furthermore, several reasons listed in the Law, may be the reason for a 250 EUR sanction²²⁵.

Most of the institutions publish some of the draft and/or adopted documents on their websites and/or on a centralized online platform. There is a centralized unified portal ENER where all draft laws subject to the consultation are published and where everyone can post comments and opinions. The ministries lack active publishing of information ²²⁶

In practice, there are examples of CSOs that use the opportunity to access information, and the majority receive responses, mostly within the deadline and in a clear form. However, when it comes to providing reasons for refusals, the explanation is not provided to majority of them, nor is the procedure for filing a complaint.

society, Strategy on transparency, Open Data Strategy, Voucher program, Self - employment program, National Action Plan for Women, Peace and Security Resolution 1325, Rehabilitation, Resocialization and Reintegration of Foreign Terrorist Fighters program, National Action Plan on Equal Opportunities for Men and Women and National Strategy for Equality and Non-Discrimination.

Equality and Noti-Discrimination.

213 Platform of CSOs for fight against corruption (2019) Reaction of the Platform to the adoption of the new law on public prosecution. Skopje, IDSCS. [Internet] Address: https://idscs.org.mk/mk/2019/03/20/%D1%80%D0%85%D0%80%D0%8A%D1%86%D0%8B%D0%8B0-%D0%8F-%D0%8F-%D0%8F-%D0%8E%D0%8E%D0%8E%D0%8E%D0%BD%D0%BE%D0%BD%D0%BE%D0%BD%D0%BE%D0%BD%D0%BE%D0%BD

²¹⁴ ENER (2019) Draft-law on public assemblies. Skopje, ENER. Address: https://ener.gov.mk/Default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=54779 [Accessed on

<sup>20.02.2020]

215</sup> Law for usage of languages ("Official Gazette of the Republic of North Macedonia", no. 7/2019)

216 Law on Administrative Officers ("Official Gazette of the Republic of North Macedonia", no. 27/2014, 199/2014, 154/2015, 5/2016, 142/2016, 11/2018, 14/2020, 48/2015 and 275/2019)

217 Law on Public Sector Employees ("Official Gazette of the Republic of North Macedonia", no. 27/2014, 35/2018, 199/2014, 27/2016, 198/2018, 143/2019)

218 MISA (2019) Annual program for generic training of administrative staff for 2020 [Internal Skopje, MISA. Address: http://mioa.gov.mk/sites/default/files/pbl_files/documents/training/gpg02020.pdf [Accessed on 25/11/2019]

http://www.mioa.gov.mk/sites/default/files/pbl_files/documents/strategies/strateshki_plan_2020-2022.pdf [Accessed on 25/11/2019]

279 MISA (2020) Strategic plan of the Ministry of Information Society and Administration [Internet] Skopje, MISA. Address: http://www.mioa.gov.mk/sites/default/files/pbl_files/documents/strategies/strateshki_plan_2020-2022.pdf [Accessed on 25/11/2019]

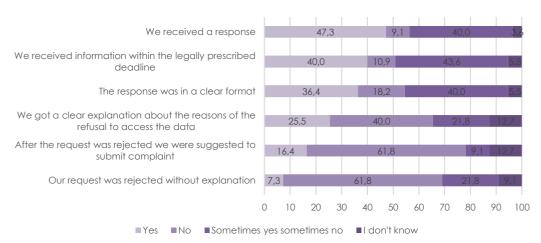
270 MISA (2019) Annual report on the consultations conducted in the process of preparation of draft laws by the ministries for 2018 [Internet] Skopje, MISA. Address: https://www.nvosorabotka.gov.mk/sites/default/files/5.Informacija%20za%20ocenka%20na%20konsultaciite%20_MIOA_GS_0.pdf [Accessed on 25/11/2019]

221 Law on free access to information from public character ("Official Gazette of the Republic of North Macedonia", no. 101/2019).

²²² Ibid.
223 MYLA (2019) Annual Report on the Efficiency of Legal Protection of Human Rights in the Republic of North Macedonia 2019 [Internet] MYLA. Address: https://myla.org.mk/publications/%d0%b3%d0%b6%d0%b8%d1%88%d0%b5%d0%bd-%d0%b8%d0%b7%d0%b5%d1%88%d1%88%d1%82%d0%b0%d1%88-%d0%b5%d0%b0-%d0%b5%d1%84%d0%b5%d1%84%d0%b8%d0%b6%d0%b6%d0%b6%d0%b6%d0%b69%d0%b0-%d0%b6%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%d0%b0-%

²²⁶ [Ibid.]
²²⁶ [Metamorphosis Foundation (2019) Comprehensive plan for good governance for the state institutions in Republic of North Macedonia [Internet] Metamorphosis. Address: https://metamorphosis.org.mk/wp-content/uploads/2019/12/Action_SEE_MK_national_2019.pdf [Accessed on 20.02.2020]

Chart 14. What was the experience of your organization with the request for access to public information? (%)



According to the survey, just over a third 33.7% CSOs sent a request for access to public information in the past 12 months. Out of them, a total of 47.3% (26) CSOs received a response, 40% (22) CSOs said sometimes yes, sometimes no²²⁷, 9.1% (five) CSOs did not get a response. Similarly, 40% (22) CSOs received the information within the legally prescribed deadline, 43.6% (24) CSOs sometimes ves, sometimes no, and 10.9% (six) CSOs did not receive within the deadline. When it comes to the clarity of the response, 36.4% (20) CSOs received a response in a clear format, (40%) 22 sometimes yes, sometimes no, and 18.2% (10) CSOs said it was not in clear form. Regarding explanation for refusal, 40% (22) CSOs did not receive a clear explanation on the reasons for refusal of the request, 25.5% (14) CSOs did receive a clear explanation, 21.8% (12) CSOs sometimes yes and sometimes no. In terms of rejecting requests without explanation, 61.8% (34) said that that was not the case, 21.8% (12) CSOs said sometimes yes sometimes no, and 7.3% (four) CSOs were rejected without explanation. For 61.8% (34) CSOs after the request was rejected they were not advised to submit complaints, 9.1% (five) CSOs sometimes yes sometimes no, 16.4% (nine) CSOs have suggested this possibility.

3.2.3. CSOs' Representation in Cross-Sector Bodies

The Code of Good Practices for the civil sector's participation in the policy-makingprocesses stipulates working groups established by the Government which would, inter alia, serve as an instrument of participation.)²²⁸. However, there is no standardized mechanism for selection of representatives in cross-sector bodies. There are different legal acts that require establishment of Councils, committees, etc. which would oblige CSOs to be included in the mechanism.

The most relevant document is the Decision for Establishment of Cooperation and Development Council ²²⁹ as the main mechanism for cooperation which was prepared with CSOs participation. According to the Decision, the representatives of CSOs are selected within the sector, through a transparent and open procedure, and are nominated to represent the areas they work on.

During2019, the Unit for Cooperation with NGOs for the needs of the Council, published several open calls on replacement of representatives of CSOs. It abided by the the entire procedure, publishing the final results with sufficient details. Also, there were numerous examples when different institutions (MLSP, MJ) invited interested organizations to join an established working group on Laws or other legal acts.

In 2019, a questional decision with no legal grounds in the Decision expanded the mandate of the

²²⁷ The question considers the total experience of the respondents for all the requests they have sent.
²²⁸ Code of Good Practices for Participation of Civil Society in the Policy Making Process ("Official Gazette of the Republic of North Macedonia", no. 99/11).

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

Council with one of the amendments in the Council's Rulebook. The amendment stipulated executory task for the Council on Government's request – meaning, it could start a procedure for selecting CSO representatives working in various fields to take part in the working groups/bodies or events.

There are numerous cases when CSO representatives are invited in the decision-making bodies working on issues and policies which are relevant to the civil society. According to the survey, over a third 35.6% of CSOs took part in the work of a cross-sectoral bodies, including working groups (48), Council (5), commissions (4), coordinative bodies (4), inter-sectoral group (2), committee (1), advisory body (1), other (9), which were part of institutions such as MLSP, MH, ME, AYS, Agency for the Realization of the Rights of the Communities, MC, the Government, Parliament, Cabinet of Minister without portfolio, MISA, MESP, Ministry of Agriculture.

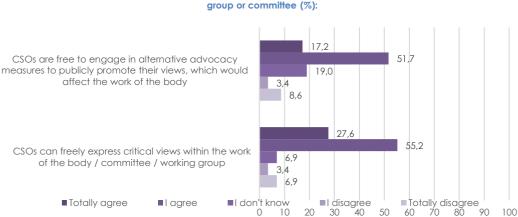


Chart 15. Based on the experience of your organization, please evaluate the following statements regarding the participation in the work of the advisory, consultative body, working group or committee (%):

The majority (83%) of CSO representatives agree that they were able to freely express their critical views within the work of the cross-sectoral body, etc. In addition, the majority (69%) of CSO representatives agree they were able to access state bodies even when using alternative ways of advocacy for public promotion of their standpoint that might influence the work of the body.

Box 7: EU Guidelines assessment Sub-area 3.2. Involvement in policy- and decision-making process

Result 3.1. The legal framework enables inclusion of CSOs in decision making processes. In practice, the cooperation between the Government and CSOs has improved, as well as the effectiveness of consultations. Namely, 82% of the total number of draft laws were consulted via ENER, and for 89% of those the minimal deadline of 20 days for consultations was respected. According to the survey, 61.3% CSOs cooperated with state institution in the past year. A total of 48.5% of the CSOs that replied to the survey were involved in the policy creation and law-making processes. However, there is a need for further improvement of the effectiveness in consultations. When it comes to having adequate access to information, just above a third (32.52%) of CSOs agree. In terms of substantial consultation, 3.,8% say that CSOs suggestions were considered (25.2% most of them were considered, 8.6% small part were considered and 3.1% said all of our suggestions were considered).

Sub-area 3.3. Collaboration in social provision

3.3.1. CSO Engagement in Service Provision and Competition for State Contracts

Existing legislation allows CSOs to provide services in various areas including education, healthcare, social services and creates basic preconditions. The LAF²³⁰, enables associations and foundations to perform public authorization by transferring competences from a state institution, municipal bodies, Skopje municipalities, the City of Skopje and other public authorization bodies.

The three key laws in the area of service provisions were amended and improved in favor of associations and foundations. Firstly, the new Law on Public Procurement²³¹ as the key law regulating the manner and procedures for providing contracts for public procurement aimed to improve shortcomings in the system of public procurement, and improved two key issues: besides the lowest price as the criterion for awarding tenders, other criteria were added and the e-auction became optional. Other measures related to increasing the transparency of the process were adopted. ²³² Secondly, the Law on Social Protection²³³, according to which an association (but not foundation) may perform certain activities of social protection determined by this law and if registered to work in social care, was amended in a participatory manner. Thus, the changes included clear support and partnership with associations included in providing social service. Then, the Law on Free Legal Aid²³⁴ stipulates a possibility for the involvement of CSOs in providing pretriallegal aid. In 2019, a new law was adopted offering improved legal protection for citizens and introducing novelty and improvements in the process of funding the associations and the foundations which provide legal aid, by receiving grants from the Ministry of Justice²³⁵. Finally, the Strategy recognized the importance and the potential of CSOs by setting measures for development of the models for cooperation with CSOs which provide services in health care, education and culture, which have no progress in their implementation yet²³⁶.

There are cases of CSOs being awarded contracts for services in various areas in competition with other providers. According to the survey, 11 CSOs have received contracts for state service provision by the state, Also, the MLSP provided 151.5 million MKD (approx, 2,453,000 EUR) for support of CSOs in the field of social protection ²³⁷ for different projects. Namely, three associations were selected²³⁸: daily center for children in the street, psychological-social support of children at social risk, safe accommodation for victims of gender-based violence and early treatment of children with autism. Furthermore, the funds from games of chance and entertainment games (70 million MKD or approx. 1,133,000 EUR) support: the annual program of the Red Cross, National Council of Disability Organizations of Macedonia, national disability organizations and the national coordination body for equal rights of persons with disabilities, as well as support for associations that help victims of family violence. Other examples of CSOs engaged in service provision include: supporting people at social risk to obtain daily meal "Site siti" (cooperation between MLSP and social entrepreneurship initiatives), ²³⁹, daily center for Down Syndrome²⁴⁰, centers for victims of sexual violence²⁴¹, NGO Poraka Nova-day care centers for people with special needs. There are still very few examples of CSOs being involved in developing and evaluating services. However, when it comes to social and health services (HIV, tuberculosis, etc.) the MLSP and Ministry of Health have indeed worked with CSOs in developing the programs and support.

An important concept is the social entrepreneurship which is still in the introductory and institutionalizing stage. As part of the regulation it was increasingly used in 2019. The existing legal

²³¹ Law on associations and foundations ("Official Gazette of the Republic of North Macedonia' no. 52/10, 135/11 and 55/16)
²³² Center for Civil Communications (2019) 2019 Public Procurement Shadow Report [internet] Skopje, CCC. Address:
http://www.ccc.org.mk/index.php?option=com_content&view=article&id=378%3A-2019&lang=mk [Accessed on 20.02.2020]
²³³ Law on Social Protection ("Official Gazette of the Republic of North 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).

^{72/15; 104/15; 150/15; 173/15; 192/15; 30/16; 163/17} and 51/18).

234 Law on free legal aid ("Official Gazette of the Republic of North Macedonia", no. 101/2019)

235 Pravdiko (2019) The new Law on Free Legal Aid with improved solutions for access to justice [Internet] Skopje, Pravdiko. Address: https://www.pravdiko.mk/noviot-zakon-za-besplatna-pravna-pomosh-so-podobreni-reshenija-za-pristap-do-pravda/ [Accessed on 20.02.2020]

236 Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. https://www.nvosorabotka.gov.mk/?q=node/250 [Accessed on: 15/4/2019]

²³⁸ MLSP (2020) Strategic plan of the MLSP 2020-2022 [Internet] Skopje, MLSP. Address: http://www.mtsp.gov.mk/content/pdf/dokumenti/2020/11.2sp.doc [Accessed on 20.02.2020]
239 RadioMof (2019) People at social risk will receive a meal through "Site Siti" [Internet] Skopje, RadioMof. Address: https://www.radiomof.mk/licata-vo-socijalen-rizik-kje-dobivaat-obrok-

Radiowior (2019) People at social risk will receive a meal through "Site Siti" [Internet] Skopje, RadioMof. Address: https://www.radiomof.mk/licata-vo-socijalen-rizik-kje-dobivaat-obrok preku-site-siti/ [Accessed on 20.02.2020]

240 NovaTV (2019) The first Day Care Center for Down Syndrome has opened [Internet] Skopje, NovaTV. Address: https://novatv.mk/otvoren-prviot-dneven-tsentar-za-daunov-sindrom/ [Accessed on 20.02.2020]

242 RadioMof. (2010) Victime of covad-internet states of a covad-internet state.

²⁴¹ RadioMof (2019) Victims of sexual violence do not know what to do after reporting, the help centers are not visible enough [Internet] Skopje, RadioMof. Address https://www.radiomof.mk/zhrtvite-na-seksualno-nasilstvo-ne-znaat-shto-da-pravat-otkako-kje-prijavat-centrite-za-pomosh-ne-se-dovolno-vidlivi/ [Accessed on 20.02]

framework (LAF, the Law on Employment of persons with disabilities²⁴², the Law on Cooperatives²⁴³) enables the entities to participate in the social economy, however, it does not provide appropriate support. Namely, the first social enterprises in the country date since around 2008, with CSOs leading the way²⁴⁴. The process of drafting a Law on Social Entrepreneurship restarted and the final draft text was set to be finalized by June 2019²⁴⁵, together with a Strategy for social entrepreneurship which should have been finalized by November 2019²⁴⁶.

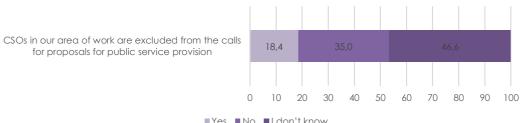
3.3.2. State Funding for CSO-Provided Services

The legal framework provides partial funding for basic social services provided by CSOs. The amount/percentage of allocation of funding for basic services is a separate process and depends on the subject matter However, with the social and health services being the most developed, at least funds can be obtained from the budget planned for the following years and under the expenditure budget line intended for institutional programs.

CSOs do not receive sufficient funding to cover the basic costs of the services they are contracted to provide. According to the survey, 11 CSOs responded that their organization applied to provide public services, one CSO said the funding they received was sufficient to cover basic costs, six CSOs said it was not and four CSOs said that they did not know. The services are dominantly funded with foreign funds or other sources.

There are no significant legal barriers for CSOs to receive funding for the provision of public services. However, there must be a complete legal review of the possibilities and challenges CSOs are faced with when providing services. According to the Strategy²⁴⁷, such review to be conducted by the Ministry of Health, Ministry of Culture, Ministry of Justice and the AYS, was planned for the last quarter of 2019, but it was not realized. Furthermore, MLSP is implementing a project in which they will work on preparing a coherent legal framework on modernization and decentralization of the social services²⁴⁸.





Almost half (46%) CSOs do not know if CSOs in their area of work are excluded from the calls for proposals for provision of public services. 35% do not agree and 18.4% CSOs agree. The legal framework does not allow for long-term service contracts.. Even though the same CSOs (e.g. in social service provision, health-related service provision) are supported each year, they have to go through the process of application and signing new contracts again

3.3.3. Procedures for Contracting Services

There are certain transparency provisions for distribution of funds among service providers, but with minor issues that are not regulated. Few laws contain provisions for open competition (Law on Public

²⁴² Law on Employment of Disabled Persons ("Official Gazette of the Republic of North Macedonia" nos. 44/2000, 16/2004, 62/2005, 113/2005, 29/2007, 88/2008, 161/2008, 99/2009,

 ^{4.2.} Law on Employment of Disabled Persons ("Official Gazette of the Republic of North Macedonia" nos. 44/2000, 16/2004, 62/2005, 113/2005, 29/2007, 88/2008, 161/2008, 99/2009, 136/2011, 129/2015, 147/2015, 27/2016 and 99/2018)
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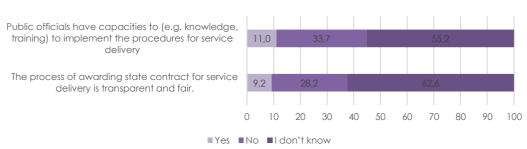
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procurement²⁴⁹, Law on Free Legal Aid²⁵⁰, Law on Social Protection²⁵¹, etc.). Price is not the lead criterion for the selection of service providers. With the new Law of Public Procurement, the existing criterion of the lowest price was replaced with the best value offer²⁵². However, the first seven months of the implementation of the new law confirm that institutions engage in old and ineffective practices (97% of the tenders use the lowest price as a criterion)²⁵³. The harshest criticism aimed at the criteria of the lowest price and electronic auction in the procurement were for the old Law: food for kindergartens and medical material for hospitals.²⁵⁴

There are guidelines on how to ensure transparency in the evaluation and selection of service providers and managing conflicts of interests. The Law on Public Procurement defines clear guidelines on how to ensure transparency and avoid conflicts of interest²⁵⁵, as it provides that the commission signs statement of no conflict of interest. In case there is one, members of the Commission should resign and new public officials should be appointed. Furthermore, the Law on Public Procurement²⁵⁶ established a State Appeals Commission for Public Procurement with the mandate to decide upon appeals in public procurement, concession contracts and public-private partnerships. No appeals procedure is possible against the decision of the State Appeals Commission, but the process can be pursued further through the Administrative Court.

There are examples of CSOs receiving state contracts for provision of services in different areas. According to the survey, the 11 CSOs that obtained service provision contracts for 2019, worked in youth matters, support for marginalized people and people with special needs, science and education, economic development and employment, democracy, good governance and rule of law, culture and art.

Chart 17. Please select if you agree with the following statements regarding the participation of CSOs in providing services (%):



Most of the CSOs respondents (62.6%) do not know if the procedure is fair and transparent when it comes to awarding state contracts for service delivery, almost a third (28.2%) do not agree, while for 9.2% CSOs it is fair. More than half (55.2%) of the CSOs do not know whether public officials have capacities to (e.g. knowledge, training) to implement the procedures for service delivery, while 33.7% do not agree, and 11% CSOs agree.

Recent CSO research established that the shortage on knowledge and skills among the officials is due to the the changes in the new Law and the lack of internal investment in training and capacity²⁵⁷.

3.3.4. Accountability, Monitoring and Evaluation of Service Provision

Different laws provide different processes of monitoring of the spending. According to the Law on Public Procurement²⁵⁸ the control over the use and spending of public procurement funds is done by the State Audit Office. All institutions and users of the budget funds are subject to control by the State audit. According to the MLSP, as part of provisions in the Law on Social Protection²⁵⁹, the Ministry executes oversights over the work of the CSOs that use funds from the Ministry. Various articles in

²⁴⁹ Law on Public Procurement ("Official Gazette of the Republic of North Macedonia", no. 24/2019)
250 Law on free legal aid ("Official Gazette of the Republic of North Macedonia", no. 101/2019).
251 Law on Social Protection ("Official Gazette of the Republic of North Macedonia", no. 104/19, 146/19 μ 275/19)
252 Law on public procurement
253 Center for Civil Communications (2019) 2019 Public Procurement Shadow Report [internet] Skopje, CCC. Address: http://www.ccc.org.mk/index.php?option=com_content&view=article&id=378%3A-2019&lang=mk [Accessed on 20.02.2020]
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258 Law on public procurement

the Law, provide details on how the process is organized. When it comes to monitoring quality standards, according to the Law on Social Protection²⁶⁰, the monitoring procedure for the services provided by contractors is undertaken by the Institute for Social Affairs, which has different profiles of staff with various expertise to assess the quality standards (depending on which issue of social protection is being monitored).

There are very few examples of service providers being subject to excessive control. According to the survey, 11 CSOs applied to provide of public services. Two of them said the state control of their work was excessive, four CSOs that that's not the case, while five said they do not know. Then, four CSOs said that the control (on the spot check) of their work is done with prior noticeby the public officials. Five CSOs said the criteria for accountability set up by the state during the service provision are clear, two CSOs said that that' was not the case, and four did not know.

²⁶⁰ Ibid.

Conclusions and recommendations

Recommendation 1

The state institutions should ensure that the proposals of the new legislation are in line with international standards for freedom of association, assembly and expression. (this refers mainly to the problematic provisions within the Draft-Law on Lobbying and Draft-Law on Public Gatherings).

The basic freedoms of association, assembly and expression were legally guaranteed, and generally protected and enjoyed in practice by everyone. However, the potential threat to the principle of freedom of association by some of the provisions in the Draft-Law on Lobbying is still present, due to the unclear provisions on the definition of what lobbyist represents, and which activities are considered as lobbying. By this, the key principle of the LAF – participation in public life is at risk, according to which CSOs can freely express and promote their views and opinions on issues of their interest; start initiatives and participate in public opinion formation and policymaking. The failure to protect this principle, might e.g. prevent CSOs to engage with the Parliament and its work. When it comes to the Draft-Law on Public Gatherings, by the end of 2019, an extensively amended and restrictive version of the law was prepared (minimum of 50 people to hold an assembly, expanding the list of places where gatherings are restricted, prohibition for participants to cover their faces and head, and regulation of the time for holding an assembly from 6 to 23 h), without consultations. After reactions from the public and CSOs on social media, the Government withdrew the law¹¹.

Thus, there is a need for all of the state institutions to ensure that the proposals of the new legislation are in line with international standards for freedoms of association, assembly and expression. Namely, the Ministry of Justice established a working group on the Draft-Law on Lobbying, yet the possibility for a contribution towards the draft-text was mostly around technicalities, rather than substantial discussion concerning the problem being solved and its impact on the civil society. Thus, the Ministry should include a wider debate on the Draft-Law of Lobbying, and further investigate the problem that is trying to solve, and ensure that the principles of the freedom of association are protected and enjoyed. Furthermore, considering the regressive provisions proposed within the Draft-Law on Public Gatherings from the Ministry of Interior Affairs, and the lack of collaboration with civil society, this can be seen as an ongoing threat to freedom of assembly. Namely, the existing legislation on public gatherings is solid, and other than a few changes to further ensure the enjoyment of the right in line with international standards, it should remain as such.

Recommendation 2

The relevant state institutions should without delay comprehensively reform the state funding for CSO.

Few positive developments concerning the state funding for CSOs took place. Namely, for the first time, high-level efforts were dedicated to reforming the existing model of state funding. These efforts were clearly expressed by the then-Prime minister Zaev at a national conference organized by MCIC. This was also encouraged by the memorandum of understanding between the Government and FOSM to work on the public funding reform for CSOs, which later resulted in analysis and draft recommendations for the state funding model. During the year, certain state institutions that allocate funding have undertaken steps to improve different aspects of the procedure and to increase their transparency and accountability (increased number of open calls, availability of information concerning awarded projects to CSOs). Specifically, the General Secretariat of the Government for CSOs for 2019 introduced expert commission and oversight of two members of the CSO Council, for the funds they distributed to CSOs, as well as conducted a consultative process on funding priorities for 2020 with wider CSOs with the support of MCIC.

However, despite the expressed willingness of the Government, the reform of the system for state

funding for CSOs has progressed slowly. Namely, there was a delay in the preparations of the recommendations for a model and the consultations with civil society started in December instead of September. Thus, many of the ineffective parts of the existing system still maintained. The available data show a decrease in the total state funding amount planned for CSOs for 13% for 2019 compared to 2018. State funding is still almost a non-recognizable source of income for CSOs and is accessible only to a limited number of organizations. The income from games of chance and entertainment games has not increased yet and is shared among very few organizations. Then, funding from the General Secretariat of the Government for CSOs continues to cover numerous areas with insignificant amounts of funds. There was also no progress in terms of providing CSOs with institutional support. Still, there are no opportunities for multi-annual financing, nor is there co-financing for EU and other projects. These are the main aspects of the state funding reform that the Government should focus on in future.

There is a need, without delay, that the key Government fund allocating institutions finalize and adopt a comprehensive reform in a participatory manner, based on the analysis and recommendations that are already available. The reform should include increased amount of state funding for CSO (including the increased individual amount of grants). This can be done by ensuring available data that at least 1/3 of the total annual income of CSOs should come from state funding (within three years should reach 30 million EUR for wider CSOs). The Law on Associations and Foundations offers the grounds for the development of such provisions. In addition, this must come in a separate budget line for associations and foundations and not those for other non-profit entities. It is important that long-term funding and institutional support become available, as well as co-funding of activities supported by other donors. The funding should have an adequate geographical distribution. All of this should be regulated through a standardized procedure to increase transparency, effectiveness and accountability of the distribution of funds.

Recommendation 3

The Government should implement the standards of involvement of CSOs in lawmaking and policy creation process for all legislation and consistently across all state institutions. Participation should start at an early stage, with adequate access to information and time for a quality and substantial response, and provision of feedback.

The significant involvement of CSOs in public policy creation and law-making processes continued throughout 2019, via different forms of inclusion (electronic consultations, working groups, consultations, etc.). During the year, the CSOs were involved in the preparation of certain laws important for the operation of CSOs such as the: Law on the Fight Against Corruption, Law on Information from Public Character, Law on Youth, Law on Free Legal Aid and Law on Public Procurement. Civil society was successful in its advocacy efforts to bring along the adoption of the Anti-Discrimination Law and the Law on Termination of Pregnancy. The publishing of the deadlines for electronic consultations increased, and so did the abidance by them. Namely, 49,6% of the total number of draft laws were consulted via ENER, and for 96,4% of those, the minimal deadline of 20 days for consultations was respected. Within the consultative process, CSOs were still faced with significant shortcomings. There were cases of bypassing CSOs when it comes to issues such as rule of law and anti-corruption (Law on PublicPprosecution, etc.). Still, the lack of adequate access to information and substantial consultation persists.

Thus, there is a need for a future upgrade of this positive trend of improved openness and appreciation for the involvement of CSOs, by making sure the standards apply for all legislation (e.g. even those that are considered politically sensitive Law on public procurement). Also, there is a need for a standardized application by all institutions, and not just for the few of them which stand out with their cooperation. Even though certain ministries are closer to their constituencies due to their nature of work (e.g. MLSP, AYS, etc.) there is still a need of ensuring that rules apply for all. The good practice of using ENER as a platform for electronic consultations and respecting the deadlines should be further supported and improved. Finally, the results from the survey clearly point out to the need to match this increase of cooperation with increased effectiveness of consultations in terms of the necessary preconditions that CSOs should provide quality input to the process, such as adequate information, quality and trust in knowing that their contributions to the process were taken into consideration.

Recommendation 4

The Council should dedicate most of its sessions to influence institutions to implement the priority areas for sectoral development as per the Strategy, and to start, without delay, direct communication and consultations with other CSOs. In addition, as a consultative body, the Council should reconsider the legality and effectiveness of adding a task to nominate civil society representatives in different bodies and events upon request from state institutions.

The Council for Cooperation with and Development of the Civil Society has continued to effectively function throughout the year, focusing on issues of importance to the civil sector. By holding a total of ten sessions, it exceeded the legally set minimum number of four sessions per year, for which the agenda and materials are publicly available upfront. Almost at each session, the Council has placed certain recommendations and/or requests for different institutions. All of those placed to the Unit for Cooperation with NGOs were accepted, together with others made to several other institutions and implemented promptly. Yet, one of the most important tasks concerning the broader reform of the state funding for CSOs, which was increase of the amount distributed from the Government Secretariat from approx. 194,000 to 971,700 EUR was not considered.

Certain challenges to the effectiveness of the Council were noted. Firstly, the Rules of Procedure of the Council were changed twice, including a disputable and legally ungrounded decision for the Council to add to its list of task the mandate for execution of requests from government bodies (such as a request for nominations of representatives of CSOs in bodies and events). Secondly, the Council fails to effectively consult with CSOs at large, as less than a third (26.4%) of the CSOs that responded to the survey were consulted for certain issues. Thirdly, the regular participation at the sessions of both the CSOs members and state institutions was a challenge, and when it comes to participation of other CSOs, outside of the Council, only two representatives of CSOs took part (one from the organizations members of the Council), and one independent expert. When it comes to regular CSOs members' participation at the sessions of the Council, some representatives were not present at the sessions.

Thus, the Council should continue the good practice of sharing materials and information and organizing regular sessions. The Council should dedicate most of its sessions to influence institutions to implement the priority areas for the development of the sectors from the Strategy, as these are issues where the sector wants to see progress and engagement. Also, there is a need for direct communication and consultations with other CSOs. Some of the ideas provided by CSOs from the survey, on how the Council should engage with CSOs, is done throughdirect emails and phone communication, particularly with those outside Skopje, through workshops, info-bulletins, open sessions, social media, other communication tools, periodical meetings with CSOs on different topics, invitations extended to relevant CSOs at particular sessions for certain issues. Also, as a consultative body, the Council should reconsider the legality and effectiveness of adding a task to select and nominate civil society representatives in different bodies and events upon request from state institutions. Namely, since this task is not stipulated in the Decision for establishment of the Council, there is no legal base to add one. There is a need for building trust and cooperation with wider civil society organizations. Yet, it seems that this step takes away a large chunk of the power of participation from the CSOs and puts in the Council's hands on how to decide on the process and to organize it.

Annexes

Monitoring matrix methodology

Operationalization and data collection

The Monitoring Matrix on Enabling Environment for Civil Society Development is a detailed theoretical framework based on international human rights and freedoms and regulatory practices of European countries and the EU. The framework is built around three core areas: Basic Legal Guarantees of Freedoms; Framework for CSOs' Financial Viability and Sustainability; Government – CSO Relationship, each divided into sub-areas. The areas are elaborated by standards, which are further specified through legal and practice indicators.

The **legal indicators** are measured by coding the presence or absence of rules, costs, procedures and obligations enshrined in legal regulation (primary and secondary) and policy frameworks enacted in the respective countries. To assure standardization and comparability of the data gathering process regarding the **practice indicators**, country researchers follow a methodology plan in which each of the 80 indicators is further operationalized in concrete mandatory and additional data types (i.e. operationalized dimensions of a practice indicator) to be reported across the countries. The **mandatory data** types tap into the core building blocks of a practice indicator as described in the Monitoring Matrix Toolkit. They mandate the reporting of optimal information without which one could not be able to evaluate the respective indicator. The additional data (operationalized dimensions) specified for each practice indicator are reported if country researchers want to deepen and further illustrate specific practice indicators (e.g. via case study; see next section on country-specific notes on methodology).

The data gathering strategy for the practice indicators is tailored to match the mandatory data types specified in the methodology plan. For each indicator, there is clear guidance on the data gathering strategy (instruments and sources) which should be utilized by country researchers. The specified data-gathering instruments and sources follow an implicit hierarchy, in which publicly available factual data (e.g. official statistics) are the most important source of data for assessing practice indicators, followed by survey data from civil society organizations, which in turn are followed by relevant secondary sources (e.g. from CSOs reports, Ombudsman and media). Finally, at the end of the hierarchy are interview data, being a subjective type of data, which cover smaller groups of respondents.

The primary factual data and secondary data are gathered through **desktop research**. Following the data gathering strategy, country researchers utilize three core data gathering instruments: Freedom of Information requests (FoI), survey questionnaire and interview topic guides. The questions in the data gathering instruments are tailored to match the mandatory data types (operationalized dimensions) of each practice indicator. The **Freedom of Information requests** (FoI requests) is used by researchers when public information and statistics on the state of civil society and their environment (primary factual data) are not readily and publicly available. The researchers can draw from a detailed bank of FoI questions tailored to match the operationalized practice indicators.

The **survey questionnaire** collects information on civil society organizations' experiences and perceptions of the key aspects of the enabling environment for civil society for the year 2019. The organizational survey includes 50 questions matching the mandatory data types (operationalized dimensions) on basic rights and freedoms, organizational and financial sustainability and civil society's cooperation with the state. The questionnaire dominantly consists of closed questions, and fewer follow-up open questions which require the respondents to elaborate on their experience. The same questionnaire is implemented across all countries, and only the formulation of a few items is slightly adapted to the concrete country context to assure questions are understood by respondents. The survey is sent to lists of formal CSOs compiled and updated by country researchers based on

available registers or other alternative lists of active CSOs in the country (for more information see the section on country-specific notes on methodology). The data collected from the survey are confidential and used strictly on an anonymous basis. Individual responses are not connected to the organizations which answered the survey and reported only in an aggregate form.

The **interview topic guides** include questions which – similar to the survey questionnaire – match specified mandatory data types and are used in all countries. In addition to these core questions, researchers formulate additional questions that capture contextual developments in the country. The four topic guides are used in semi-structured interviews with the following groups of respondents: representatives of associations of journalists and media professionals; representatives of organizations of volunteers; representatives of the institution or mechanism for CSO cooperation and representatives of informal civil society groups (e.g. citizen initiatives, social movements and online initiatives).

Data analysis and interpretation

To analyze and interpret the data, country researchers use a unified data collection template which provides the indicators description (including the mandatory and additional data types for the practice indicators) and five category descriptions ranging from fully enabling to disabling environment provided under each indicator. The five category descriptions are specified for each legal and practice indicator in the Monitoring Matrix Toolkit, to enable researchers – based on the reported data – to choose one code (score) which most accurately summarizes the state of enabling environment concerning the respective indicator. In the first step, the researcher reports the required data types collected through different sources in the template box. For example, they report factual data from primary sources complemented with descriptive statistics or cross-tabulations based on survey data. In a second step, they choose one of five category descriptions specified for the respective indicator which best illustrates the reported data. The categories enable a unified comparison of findings on the level of indicators across all country reports.

Notes on methodology and country challenges

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.

The web questionnaire was sent directly through the electronic survey system on the 8th of January 2020 to the email addresses of more than 2800 associations and foundations registered in the CRNM. Responses were received from 163 civil society organizations.

In some graphs of the report where the responses are up to 10-30% 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.

Data collection for the preparation of the report on enabling environment from secondary and primary data sources was accompanied by some limitations. The e-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 CRNM and by those that have access to the Internet. The CSOs 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 provide evidence to support the response to the closed-ended question. In these cases, the report states that the responses are given by 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.

Preparing Freedom of Information requests is not a straightforward task. There is a need for pre-

researching and understanding the way an institution might have information to share so that positive responses are provided. Thus, out of nine requests, we received seven responses from state institutions (three positive responses, and four negative responses). Two institutions never replied to the requests.

Furthermore, when it comes to using data from state institutions, two challenges were noted. Firstly, the Government has clearly shown dedication towards openness and publishing of information and preparing numerous policies that aim to affect positively the environment in which civil society operates. Even though this is positive, it has also led to more extensive data gathering and analysis. The second challenge was related to the usage of the open data from the Treasury. Even though this is a positive development in terms of gaining insight into the data from the Treasury and all the executed transactions, it has proven to be challenging to use it for more extensive analysis, in a sense that certain skills are needed, and then certain inconsistencies are met, and lack of explanations to properly interpret the data.

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%D0%BF%D0%BB%D0%B0%D0%BD-%D0%B7%D0%B0-

%D0%B1%D0%BE%D1%80%D0%B1%D0%B0-

%D0%BF%D1%80%D0%BE%D1%82%D0%B8%D0%B2-

%D0%BB%D0%B0%D0%B6%D0%BD%D0%B8-%D0%B2%D0%B5%D1%81%D1%82%D0%B8-%D0%B8%D0%B8-%D1%82%D1%80%D0%BE%D0%BF%D0%B0%D1%9A%D0%B5-%D0%BD%D0%B0-%D0%BE%D1%82%D0%B2%D0%BE%D1%80%D0%B5%D0%BD-10%82%D0%B0/a-49753323 [Accessed on 20.02.2020]

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List of CSOs respondents

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- 2. Association for protection of the environment, cultural and historical heritage and human health IZVOR Kratovo
- 3. Center for Intercultural Dialogue
- 4. Humanitarian Association for help and "support of people with special needs "Bravura Cooperativa
- 5. Balkan Civil Society Development Network
- 6. Association "Center for Sustainable Community Development" Debar
- 7. Association for Local and Rural Development
- 8. PUBLIC Association for Research, Communications and Development
- 9. Red Cross of the Republic of Macedonia Red Cross of the City of Skopje
- 10. Association for Rural Development PRESPA LOCAL ACTION GROUP Resen
- 11. Association for culture and development of creative industries KULT TRANZEN
- 12. Inter-Municipal Association of Persons with Physical Disabilities in the Municipalities of Veles, Gradsko and Caska MOBILITY Veles
- 13. Coalition of youth organizations SEGA
- 14. Organization of Roma Youth "Bela Kula" Kicevo
- 15. Center for Citizen Information and Logistical Support NEW CONTACT, Skopje
- 16. Association Folk Group Kopachka, Dramche, Drachevo
- 17. MAQS Macedonian Association for Quality Language Services
- 18. Civil Center for Sustainable Development EGRI
- 19. Citizens Association for Motivation and Communication Development Dialogue, Skopje
- 20. Organization of women of Pehchevo
- 21. Association Roma organization of women from Macedonia DAJA Kumanovo
- 22. Association Nadez Hope from Makedonska Kamenica
- 23. Association for Counseling, Training and Protection of Environment
- 24. Institute for Development of Electronic Communications INDECOM Skopje
- 25. Cultural Cooperation Organization INTERCULTURE
- 26. Foundation Open Society Macedonia
- 27. Association Center for Civic Initiative Prilep
- 28. Association HORUS Skopje
- 29. AC "BIRLIK JEKIPE" (https://civicamobilitas.mk/user/pote/)
- 30. Association Movement for Sustainable Socio-Economic Development Doser Global Bitola
- 31. National Association of Private Forest Owners
- 32. Defense for Children's Rights
- 33. ITI Macedonian Center of International Theatre Institute
- 34. Association Ekokrater Kratovo
- 35. Institute of Social Sciences and Humanities Skopje
- 36. Roma Community Center "DROM" Kumanovo
- 37. Institute of Communication Studies
- 38. Association for Perspective integration and development ROMA PERSPECTIVE Prilep
- 39. Association for Media Literacy Planet-M Skopje
- 40. Eco-Life Kavadarci
- 41. National Sport Leaders Network Kavadarci
- 42. Culture and Social Welfare Association "Civil Future" Bitola
- 43. Women's Organization of the Municipality of Veles
- 44. Association of Citizens of Russian compatriots in the Republic of Macedonia "MR Most"
- 45. Union of Ecologists NATYRA
- 46. Center for Sustainability and Advanced Education
- 47. Center for the Development of Society Millennium
- 48. Association of Citizens EKOVITA
- 49. Foundation for Sustainable Economic Development PREDA plus
- 50. The Council for the Prevention of Juvenile Delinquency SPPMD Institute
- 51. Red Cross of the Republic of Macedonia Municipal organization of Karposh Skopje
- 52. Association for Equal Opportunities and Interethnic Cooperation AL-MA, Skopje
- 53. First Children's Embassy in the World Megjashi Republic of Macedonia
- 54. Association of citizens "Nexus Civil Concept", Skopje

- 55. Lifelong Learning Center (LLC), Skopje
- 56. Association COSMOPOLITAN Center for Education, Culture and Sport
- 57. International Association for Exchange of Students for Technical Experience
- 58. Regional geography society GEOSFERA Bitola
- 59. Children Embassy for All Children in the World
- 60. Association of Pensioners Nadez, Centar Skopje
- 61. Agribusiness Innovation Foundation Bitola
- 62. Regional Development Agency Kriva Palanka
- 63. Association of Pedagogues and Psychologists Veles
- 64. Association of Music Youth of Macedonia
- 65. Macedonian Young Lawyers Association
- 66. Macedonian Institute for Media
- 67. International Police Association IPA
- 68. Association for research, analysis and development ZELENA LUPA Skopje
- 69. Scout Association of Macedonia, Skopje
- 70. CULTURAL RESEARCH-DOCUMENTATION CENTER "KALESH ANGJA", s. Krushevica, Prilep, Republic of Macedonia
- 71. European Policy Institute EPI Skopje
- 72. Coalition of civil associations All for Fair Trials
- 73. Alliance of Microfinance Organizations
- 74. Humanitarian Organization "Aid for Handicapped and the Poor"-Prilep
- 75. Association for Promotion of Equal Opportunities for All WORLD FOR ALL Skopje
- 76. Center for Change Management
- 77. Local Community Development Foundation Stip
- 78. Association Women's Forum Tetovo
- 79. Association of Citizens Nov Most Prilep
- 80. Association for Promotion and Protection of Workers' Rights (Dignified Worker) Dostoinstven Rabotnik Prilep
- 81. Humanitarian and Voluntary Association of the Roma Intelligentsia- "Prosperity
- 82. First Scout Unit of Skopje, Macedonia
- 83. Food for all -BHM / Food Bank Macedonia
- 84. Association of People with Physical Disabilities from Ohrid and Debarca MOBILITY Ohrid
- 85. Association of Organic Food Producers Organo-Logistic Strumica
- 86. Association HOPS Options for healthy life Skopje
- 87. National Roma Centrum
- 88. Organisation of Women Sveti Nikole
- 89. Association Initiative for Social change InSoC, Skopje
- 90. Association Mountaineers "Argentus mount"-Tetovo
- 91. Development Association of the Roma community Sumnal
- 92. Association for Equal Rights and Opportunities "Women in the Economy" Stip
- 93. Polio Plus Movement against Disability P+
- 94. Association "Trust"- Kumanovo
- 95. iVote Foundation
- 96. Cultural Association Cyril and Methodius Ilovica
- 97. Forum Center for strategic research and documentation, Skopje
- 98. Mental health association Association Misla Skopje
- 99. Education and Cultural Center NANA
- 100. Milieukontakt Macedonia
- 101. Analytica Skopje
- 102. ARETE Association for Sustainable Prosperity
- 103. Association for Equal Opportunities Stella Network Skopje
- Association for Rural Development LOCAL ACTION GROUP AGRO LEADER Krivogashtani
- 105. Association of Journalists of Macedonia
- 106. Bringing Europeans Together Association Macedonia, BETA Macedonia
- 107. Nongovernmental Organization "KHAM" Delchevo
- 108. Center for Culture, Communication and Education of Roma "Bright Future" Kocani
- 109. National centre for development of innovations and entrepreneurial learning (NCDIEL)
- 110. HERA Health Education and Research Association

- 111. Association ECO JUSTICE Valandovo
- 112. Hunting association DRENI
- 113. Association of Young Analysts and Researchers ZMAI Skopje
- 114. Roma Women and Youth Association "LULUDI" Skopje
- 115. National Alliance for Rare Diseases of R. Macedonia Skopje
- 116. Association for Education, Emancipation and Realization of Women's Rights "BE BRAVE" Skopje
- 117. Association of Beekeepers "Bee" Kriva Palanka
- 118. Impact Net Foundation Veles
- 119. Association of citizens "Third Age University" Skopje
- 120. Economic Research & Policy Institute "Finance Think" Skopje
- 121. Association of society development "GALEBI 2001" Chashka
- 122. Association for Advance of Social Policies, Education, Culture and Art Dominium Cultural Core, Skopje
- 123. Association for Development and Economic Cooperation ADEC
- 124. Photo Club "Piksel" Kicevo
- 125. Association of special educators and rehabilitators of the Republic of North Macedonia
- 126. Leaders for Education, Activism and Development
- 127. Sexual and Gender Minorities Association SUBVERSIVE FRONT Skopje
- 128. Association for Assistive Technology Open the Windows
- 129. Association for human housing Habitat for Humanity Macedonia
- 130. Council of Media Ethics of Macedonia CMEM
- 131. Youth Educational Forum
- 132. Association of Business Women
- 133. Action for Rural Development
- 134. Cultural Association OTHELLO Gostivar
- 135. Union of Turkish NGOs in the Republic of Macedonia Northern Macedonia MATUSITEB
- 136. Transparency Macedonia
- 137. Youth Cultural Center Bitola
- 138. Association One Can!
- 139. Foundation for Development of Small and Medium Entrepreneurship Skopje
- 140. Association of Roma "AVENA" Kocani Macedonia
- 141. Association for social innovations and sustainable development RADAR, Skopje
- 142. Institute for Democracy "Societas Civilis"- Skopje
- 143. Association Izbor Strumica
- 144. Geo-SEE Institute
- 145. Macedonian Montessori Association Association for Modernization and Development of Education and Education of Children and Young People and Their Families
- 146. Association Step to Europe
- 147. Association Terno Vas Berovo
- 148. Association for protection of civil rights No Pasaran Skopje
- 149. Association SIRMA, Kumanovo
- 150. Association for Cerebral Paralysis from Tetovo
- 151. Healthgrouper Summit
- 152. Association of multiethnic society for human rights Stip
- 153. Association Connect Skopje
- 154. Helsinki Committee for Human Rights of the Republic of Macedonia
- 155. Lokomotiva civil organization Centre for New Initiatives in Arts and Culture
- 156. Association for the Importance of Environmental Education for Modernization of the Education Process ZEOOOP Skopje
- 157. Balkania Balkan Association for Alternative Tourism
- 158. Foundation for local development and democracy "Focus" Veles
- 159. Internet Hotline Provider Macedonia
- 160. Volunteer fire department Sveti Nikole
- 161. Association AMBROSIA
- 162. Reactor Research in Action
- 163. NGO Ethno center BALKANICA

List of institutions that provided responses to the requests for access to public information

On the 15th of January 2020, MCIC sent a total number of nine (9) requests to nine (9) state institutions for access to information of public character. We have received timely response (within 20 days) from four (4) institutions (three were positive, and one rejection).

State institution	Status-Response received
General secretariat of the Government	20.1.2020
Ministry of interior affairs	28.1.2020
Ministry of education and science	31.1.2020
Public revenue office (PRO)	No response
Financial police	No response
Central registry of the Republic of North Macedonia (CRNM)	No response
Ministry of justice	23.1.2020
Employment service agency	No response
The Ombudsman	No response

On the 4th of February 2020, we sent a reminder to five (5) institutions, that did not respond to our request. Subsequently we received three (3) negative responses.

State institution	Status-Response
The Ombudsman	19.2.2020
CRNM	19.2.2020
Employment Agency	4.2.2020
Financial Police	No response
PRO	No response

Thus, out of nine requests, we received seven responses from state institutions (three positive responses from the General secretariat of the Government, the ministry of interior affairs and the Ministry of education and science), and four negative responses from Ministry of justice, CRNM, The Ombudsman and the Employment service agency). Two institutions never replied to the requests (Financial police and PRO).

E-questionnaire sample structure

Year of establishment	7 40/
Before 1990	7.4%
1991-2000	20.2%
2001-2005	22.7%
2006-2010	18.4%
2011-2019	31.3%
Year of registration	
Before 1990	4.9%
1991-2000	21.5%
2001-2005	22.1%
2006-2010	20.2%
2011-2019	31.3%
Type	
Association	88.3%
Foundation	5.5%
Alliance	3.1%
Other	3.1%
Employees	
0	39,3%
1	9,8%
2-5	28,2%
6-10	11,7%
11-20	8,0%
21-50	3,1%
External employees	3,170
0	22,7%
1	6,1%
2-5	43,6%
6-10	
11-20	9,8%
	12,3%
21-50	5,5%
Volunteers	40.00/
No volunteers	19.0%
1-5	31.9%
6-10	19.6%
11-20	13.5%
21-30	7.4%
31-40	1.8%
41-80	4.3%
Over 81	2.5%
Region of operation	
Local level	21,5%
National level	36,8%
Regional level (within national borders)	24,5%
Regional level (Balkans peninsula)	7,4%
International level	9,8%
Area of work	
Democracy, good governance and the rule of law	10.4%
Economic Development and Employment	8%
Environment and sustainability	9.8%
Health care and policies	2.5%
Agriculture and Rural Development	5.5%
Culture and art	6.7%
Interethnic relations, minority rights and social inclusion	4.9%

Media and Information Society	3.1%
Migration and asylum policies	0.6%
Youth	6.1%
Science, education and lifelong learning	7.4%
Empowering women, gender equality and LGBT rights	6.1%
Support for marginalized people and people with disabilities	4.3%
Development of civil society and volunteering	4.9%
Social protection and children's rights	3.7%
Sport and Recreation	0.6%
Student organizations	0.6%
Humanitarian aid	1.2%
Human rights and anti-discrimination	4.9
Other	8.6%
Location	
Skopje	54,0%
Outside Skopje	46,0%
Annual revenue for 2019 in EUR	
0	9,8%
Less than EUR 5.000	18.4%
EUR 5.001-10.000	14.1%
EUR 10.001-50.000	22.7%
EUR 50.001-100.000	10.4%
EUR 100.001-500.000	18.4%
EUR 500.001-1.000.000	4.9%
More than EUR 1.000.000	1.2%

