

MACEDONIAN
Monitoring Year 1
APRIL 2015

Objectives	Results	Indicator	Baseline findings	Scoring	Recommendations
	Conducive environment				
1. . An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association,	1.1. All individuals and legal entities can express themselves freely, assemble peacefully and establish, join and participate in non-formal and/or registered organisations				
	1.1.a. Quality assessment of existing legislation and policy framework				
	<p>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</p> <p>Legislation: (10)</p> <ol style="list-style-type: none"> 1) There is a legal framework according to which any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose. (1.1.1.L1) 2) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). (1.1.1.L2) 3) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process (1.1.1.L3) 4) The law allows for networking among organizations in the countries and abroad without prior notification. (1.1.1.L4) <p>Practice (10):</p> <ol style="list-style-type: none"> 1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. (1.1.1.P1) 2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2) 3) Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3) 4) Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. (1.1.1.P4) 	<p>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</p> <p>Legislation:</p> <ul style="list-style-type: none"> • According to the Law on Associations and Foundations (LAF, 2010) any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose (legally allowed). • Both individual and legal persons exercise the right to associate without discrimination. For minors and persons with disabilities it is required support from their guardians. • Registration is not mandatory • Registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. • Networking is allowed, without prior notification in the country and abroad. • Although the Law brought progress in terms of liberalization of association, the introduction of the status of public interest organizations and regulating the economic activity of CSOs; however, the Law implementation remains to be a challenge and in particular its harmonization with other laws, especially those related to the tax frame for CSOs and mobilizing local funds so that the positive Law provisions could be used in practice.¹ <p>Practice</p> <ul style="list-style-type: none"> • Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. In the last three years there are only two cases of registration rejection. • Individuals and legal entities are not sanctioned for not-registering their organizations, informal association is practiced. Still the legal system dominantly supports formal organizations. • Registration is truly accessible within the legally prescribed deadlines; isolated cases are being recorded on different interpretation of the LAF by different state officials working at the registration organ (especially concerning the name of the organization). • 84% organizations described the registration process of associations and foundations in most cases as fast, easy, and simple • 43% of the surveyed organizations answered that they spent between 5 and 10 days for registration procedure, and each fifth organization answered less than 5 days. • For 28% of surveyed organizations the registration procedure lasted more than 10 days. • Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries • Yet, the fact that Committee for public benefit organizations was established and relevant by-laws have been adopted, not a single organization obtained status of organisation of public interest and 	77/100	<p>Freedom of establishment and participation in informal/ formal organisations online/ offline of individuals/ organisations</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Establishing inter-sectorial working group and preparing system for monitoring of the implementation of LAF. • The state (Ministry of Justice) should support CSOs and legal experts who are willing to provide advice (free legal aid) to CSOs in their process of registration and operation. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Need for further interventions in the legal frame, i.e. harmonization of the other laws, so that the possibilities foreseen by the Law become applicable in practice and a reality for CSOs. <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Need to respect the ECHR and follow decisions regarding freedom of association in Macedonia, but also in general. • Specific workshops should be organized in terms to clarify the provisions of the Law that often cause different interpretation amongst civil servants (especially concerning the name of the organization issues). <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's 	

¹ Macedonia Needs Assessment Report, TACSO, Decemer 2013, pg 4

	<p><i>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</i></p> <p>Legislation (15):</p> <p>5) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. (1.1.2.L1)</p> <p>6) The state provides protection from interference by third parties. (1.1.2.L2)</p> <p>7) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. (1.1.2.L3)</p> <p>8) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality. (1.1.2.L4)</p> <p>9) The restrictions and the rules for dissolution and termination meet the standards of international law and are based on objective criteria which restrict arbitrary decision making. (1.1.2.L5)</p> <p>Practice (5):</p> <p>There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities. (1.1.2.P1)</p> <p>1) There are no practices of invasive oversight to which impose burdensome reporting requirements. (1.1.2.P2)</p> <p>2) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial review (1.1.2.P3)</p>	<p>only two CSOs submitted requests. The reason for the low CSOs' interest for getting status of organisations of public interest is due to the fact that the Law does not define clearly the benefit from this status, but merely states that organisations will have additional tax and customs exemptions pursuant to the Law. However, in practice, these organisations do not receive specific benefits but the Law imposes increased obligations regarding organisational structure and reporting.²</p> <p><i>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</i></p> <p>Legislation</p> <ul style="list-style-type: none"> Article 10 of LAF defines independence, emphasizing that CSOs are independent in managing, determining and realizing the goals and activities determined in their statutes. The CSOs activities are obligation to the CSOs themselves according to LAF, and also there are precise provisions for termination and prohibition of the work of the CSOs, what defines the basis for protection from interference. Potential threat poses the Program on protection from corruption and conflict of interests (2011-2015) suggested amendments to relevant laws requiring from the members of the bodies of CSOs to report their property and assets and to declare conflict of interest. CSOs were exempted from the obligation as legal persons to undertake measures and actions to prevent money laundering in the Law on Prevention of Money Laundering, other Proceeds of Crime and Financing of Terrorism. Sanctions provided by LAF are appropriately formulated, focusing on personal versus collective (organizational) responsibility. <p>Limitations to prohibition and termination of work determined in LAF meet the international standards. Practice</p> <ul style="list-style-type: none"> There are isolated cases of state interference in internal matters of CSOs (direct membership in the Management Board, imposing conditions for cooperation with public institutions, etc.). There are cases of imposing pressure in 22% of CSOs (e.g. allegations and attacks in the media on grounds of working against state interests, obstruction of the right to submit civic initiative, etc.) Visit/inspection by a state administration body in 30% of CSOs, which all of them, except one, could initiate procedure <p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> LAF allows CSOs to engage in economic activities LAF allows CSOs to receive foreign funding LAF and Law on Donations and Sponsorships in Public affairs (LDSPA) allow CSOs to receive funding from individuals, corporations and other sources. <p>Practice:</p> <ul style="list-style-type: none"> Legislation on CSOs engaging in economic activities but some CSOs still have difficulties (need for fiscal register, registration of CSO as VAT payer) Even though the legislation is enabling, still small number of CSOs 	<p><i>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> The legal framework is enabling, still it should follow and comply with the newest developments in international standards, and be fully implemented in practice. CSOs should discuss and prepare suggestions to remove the potential threat posed by the Program on protection from corruption and conflict of interests (2011-2015) Clarification of the measure that envisages responsibilities for CSOs in the new Program on protection from corruption and conflict of interests. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Look for clear provisions on the obligations of the CSOs in the Law on Lustration <p>Practice:</p> <ul style="list-style-type: none"> Raising awareness and increasing knowledge and cooperation with civil servants (especially the ones engaged in inspections) on the specifics of CSOs. Sharing the cases of interference and pressures in the public/internet and social media <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCDN's
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² Ibid 1, pg 4

	<p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows CSOs to engage in economic activities (1.1.3.L1) 2) CSOs are allowed to receive foreign funding (1.1.3.L2) 3) CSO are allowed to receive funding from individuals, corporations and other sources (1.1.3.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1) 2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2) 3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3) <p><i>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework is based on international standards and provides the right for freedom of assembly for all without any discrimination (1.2.1.L1). 2) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies (1.2.1.L2) 3) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, 	<p>engage in economic activities (33%)</p> <ul style="list-style-type: none"> • There are no restrictions in practice for CSOs to receive foreign funding. However, some of the difficulties faced by the CSOs are: long and complex procedure for VAT exemption, decentralized IPA management, different interpretation of PRAG, etc. • Receipt of funding from individuals, corporations and other sources is easy, effective and without administrative burden. However, some CSOs face: high expenditures for obtaining data from the CRM necessary for application process, dysfunctional department for international cooperation in the Ministry of Local Government, etc. <p><i>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework provides the right for freedom of assembly for all without any discrimination and it is based on international standards. Foreigners have the obligation to announce their assembly and receive permission by Ministry of Interior. • The law recognize and does not restrict spontaneous gatherings • The exercise of the right to assembly is not subject to prior authorization by the authorities, and the notification procedure is not complex. <p>Practice:</p> <ul style="list-style-type: none"> • Cases of violation of freedom of assembly are registered (e.g. restricting the right to assemble at the desired place of the assemblies in Skopje, of association of bankrupted workers – UNIT Kumanovo by using excessive police force, and restricting their protest in town Kriva Palanka.) • Two cases of restricting the freedom of assembly without explanation, and one case of untimely reporting were recorded. • Peaceful assembly has been practiced more often and it was enabled in most of the cases (e.g. student protests), and small number of CSOs use it as a method of work, still they support the initiatives in different ways. • Freedom of assembly is practiced without prior authorization. • In most of the cases, the police officers successfully and professionally enabled peaceful assemblies, except protests of UNIT-Kumanovo, demonstrations in Gjorce Petrov, the Protest against Poverty when the police has legitimized the crowd, there • The access of media in peaceful assemblies is enabled; still there are cases with seizure of equipment and reassurance of the recorded materials in the case of the protests in Gjorce Petrov municipality, and when participation of media representatives was restricted at UNIT protests. <p><i>Freedom of expression of individuals or through their organisations</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework provides freedom of expression for all. • Restrictions are clearly prescribed and in line with international law and standards. • Libel and insult are not crimes; the same are regulated with separate law (Law on Civil Liability for Insult and Defamation). <p>Practice:</p>	<p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p>Legislation (BCSDN): The legal framework is enabling, still it should follow and comply with the newest development in international standards, and be fully implemented in practice</p> <p>Legislation (possible other): N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Promotional activities on the benefits of economic activities for CSOs. • Capacity building of CSOs to engage in economic activities • Capacity building of institutions managing the decentralized IPA funds • Improve the co-financing procedure provided by MLS <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p><i>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Amending the law for public assembly to give the right to appeal against the decision for restriction of the right to assembly when the authorities were notified in due time or if it is restricted as the gathering happens. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice:</p>
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	<p>which is not burdensome. (1.2.1.L3)</p> <p>4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers (1.2.1.L4)</p> <p>Practice:</p> <p>1) There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. (1.2.1.P1)</p> <p>2) Restrictions are justified with explanation of the reason for each restriction, which is promptly communicated in writing to the organizer to guarantee the possibility of appeal.</p> <p>3) (1.2.1.P2) Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. (1.2.1.P3)</p> <p>4) There are cases of freedom of assembly practiced by CSOs (individually or through their organizations) without prior authorization; when notification is required it is submitted in a short period of time and does not limit the possibility to organize the assembly. (1.2.1.P4)</p> <p>5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants. (1.2.1.P5)</p> <p>6) Media should have as much access to the assembly as possible (1.2.1.P6)</p> <p>Freedom of expression of individuals or through their organisations</p> <p>Legislation</p> <p>1) The legal framework provides freedom of expression for all (1.2.2.L1)</p> <p>2) Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards (1.2.2.L2)</p> <p>3) Libel is a misdemeanour rather than part of the penal code (1.2.2.L3)</p> <p>Practice:</p> <p>1) CSO representatives, especially those from human rights and watch dog organizations enjoy the right to freedom of expression on matters they support and they are critical of. (1.2.2.P1)</p>	<ul style="list-style-type: none"> • CSO enjoy the right to freedom of expression on matters they support/are critical of, and are not being punished for that, yet the freedom of expression in general is jeopardized under political influence on the media that reflects CSOs visibility. • In general there are no cases of encroachment of the right to freedom of expression for all. Mostly the litigations are private, where the defendants are mostly journalists or the media. • There are isolated cases of persecution for critical speech of representatives of CSOs, still the critical ones frequently face difficulties, or are subject to verbal attacks and different labels, informative talks, initiating court procedures on defamation and slander. • There is no sanction for critical speech <p>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework (Law on Free Access to Public Information, Law on Electronic Communications and Law on Interception of Communications) provides the possibility to communicate via and access any source of information, including the Internet and ICT; legal restrictions are based on international human rights law. • The legal framework prohibits unjustified monitoring of communication channels, or collecting users' information by the authorities. <p>Practice:</p> <ul style="list-style-type: none"> • The Internet is widely accessible and affordable, but there is a low level of usage of social media. • In general there is no publicly available information or examples of cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. Still there is a case of deleting FB groups, related to Stop Policy Brutality protests • There are no cases of police harassment of members of social network groups. 	<ul style="list-style-type: none"> • Strengthening the capacities of the institutions and police for professionally enabling peaceful assembly • The standards for enabling peaceful assembly should be respected by the institutions and police. • Improving cooperation among media and CSOs <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Freedom of expression of individuals or through their organisations</p> <p>Legislation (BCDN):</p> <ul style="list-style-type: none"> • Continuation of adequate implementation of legislation in this field <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN'S <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Awareness raising and prevention of the right to freedom of expression, especially for journalist and the media. • Strengthening capacities of judiciary and other state officials for the international standards and decisions of ECHR related to freedom of expression and critical speech. <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Rights of CSOs representatives, individuals and through their</p>
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	<p>2) There are no cases of encroachment of the right to freedom of expression for all. (1.2.2.P2)</p> <p>3) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. (1.2.2.P3)</p> <p>4) There is no sanction for critical speech, in public or private, under the penal code. (1.2.2.P4)</p> <p>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</p> <p>Legislation:</p> <p>1) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law (1.2.3.L1)</p> <p>2) The legal framework prohibits unjustified monitoring of communication channels, including Internet and ICT, or collecting users' information by the authorities (1.2.3.L2)</p> <p>Practice</p> <p>1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT. (1.2.3.P1)</p> <p>2) The Internet is widely accessible and affordable(1.2.3.P2)</p> <p>3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. (1.2.3.P3)</p> <p>4) There are no cases of police harassment of members of social network groups. (1.2.3.P4)</p>		<p>organisations to safely receive and impart information through any media</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Harmonize the Law on free access to information with the law of confidentiality of information (<i>need for more justifications in terms of this recommendation</i>) Modify the Rules of Procedure of working groups for the preparation of negotiation in order to provide space for CSO representatives to inform the public about the work of the working groups Adopt by-laws in accordance with the Law on Free Access to Information (<i>need for more justifications in terms of this recommendation</i>) <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Strengthening capacities of civil society and raising awareness on the necessity of using social media Investigating the cases of the deletion of FB groups and publicly announcing report by the state authority that conducted the deletion. <p>Practice (possible other):</p> <ul style="list-style-type: none"> Work on awareness raising in order to minimize current overall great polarisation of media and society in general , that is seen as important problem affecting the dissemination of information to the public⁴
1.1.b. Progress with the adoption and implementation of relevant legislation			
Progress	Will be monitored as of this baseline in accordance to the adopted recommendations		
1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs			
1.2.a. Number of employees in CSO (permanent and part-time)			
	<ul style="list-style-type: none"> A regular statistics of the number of employed persons in the civil society sector is kept in the Central Registry of republic of Macedonia, but statistical data are not available free of charge In 2013, the total number of employees in the civil sector in Macedonia was 1839. According to organisational survey for the purposes of the CIVICUS Index Report (2011) 88,5% of CSOs operate on voluntary base.⁵ 	<p>Legislation (BCSDN): N/A</p> <p>Legislation (possible other): N/A</p> <p>Practice (BCSDN): N/A</p> <p>Practice (possible other): N/A</p>	
1.2.b. Number of volunteers in CSOs per type of CSO / sector			
	<ul style="list-style-type: none"> only 10% of the citizens volunteer in CSOs⁶ 		

⁴ Macedonian Institute for Media (2013) WHITE PAPER, Prioritied and mechanizms for advancing of the cooperation between the CSOs adn the media for an affective protection of human rights. Skopje. MIM

⁵ Ibid 1, pg. 19

⁶ "Social Responsibility of Citizens", Macedonian Center for International Cooperation, 2011

1.2.c. Quality of legislative framework		
<p>Equality of treatment of CSOs' employees in comparison with other employees</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) CSOs are treated in an equal manner to other employers by law and policies. (2.3.1.L1) <p>Practice:</p> <ol style="list-style-type: none"> 2) If there are state incentive programs for employment, CSOs are treated like all other sectors. 3) There are regular statistics on the number of employees in the non-profit sector. <p>Enabling volunteering policies and laws</p> <p>Legislation:</p> <ol style="list-style-type: none"> 4) Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. (2.3.2.L1) 5) There are incentives and state supported programs for the development and promotion of volunteering. (2.3.2.L2) 6) There are clearly defined contractual relationships and protections covering organized volunteering. (2.3.2.L3) <p>Practice (15)</p> <ol style="list-style-type: none"> 1) Incentives and programs are transparent and easily available to CSOs and the policy/strategic document/ law is fully implemented, monitored and evaluated periodically in a participatory manner. 2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs. 	<p>Equality of treatment of CSOs' employees in comparison with other employees</p> <p>Legislation:</p> <ul style="list-style-type: none"> • CSOs are treated in an equal manner to other employers by law and policies, and have no special advantages. • There are documents (law, operational plan, etc.) which clearly exclude or they are hindering the work of CSOs (excluding CSOs of the possibility to obtain compensation for hiring an unemployed person under 29 years for internship position according to the operational plan for employment of MLSP, than difficulties imposed by the Law on Free Legal Aid, than the amendments in the Law on fringe benefits in the area of mandatory social insurance). <p>Practice:</p> <ul style="list-style-type: none"> • Most organizations (64%) considered the existing employment policies in civil society as not stimulating at all, 13% thought they were partially stimulating and 7% assessed them as stimulating. Not a single organization considered them to be very stimulating and 16% of respondents did not know how to assess them • Statistics on the number of employees in the civil sector can be obtained from the Central Registry of the Republic of Macedonia, but they are not free of charge <p>Enabling volunteering policies and laws</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Legislation includes the best regulatory practices, and at the same time it enables spontaneous volunteering practices, there are efforts for stimulating volunteering • Law on Volunteering (2007) defines this area of work in relation to paid employment and defines rights and obligations of volunteers and the entities that organise volunteering. By recognising volunteer practice as valid work experience within the paid employment sector, personal tax exemption on the costs related to volunteering as well as maintaining the unemployment rights for unemployed persons that are volunteering, the Law aims to encourage voluntarism and is of potentially great benefit to CSOs and the not-for-profit sector.⁸ • There is a national strategy for promotion and development of volunteering • 'Action Plan with specific measures for implementation of the strategy'. • National Council for development of volunteering, competent for: promotion and development of volunteering as socially useful activity, planning of more specific measures and monitoring of the development of volunteering was established at the beginning of 2011. • New objectives related to volunteering are set in the Strategy for cooperation of the Government with the Civil Society 2012-2017 aiming at raising awareness among youth and their more active participation in civil society and stimulating citizens' involvement in 	<p>Equality of treatment of CSOs' employees in comparison with other employees</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Analysis of the laws and policies concerning CSOs as employers • Introducing law provisions to encourage employment in the civil society sector <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Look for the possibilities for more flexibilities in employment arrangements in CSOs <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Promoting the of the civil society sector as a possibility for involvement of students and youth • Opening the basic statistics on civil society by the Central Registry of the Republic of Macedonia, free of charge <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Enabling volunteering policies and laws</p> <p>Legislation (BCSDN)</p> <ul style="list-style-type: none"> • Allocating funding from the Budget of RM for the implementation of activities foreseen in the Strategy for promotion and development of volunteering <p>Legislation (possible other):</p> <p>Apart from the BCSDN's</p> <ul style="list-style-type: none"> • Same as BCSDN's

⁸ Ibid 1, pg. 5

	<p>3) Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering.</p> <p>4)</p>	<p>civil society and the social changes including promotion and fostering volunteering.⁹</p> <ul style="list-style-type: none"> • There are clearly defined contractual relationships and protections covering organized volunteering. <p>Practice:</p> <ul style="list-style-type: none"> • The National Council for the Development of Volunteerism failed to meet in 2014, due to the prolonged duration of the procedure for changes of the members. This prevented the implementation of the annual regular activity for promotion and development of volunteerism National Award for Volunteerism. • Difficulties in administrative procedures for organizers of volunteering activities or volunteers are minimal (procedures for foreign volunteer, unclear guidelines and lack of information on the insurance procedure, volunteering cards). • Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering. <p>65% of the surveyed CSOs point out that the existing legal regulations are not stimulating, while 27% state that they are.</p>	<p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Regularly monitoring the Law and national strategy and publicly announcing reports and evaluations • Simplifying procedure for organizing volunteering work for foreign volunteers as well as simplification of the procedures regarding insurance and volunteering cards • Greater commitment for the promotion of volunteerism by institutions • Greater cooperation between CSOs and institutions to promote the development of volunteerism. <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
<p>1.3. National and/or local authorities have enabling policies and rules for grass-roots organisations* and/or civic initiatives.</p> <p>*A grass-roots organisation is a self-organised group of individuals pursuing common interests through a volunteer-based, non-profit organisation. Grassroots organisations usually have a low degree of formality but a broader purpose than issue-based self-help groups, community-based organisations or neighbourhood-associations.</p>			
<p>1.3.a. Quality of the enabling environment for grass-roots organisations and/or civic initiatives</p>			
<p><i>Registration, informal vs. formal</i></p> <p>Legislation:</p> <p>1) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. (1.1.1.L3)</p> <p>Practice:</p> <p>1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. (1.1.1.P1)</p> <p>2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2)</p> <p>3) Registration is truly accessible within legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3)</p> <p><i>Spontaneity</i></p>	<p><i>Registration, informal vs. formal</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • Registration is not mandatory • Registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. <p>Practice:</p> <ul style="list-style-type: none"> • Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. In the last three years there are only two cases of registration rejection. • Individuals and legal entities are not sanctioned for not-registering their organizations, informal association is practiced. Still the legal system dominantly supports formal organizations. • Registration is truly accessible within the legally prescribed deadlines; isolated cases are being recorded on different interpretation of the LAF by different state officials working at the registration organ (especially concerning the name of the organization). • The problems organizations face are usually related to the name of the organization, provision of additional documents, differences in the interpretation of law by civil servants, definition of activities in accordance with the National Classification of Activities and ambiguities arising from the amendments to the law¹⁰. <p><i>Spontaneity</i></p>		<p><i>Registration, informal vs. formal</i></p> <p>Legislation (BCSDN): N/A</p> <p>Legislation (possible other): N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Need to respect the ECHR and follow decisions regarding freedom of association in Macedonia, but also in general. • Specific workshops should be organized in terms to clarify the provisions of the Law that often cause different interpretation amongst civil servants (especially concerning the name of the organization issues). <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Look for streamlining procedures so the problems organisations face during the registration are left to the minimum. <p><i>Spontaneity</i></p>

⁹ Ibid 1 pg. 6

¹⁰ Dimiškova S. (2011) Limitations of the Freedom of Association and Operation of CSOs. In Civic Practices. Skopje, Macedonian Center for International Cooperation.

	<p>Legislation</p> <ol style="list-style-type: none"> 1) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (1.2.1.L2) 2) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. (1.2.1.L3) 3) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law. (1.2.3.L1) <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of police harassment of members of social network groups. (1.2.3.P4) 	<p>Legislation:</p> <ul style="list-style-type: none"> • The law recognize and do not restrict spontaneous gatherings • The exercise of the right to assembly is not subject to prior authorization by the authorities, and the notification procedure is not complex. • The legal framework (Law on Free Access to Public Information, Law on Electronic Communications and Law on Interception of Communications) provides the possibility to communicate via and access any source of information, including the Internet and ICT; legal restrictions are based on international human rights law. <p>Practice</p> <ul style="list-style-type: none"> • There are no cases of police harassment of members of social network groups. 	<p>Legislation:</p> <p>Amending the law for public assembly to give the right to appeal against the decision for restriction of the right to assembly when the authorities were notified in due time or if it is restricted as the gathering happens.</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <p>N/A</p> <p>Practice (possible other):</p> <p>N/A</p>
<p>2. An enabling financial environment which supports sustainability of CSOs.</p>	<p>2.1. Easy-to-meet financial rules for CSO, which are proportionate to their turn-over and non-commercial activities</p>		
	<p>2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)</p>		
		<p>72% of the surveyed CSOs evaluated the prescribed financial rules, obligation of bookkeeping and accounting as relatively clear and understandable</p> <p>59% of the surveyed CSOs evaluated the prescribed financial rules, obligation of bookkeeping and accounting as simple</p>	
	<p>2.1.b. Quality assessment of financial rules (with the focus on built-in mechanisms that financial rules and obligations change as the turn-over and non-commercial activities change).</p>		
<p>Financial reporting</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. (1.1.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2) 	<p>Financial reporting</p> <p>Legislation:</p> <ul style="list-style-type: none"> • CSOs were exempted from the obligation as legal persons to undertake measures and actions to prevent money laundering in the Law on Prevention of Money Laundering, other Proceeds of Crime and Financing of Terrorism <p>Practice:</p> <ul style="list-style-type: none"> • There are cases of imposing pressure in 22% of CSOs (e.g. allegations and attacks in the media on grounds of working against state interests, obstruction of the right to submit civic initiative, etc.) • Visit/ inspection by a state administration body in 30% of CSOs, which all of them, except one, could initiate procedure. <p>Economic activities</p> <p>Legislation:</p> <ul style="list-style-type: none"> • LAF allows CSOs to engage in economic activities. • LAF allows CSOs to receive foreign funding • LAF and LDSPA allow CSOs to receive funding from individuals, corporations and other sources. <p>Practice:</p> <ul style="list-style-type: none"> • Legislation on CSOs engaging in economic activities but some CSOs still have difficulties (need for fiscal register, registration of CSO as VAT payer) • There are no restrictions in practice for CSOs to receive foreign funding. However, some of the difficulties faced by the CSOs are: long and complex procedure for VAT exemption, decentralized IPA management, different interpretation of PRAG, etc. • Receipt of funding from individuals, corporations and other sources is easy, effective and without administrative burden. However, 	<p>Financial reporting</p> <p>Legislation (BCSDN):</p> <p>N/A</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Raising awareness and increasing knowledge and cooperation with civil servants (especially the ones engaged in inspections) on the specifics of CSOs. • Sharing the cases of interference and pressures in the public/internet and social media <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's 	

	<p>Economic activities</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows CSOs to engage in economic activities. (1.1.3.L1) 2) CSOs are allowed to receive foreign funding. (1.1.3.L2) 3) CSO are allowed to receive funding from individuals, corporations and other sources(1.1.3.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1) 2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2) 3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3) 4) Endowments are established without major procedural difficulties and operate freely, without administrative burden or high financial cost (2.1.1.P4) 	<p>some CSOs face: high expenditures for obtaining data from the CRM necessary for application process, dysfunctional department for international cooperation in the Ministry of Local Government, etc.</p> <ul style="list-style-type: none"> • Most CSOs do not have financial possibilities to generate income through reserve funds (endowments) (91%). 	<p>Economic activities</p> <p>Legislation (BCSDN):</p> <p>The legal framework is enabling, still it should follow and comply with the newest development in international standards, and be fully implemented in practice.</p> <p>Legislation (possible other):</p> <p>N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Promotional activities on the benefits of economic activities for CSOs • Capacity building of CSOs to engage in economic activities • Capacity building of institutions managing the decentralized IPA funds • Improving the co-financing procedure provided by MLS <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
<p>2.2. Donations are stimulated with adequate legislation and regulations</p>			
<p>2.2.a. Quality and applicability/practice of the legal framework for individual and corporate giving</p>			
	<p>Incentives for individual and corporate giving</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax deductions for individual and corporate donations to CSOs (2.1.2.L1) 2) There are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. (2.1.2.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) There is a functional procedure in place to claim tax deductions for individual and corporate donations. (2.1.2.P1) 2) CSOs working in the main areas of public interest, including human rights and watchdog organizations, effectively enjoy tax deductible donations. (2.1.2.P3) 	<p>Incentives for individual and corporate giving</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The law provides tax deductions for individual and corporate donations to CSOs. Provision for tax deductions for individuals is not clear (and in practice almost not enforceable). • The Law on Donations and Sponsorships in the Public Activities (2006) foresees tax benefits for those receiving funding for a project of public interest. • The LDSPA foresees tax incentives in: 1) personal income tax, 2) profit tax, 3) Value Added Tax and 4) Property tax. • The LDSPA prescribes harmonisation of domestic with foreign donors with respect to eligibility for tax exemptions regarding VAT. Such approach ensures solid basis for utilizing the potential of the local resources in the areas of public interest and for stimulating philanthropic culture in the Republic of Macedonia.¹¹ • The tax deduction procedure comes after the procedure for approval of public interest for a concrete project, which is unnecessarily complex. <p>Practice:</p> <ul style="list-style-type: none"> • The procedure to claim tax deductions for corporate donations (from profit tax) is functional, as well as the procedure for VAT. But the procedure of tax deductions for individual donations is completely dysfunctional. 	<p>Incentives for individual and corporate giving</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Simplifying the procedure of approving status of public interest of a concrete project/activity. Connecting current procedure prescribed in the LDSPA with PBO from LAF • Amending the provisions in LDSPA related to tax deduction for individuals <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Apart from the BCSDN's, simplify procedures relevant for corporate donations • Increase incentives for corporate donations • Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Raising awareness among CSOs on the importance of CSR about their own future sustainability and progress • Additional tax deductions for special type of categories of CSOs (Organizations with public benefit status).

¹¹ Ibid 1 pg. 5

		<ul style="list-style-type: none"> • 26.7% of surveyed organizations received funding from individuals and corporations • 14.7% received only from corporations • 4% received donations from individuals • The LDSPA implementation in practice shows that there are very few benefits for CSOs, whereas small and medium-sized enterprises and citizens almost do not even use the Law¹² - many enterprises decide not to use the LDSPA since the procedure is too complicated and demands huge engagement of the employees in activity that is not their primary focus and at the same time they are not absolutely sure that they will receive the exemption. In the case of some taxes, deductions are insignificant thereby militating against applying for them.¹³ • There are no special tax deductions for special type of categories of CSOs. In principle there are no obstructions for usage of tax deductions for any organization. 	<p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
<p>2.3. Financial (e.g. tax or in-kind) benefits are available</p>			
<p>2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities</p>			
	<p>Tax benefits for CSOs Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. (2.1.1.L1) 2) The law provides tax benefits for economic activities of CSOs. (2.1.1.L2) 3) The law provides tax benefits for passive investments of CSOs. (2.1.1.L3) 4) The law allows the establishment of and provides tax benefits for endowments. (2.1.1.L4) <p>Practice:</p> <ol style="list-style-type: none"> 1) There is no direct or indirect (hidden) tax on grants reported (2.1.1.P1) 2) Tax benefits for economic activities of CSOs are effective and support the operation of CSOs (2.1.1.P2) 3) Passive investments are utilized by CSOs and no sanctions are applied in doing so. (2.1.1.P3) 4) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost (2.1.1.P4) 	<p>Tax benefits for CSOs Legislation:</p> <ul style="list-style-type: none"> • There are no useful tax incentives and benefits available for CSOs.¹⁴ • Donors are VAT exempted for all grants and donations supporting CSOs activities that bring public benefit to society. • Amendments in the rulebooks on the procedure for VAT exemption, thereby simplifying it • There are no tax benefits for economic activities of CSOs, but there are no restrictions related to the level of incomes generated from economic activities vs. total income of the organizations • Changes were introduced to the Law on Donations and Sponsorships in Public Activities (LDSPA), still they did not contribute significantly to its functionality • The law does not provides tax benefits for passive investments of CSOs • There is no clear and separate legislation for endowments <p>Practice:</p> <ul style="list-style-type: none"> • There are no hidden taxes on donations. • There are no tax benefits for economic activities of CSOs. • Difficulties in exercising the right to obtain public interest when giving donations and sponsorship according to the LDSPA. • Initiative from CSOs to amend the Law on Personal Income Tax and Law on Profit Tax. • Most CSOs do not have financial possibilities to generate income through passive investments (92%). • Most CSOs do not have financial possibilities to generate income through reserve funds (endowments) (91%). • The novelties introduced by the Law on Associations and Foundations cannot become a reality without the proper changes in the tax frame. In several tax laws there is no distinction between CSOs and commercial businesses, but they coincide and have equal 	<p>Tax benefits for CSOs Legislation (BCSDN):</p> <ul style="list-style-type: none"> • It is necessary to amend provisions and cooperation between CSOs and relevant institutions, as well as forming a working group for quality changes in the provisions regarding CSOs in two tax laws (the Personal Income Tax and Law on Profit Tax). • Analysis of the LDSPA to improve its functionality. • Clear regulation of endowments and their functioning. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Promote tax incentives for CSOs <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • More information on available opportunities for CSOs and their mutual support for providing changes in tax laws. <p>Sharing information on the difficulties in the implementation of LDSPA. Practice (possible other): N/A</p>

¹² „Law on Donations and Sponsorships for public Activities, Implementation and main challenges”, Konekt, June 2010.

¹³ Ibid 1 pg. 5

¹⁴ Ibid 1 pg. 5

		treatment. Thus, although the Law on Associations and Foundations defines non-profitability of CSOs, the Law on profit tax does not state that CSOs are exempt from profit taxation. CSOs should not fall under the scope of the Law on profit tax as taxpayers since they use the profit solely for organisation's purposes. ¹⁵		
2.4. Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner				
2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (this proves availability of funds)				
		<ul style="list-style-type: none"> • The Government allocates budget funding for CSOs each year through the budget line 463 – Transfers to non-governmental organizations. • On average, between 3.8 and 6.2 million EUR are allocated to CSOs annually¹⁶. • However, following the allocations under the budget line aimed to NGOs, one could find that the funds are disbursed not only to associations and foundations, but also to trade unions, religious communities and political parties. • The amount of this funding actually going to the CSOs is very small in comparison with the total amount of distributed funds from the budget line 463. On annual level, they amount to 243.805,00 EUR (15.000.000 MKD) awarded to average number of 50 or more CSOs, which is for example, 195.045,00 EUR (12.000,000 MKD) or 4.4%, from the budget line 463 for 2013.¹⁷ • The Law on Units of Local Self-Government provides for allocation of portion of the municipal budget for support of CSOs. Pursuant to this, in practice majority municipalities have budget line for CSOs. Nonetheless, in most cases the amount is not more than 1% of the municipal budget¹⁸. Although relatively small in quantity the financial support for CSOs by municipalities may be considered as very important for sustainability of small grass-root CSOs and more importantly as impetus for more close cooperation of LSG and CSOs in addressing community problems.¹⁹ • The funding from games of chance and entertainment games could represent significant source for CSOs • The funding is not distributed according to the originally foreseen percentage of 50% of the total income of game of chance and entertainment. Usually, the annual amount is 120.000 EUR (75.000.000 MKD), which is between 7% - 12% of total annual income. Still this is in the frame of the threshold given in the law, apart from originally envisaged 50%, there is another administrative limitation, which is not less than 970.000 EUR (60.000.000 MKD) and not more than 1.940.000 EUR (120.000.000 MKD). 		
2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)				
	<i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i> Legislation 1) There is a law or national policy (document) that regulates state	<i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i> Legislation: • Separate law that regulates state support does not exist. State		<i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i> Legislation (BCSDN): • Amendment of the provisions that regulate state support for

¹⁵ ibid 1 pg. 5

¹⁶ "Financing of the CSOs from the state budget", Macedonian Centre for International Cooperation, 2010

¹⁷ Ibid 1 pg. 9

¹⁸ „Overview of legal frame and practices of cooperation and involvement of CSOs in decision making on local level", Macedonian Center for International Cooperation, July 2011.

¹⁹ Ibid 1 pg.10

	<p>support for institutional development for CSOs, project support and co-financing of EU funded projects. (2.2.1.L1)</p> <p>2) There is a national level mechanism for distribution of public funds to CSOs. (2.2.1.L2)</p> <p>3) Public funds for CSOs are clearly planned within the state budget. (2.2.1.L3)</p> <p>4) There are clear procedures for CSO participation in all phases of the public funding cycle(2.2.1.L4)</p> <p>Practice:</p> <p>1) Available public funding responds to the needs of the CSO sector. (2.2.1.P1)</p> <p>2) There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. (2.2.1.P2)</p> <p>3) Funding is predictable, not cut drastically from one year to another; and the amount in the budget for CSOs is easy to identify. (2.2.1.P3)</p> <p>4) CSO participation in the public funding cycle is transparent and meaningful. (2.2.1.P4)</p> <p>Procedures and transparency of distribution of public funding</p> <p>Legislation:</p> <p>1) The procedure for distribution of public funds is transparent and legally binding. (2.2.2.L1)</p> <p>2) The criteria for selection are clear and published in advance. (2.2.2.L2)</p> <p>3) There are clear procedures addressing issues of conflict of interest in decision-making. (2.2.2.L3)</p> <p>Practice:</p> <p>1) Information relating to the procedures for funding and information on funded projects is publicly available. (2.2.2.P1)</p> <p>2) State bodies follow the procedure and apply it in a harmonized way. (2.2.2.P2)</p>	<p>support is regulated with bylaws (annual decisions or annual programs).</p> <ul style="list-style-type: none"> • Draft decision on the conditions for the allocation and use of funds from the Budget of the Republic of Macedonia for financing the program activities of associations and foundations was prepared, and it's in process of public consultations. • There is a Code for Good Practices for Funding of Associations and Foundations from the national budget, which contains guidelines for distribution of public funds. • There is predictable amount in the budget item 463 on annual level. • There are no procedures for CSO participation in all phases of the public funding cycle. <p>Practice:</p> <ul style="list-style-type: none"> • Available public funding does not respond to the needs of the CSO sector (from 30.000 MKD (500 EUR) to 300.000 MKD (5000 EUR) were awarded to CSOs on central level). • Besides direct funding by the Government, through the General Secretariat and the Unit for Cooperation with CSOs within the Government, few more ministries and other state bodies (MEPP, MLSP, SIOFA) individually allocate funds for CSOs through public call. The procedure and criteria are not always sufficiently clear. • Funding is predictable, but is not always easy to identify the size of the budget for CSOs per institutions, especially because the budget item 463-transfers to CSOs include other organizational forms besides associations and foundations. • There is no participation of CSOs in the public funding cycle. <p>Procedures and transparency of distribution of public funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The procedure for distribution of public funds is not legally binding (Only Code for Good Practices for Funding is prescribed) still it would become binding when the draft decision on the conditions for the allocation and use of funds from the Budget for financing the program activities of associations and foundations is adopted. • Criteria for selection/ choice according to the Code are clear and available to the CSOs. • The Code addresses conflict of interest, but the procedure is left to the individual regulation of the ministries. <p>Practice:</p> <ul style="list-style-type: none"> • Code of Good Practices is not obligatory act for state bodies, thus government institutions rarely allocate support to CSOs in a transparent manner according to clear and equitable criteria. Very often funds are allocated to arbitrarily pre-selected beneficiary 	<p>CSOs in LGCEG (lotteries), including other relevant bylaws (Setting % of funds regularly distributed through budget for funding of CSOs).</p> <ul style="list-style-type: none"> • State support should include funds for institutional development of CSOs, as well as co-financing of EU funded projects. • Wider debate and involvement of civil society in consultative process during the preparation of the draft decision for allocation of funds <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Complete reform of the public funding system for CSOs. • Encouraging networking and cooperation among CSOs for mutual activities for amending and improving of the public funding system. • Network/platform of CSOs should focus on monitoring the manner of allocation of funds for CSOs by state institutions and should constantly demand transparency and accountability. • Preparation of quality draft decision that will contain procedures and criteria for public funding that should be respected. • Promoting the possibility and involvement of CSOs in all phases of the public funding cycle. <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Procedures and transparency of distribution of public funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Wider debate and involvement of civil society in consultative process during the preparation of the draft decision for allocation of funds <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • All state bodies should in practice publicly announce information related to the procedures for funding, the deadlines and information of the awarded CSOs • Distribution of state funds should be within the prescribed deadlines (not at the end of the year). • Development of database of organisations recipients of state funding • Training for civil servants about system of financing of CSOs <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
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	<p>3) The application requirements are not too burdensome for CSOs. (2.2.3.P3)</p> <p>4) Decisions on tenders are considered fair and conflict of interest situations are declared in advance (2.2.3.P4)</p> <p>System for accountability, monitoring and evaluation of public funding Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. (2.2.3.L1) 2) There are prescribed sanctions for CSOs that misuse funds which are proportional to the violation of procedure. (2.2.3.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. (2.2.3.P1) 2) Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. (2.2.3.P2) <p>Availability of the state non-financial support Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows state authorities to allocate non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs. (2.2.4.L1) 2) The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. (2.2.4.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs use non-financial state support(2.2.4.P1) 2) CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. (2.2.4.P2) 3) There are no cases of state authorities granting non-financial 	<p>organisations and only a very few state institutions distribute funds through open calls to tender.²⁰</p> <ul style="list-style-type: none"> • Hardly any of the state bodies publicly announces available information related to the procedures for funding and information of the awarded CSOs (Unit for cooperation with NGO, SIOFA, MC and MLSFP). • The funding procedure is described in the Code which is publicly available. However, only few state bodies follow the procedures and criteria set in the Code. And in the cases when they do follow the Code irregularities are being observed for certain issues (e.g. prescribed deadlines are not being respected). • Applications are not too burdensome <p>System for accountability, monitoring and evaluation of public funding Legislation:</p> <ul style="list-style-type: none"> • The Code provides measures for accountability, monitoring and evaluation. • There are no prescribed sanctions for CSOs that misuse funds. <p>Practice:</p> <ul style="list-style-type: none"> • Very rarely monitoring on the allocated funds is carried out, and very rarely that monitoring is based on predetermined and objective indicators <p>Availability of the state non-financial support Legislation:</p> <ul style="list-style-type: none"> • State institutions are allowed to allocate non-financial support and no limitations exist. <p>Practice:</p> <ul style="list-style-type: none"> • Mostly non-financial support is awarded upon CSOs request and self-initiative. • There are examples of CSOs that use non-financial support which usually consists of giving free space. • There are isolated cases of discrimination/ attempts to revoke non-financial support because of being critical. 	<p>System for accountability, monitoring and evaluation of public funding Legislation (BCSDN):</p> <ul style="list-style-type: none"> • The Code to become legally-binding document providing measures for accountability, monitoring and evaluation • Prescribing sanctions for CSOs that misuse funds <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Continuous monitoring in accordance with predetermined and objective indicators is prescribed in the Code that should become legally-binding. • Regular evaluation of effects/impact of public funds should be carried out by state bodies and publicly available, also should become part of the Code that should become legally-binding. <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Availability of the state non-financial support Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Analysis of the possibilities for allocation of state non-financial support. • Organizing discussion involving relevant stakeholders. • Develop clear criteria for allocation of non-financial support. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • State bodies should raise awareness of the possibilities of awarding non-financial support to CSOs. • CSOs should proactively approach and request non-financial support. • Possibilities for receiving long-term non-financial support. • Enabling equal treatment of all CSOs when awarding non-financial support <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>CSOs' engagement in different state services and equality of competition among all providers for state contracts Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Development of models for cooperation on service provision in different areas (health, education, culture, etc.). <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
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²⁰ Ibid 1 pg. 10

	<p>support only to CSOs which do not criticize its work; or of cases of depriving critical CSOs of support; or otherwise discriminating based on loyalty, political affiliation or other unlawful terms. (2.2.4.P3)</p> <p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. (3.3.1.L1) CSOs have no barriers to providing services that are not defined by law ("additional" services). (3.3.1.L2) Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. (3.3.1.L2) <p>Practice:</p> <ol style="list-style-type: none"> CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g., education, health, research, and training). (3.3.1.P1) CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation). (3.3.1.P2) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. (3.3.1.P3) <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> The budget provides funding for various types of services which could be provided by CSOs, including multi-year funding. (3.3.2.L1) There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another contracting or grants mechanism). (3.3.2.L2) CSOs can sign long-term contracts for provision of services (3.3.2.L3) <p>Practice:</p>	<p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation:</p> <ul style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas: social prevention, but dominantly functional is the system for provision of social protection services. CSOs have no barriers to providing services that are not defined by law ("additional" services). Existing legislation does not impose additional burdensome requirements on CSOs that do not exist for other service providers. <p>Practice:</p> <ul style="list-style-type: none"> Competition between CSOs and other service providers exists in rare number of cases. The most common are cases in the field of education, social protection, legal and health services The process of re-registration/licensing is not complex in practice (MLSP) <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> The budget provides funding for various types of services and that is short-term (up to 6 months) There are no legal barriers to CSOs receiving public funding for the provision of different services CSOs can sign long-term contracts for provision of services <p>Practice:</p> <ul style="list-style-type: none"> CSOs are recipients of funding for services (mostly in the area of social protection). Organizations emphasize that continuity is still needed in the state support, taking into consideration that the contracts are signed for short period of time (six months), and the services CSOs provide need to be available all the time. They receive enough money to cover the main expenses for the services, but not sufficient for covering operational and indirect costs, so these are provided with co-financing. Payments are often delayed. Flexibility in funding exists <p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> From the available information only in Ministry of Labor and Social Policy (MLSP) do clear and transparent procedures exist through which the funding for services is distributed among providers. 	<p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Strengthening capacities of CSOs and facilitating increased competition with other legal entities for service provision. Promotion of service provision in other areas besides social protection (for e.g. health, education, culture and other such as the practice in Slovenia). Proactive CSOs in their establishment as service providers on which they have expertise, access and knowledge on the needs of the target groups <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Long-term funding of CSOs dealing with service provision (amending legislation) <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Enable longer-term contracts for provision of social services <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> CSOs should be more active and compete for funding in different areas. Awareness raising for all institutions to involve CSOs in service provision Funding indirect costs of service providers <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's. <p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation (BCSDN): N/A</p> <p>Legislation (possible other): N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Greater number of CSOs should be awarded with contracts for service provision. Improvement of the capacities of state officials. <p>Practice (possible other): N/A</p>
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	<p>1) CSOs are recipients of funding for services. (3.3.2.P1) 2) CSOs receive sufficient funding to cover the basic costs of the services they are contracted to provide, including proportionate institutional (overhead) costs. (3.3.2.P2) 3) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services. (3.3.2.P3)</p> <p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation:</p> <p>1) There is a clear and transparent procedure through which the funding for services is distributed among providers.(3.3.3.L1) 2) Price is not the lead criterion for selection of service providers and best value is determined by both service quality and a financial assessment of contenders. (3.3.3.L2) 3) There are clear guidelines on how to ensure transparency and avoid conflict of interests. (3.3.3.L3) 4) There is a right to appeal against competition results. (3.3.3.L4)</p> <p>Practice:</p> <p>1) Many services are contracted to CSOs. (3.3.3.P1) 2) Competitions are considered fair and conflicts of interest are avoided. (3.3.3.P2) 3) State officials have sufficient capacity to organize the procedures. (3.3.3.P3)</p> <p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation:</p> <p>1) There is legal possibility for monitoring both spending and the quality of service providers. (3.3.4.L1) 2) There are clear quality standards and monitoring procedures for services. (3.3.4.L2)</p> <p>Practice:</p> <p>1) CSOs are not subject to excessive control. (3.3.4.P1) 2) Monitoring is performed on a regular basis according to pre-announced procedures and criteria. (3.3.4.P2) 3) Regular evaluation of quality and effects/impact of services provided is carried out and publicly available. (3.3.4.P3)</p>	<ul style="list-style-type: none"> • There are clear guidelines on how to ensure transparency and avoid conflict of interests • There is a right to appeal against competition results. <p>Practice:</p> <ul style="list-style-type: none"> • Not many CSOs are contracted for service provision • Competitions are considered fair and conflicts of interest are avoided (the information refers to the field of social protection). • State officials have capacity to organize the procedures. <p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation:</p> <ul style="list-style-type: none"> • There is legal possibility for monitoring both and the spending and the quality of service providers. • There are clear quality standards and monitoring procedures. <p>Practice:</p> <ul style="list-style-type: none"> • CSOs are not subject to excessive control. • Monitoring is performed on a regular basis, and mostly based on pre-announced procedures and criteria • Possible existing evaluations are not publicly available. 	<p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation (BCSDN): N/A</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Ensure that legislation recognises quality standards of provision of the services. <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Publicly available evaluations <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
Changing relations CSOs and government			
<p>3 Civil society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgment around common</p>	<p>3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes</p> <p>3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted with CSOs * in terms of:</p> <ul style="list-style-type: none"> - adequate access to information - sufficient time to comment - selection and representativeness / diversity of working groups - acknowledgement of input - degree to which input is taken into account 		

interests	<p>- feedback / publication of consultation results</p> <p>3.1.b Quality* of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions</p> <p>* in terms of:</p> <ul style="list-style-type: none"> - CSO representation in general - representation of smaller/weaker CSOs - its visibility and availability - government perception of quality of structures and mechanisms - CSOs perception of structures and mechanisms 			
	<p>CSO-government cooperation strategic document</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) There are strategic documents dealing with the state-CSO relationship and civil society development. (3.1.1.L1) 2) The strategic document includes goals and measures as well as funding available and clear allocation of responsibilities (action plans incl. indicators). (3.1.1.L2) 3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. (3.1.1.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation. (3.1.1.P1) 2) There are examples demonstrating that cooperation between state and CSOs and civil society development is improved and implemented according to or beyond the measures envisaged in the strategic document. (3.1.1.P2) 3) The implementation of the strategic document is monitored, evaluated and revised periodically. (3.1.1.P3) <p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and exceptions are clearly defined and in line with international norms and best practices. (3.2.2.L1) 2) Clear mechanisms and procedures for access to public information/documents exist. (3.2.2.L2) 3) There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. (3.2.2.L3) <p>Practice:</p>	<p>CSO-government cooperation strategic document</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Currently the second Strategy for Cooperation of the Government with civil sector for the period 2012-2017 is being implemented. • The strategic document includes goals and measures and clear allocation/ schedule of the responsibilities (action plans with indicators), but does not include available funding. • The process of developing measures in the first, as well as in the new Strategy is participatory. <p>Practice:</p> <ul style="list-style-type: none"> • CSOs participated in developing both strategies, but less in implementing. The evaluation of the first strategy was prepared by CSOs • There are examples demonstrating improvement of the formal cooperation according to the document, still additional efforts for substantial cooperation with CSOs are needed. The implementation of the new Strategy has slight progress. • The implementation of the strategic document is monitored, evaluated and revised periodically. • State policies are based on reliable data • After a year from the implementation of the second strategy, there is no significant progress regarding the key issues defined in the strategy: tax incentives, adoption of binding Act on allocation of funds for CSOs from the Budget, establishment of advisory body for cooperation with CSOs.²² <p>The surveyed CSOs were consulted for the following processes: 36% for strategies on the national level; 35% for strategies on the local level; 32% on programming of IPA financial support; 31% on policy documents; 30% on action plans on the local level; 29% on action plans on the national level; and 27% on specific laws</p> <p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and exceptions are clearly defined. • Clear mechanisms and procedures for access to public information/ documents exist. • There are clearly prescribed sanctions for civil servants/ units for breaching the legal requirements on access to public information. • Public institutions actively publish draft and adopted laws and 	62.5/100	<p>CSO-government cooperation strategic document</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Allocating funding from the Budget of RM for realization of activities planned in the Strategy for Cooperation of the Government with civil sector, for all competent institutions. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • CSOs should be actively involved in all phases of the Strategy for Cooperation of the Government with civil sector (preparation, implementation and evaluation). • Substantial cooperation of the Government with CSOs • Continuous monitoring of the implementation of the Strategy. <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Seek for implementation of key measures indicated in the strategy <p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Accessibility of all public information on the web-pages of public institution, regardless of the fact that they have already replied to such request, or they answered upon such request of the Commission. • Shorter deadlines for processing requests for access to public information, as well as in the appeal procedure. Improving functionality of ENER, improving the skills of state officials responsible for its maintenance and active update, as well as strengthening MISA control role in the process.

²² Ibid 1 pg. 13

	<p>1) Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions. (3.2.2.P1)</p> <p>2) Public institutions answer the majority of requests for access to public information within the deadline prescribed by law, in a clear format, provide written explanations on the reasons for refusal, and highlight the right to appeal and the procedure for appealing. (3.2.2.P2)</p> <p>3) Cases of violations of the law are sanctioned. (3.2.2.P3)</p> <p><i>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</i></p>	<p>policies, web-site ENER and the Assembly contain all the necessary information.</p> <p>Practice:</p> <ul style="list-style-type: none"> The explanations on the reasons for refusal of the requests are often not clear, but they are included in the response. There is a lack of respect for the time frame in which it has to be responded to the request by the large number of government bodies. 66% (830)²³ of information holders (public institutions) are responsive to the majority of requests for disclosing public information (98%)²⁴ 44% of the registered information holders did not submit reports on the situation with usage of free access to information Despite the numerous training for the civil servants their unresponsiveness was ground for submitting 2.711 complaints²⁵. The form of communication between those requesting and those holding information was not respected, resulting in unclear and/or too general information. The time of waiting for receiving an answer is quite long but still within the legally prescribed time limit. As it was earlier stated there are no known cases of sanctioned individuals. There are cases in which the appeal was approved by the Agency or the Administrative court <p>73% of the surveyed CSOs state that they had adequate access to information during the processes</p> <p>69% of the surveyed CSOs claim to have had enough time to make comments</p> <p>Of the surveyed CSOs which participated in the consultation processes during the last three years on the local or national level, 15% of their comments and suggestions were not taken into account at all; 5% had all their proposals and suggestions taken into consideration; 18% claim that this was the case with the majority of their proposals and suggestions. Observe the CSOs which had a positive experience (comments were taken into consideration in the majority or all cases) – it is 23%, which seems to be the worst situation, except in Albania.</p> <p>Of the surveyed CSOs, three out of 10 (29%) claim that there was no feedback information and that the results of the consultations were not published; 11% state that government institutions gave detailed enough feedback information and the results were easily accessible to all interested parties; 60% claim to have received feedback information and that the results were published, but not in all consultation processes.</p> <p><i>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</i></p>	<p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Education of the public institutions (information holders) on their obligation to submit Reports on the access to public information to the Commission. Promotion of the right to free access to public information to the public. <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p><i>Representativeness of CSOs in discussions in cross-sector bodies</i></p>
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²³ Annual report on the work of the Commission for protection of the right to free access to public information (1th of January - 31st of December 2012) (2012) Skopje, Commission for protection of the right to free access to public information

²⁴ Annual report on the work of the Commission for protection of the right to free access to public information (1th of January - 31st of December 2012) (2012) Skopje, Commission for protection of the right to free access to public information

²⁵ Annual report on the work of the Commission for protection of the right to free access to public information (1th of January - 31st of December 2012) (2012) Skopje, Commission for protection of the right to free access to public information

	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions. (3.2.3.L1) There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. (3.2.3.L2) <p>Practice:</p> <ol style="list-style-type: none"> Decision-making and advisory bodies on issues and policies relevant for civil society generally include CSO representatives. (3.2.3.P1) CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. (3.2.3.P2) CSO representatives are selected through selection processes which are considered fair and transparent. (3.2.3.P3) Participation in these bodies does not prevent CSOs from using alternative ways of advocacy or promoting alternative stand-points which are not in line with the position of the respective body. (3.2.3.P4) <p><i>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g., Unit/Office for cooperation; contact points in ministries; council). (3.1.2.L1) There are binding provisions on the involvement of CSOs in the decisions taken by the competent institution or mechanism(s). (3.1.2.L2) <p>Practice:</p> <ol style="list-style-type: none"> The national level institution or mechanism(s) has sufficient resources and mandate for facilitating CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society. (3.1.2.P1) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). (3.1.2.P2) 	<p>Legislation:</p> <ul style="list-style-type: none"> Provisions exist in certain laws and bylaws on the need to include CSOs in existing or temporary bodies (Government rulebook, Methodology for regulatory impact assessment etc.) There are no clear guidelines on how to ensure appropriate representation from civil society. <p>Practice:</p> <ul style="list-style-type: none"> There are several advisory and decision-making bodies where CSOs are involved (NCDV, CPBO, sectorial committee for IPA, NSEI, etc.). CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. Generally the processes of selection are considered as transparent; still an equal method for selection is needed. CSOs are free to use alternative ways of advocacy and promoting alternative stand-points which are not in line with the position of the respective body. <p><i>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> The Unit for Cooperation with CSOs within the General Secretariat of the Government was established in 2004 tasked for facilitating the cooperation between the Government and CSOs Decision is drafted on establishment of Council for promotion of cooperation, dialogue and stimulating the development of civil sector, which is in process of public consultation with CSOs There are no binding provisions for the involvement of CSOs in the decision making of the CSO Unit <p>Practice:</p> <ul style="list-style-type: none"> The Unit does not have enough resources, primarily financial, for appropriate implementation of its mandate (the Government does not allocate budget for direct activities of the Unit). The Unit continues to function with lack of human resources because of their allocation to other units. CSOs during the year, were involved few times, but not sufficiently, and an example offers the Unit for cooperation with NGO by inviting CSOs to comment the Annual program for work of the Government), than the involvement in preparation of the action plan on Open government partnership. On the other side, CSOs have shown insufficient interest to be involved in the processes. <p>81% of the surveyed CSOs are aware of the structures and mechanisms on the state level, however 56% think that they exist only pro-forma and only 25% of the CSOs think they are useful</p> <p>78% of the surveyed CSOs are aware of the structures and mechanisms on the local level, however 54% think that they exist only pro-forma and only 24% of the CSOs think that they are useful</p> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation</i></p>	<p><i>and clarity of criteria and selection process</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Establishing forms for inclusion of CSOs in working groups Establishing models with clear guidelines for appropriate representation from civil society <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Greater number of advisory and decision-making bodies to involve CSOs Increased transparency of the selection process in terms of deadlines, criteria, clear standards on the expected relationship between the representative and the organization. <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's <p><i>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> The Unit for Cooperation with CSOs should have more autonomous position Preparation of quality draft decision with involvement of civil society for establishment of the Council is very important <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Allocating funds of the Budget of RM for implementation of direct activities of the Unit for Cooperation of the Government with CSOs. Involvement of CSOs in all processes of implementation of the strategic document (CSOs should be assigned to be implementers of measures together with institutions). Greater direct and continuous cooperation between CSOs and institutions especially on key issues for development of civil society <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's
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	<p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) There are clearly defined standards on the involvement of CSOs in the policy and decision making processes in line with best regulatory practices prescribing minimum requirements which every policy-making process needs to fulfil.(3.2.1.L1) 2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. .(3.2.1.L2) 3) Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work. (3.2.1.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. (3.2.1.P1) 2) CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. (3.2.1.P2) 3) Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. .(3.2.1.P3) 4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training.(3.2.1.P4) 5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. (3.2.1.P5) 	<p><i>with the CS</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • There are clearly defined standards on the involvement of CSOs in decision-making processes, but the process is not fully aligned with best regulatory practices • State policies provide trainings for civil servants on CSO involvement in the work of public institutions. • Internal regulations require special units or officers in the government, line ministries or other governmental agencies to coordinate, monitor and report CSO involvement in their work <p>Practice:</p> <ul style="list-style-type: none"> • Fewer numbers of CSOs are consulted in early stage in preparation of politics/ legal initiatives. • Lack of genuine consultations and only acceptance of technical suggestions • There are good practices in providing CSOs with adequate information on the content of the draft documents and details, but still it is necessary to improve the length of time for submitting opinion/ comments. • Written feedback on the results of consultations is rarely publicly available. • The majority of civil servants in charge of consultations with the public (coordinators for RIA or responsible for cooperation with CSOs), participated in trainings for cooperation and communication with CSOs. • Most of the state institutions have units/officers for coordinating and monitoring the public consultations that are functional with sufficient capacity. • 	<p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Regulations on consultation process should be fully in line with best regulatory practices prescribing minimum requirements (30 days public consultation). • Changing the Code for Good Practices on consultations with CSOs into legally-binding document. • Respecting the existing documents (even though they are not binding) <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Consulting CSOs in early phase of preparation of policies/ legal initiatives. • Monitoring the implementation of the Code on Good Practices for participation of civil society in policy making processes. • Campaigns on raising awareness of the possibility of active participation in consultative processes. • Mandatory feedback on the received comments should be publicly available. • Respecting all the prescribed RIA phases for involvement of civil society • Increase cooperation between CSOs and institutions on consultative processes (strengthening capacities on new documents) <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
CSOs Capacities			
4. Capable, transparent and accountable CSOs	4.1. CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries		
	4.1.a. Percentage of CSOs publishing their governance structure and internal documents (statutes, codes of conduct etc.)		

	4.1.a. independent survey run by TACSO	<p>17% of the surveyed CSOs believe that the majority of the CSOs in Macedonia are managed in compliance with the prescribed rules and include consultations with employees and volunteers.</p> <p>43% of the surveyed CSOs claim that in their own CSO, the decisions are made in the majority of cases in compliance with the prescribed rules and include consultations with employees and volunteers.</p> <p>88% of the surveyed CSOs believe that there is, by internal act prescribed obligation to inform the members, Managerial or Supervisory Board, customers or general public about the results of their work</p>		
4.2. CSOs are able to communicate the results of their activities to the public				
4.2.a. External perception of importance and impact of CSOs activities.				
	4.2.a. independent survey run by TACSO	<p>The surveyed citizens have the most confidence in the police (61%); president of the state (58%); and government (54%).</p> <p>The surveyed citizens have the least confidence in trade unions (29%); political parties (35%); and the media (41%)</p> <p>Surveyed citizens, almost one in two (47%) trust NGOs.</p> <p>The surveyed citizens believe that the police are trying the most to solve the country's problems (63%), followed by the president of the state at the same percentage and then the government at 60%. Surveyed citizens perceive that trade unions (34%); political parties (43%); and the judiciary (45%) are trying the least to solve the country's problems. While 46% of the surveyed citizens believe that the NGOs are trying to solve the country's problems.</p> <p>Of the surveyed CSOs, 66% believe that CSOs in Macedonia are not sufficiently present in the public; 1% point out that they are too present and 30% believe that the presence is just right. Among those who consider the presence of CSOs as insufficient, 56% believe that the key reason for this is insufficient interest of the media in Macedonia to report on CSO activities; while four out of 10 believe that CSOs are responsible, or that they are not working sufficiently or adequately on increasing their presence in public.</p> <p>Surveyed citizens believe that the most important topic areas are employment, 84%; education, 81%; and fight against corruption, safety and the fight against drug abuse and alcoholism all at 79%. The least important topic areas are animal protection, 51%; culture and arts, 54%; and overseeing government and local governments at 56%.</p> <p>Surveyed citizens believe that the CSOs are most active in the areas of rights of women, 66%; human rights at 64%; and education at 61%. They are least active in employment, 37%; rural development, 43% and fight against corruption at 48%.</p> <p>The surveyed CSOs believe that the most important topic areas are</p>		

		<p>employment, 84%, education, 76% and fight against corruption, 75%. The least important topic areas are animal protection, 33%; culture and arts, 40%; and rights of women 54%.</p> <p>The surveyed CSOs believe that the most active topic areas are: human rights, 78%; ecology, 74%; and rights of women, 72%. The least active areas are safety, 33%; rural development, 38%; and employment, 39%.</p>		
4.3. CSOs are transparent about their programme activities and financial management				
4.3.a. Percentage of CSOs making their (audited) financial accounts and annual reports publicly available				
4.3.a independent survey run by TACSO		<p>Of the surveyed CSOs, one out of three (36%) state that the statute of the organisation is not available to the broader public</p> <p>Of the surveyed CSOs, three out of 10 state that they do have a rulebook; 46% claim to have a rulebook, but it is not accessible to the public.</p> <p>The surveyed CSOs believe that 68% of the organisations in the NGO sector do not publish or make publicly available their Annual Program Statement of Work</p> <p>37% of the surveyed CSOs claim that the organisation in which they are engaged does not have an Annual Program Statement of Work which is accessible to the public in any way.</p> <p>Surveyed CSOs believe that 64% of the organisations in the sector do not publish their financial reports</p> <p>46% of the surveyed CSOs openly admit that they do not publish their financial reports</p> <p>Surveyed CSOs believe that 80% of the organisations in the sector do not publish their audited financial reports</p> <p>70% of the surveyed CSOs openly admit that they do not publish their audited financial reports</p>		
4.4. CSOs monitor and evaluate the results and impact of their work				
4.4.a. Share of CSOs that monitor and evaluate their projects and programmes using baselines and quality indicators				
4.4.a. independent survey run by TACSO		<p>Of the surveyed CSOs, one fourth (26%) openly claim that project assessments are done only pro-forma; 73% claim that the projects are evaluated only in order to determine the effectiveness and draw lessons for further projects</p> <p>Of the surveyed CSOs, 38% use the services of external evaluators when they evaluate the realization of conducted projects</p> <p>Of the surveyed CSOs, on in five (24%) state that they do not have</p>		

		an established system for the evaluation of the realization of conducted projects		
5. Effective CSOs	5.1. CSO activities are guided by strategic long-term organisational planning			
	5.1.a. Share of CSOs which have developed strategic plans including human resources development activities in order to attract and retain talent			
	5.1.a. independent survey run by TACSO	<p>Of the surveyed CSOs, only 6% outsource an external evaluator for the evaluation of the employees' performance</p> <p>Of the surveyed CSOs, 52% do not evaluate the performance of their employees</p> <p>Of the surveyed CSOs, 28% have a plan for the development of human resources available; 46% openly admit that they do not have this plan; and 27% say that they are currently preparing this plan. For those CSOs with a plan, one in eleven (9%) claim that they are not able to keep talented associates, while those without a plan (34%) claim that they are not able to keep talented associates. Those with a plan, one in ten (10%) say that they fail to attract new associates, whereas as those without one, (40%) claim that they are not able to attract new people.</p> <p>Of the surveyed CSOs, four fifths say that their organizations succeed in attracting new members (79%) and a somewhat smaller number say that they succeed in keeping talented associates (73%).</p> <p>Of the surveyed CSOs, 1 out of 10 state that they use an external evaluator to evaluate the implementation of the organisation's strategic plan (11%)</p> <p>Of the surveyed CSOs, one half (48%) do not evaluate the implementation of the organisation's strategic plan</p>		
	5.2. CSOs use research and other forms of evidence to underpin their activities			
	5.2.a. Number of CSOs' who use adequate argumentation and analysis for achieving advocacy goals			
	5.2.a. independent survey run by TACSO	<p>Of the surveyed CSOs, 6 out of 10 (58%) state that they use this type of information (research results and analysis) often; while four out of 10 (42%) rarely use this research.</p> <p>Of the surveyed CSOs, 13% state that Macedonia lacks relevant statistical data that should be provided by the census; 9% state that they lack information about the organisation's target groups; and 9% believe that there is information missing in all activity areas</p> <p>The surveyed CSOs indicated the following as the most frequently used sources of information: 40% official data of national statistical offices, ministries; 26% conduct studies; 16% international institutions; 7% for academic studies and various data sources; and</p>		

		2% other sources		
	5.3. CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy			
	5.3.a. Share of CSOs taking part in local, national, regional and international networks			
	5.3.a. independent survey run by TACSO	<p>Of the surveyed CSOs, one in two representatives (50%) says that they are not members of any international networks</p> <p>CSOs which belong to at least one international network are active in 1.90 international CSO networks on average</p> <p>Of the surveyed CSOs, one third (33%) are not members of any national network.</p> <p>CSOs in Macedonia which belong to at least one national network are active in 2.67 national CSO networks on average.</p> <p>Of the surveyed CSOs, 52% say that their organisations are not members of any local network</p> <p>CSOs which belong to at least one local network are active in 2.50 local CSO networks on average</p> <p>63% of the surveyed CSOs have a positive attitude towards the efficiency of CSO networks</p> <p>Surveyed CSOs point out the major benefits of belonging to CSO networks: 43% exchanging experiences and knowledge; 40% greater visibility, influence and strength of NGO sector; 26% opportunity for cooperation and joint projects; and 20% access to information and its exchange</p>		
6. Financially sustainable CSOs	6.1. Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation			
	6.1.a. Percentage of CSOs that confirm that they are able to raise funds according to their strategic plans			
	6.1.a. independent survey run by TACSO	<p>Surveyed CSOs believe that two thirds (67%) of the organisations in the NGO sector mainly adapt to the donors' priorities and collect means for other activities not in line with their strategic plan</p> <p>22% of the surveyed CSOs state that their organisation mainly adapts to the donors' priorities and collects means for other activities not in line with their strategic plan</p>		
	6.2. CSO have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship			
	6.2.a. Diversity in CSO sources of income			

	6.2.a. independent survey run by TACSO	<p>On average, CSOs in Macedonia have 2.3 sources of financing per CSO, which is on the average level compared to the region</p> <p>Surveyed CSOs note the most common sources of financing as: 46% organisations' members; 42% Other FOREIGN resources; 36% EU funds; 29% private companies; 28% local self-government/regional administration; 26% citizens; 19% government/ministries/state administration bodies; and 8% companies</p>		
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