

Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report:
North Macedonia
2020



monitoring
matrix



MACEDONIAN
CENTER FOR
INTERNATIONAL
COOPERATION



BALKAN
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NETWORK

Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report for North Macedonia 2021

Authors:

Snezhana Kamilovska Trpovska, Valentina Velickovska and Jasmina Chaushoska

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Author: Snezana Kamilovska-Trpovska, Valentina Velickovska and Jasmina Chaushoska

Support in data collection from desk research and processing FoI responses: Blinera Rexhepi, Florian Mehmeti and Goran Stamatovski

Macedonian Center for International Cooperation (MCIC)

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

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

Email: mcms@mcms.mk

Website: www.mcms.mk

Balkan Civil Society Development Network

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

Phone: +389 2 6144 211

Email: executiveoffice@balkancsd.net

Website: www.balkancsd.net

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List of abbreviations

AYS	Agency for Youth and Sport
BCSDN	Balkan Civil Society Development Network
CRNM	Central Register of the Republic of North Macedonia
CSO	Civil Society Organization
CSR	Corporate social responsibility
ECNL	European Center for Not-for-Profit Law
ENER	Unique National Electronic Register of Regulations
EU	European Union
FIO	Financial Intelligence Office
ICNL	International Center for Not-for-Profit Law
LAF	Law on Associations and Foundations
MC	Ministry of Culture
MCIC	Macedonian Center for International Cooperation
MIA	Macedonian Information Agency
MLSP	Ministry of Labour and Social Policy
MM	Monitoring Matrix
NATO	The North Atlantic Treaty Organization
NGO	Non-Governmental Organization
PBO	Public benefit organization
SDC	Swiss Agency for Development and Cooperation
USAID	United States Agency for International Development

Introduction

The Macedonian Center for International Cooperation (MCIC) and the Balkan Civil Society Development Network (BCSDN) are pleased to present the eighth edition of the *Monitoring Matrix on Enabling Environment for Civil Society Development*, covering developments in North Macedonia in 2020.

This report is part of a series of country reports covering six countries in the Western Balkans: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, and Serbia. A Regional Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country¹.

The Monitoring Matrix, developed in 2013 by BCSDN, with the support of its members and partners, sets the main principles and standards crucial for the legal environment to be considered supportive both for the operations and for development of CSOs. The Monitoring Matrix is organized around three main areas, each divided by sub-areas:

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

The principles, standards, and indicators rely on internationally guaranteed freedoms and rights and best regulatory practices at the European Union level and in European countries. The Matrix aims to define the optimum situation for effective operation and development of civil society, as well as set a realistic framework that can be implemented by public authorities. Having in mind that the main challenges lay in implementation, the indicators have been defined to monitor the situation by taking into consideration both the legal framework and its practical use.

The research undertaken with the Monitoring Matrix aims to provide evidence on the enabling environment for civil society development and to influence the support of governments, the European Union² and other donors towards more sustainable and strategic development of the sector.

¹ www.monitoringmatrix.net

² For these purposes, within the findings part, the report further makes references and correlations to the Guidelines for EU Support to Civil Society in Enlargement Countries, 2014-2020.

Acknowledgments

The 2020 Report on the Enabling Environment for Civil Society Development was an endeavor of collaboration and support by several colleagues at the Macedonian Center for International Cooperation (MCIC).

Numerous colleagues have contributed to the preparation of the Report. Our thank you goes to Blinera Rexhepi and Florian Mehmeti for supporting the process of data gathering from online desk research and additional technical support. Also, to Goran Stamoski for his support in gathering and processing data from Freedom of Information requests sent to state institutions.

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

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

The 2020 Report on the Enabling Environment for Civil Society Development was delivered in a very challenging period and without the support of each actor, it would have been impossible to create it.

Background - Country overview

The start of the 2020 did not indicate that we were going to have one of the biggest crisis faced by the world in the last decades, having harsh and very wide impact on the whole world including our country. The first official case of COVID-19 in North Macedonia was detected in February 2020³ and, since then, the number of infected with this virus has been increasing for months which led to many undertaken measures that shaped the year as one of the most turbulent year overall. For the first time since its independence, the country declared a state of emergency and curfews were in force. All this, together with the socio-political events had a significantly impact on the operation of the civil society in 2020.

The first national state of emergency declared by the President was announced on 18th March⁴ and since then, the President proclaimed a state of emergency four additional times until 22nd June, when the final one ended. The official reason for this was always the same - protection and dealing with the consequences of the spreading of the coronavirus in the country. On 20th November, as a new wave of COVID-19 was ongoing, the Government proclaimed a state of crisis for the protection of public health during the COVID-19 pandemic declared by the World Health Organization.

Besides the coronavirus crisis, the country also faced other challenges that significantly influenced the overall state of the country. On 16th February, the Parliament adopted the decision for its dissolution and started the process for Parliamentary elections foreseen for 12th April. This is a standard procedure according to the law stipulating that 90 days before the elections there is a dissolution of the Parliament. However, soon afterwards, a state of emergency was declared and the country faced a challenge of not having an active Parliament and MPs. That led to a status in which the declared state of emergency as well as all urgent measures were not adopted by the Parliament, proscribed as a procedure in the Constitution.

After intense political discussions, the Parliamentary elections were conducted on 15th July. With a very tight victory, a new Government was elected comprising the previous coalition parties SDSM and DUI. Having in mind the very narrow majority as well as some coronavirus-positive MPs, the Parliament's adoption of many acts was going very slowly and many internal reforms were blocked in the process.

At the same time, North Macedonia faced yet another challenge in the EU integration process.

³ COVID 19 in Macedonia, one year pandemic, MCIC, March 2021, available at: <https://mcms.mk/images/docs/2021/edna-godina-kovid-19-pandemija-vo-makedonija.pdf>

⁴ Declared State of emergency, Official Gazette or RNM no. 68/2020, available at: <https://www.slvesnik.com.mk/Issues/4049500a3fc544da898402bee6a65758.pdf>

Despite the fact that the EU reports⁵ and EU Commission stated that North Macedonia is on a good path of implementing the necessary reforms in the field of fundamental rights and rule of law, a new veto was exercised, this time by Bulgaria. This issue with neighbouring Bulgaria has been related to historical facts about the language, the identity and historical figures relevant for both countries. The two countries were not able to settle these issues in 2020 and the EU integration process went in another bilateral solving question primarily. Thus, the long-awaited date for starting the EU negotiations has not been set yet.

Despite the proclamation of the Government for strong commitments to internal reforms, the challenges that 2020 brought in the field of health, economy, working of the core institutions in the country, bilateral and international relations undermined the trust of the citizens in the rule of law and the fight against corruption.⁶

Finally, 2020 showed different approach of the Government when it comes to involving CSOs in law and policy creation processes. CSOs were not anyhow involved in the creation of the measures for the fight against COVID-19. Moreover, CSOs were nor perceived as a relevant employer that needs to be a part of those anti-crisis measures. The CSOs were not part of any national anti-crisis bodies until the state of crisis was adopted, which was not the case on a local level where CSOs were included in the local anti-crisis bodies from the beginning.

On the other hand, the state authorities were opened for collaboration for laws and politics that are relevant for the work of CSOs and the overall rule of law in the country. Such positive examples are the Law on lobbying, process of elections of the commissioners in the State Commission for prevention of discrimination etc. The Government gave the opportunity to the CSOs to participate in various institutions, but the expectations from civil society to contribute to those processes were not matched. Namely, the comprehensive reform of the state funding to support the long-term operations of CSOs has progressed slowly. In the period from 18th March to 22nd June 2020, during the state of emergency, the Government adopted 250 Decrees with legal force. Most of the Decrees (54) were in the field of economy and finance.⁷

Due to the COVID-19 crisis, according to 81% of the organizations that participated in this year's research, CSOs faced some difficulties in their daily working. CSOs had to switch to online working very quickly, as well as find ways to improve their technological knowledge. In addition, many activities had to be postponed or revised due to the restrictions of movement, or availability of funding.

⁵European Commission North Macedonia 2020 Report, available at: https://ec.europa.eu/neighbourhood-enlargement/system/files/2020-10/north_macedonia_report_2020.pdf

⁶ TI Index for North Macedonia 2020, available at: <https://www.transparency.org/en/countries/macedonia-fyr#>

⁷ State of emergency- review of Decrees with legal force, available at: <https://myla.org.mk/2020/07/%D0%B2%D0%BE%D0%BD%D1%80%D0%B5%D0%B4%D0%BD%D0%B0-%D1%81%D0%BE%D1%81%D1%82%D0%BE%D1%98%D0%B1%D0%B0-18-03-2020-22-06-2020-%D0%BF%D1%80%D0%B5%D0%B3%D0%BB%D0%B5%D0%B4-%D0%BD%D0%B0-%D0%B4%D0%BE%D0%BD/>

Executive Summary

Civil Society Overview

	2019	2020
Number of registered organizations	10.710 (CRNM)	10.812 (CRNM)
Main civil society laws	Law on Associations and Foundations	
Relevant changes in legal framework	<p>Adopted changes:</p> <ul style="list-style-type: none"> (1) Law on Free Access to Public Information (2) Rules of procedure of the Council and the Decision for establishing of the Council for Cooperation with and Development of the Civil Society (3) Law on Social Protection (4) Law on Free Legal Aid (5) Law on Value Added Tax <p>Proposals:</p> <ul style="list-style-type: none"> (1) Draft-law on Lobbying (2) Draft-law on Public Assemblies 	<p>Adopted legislation:</p> <ul style="list-style-type: none"> (1) Law on Prevention and Protection Against Discrimination (2) Law on Public Prosecution (3) Decree with legal force for the application of the Law on Public Assemblies during a state of emergency (4) Law on Youth Participation and Youth Policies (5) Economic measures for fight against COVID-19 <p>Proposals:</p> <ul style="list-style-type: none"> (1) Draft-law on Lobbying
State funding	350 million MKD (approx. 5.7 million EUR)	338.5 million MKD (approx. 5.5 million EUR)
Human resources (employees)	1.642 (CRNM)	1.677 (CRNM)
CSO-Government Cooperation (consultation mechanism)	Council for Cooperation with and Development of the Civil Society	
Other key challenges	<ul style="list-style-type: none"> (1) the potential threat to the key principle of freedom of association which is participation in public life, by some of the provisions in the Draft-Law on Lobbying. (2) The comprehensive reform of the system for state funding for CSOs has progressed slowly. (3) The lack of adequate access to information, and substantial consultation persists. (4) Certain challenges to Council effective functioning were noted as well such as lack of regular participation of the members to the sessions. 	<ul style="list-style-type: none"> (5) Criminal code poses certain risks to the freedom of association. (6) Law on Donations and Sponsorships in Public Activities should be amended so that the procedure for donations is more stimulating. (7) The comprehensive reform of the framework for state funding for CSOs has progressed slowly. (8) The inclusion of CSOs in decision-making processes should progress in practice.

Key findings

Key findings of the report

1. **Freedom of association** is guaranteed for all in legislation and exercised in practice without limitations. The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities for any purpose. It allows both individual and legal persons to exercise this right without discrimination. Registration is not mandatory and for those that decide to register a CSO, the process is clear, easy and inexpensive. The legal framework provides guarantees against state interference in internal matters of CSOs. However, provisions in the Criminal code poses certain risks to the freedom of association. The financial reporting of CSOs is regulated by the Law on Accounting for Non-Profit Organizations, but the law was not amended during 2020 even though its improvement was envisaged in the Strategy. Due to the COVID-19 crisis, securing financial resources was a challenge for the CSOs having in mind that the state did not predict support measures for CSOs.

2. CSOs are not subjects to the Law on Profit Tax, and the income from CSOs mission-related economic activity is tax free up to the amount of annual income of 16,000 EUR per year, after which 1% tax is calculated on the amount exceeding the threshold. The Law on Personal Income Tax also provides certain **tax exemptions**. With the adopted amendments on the Law of Value added tax, goods and services that are donated to a budget user to deal with the COVID-19 crisis are VAT exempt. A Decree with legal force for the Law on Donations and Sponsorships in Public Activities (LDSPA) was introduced to regulate the donations in financial means, goods and services, whose recipient is a budget user, in order to address the situation caused by COVID-19. The LDSPA provides tax incentives for individual (20% with limitation) and corporate (3-5%) giving. However, the LDSPA should be amended so that the procedure for donations is more stimulating. CSOs mostly use the possibility for VAT exemptions on the activities they implement within foreign funded projects, even though the procedure for registering the projects within the Secretariat for Economic Affairs continues to be assessed as particularly long and burdensome.

3. The comprehensive reform of the framework for **state funding for CSOs** has progressed slowly and the relevant Strategy measures foreseen for 2020 were not implemented. The non-transparent cut of the already planned budget funds, which were later returned and distributed to CSOs in a rather dubious manner, reverses the positive steps taken by the new government towards more open cooperation with CSOs, and its commitment to improve the state funding system. The Ministry of Labor and Social Policy and the Agency for Youth and Sport have the largest budgets for distribution to CSOs concerning social protection, sports and youth. The legal framework for public funding for CSOs still does not provide: institutional support; prepayments; multi-annual contracts; and (co)financing EU and other projects. Furthermore, there is a non-binding procedural document (Code) that regulates the funds distribution based on best practices.

4.	<p>The main institutions and mechanisms responsible for facilitating cooperation with CSOs are The Council for Cooperation with and Development of the Civil Society, the Unit for Cooperation with NGOs, and the network of public servants for monitoring the implementation of the Strategy, consisting of 18 state institutions. The main mechanism, the Council as a cross-sectoral advisory body, remained functional. Concerning the information flow from the Council to CSOs, survey responses show moderately satisfactory levels, because 50,9% stated that they are informed about the Council work and 47% agreed that Council decisions are based on recommendations and contributions from CSOs. Almost at every session, the Council developed certain recommendations and/or requests primarily for the Unit for cooperation with NGOs or the Government, all of which have been accepted by the Unit. The Council acted to the Government decision to cut down the state funding for CSOs, by publishing a reaction to the Government.</p>
5.	<p>The legal framework enables inclusion of CSOs in decision-making processes, however, with minor improvement in practice. Namely, around 35% of draft-laws were published on ENER for consultations and for all of them the minimal deadline of 20 days for consultations was respected. According to the survey, 43% of CSOs agree they are involved in early-stage of law preparation and creation of policies whereas, 37,5% were involved in the policy creation and law-making processes. This points to certain ineffectiveness of the consultation processes and CSOs' inclusion in decision making. When it comes to having adequate access to public information, 27,3% of the surveyed CSOs that requested access to public information received a response in all cases, and 33% CSOs in most of the cases.</p>

Key recommendations

Key recommendations of the report	
1.	The state institutions should ensure that in any type of crisis, even in state of emergency, the policies are in line with international standards for basic human rights, freedom of association, assembly and expression.
2.	The long awaited and discussed comprehensively reform to the state funding for CSO needs to start without delay as soon as possible.
3.	The Government should implement standards of involvement of CSOs in law-making and policy creation process and to implement even in state of crisis/state of emergency. Participation should start at an early stage, with adequate access to information and time for a quality and substantial response, and provision of feedback.
4.	The Council should dedicate most of its sessions to influence institutions to implement the priority areas for sectoral development as per the Strategy, and to start, without delay, direct communication and consultations with other CSOs. In addition, as a consultative body, the Council should reconsider the legality and effectiveness of adding a task to nominate civil society representatives in different bodies and events upon request from state institutions.
5.	The Unit for cooperation of NGOs, with full collaboration with the Council, should urgently start the process of drafting a new Strategy for Cooperation with and Development of the Civil Society and the Action Plan, ensuring comprehensive consultation process and provide an effective mechanism for monitoring the implementation.
6.	A comprehensive law on CSOs providing services should be drafted and adopted.

Findings

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1. Freedom of association

1.1.1. Establishment of and Participation in CSOs

The legal framework for establishing and participating in CSOs has not been changed in 2020 and it provides guarantees for exercising the right to freedom of association in line with international standards on freedom of association. The right to establish and participate in formal and informal ways of association remains guaranteed in the Constitution of the Republic of North Macedonia⁸ and is further elaborated in the Law on Associations and Foundations (LAF)⁹. The freedom of association is enjoyed via joining in associations, foundations, alliances, and ways of organizing foreign organizations. The citizens can freely associate for various goals, and the limitations to the right to association are listed. The legal framework allows individual and legal persons to exercise the right to freedom of association off-line and online, without discrimination, including foreigners. Minors can establish an association once they turn 15, and can become members once they turn 14, with statement of consent signed by their legal guardian. This applies also to persons with a limited working ability or persons without working ability. According to LAF, two or more organizations can associate in a union or other form of association, which can become a legal entity with registration. These organisations can become part of international organisations or can cooperate with them in other ways.

Registration is not mandatory and registration rules are prescribed and allow for easy and timely registration. The Central Registry of the Republic of North Macedonia (CRNM) is the only institution where registration is available within 5 days of the day of submitting a request on a paper form (online submission is still unavailable for CSOs). CSOs are in a less favourable position compared to business entities, as they can register online (this is available for businesses and it is free), and the cost of registration when submitting paper forms is higher than that of the other business entities (except when registering a shareholding company).¹⁰

Every individual or legal entity in practice can form associations, foundations, or other non-profit, non-governmental forms. According to the CSOs' responses the registration process in

⁸ The Constitution of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 52/1991)

⁹ Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia" no. 52/10, 135/11 and 55/16)

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

2019/2020 was impartial, and they think that the responsible institution did its job professionally. Registration is mostly accessible within the legally prescribed deadlines. The survey showed that for eleven CSOs, the registration took more than five days (out of the total number of 25 CSOs which were asked to describe their registration experience during 2019/2020). Individuals and CSOs can in practice, form and participate in networks and coalitions, in and out of their home countries. According to the survey, the majority of CSOs practice networking on a national level (72,69% are part of a domestic network). A total of four CSOs responded that they went through a complex procedure of formal registration of the network: long admission procedures; a subsidiary of another organisation whose official headquarters is in another country has no right to register other bodies or networks in North Macedonia; the registration was conditioned by providing annual financial support for the network etc. Unregistered organisations are not sanctioned, they exist and manage to advocate for certain issues with state institutions and other CSOs.

1.1.2. State Interference

The legal framework provides guarantees against state interference in internal matters of associations, foundations, and other types of non-profit entities. According to the LAF, CSOs are autonomous from the state and the law provides guarantees to regulate their internal structure and operating procedures.

Previously identified problematic provisions were not amended throughout the year. The provisions of the Criminal Code were not changed¹¹. Article 122, paragraph 4 provides for liability by authorized persons, representatives of various organisational forms, although they do not perform any official duty or activities of public interest or use state funds.

Since the first draft of the law on lobbying was prepared in September 2019, in 2020 the process of advocacy between the CSOs and the Government continued. The CSOs addressed the main concerns about the text and the numerous unclear provisions, mainly relating to the definition of what a lobbyist is and which activities are considered as lobbying. This way, the key principle of the LAF – participation in public life¹² – was put at risk, according to which the CSOs can freely express and promote their views and opinions on issues of their interest; can start initiatives, and can participate in public opinion formation and policymaking. The Government took those concerns seriously and proposed to the Parliament a draft that excludes CSOs from the implementation of the law¹³. By the end of 2020, the law was still not adopted by the Parliament.

The legislation provides a partial protection to individuals' and/or to groups' operations from interference by third parties. The Law for prevention and protection against discrimination was finally adopted in 2020¹⁴ after the previous process of adopting the law was abolished by the Constitutional Court due to the concerning the legality of the process. The main institutions that

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

¹² Article 14, Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia" no. 52/10, 135/11 and 55/16)

¹³ Draft law on lobbying, available at: <https://www.sobranie.mk//materialdetails.nspx?materialId=2b30bbf1-239e-4d0e-9f03-ba377df6f8ee>

¹⁴ Law on prevention and protection of discrimination, Official Gazette of RNM no. 258/2020

provide protection are Commission for Protection Against Discrimination which was totally inactive in 2020 and the Ombudsman with the police and the judicial institutions i.e. the courts as well as the public prosecution being also relevant institutions. Regarding the Commission for Protection against Discrimination, throughout the year it was fully inactive without commission members and employees. In November 2020, the Parliament opened a public call for election of commissioners¹⁵.

The regulations on financial reporting and accounting rules consider the specific characteristics of the CSOs to a certain extent. According to the LAF, the obligation of the registered CSOs is to prepare the annual financial statements and submit them to the CRNM. With the changes in the law in 2020 for submission of the annual financial statement to the CRNM, the deadline for submission was extended until 25th March 2021. This applied to legal entities, and it was implemented in compliance with the COVID measures¹⁶. Besides, CSOs are required to publish them on their website, or in another appropriate manner (e.g. publication in a daily newspaper), to make their annual performance reports and annual financial statements for the previous year publicly available by 30th April at the latest. The financial reporting of CSOs is regulated by the Law on Accounting for Non-Profit Organisations, which was not improved yet, even though that was envisaged in the Strategy.¹⁷ The reporting requirements vary according to the size of the organization's budget. They are required to keep a cash-book and an income and expense book, as well as to submit statement to CRNM that the total assets value and the annual income of the organisation in the previous year were under 2.500 EUR. Those with an annual income of more than 2.500 EUR must submit final accounts to the Public Revenue Office (PRO) and CRNM by the end of February the following year.

The cooperation between the civil society sector and the Financial Intelligence Office (FIO) continued throughout 2020 on the matters of risk assessment of financing of terrorism¹⁸. Some concerns were raised in 2020 regarding the monitoring of the banks over the CSOs' bank accounts and their transactions. According to the bank rules, CSOs are classified as entities with high-risk transaction.

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

CSO can choose to dissolve at any time by a resolution of the highest governing body. The law prescribes precisely the situations where organisations have to dissolve and the grounds for involuntary termination (e.g. in cases of violations of statute or law)¹⁹.

¹⁵ Decision on announcing a public call for election of members of the Commission for Prevention and Protection against Discrimination, November 2020, available at: <https://www.sobranie.mk/javen-oglas-za-izbor-na-clenovi-na-komisijata-za-sprecuvanje-i-zashtita-od-diskriminacija-2020.nsp>

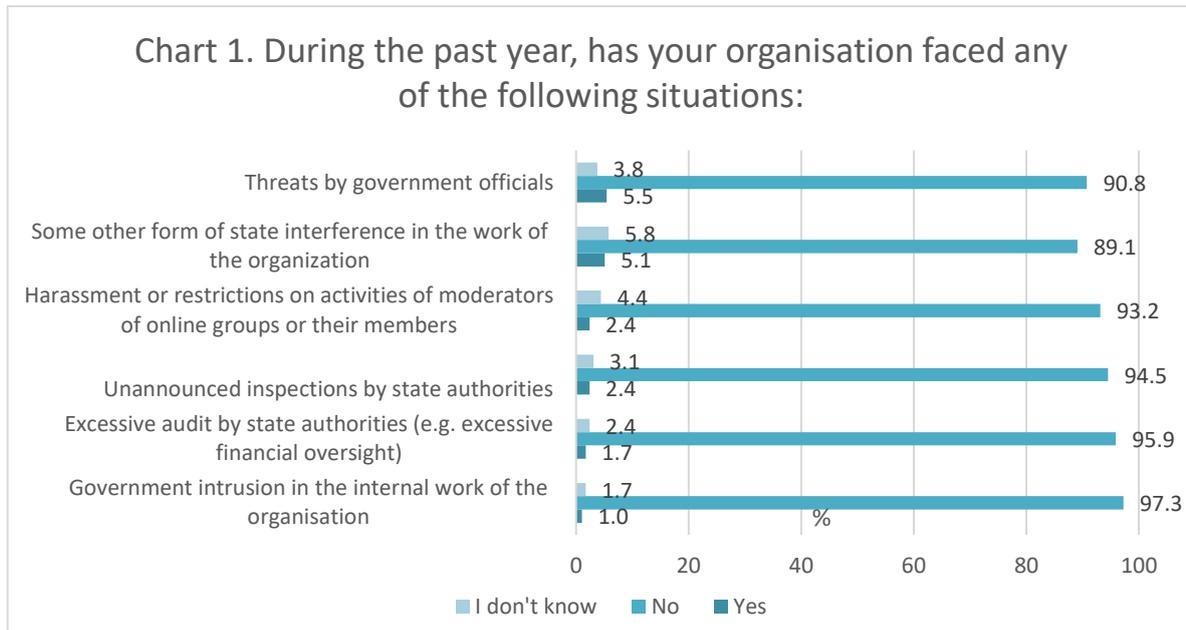
¹⁶ Government of the Republic of North Macedonia press release: <https://vlada.mk/node/24530>

¹⁷ Law on Accounting for NPOs ("Official Gazette of the Republic of North Macedonia", no. 24/03, 17/11 and 154/15).

¹⁸ FATF Platform (2020) National update on North Macedonia: <http://fatfplatform.org/march-2020/> [Accessed 1/3/2020]

¹⁹ Article 63, Law on Associations and Foundations ("Official Gazette of the Republic of North Macedonia" no. 52/10,

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

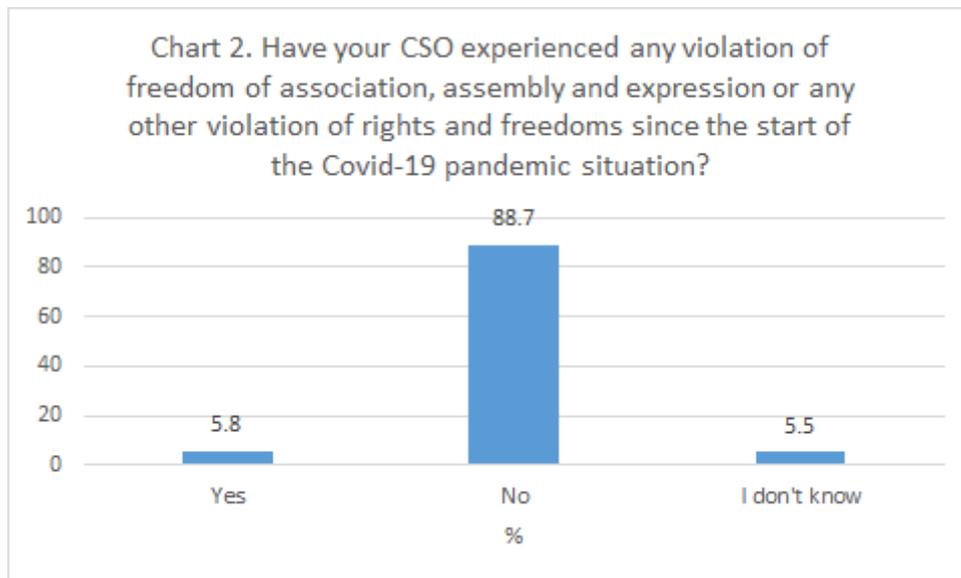


Three CSOs reported Government intrusion in the internal work of the organisation: threat and ban on participation in projects of particular institution and intrusion into events. Five CSOs reported excessive audit by state authorities: pressures from the ruling party through control and audit mechanisms. Seven CSOs reported unannounced inspections by state authorities: inspections due to incorrect membership reports, inspection by the Agency for Prevention of Money Laundering due to a report from a citizen about a non-existent situation and crime. Also, seven CSOs reported harassment or restrictions on activities of moderators of online groups or their members: insults to experts from the organization by groups with conflicting opinions on Facebook. Fifteen CSOs reported some other form of state interference in the work of the organisation, such as: conducting legal proceedings against the founders of the association; suggestions not to organize certain activities, after reporting inappropriate work of a civil servant the complainants were removed from the activity and then returned upon appeal; the name of the organisation is often identified with one person representing one party. Finally, sixteen CSOs reported threats by government officials: abuse of working position of a government official to put pressure on an organisation; discrimination on the grounds of ethnicity; weak cooperation with the local self-government and pressure from the representative of the State Election Commission with support of the Public Prosecutor's Office and the Ombudsman for annulment of a civic initiative; pressure on the President because he spoke loudly about inequality in the implementation of legal provisions and receiving invitation for informative conversation in the Ministry of Interior; harassment of employees in the organisation by MP, etc.

According to the survey, CSOs did not experience major violation of the freedom of association, assembly and expression or any other violation of the rights and freedoms since the beginning of the COVID-19 pandemic. A total of 17 organisations (5.8%) responded affirmatively to this

135/11 and 55/16)

question, and the main reasons are: the inadequacy of the measures according to the specificity of the target group; inability to organize field activities and inability to establish contacts with relevant institutions.



1.1.3. Securing Financial Resources

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

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

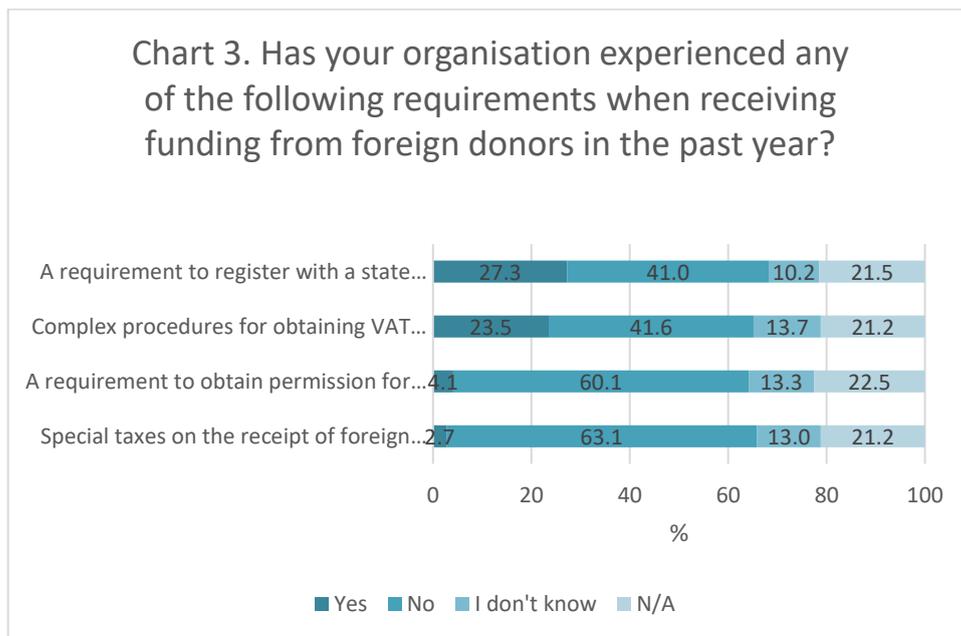
CSOs can receive funding from individuals, corporations and other domestic sources without restrictions. Dominant domestic sources of funding are government grants, membership fees, corporate and individual donations. The Law on Donations and Sponsorships in Public Activities plays a key role in stimulating donations from individuals and companies²⁰. Although the Strategy has foreseen changes to this Law and improvement of the legal frame for private donations, still besides the public consultations on the issue done in 2018 and 2019, there was

²⁰ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of North Macedonia", no. 47/06, 86/08, 51/11, 28/14 and 153/15).

no further progress accomplished by the end of 2020²¹.

The financial viability of the CSO sector deteriorated slightly in 2020 due to the reduction of state funding for CSOs from both the central and local budgets. Research conducted by Association Konekt on the impact of the pandemic on the financial viability of CSOs found that 62% of CSOs faced financial difficulties; 64% indicated that they need more funding in order to respond to the urgent needs of citizens; and 44% responded that they have had grants or other sources of funding temporarily stopped²².

CSOs are engaged in economic activities, and the legislation is implemented without any violations reported. According to the survey, 48,8% (143) CSOs are engaged in economic activity. Eighteen of them coped with complex administrative requests; eleven CSOs faced complex rules for accountability (reporting, monitoring) and six CSOs tackled other difficulties: lack of expertise for economic/commercial activities; deletion of previously registered economic activities by the Central Registry, and after a complaint and acknowledgment of the mistake, it has not been corrected yet.



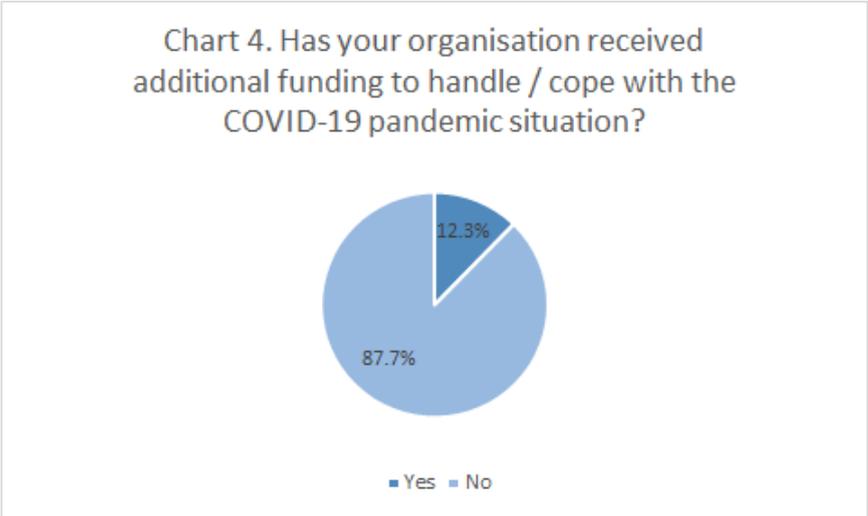
CSOs received foreign funding with minor difficulties. According to the survey, the majority of CSOs (almost 80%) had foreign donors as a source of funding. The survey showed that these CSOs faced requirement to register with a state body to obtain foreign funds as well as complex procedures for VAT exemption for foreign funds (long period of waiting for project registration

²¹ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia <https://www.nvosorabotka.gov.mk/?q=mk/node/248>

²² Association Konekt (2020) How the pandemic affected the financial sustainability of CSOs. [online] Address: <https://konekt.org.mk/%d0%ba%d0%b0%d0%ba%d0%be-%d0%bf%d0%b0%d0%bd%d0%b4%d0%b5%d0%bc%d0%b8%d1%98%d0%b0%d1%82%d0%b0-%d0%b2%d0%bb%d0%b8%d1%98%d0%b0%d0%b5%d1%88%d0%b5-%d0%bd%d0%b0-%d1%84%d0%b8%d0%bd%d0%b0%d0%bd%d1%81%d0%b8/>

which influences the beginning of the project implementation, especially because of the pandemic; the process is not online and only available in the capital city; lack of understanding on the side of businesses of the procedure; need to open special bank accounts; lack of ability to ask questions concerning the procedure over the phone).

CSOs freely receive funding from individuals, corporations and other sources. According to the survey, the majority (88,73%) of CSOs have not obtained funds from domestic private donors.



One of the main concerns that the survey showed is the fact that the CSO's received very limited financial support for dealing with the COVID-19 crisis. According to the survey 87,75% of the CSO's did not receive any kind of additional financing. For the rest 36 CSOs (12,3%) that received financial support, the support was given mainly by foreign donors or public institutions (Government, Ministry of culture and the Commission for religious communities).

Box 1: EU Guidelines sub-area Freedom of Association

Result 1.1. & 1.2. Freedom of association is guaranteed for all in legislation and exercised in practice without limitations. The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities for any purpose. It allows both individual and legal persons to exercise this right without discrimination. Registration is not mandatory and for those that decide to register the process is clear, easy and not expensive. The legal framework provides guarantees against state interference in internal matters of CSOs. However, certain risks to the freedom of association are posed by provisions in the Criminal code. The financial reporting of CSOs is regulated by the Law on Accounting for Non-Profit Organizations, which was not amended even though its improvement was envisaged in the Strategy. Due to the COVID-19 crisis securing financial resources was a challenge for the CSOs having in mind that the state did not predict direct measures for the CSOs for dealing with the consequences from the COVID-19 crisis.

Sub-area 1.2. Related-freedoms

1.2.1. Freedom of Peaceful Assembly

The legal framework provides guarantees for exercising the right to freedom of assembly in the Constitution, and the key law is the Law on Public Assemblies (LPA)²³, according to which the citizens have the right to spontaneous, simultaneous and counter-assembly, with no prior notice requirement. The LPA provides for clearly listed limitations on the places of gathering. The LPA has certain shortcomings which were not improved throughout the year: the obligations and responsibilities of the organizer of the rally are not clearly defined, high fines for the organizer in case of damages, foreigners need to ask for approval to be able to gather with severe penalties for non-compliance with the provisions.

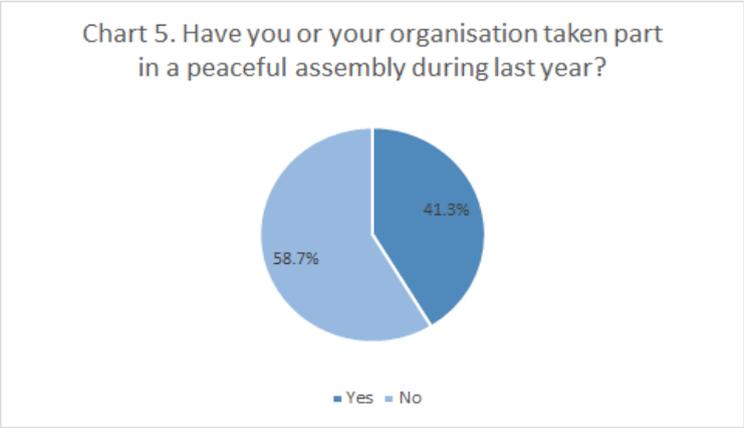
The key law regulating the use of force in public assemblies is the Law on Police²⁴. Even though in the law are identified flaws such as keeping video recording for 45 days and undertaking audio and video recording without notification the law was not modified in 2020.

The biggest challenges concerning the freedom of peaceful assembly in 2020 were identified during the state of emergency. Namely, restrictive measures were introduced to protect citizens and prevent the spread of the pandemic, such as curfew, restriction of non-essential movement or rallies, freezing of air traffic and closure of borders, suspension of procedural deadlines in court proceedings and transition to online education. Throughout the year, the Decree with legal

²³ Law on Public Assemblies ("Official Gazette of the Republic of North Macedonia", no. 55/95, 19/06, 119/06, 66/07, 152/15)

²⁴ Law on Police („Official Gazette of the Republic of North Macedonia" no. 114/06, 6/09, 145/12, 41/14, 33/15, 31/16, 106/16, 120/2016, 21/18 и 64/18).

force was adopted, according to which public gatherings were forbidden in order to prevent the spreading of COVID-19²⁵. After ending of the state of emergency, this ban was lifted and the Government adopted a decision for public gatherings with specific protocols and measures. Because of the restrictive measures, 41,3% of the CSOs that participated in the survey were not able to participate or organize peaceful assembly during 2020 which is significantly different than 2019 when 60,7% respondents have taken part in a public gathering either individually or through the organisation (both as participants and organizers).

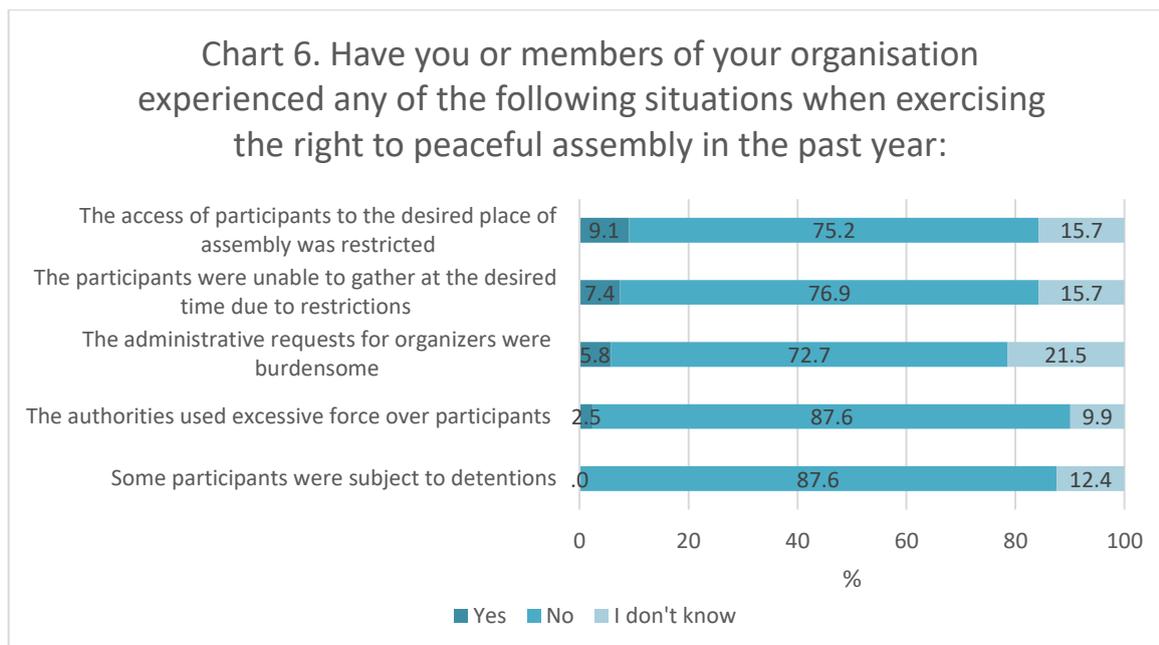


A decline in the number of peaceful public gatherings with and without prior authorizations can be seen also in the records by the Ministry of Internal Affairs²⁶. During 2020, a total number of 643 announced and 126 unannounced public gatherings were recorded from which 336 were announced and 43 unannounced public gathering were for some type of protest or expressing opinion for concrete issue and 324 announced and 83 unannounced were connected with political gathering regarding the Parliamentary elections 2020 and other activities connected with political parties. According to these statistics, 53% from the gathering, announced and unannounced, were connected with some political issue. The locations of where the gatherings were held varies and gatherings were held in almost all special interior sectors ²⁷in the country within the Ministry of Internal Affairs. In 2020, 36% from the announced and unannounced gatherings were held in Skopje. In 2020, according to the Ministry of Internal Affairs, no limitations were detected in relation to the regulation and no complaints were detected by the police.

²⁵ Decree with legal force for the application of the Law on Public Assemblies during a state of emergency (Official Gazette of RNM no. 71/2020), available at: <https://www.slvesnik.com.mk/Issues/40bc29d1bef34cd18819fa5359471eec.pdf>

²⁶ Response by the Ministry of interior affairs to the Request for access to information sent by MCIC and received on 21.01.2021

²⁷ Plan for immediate reform priorities "3 - 6 - 9", available at: <https://vlada.mk/node/14649?ln=en-gb>



A total of 30 limitations to the gatherings were registered through the survey, including: eleven cases where the access of participants to the desired place of assembly was restricted; in nine cases participants were unable to gather at the desired time due to restrictions; seven cases of administrative burdens; and three cases where authorities used excessive force over participants.

1.2.2. Freedom of Expression

The legal framework guarantees the right to freedom of expression to all. CSOs engaged in human rights and democracy promotion are allowed to speak freely and engage in advocacy. The freedom of expression is guaranteed through comprehensive legislation: The Constitution, The Law on Media²⁸, the Law on Broadcasting Activity²⁹, the Law on Civil Liability for Insult and Defamation³⁰, as well as the Law on Free Access to Public Information³¹.

No significant progress was made during the year in the legal framework regulating the freedom of expression, in particular, to change the shortcomings identified in the Urgent Reform Priorities.

Following the global and regional trends of fake news and disinformation campaigns, the government in 2019 prepared an Action Plan to tackle the issue of disinformation and fake news and the civil society was invited to take part³². The response by the journalist organisations to these developments was that the government should allow for self-regulation (for which several

²⁸ Law on Media (“Official Gazette of the Republic of North Macedonia”, no. 184/13, 13/14);

²⁹ Law on Broadcasting Activity (“Official Gazette of the Republic of North Macedonia”, no. 100/05, 19/07, 103/08, 152/08, 6/10, 145/10, 97/11, 13/12 and 72/13).

³⁰ Law on Civil Liability for Insult and Defamation (“Official Gazette of the Republic of North Macedonia”, no. 143/12)

³¹ Law on Free Access to Public Information (“Official Gazette of the Republic of North Macedonia”, no. 13/06, 86/08, 6/10, 42/14, 148/15, 55/16 and 64/18).

³² Government of the Republic of North Macedonia (2019) Draft-plan for decisive action against spreading misinformation and attacks on democracy (2019). Address: <https://vlada.mk/node/18640> [Accessed on: 25/11/2019]

activities were undertaken already by relevant organisations)³³. Despite this pledge for self-regulation, the Government started implementing the Action Plan. In 2020, there are no official reports on the implementation. Some improvements have been registered, such as the Register of Professional Online Media which has about 70 members that was created by the Council of Media Ethics (CMEM) and AJM. The initiative promotes self-regulation of online media by committing them to respect the Code of Journalists and publishing decisions by the CMEM.

The legislation provides for limitations of hate speech. The key legal act is the Law on Civil Liability for Insult and Defamation³⁴, which does not require the need to obtain permission to speak publicly or deliver presentation/lecture; and there is no requirement that publications of organisations must be pre-approved. The law was not amended throughout the year, even though indications were given in the Urgent Reform Priorities document stating that the number of cases of libel in courts, mostly targeting journalists, should be reduced by introducing measures.

In practice, there was some progress towards respecting the freedom of expression, particularly when it comes to media outlets and improvement of the climate for journalism. The country was ranked 92 in the 2020 World Press Freedom index, rising three places compared to 2019³⁵. The current government cut the advertising in the media, which was a powerful tool of the previous government to assert control over media by abusing state funds. However, the local municipalities are allowed to advertise in local media and it remains a tool for pressure.

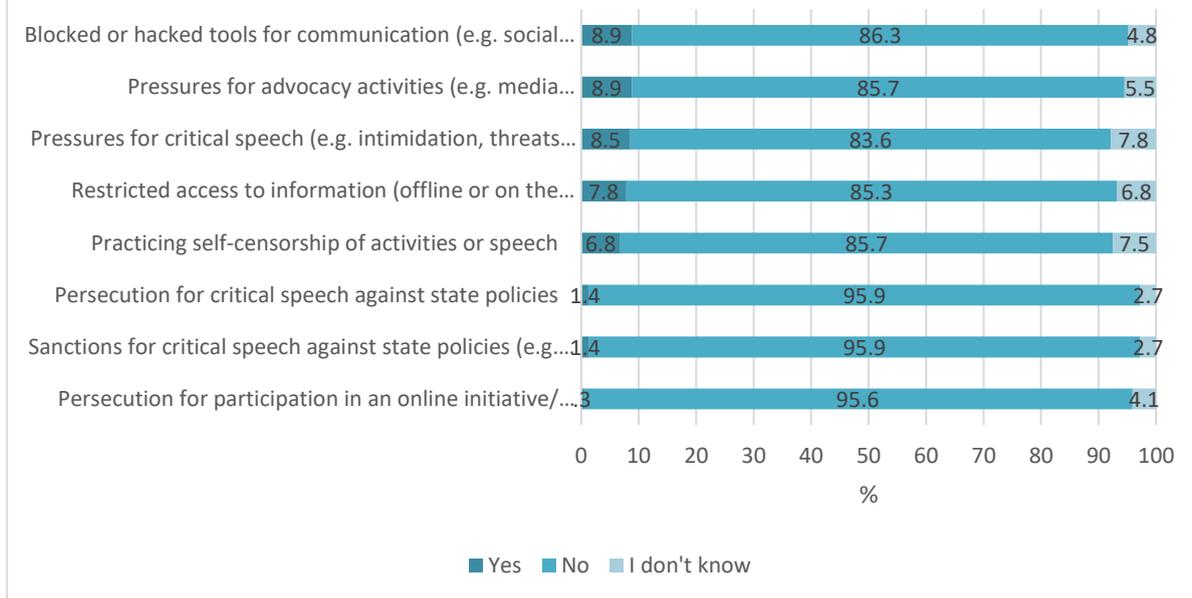
According to the survey, over 90% of CSOs have not faced any limitations to the freedom of expression. However, cases of limitations or pressures were recorded.

³³ DW (2019) Criticism of the government's plan to fight fake news or knock on an open door [Internet] Skopje, DW. Address: <https://www.dw.com/mk/%D0%BA%D1%80%D0%B8%D1%82%D0%B8%D0%BA%D0%B8-%D0%BD%D0%B0-%D0%B2%D0%BB%D0%B0%D0%B4%D0%B8%D0%BD%D0%B8%D0%BE%D1%82-%D0%BF%D0%BB%D0%B0%D0%BD-%D0%B7%D0%B0-%D0%B1%D0%BE%D1%80%D0%B1%D0%B0-%D0%BF%D1%80%D0%BE%D1%82%D0%B8%D0%B2-%D0%BB%D0%B0%D0%B6%D0%BD%D0%B8-%D0%B2%D0%B5%D1%81%D1%82%D0%B8-%D0%B8%D0%BB%D0%B8-%D1%82%D1%80%D0%BE%D0%BF%D0%B0%D1%9A%D0%B5-%D0%BD%D0%B0-%D0%BE%D1%82%D0%B2%D0%BE%D1%80%D0%B5%D0%BD%D0%B0-%D0%B2%D1%80%D0%B0%D1%82%D0%B0/a-49753323> [Accessed on 20.02.2020]

³⁴ Law on Civil Liability for Insult and Defamation ("Official Gazette of the Republic of North Macedonia", no. 143/12)

³⁵ Reporters without borders (2020) 92th in the 2019 World Press Freedom Index [Internet] Reporters without borders. Address: <https://rsf.org/en/north-macedonia>

Chart 7. In the past year have you or your organisation experienced the following situations when exercising the right to freedom of expression:



Namely, 26 CSOs (8,9%) faced pressures for advocacy activities (targeting state policies), while 25 CSOs (8,5%) experienced pressure for critical speech against government or private entities and 20 CSOs (6,8%) were practicing self-censorship of activities or speech.

1.2.3. Access to Information

The free access to information, freedom to receive and impart information are guaranteed in the Constitution, and further elaborated in legal acts such as the Law on Interception of Communications³⁶, the Law on Electronic Communications³⁷ and the Law on Criminal Procedure³⁸, the Law on Media³⁹, the Law on Audio and Audiovisual Media Services⁴⁰, the Law on Protection of Privacy⁴¹, Law on free access to public information⁴² etc.

The legal framework contains certain guarantees against illegal monitoring of communication channels. In regards to the state of protection of personal data, the system is functional and starting from the beginning of 2020 the Direction for protection of personal data has assigned

³⁶ Law on Interception of Communications (“Official Gazette of the Republic of North Macedonia”, no. 71/18).

³⁷ Law on Electronic Communications (“Official Gazette of the Republic of North Macedonia”, no. 39/14, 188/14, 44/15, 193/15, 11/18 and 21/18).

³⁸ Law on Criminal Procedure (“Official Gazette of the Republic of North Macedonia”, no. 150/10, 100/12, 142/16, 193/16 and 198/18).

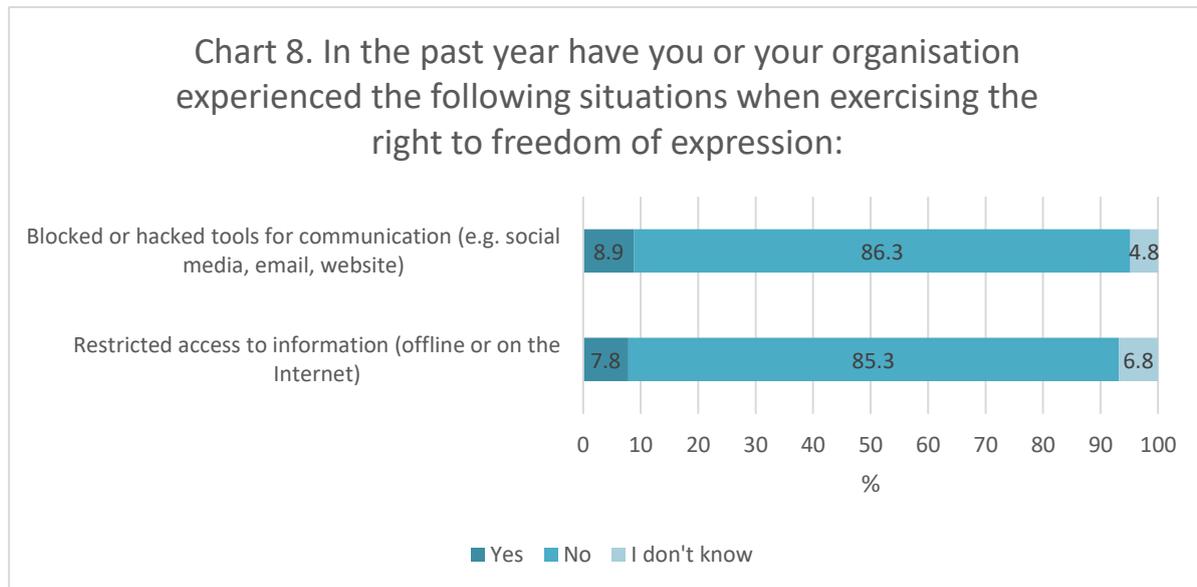
³⁹ Law on media (“Official Gazette of the Republic of North Macedonia”, no. 184/13 and 13/14).

⁴⁰ Law on Audio and Audiovisual Media Services (“Official Gazette of the Republic of North Macedonia”, no. 184/13, 13/14, 44/14, 101/14, 132/14, 142/16, 132/17, 168/18 and 248/18).

⁴¹ Law on Protection of Privacy (“Official Gazette of the Republic of North Macedonia”, no. 99/16).

⁴² Law on Free Access to Public Information (“Official Gazette of Republic of North Macedonia” no. 101/2019)

a new director and deputy director.



According to the survey, over 90% CSOs have not faced any limitations, however, 23 CSOs reported restricted access to information, and 26 CSOs had their tools for communication blocked/hacked.

There were no significant developments to the sustainability and quality of journalism. The challenges regarding the rise of fake news and disinformation on social media remains even though, in accordance with NATO standards and protocols, the memorandum on cyber security has already been completed⁴³. A register of professional online media, consisting of 70 members, is active but that is not enough to solve the challenges⁴⁴. A week against fake news was organized by CSOs to promote news digital literacy, improving the effectiveness, responsibility and ethical behaviour of citizens and journalists in the digital space⁴⁵.

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

In North Macedonia, internet access is cheap and available to all. According to the latest data from the State Statistical Office⁴⁶, in the first trimester of 2020, 79,9% of the households had access to Internet from home. The participation of households according to the type of settlement, in the total population of households that have broadband internet is 87.8%. Of the total population between the age 15 -74, Internet was used by 81.4%, and 70.9% used it every

⁴³ Government of the Republic of North Macedonia, press release: <https://vlada.mk/node/23536>

⁴⁴ Professional Online Media portal: <https://www.promedia.mk/main>

⁴⁵ <https://stopdezinformacii.mk/vesti/>

⁴⁶ State Statistical Office (2019) Use of information and communication technologies in households and individuals, 2020 [Internet] Skopje, State Statistical Office. Address: <https://www.stat.gov.mk/PrikaziSoopstenie.aspx?id=77&rbr=13478>

day or almost every day.

Box 1: EU Guidelines assessment Sub-area 1.2. Related-freedoms

Result 1.1. Freedom of assembly and expression is guaranteed for all in the law and in practice, except during the period of state of emergency when peaceful assemblies were forbidden. The legal framework, beside the decrees with legal force, does not limit spontaneous, simultaneous and counter-assemblies, and other peaceful gatherings. There is no requirement for prior authorization of a peaceful assembly. Most of the restrictions provided are in line with international best practices. Throughout the year, a Decree with legal force for adopted with which public gatherings were forbidden in order to prevent the spread of COVID-19. After ending the state of emergency this prohibition was lifted and the Government adopted a decision for public gatherings with specific COVID-19 protocols and measures. The law does not provide restrictions to the freedom of expression, such as limitation of hate speech or restrictions over communication channels through which a message is received and imparted. The media climate and treatment towards journalists has been improved, yet certain pressures and threats persist both towards investigative journalists and civil society activists.

Area 2: Framework for CSO Financial Viability and Sustainability

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

2.1.1. Tax Benefits

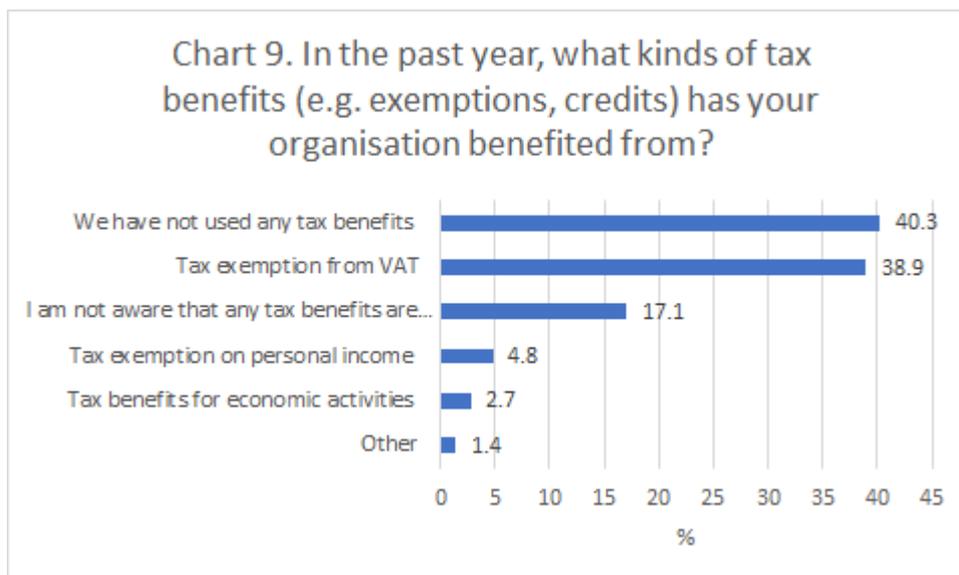
The progressive tax reform adopted in 2018 was suspended in 2019 for the next three years. Fortunately, there were no changes in regard to the provisions concerning CSOs. Namely, CSOs are not subjects to the Law on Profit Tax and the new Law on Personal Income Tax exempts them in respect of the compensation paid to volunteers, all accommodation, food and transportation costs for attendees of events organized by the CSOs, as well as travel expenses for attending educational activities and events by educational institutions and organizations abroad.

In addition, the Law on Value Added Tax (VAT)⁴⁷ was amended in 2019 and became more favourable for CSOs. Namely, with the amendment, all taxpayers (including CSOs) whose total turnover exceeded 2 million MKD (approx. 32,000 EUR) in the past calendar year or whose total turnover is anticipated to exceed this amount at the beginning of the implementation of the business activity or during the year, shall be obliged to register for VAT. The previous threshold was significantly lower, 1 million MKD (approx. 16,000 EUR) and presented a burden to CSOs that aimed to engage in economic activity. In 2020, this Law was amended to implement the necessary changes for the fight against COVID-19. With the adopted amendments sales of goods and services that are donated to a budget user to deal with the COVID-19 are VAT exempt. Also exempt from VAT is the turnover of goods and services performed to a budget user in order to deal with the coronavirus, which is paid with funds from received donations to a budget user.

VAT exemptions are the most used tax exemptions by CSOs. Grants and donations from foreign donors are also VAT exempted, with the precondition of registering the project in the Central Donor Assistance Base led by the Secretariat of European Affairs⁴⁸. According to the survey, the long and burdensome project registration procedure in the Secretariat for European Affairs continued to be an issue in 2020 as well. It also inflicts additional costs and difficulties for CSOs.

⁴⁷ Law Amending the Law on Value Added Tax ("Official Gazette of the Republic of North Macedonia" no. 275/19 and 267/2020)

⁴⁸ Rulebook for the methods of implementation of VAT exemption for goods and services intended for project implementation funded on a contract basis for donation, concluded between the Republic Macedonia and foreign donors, if the agreement provides that taxes will not be paid with the received funds (Official Gazette of the Republic of North Macedonia No. 98/14)



The survey shows that almost 40% of CSOs use VAT exemptions, and 4,8% use exemption on personal income tax which is slightly less in comparison to 2019 (5.52%). Tax benefits of economic activities are used by 8 CSOs (2,7%). The percent of CSOs that do not use tax exemptions has increased from 34,36% in 2019 to 40,3% in 2020, as well as the percent of CSOs who responded that they did not know what exemptions are available for their organisation (from 14,11% in 2019 to 17,1% in 2020).

The legislation provides benefits to all CSOs for their economic activities. Pursuant to the Law on Profit Tax they do not pay profit tax. The Law also specifies which income is not taxed. The income becomes taxable once the total threshold of one million MKD (approx. 16.000 EUR) is exceeded with 1% tax calculated against the exceeding amount only. In addition to the economic activities, non-taxable revenues are those generated by membership fees, charitable contributions, donations, grants, gifts (in money, goods, property rights), wills, legates, revenues from dividends from trade companies established with the funds of the association, and revenues from the Budget. According to the survey, eight CSOs use tax benefits for economic activities. From the 125 CSOs (42,66%) which selected using tax benefits, almost 70% consider that the administrative obligations on using tax benefits for economic activities are difficult or somehow difficult to meet.

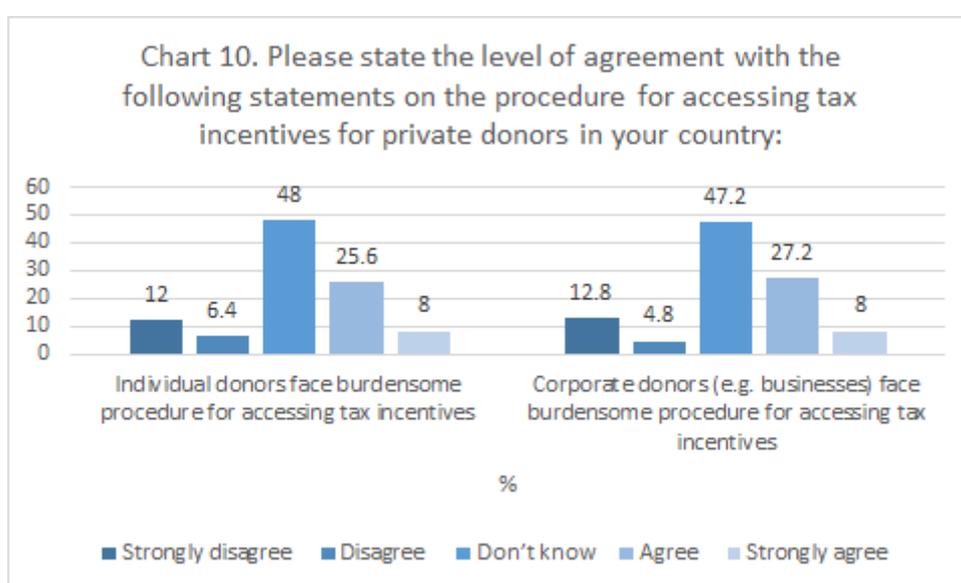
2.1.2. Incentives for Individual/Corporate Giving

The Law on Donations and Sponsorships in the Public Activities (LDSPA)⁴⁹ provides tax incentives for individual and corporate donations to CSOs. According to the LDSPA, an individual who donates funds can deduct the calculated, but not paid personal income tax, or can return the paid tax calculated based on its annual tax return in the amount of the donation. This amount cannot be more than 20% of the donor's annual tax debt, or 390 EUR the most. The enterprises can use tax benefits amounting to 5% in case of a donation and 3% in case of a sponsorship. In 2020, a Decree with legal force for application of the Law on Donations and Sponsorships in the Public Activities was introduced which aimed to regulate the donations in financial means, goods

⁴⁹ Law on Donations and Sponsorships in Public Activities ("Official Gazette of the Republic of North Macedonia", no. 47/06, 86/08, 51/11, 28/14 and 153/15).

and services, whose recipient is a budget user, in order to address COVID-19 issues⁵⁰. Even though in 2019 the local CSO Konekt and the Ministry of Finance were in a final phase of preparing amendments to the LDSPA, to improve its functioning (complicated administrative procedure, determining public benefit on specific donation/sponsorship, etc.)⁵¹ those amendments are not yet adopted.

Individual and corporate giving is insufficiently practiced, particularly towards the civil sector. In 2020, a decrease in these sources of funding was noted, compared to 2019. According to the survey, almost 9% of CSOs received funding from individual donors which is much less compared to 2019 when 24% of the CSOs received funding from individual donors. The situation is same with the corporate donations. In 2020, 11.3% of CSOs received funding from corporate donors which is less than in 2019 when 18% received this kind of funding. The administrative procedure for tax incentives is not supportive.



According to the survey, there are more CSOs that agree (33.6%) than those that disagree (18,4%) about the procedure for obtaining tax benefits for individual donors being difficult, while 48% responded that they did not know. When it comes to the procedure for obtaining tax benefits for corporate donors, 35,2% CSOs agree that the procedure is difficult, 17,6% disagree and 47,2% did not know.

According to Catalyst Balkans, the donations in 2020 were mainly for overcoming the COVID-19 crisis⁵². More specifically 5.085.162,96 EUR were donated for Global Health Emergency in different kind of donations. Most of the donations are coming from companies (734 donations) and individuals (335 donations). 34 CSOs are recorded as donors and 223 CSOs are recorded as users of donations.

⁵⁰ Decree with legal force for application of the Law on Donations and Sponsorships in the Public Activities (“Official Gazette of the Republic of North Macedonia”, no. 103/2020).

⁵¹ Council for Cooperation with and Development of the Civil Society (2019) Minutes from the sixteenth session of the Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Council for Cooperation with and Development of the Civil Society. Address:

https://www.nvosorabotka.gov.mk/sites/default/files/Zapisnik_16_sednica_na_Sovetot.pdf [Accessed on 20.02.2020]

⁵² Catalyst Balkans (2020) Donations per Country: <https://catalystbalkans.org/en/report/donations-per-country>

CSOs can obtain a public benefit status (PBO) according to the LAF, but no benefits are envisaged. While in 2019 four CSOs had PBO status, in 2020 there are 3 PBOs⁵³, showing that the public benefit status is not seen as relevant both for the CSOs and the State.

Finally, the concept of corporate social responsibility (CSR) is understood as potentially encouraging for corporate giving, thus is still of interest to the Government. The Ministry of Economy adopted a Mid-term strategy for CSR (2019-2023) aiming to define and implement a comprehensive approach towards the promotion and advancement of the CSR with a focus on businesses.⁵⁴ CSOs are listed as implementers of some of the measures/activities in the action plan of the Strategy. However, the progress in 2020 was slow on this issue and not many CSOs were part of the CSR process.

Box 1: EU Guidelines assessment here

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

Result 2.2. & 2.3. CSOs are not subjects to the Law on Profit Tax, and the income from CSOs mission-related economic activity is tax free up to income of 16,000 EUR per year from economic activity, after which 1% tax is calculated on the amount exceeding the threshold. The Law on Personal Income Tax also provides certain exemptions. With the adopted amendments on the Law of Value added tax sales of goods and services that are donated to a budget user to deal with the coronavirus COVID-19 are exempt from value added tax. Also, exempt from value added tax is the turnover of goods and services performed to a budget user in order to deal with the coronavirus, which is paid with funds from received donations to a budget user. A Decree with legal force for application of the Law on Donations and Sponsorships in the Public Activities (LDSPA) was introduced which aimed to regulate the public interest of the donation in financial means, goods and services, whose recipient of the donation is the budget users, in order to solve the issues caused by the COVID-19 on the territory of the Republic of North Macedonia. Finally, the LSDPA provides tax incentives for individual (20% with limitation) and corporate (3-5%) giving. However, the LSDPA should be amended particularly the procedure in order for donations to be stimulated. CSOs mostly use the possibility for VAT exemptions on the activities that they implement within the foreign funded projects, even though the procedure for registering the projects within SEA was continues to be assessed as particularly long and burdensome.

⁵³ Government Unit for cooperation with NGOs (2019) List of associations and foundations that have been granted the status of an organization of public interest [Internet] Skopje, Unit for cooperation with NGOs. Address: <https://www.nvosorabotka.gov.mk/?q=mk/node/284> [Accessed on 20.02.2020]

⁵⁴ Ministry of Economy (2019) Medium-term strategy for social responsibility of North Macedonia [Internet] Skopje, Ministry of Economy. Address: <http://www.economy.gov.mk/Upload/Documents/%D0%A1%D1%82%D1%80%D0%B0%D1%82%D0%B5%D0%B3%D0%B8%D1%98%D0%B0%20%D0%B7%D0%B0%20%D0%9E%D0%9E%20%D0%BE%D0%BA%D1%82%D0%BE%D0%BC%D0%B2%D1%80%D0%B8%202019.pdf> [Accessed on 20.02.2020]

Sub-area 2.2. State support

2.2.1. Public Funding Availability

The legislation contains certain provisions for state support for institutional development, project support and co-financing of EU funded projects, usually targeting segments or sub-sectors of civil society. A few legal documents provide the basis for the decentralized mechanism for the distribution of public funds to CSOs that exists with major shortcomings. Key laws and bylaws are LAF, Law on Execution of Budget⁵⁵, Law on Games of Chance and Entertainment Games⁵⁶, Decision on the distribution of income from games of chance and entertainment games⁵⁷, Criteria for distribution of income from games of chance and entertainment games, Code of Good Practice for Financial Support of Associations and Foundations⁵⁸. Other laws also regulate some aspects of state support in different areas such as sports, culture, health, etc.

The legal framework regarding public funding for CSOs was not substantially improved throughout the year. The measures related to the comprehensive public funding reform foreseen in the Strategy and expected by the first trimester of 2020 were not implemented even by the end of the year⁵⁹. The Draft-Analysis on the Financial Support for Associations and Foundations from the Budget of the Republic of North Macedonia (from 2017 until the first half of 2019) with Comparative analysis of state funding models from other countries with Proposal for Model of Fund for Institutional Support for CSOs and Co-financing EU Funded Projects⁶⁰ prepared in 2019 was presented and assessed at the 17th Council session (25 November 2019) as a good basis for further consultations with the civil society. In the period from 17th December 2019 to 10th January 2020, online consultations about the Analysis were conducted with CSOs through the Department for Cooperation with NGOs⁶¹. The minutes of the conducted consultative process were reviewed and adopted at the 19th Council session (26 March 2020). Pursuant to the conclusions at the 23rd Council session (24 September 2020), the analysis was submitted for consideration to the Government. The Analysis was presented at the 24th Government session⁶² as an information and it was proposed that Ministry of Finance has to be represented in the working group for further development and consideration of the analysis. At the 27th Council session (28 December 2020), establishment of a working group for

⁵⁵ Law on Execution of Budget of the Republic of North Macedonia for 2020 ("Official Gazette of the Republic of North Macedonia", no. 265/19).

⁵⁶ Law on Games of Chance and Entertainment Games ("Official Gazette of the Republic of North Macedonia", no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16 and 178/16).

⁵⁷ Each year a new decision is adopted according to the Program for financing the program activities of the national disability organizations, their societies and their association, associations fighting domestic violence and the Red Cross of the Republic of North Macedonia from revenues from game of chance and entertainment games in 2020 ("Official Gazette of the Republic of North Macedonia", no. 26/19).

https://www.mtsp.gov.mk/content/pdf/programi/2020/2.1_igri%20na%20sreka.pdf

⁵⁸ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 130/07).

⁵⁹ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. <https://www.nvosorabotka.gov.mk/?q=node/250> [Accessed on: 19/3/2021]

⁶⁰ Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North Macedonia. [Internet] Skopje, Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia. Address:

⁶¹ www.nvosorabotka.gov.mk

⁶² <https://vlada.mk/2020-024>

implementing the recommendations from this Analysis was proposed⁶³.

The budget allocation mechanism for CSOs is decentralized. The main budget expenditure line for CSOs, which is 463 - Transfers to Non-Governmental Organizations (NGOs), continues to cause confusion since the greatest budget allocation from that line goes to political parties and sports clubs. The confusion arises due to lack of public access to the amount of funds allocated per sub-items in the budget (or final account) published by the Ministry of Finance⁶⁴. In addition, other budget lines are used to allocate funds by different state institutions such as 464 – Various transfers.

In April 2020, with the start of the COVID-19 pandemic, the Government passed a Decision on redistribution of funds between the budget users of the central government and between the funds⁶⁵ reducing the state funds for support of the associations and foundations provided by the Budget of RSM for 2020 in the amount of around half a million EUR. In particular, the Decision stipulated complete abolition of the funds that were supposed to be distributed through the General Secretariat of the Government from the budget line for support to CSOs, as well as through other institutions, such as Ministry for Political System and Inter-Community Relations; Ministry of Economy; Ministry of Labour and Social Policy; Agency for Youth and Sports, and Ministry of Justice.

However, due to the Council reactions, as well as the wide CSOs' reactions in general, most of these funds were reallocated back for CSOs, with the largest portion targeting urgent measures to deal with the crisis caused by COVID-19. Thus, although 2020 was a difficult year for all, including the CSOs, the Government did not increase the overall funds to support the associations and foundations, rather tried to drastically cut down the state funding for CSOs.

The strategic approach in granting budget funds to the associations and foundations is a legal obligation of the state institutions as per: Law on Budget, LAF, Law on Games of Chance and Entertaining Games, Code of Good Practices, and the Decision on the Criteria and Procedures for Distribution of the Funds for Financing the Program Activities of the Associations and Foundations from the Budget⁶⁶. Different institutions prepare numerous strategic documents that consider public funding for CSOs: Program for financing the program activities of associations and foundations⁶⁷, Strategic Plan of the Ministry of Labour and Social Policy (2021-2023)⁶⁸, National Strategy for the development of culture⁶⁹, Strategic Plan of the Ministry of

⁶³ https://www.nvosorabotka.gov.mk/sites/default/files/_Nacrt-Zapisnik_27_sednica_na_Sovetot_0.pdf

⁶⁴ Code of Good Practices for Financial Support of Associations and Foundations ("Official Gazette of the Republic of North Macedonia", no. 130/07).

⁶⁵ Decision on redistribution of funds between the budget users of the central government and between the funds (Official Gazette of RSM no. 97/2020 of April 9, 2020)

⁶⁶ Decision on Criteria and Procedure for allocation of funds for program activities of associations and foundations from the Budget of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 23/09)

⁶⁷ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia, Program for financing the program activities of the associations and foundations for coping with COVID-19 crisis [Internet] Government Unit for cooperation with NGOs. Address: <https://www.nvosorabotka.gov.mk/sites/default/files/dokumenti/odluka%20i%20programa.pdf> [Accessed on 19.03.2021]

⁶⁸ Ministry of Labor and Social Policy, Strategic documents [Internet] Ministry of Labor and Social Policy. Address: <http://www.mtsp.gov.mk/dokumenti.nsp> [Accessed on 19.03.2021]

⁶⁹ Ministry of culture, National Strategy for Cultural Development [Internet] Ministry of culture. Address: <http://kultura.gov.mk/nacionalna-strategija-za-razvoj-na-kultura/> [Accessed on 19.03.2021]

Health⁷⁰, Open data strategy⁷¹, Strategic Plan of the Ministry of Education and Science⁷², Strategic Plan of the Agency for Youth and Sports⁷³, National Strategy on Women Entrepreneurship⁷⁴, and many others.

The procedures prescribed for CSOs' participation in all phases of the public funding cycle have shortcomings. Namely, the Code of Good Practices stipulates clear procedures on applying and implementation of projects by CSOs, but not on consultations over funding priorities, nor participation in the selection of projects, monitoring and evaluation. The Council, within its mandate, gives proposals to the planning and the specific priorities for financing activities of organisations from the Budget of RSM. In 2020, this topic was on the agenda of the 25th, 26th and 27th Council sessions, and according to the minutes from the 27th Council session, the Council member voted in favour of the proposed program for financing the program activities of associations and foundations for 2021. Furthermore, at this session, the Council members made a proposal to the Government about the grant size, which was accepted by the Government.

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

State funding is still almost a non-recognizable source of income for CSOs and only available for a limited number of organizations. The lack of available funding is a serious challenge for CSOs. Within, the budget item 463-Transfer to NGOs, according to the data provided by state institutions (excluding local self-government) a total amount of 338.5 million MKD (approx. 5.5 million EUR) were distributed as financial support for NGOs in 2020⁷⁵.

⁷⁰ Ministry of health, Plan for implementation [Internet] Ministry of health. Address: <http://zdravstvo.gov.mk/wp-content/uploads/2019/01/USOGLASEN-plan-19-21.pdf>. [Accessed on 19.03.2021]

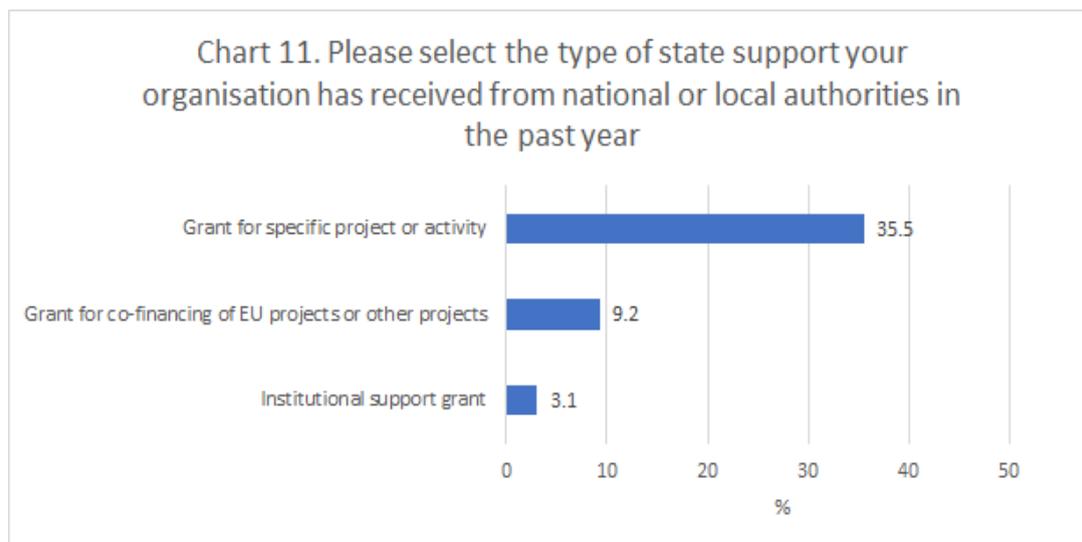
⁷¹ MISA, Open Data Strategy (2018-2020) [Internet] MISA. Address: http://www.mioa.gov.mk/sites/default/files/pbl_files/documents/strategies/open_data_strategy_en.pdf [Accessed on 19.03.2021]

⁷² Ministry of education and science, Strategic plan 2020-2022 [Internet] MON. Address: <https://mon.gov.mk/page/?id=2048> [Accessed on 19.03.2021]

⁷³ Agency for youth and sports, Strategic plan of the Agency for youth and sports (2019-2021) [Internet] AMS. Address: <http://ams.gov.mk/documents/Strateski%20plan%202019%20do%20202121.pdf> [Accessed on 19.03.2021]

⁷⁴ Ministry of economy, Strategy for development of women's entrepreneurship in the Republic of North Macedonia, 2019-2023 [Internet] Ministry of economy. Address: <http://www.economy.gov.mk/Upload/Documents/%D0%A1%D1%82%D1%80%D0%B0%D1%82%D0%B5%D0%B3%D0%B8%D1%98%D0%B0%20%D0%B7%D0%B0%20%D1%80%D0%B0%D0%B7%D0%B2%D0%BE%D1%98%20%D0%BD%D0%B0%20%D0%B6%D0%B5%D0%BD%D1%81%D0%BA%D0%BE%20%D0%BF%D1%80%D0%B5%D1%82%D0%BF%D1%80%D0%B8%D0%B5%D0%BC%D0%BD%D0%B8%D1%88%D1%82%D0%B2%D0%BE%20%D0%B2%D0%BE%20%D0%A0%D0%B5%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B0%20%D0%9C%D0%B0%D0%BA%D0%B5%D0%B4%D0%BE%D0%BD%D0%B8%D1%98%D0%B0%202019-2023.pdf> [Accessed on 19.03.2021]

⁷⁵ Source: data received from state institutions at central level.



The survey provides evidence of a shortage of available public funding. Hundred and one (35,5%) CSOs have received project support, nine CSOs received an institutional grant, and 27 CSOs received EU co-financing. Out of the CSOs that received public funding in 2020, 20 organisations received funds to deal with the COVID-19 pandemic. Furthermore, only 11,3% agree and 1,4% strongly agree, but 54,9% disagree and 27,5% strongly disagree that state funding is sufficient and commensurate to the needs of CSOs.

2.2.2. Public Funding Distribution

The legal framework stipulating a procedure for state funding, contains certain provisions on transparency and accountability in various laws (Law on Execution of Budget, Decision on the Criteria and Procedures for Fund Distribution for program activities of the associations and foundations from the budget and the Code). In 2020, there was no progress in the preparation of a law to standardize the procedure of allocation of public funds, although this was foreseen in the Strategy⁷⁶. Numerous legal acts contain provisions on different parts of the process for the distribution of public funding. Provisions on announcing the grant procedure are included in the Law on Execution of Budget, Law on Environment⁷⁷, Law on Culture⁷⁸ and more specifically when it comes to publishing an open call for a specific type: Law on Sports⁷⁹, Law on Games of Chance and Entertainment Games⁸⁰, Law on Social Protection⁸¹. When it comes to the decision-making part, the criteria and procedure for selection of the CSOs are set in several legal acts (Code, MLSP, AYS). Furthermore, various legal acts prescribe the grounds for establishing expert bodies (commissions, council) and for assessing and deciding on applicants, but fail to provide

⁷⁶ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. <https://www.nvosorabotka.gov.mk/?q=node/250> [Accessed on: 19/3/2021]

⁷⁷ Law on Environment ("Official Gazette of the Republic of North Macedonia", no. 53/05; 81/05; 24/07; 159/08; 83/09; 48/10; 124/10; 51/11; 123/12; 93/13; 187/13; 42/14; 44/15; 129/15; 192/15; 39/16 and 99/18).

⁷⁸ Law on Culture ("Official Gazette of the Republic of North Macedonia", no. 31/98; 49/03; 82/05; 24/07; 116/10; 47/11; 51/11; 136/12; 23/13; 187/13; 44/14; 61/15; 154/15; 39/16 and 11/18).

⁷⁹ Law on Sports ("Official Gazette of the Republic of North Macedonia", no. 29/02, 66/04, 81/08, 18/11, 51/11, 64/12, 148/13, 187/13, 42/14, 138/14, 177/14, 72/15, 153/15, 6/16, 55/16, 61/16, 106/16 and 190/16).

⁸⁰ Law on Games of Chance and Entertainment Games ("Official Gazette of the Republic of North Macedonia", no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16 and 178/16).

⁸¹ Law on Social Protection ("Official Gazette of the Republic of North Macedonia", no. 104/19, 146/19 и 275/19)

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

The majority of state institutions that allocate funds to CSOs fail to provide publicly available information on the procedures for funding and information on funded projects, or cover only basic details. The Unit for cooperation with NGOs sets a good example by publishing more detailed information on the financial support provided to CSOs through the General Secretariat of the Government since 2012⁸².

In June 2020, the Government announced a call for project proposals of CSOs to deal with the COVID-19 crisis in the total amount of 30,000,000 MKD⁸³. Funds for this purpose were provided by the Government Program - Measures to deal with the COVID-19 crisis, Subprogram - 46 Subsidies and transfers, item 464 - Various transfers, to finance the program activities of associations and foundations to take urgent measures to deal with the coronavirus crisis. The CSOs had only six days to prepare project proposal (as of 6th June), but still 549 applications were received. On 13th June 2020, the Government announced a decision for financing 40 project proposals⁸⁴ in the amount of 29,647,474 MKD. This means that within two days the evaluation committee members completed the administrative check and quality evaluation of all 549 received applications. There were several critical points that influenced the transparency and the accountability of the whole process of distributing these state funds, starting from the very short deadlines for application, the composition of the evaluation committee, the great difference among scores for same application from different evaluation committee members, etc.⁸⁵ The Council appointed two Council representatives from CSOs to be members of the evaluation committee, not as observers, as it was the case in 2019. At its 22nd Session, the Council, although not unanimously, adopted the Report from the Council members who participated in the evaluation process. At this session, they also assessed the process of awarding the funds to associations and foundations for measures for coping with COVID-19 as transparent.⁸⁶ Still, many CSOs publicly expressed disappointment of the whole process.

Additionally, a complaint was submitted to the State Commission for Prevention of Corruption (SCPC) regarding the manner of distribution of funds. The SCPC passed a Decision⁸⁷ by adopting this complaint with an explanation, inter alia, that the payment of the approved funds, done on 1st July, was in the period of the election campaign and thus was a violation of Article 8-a paragraph 1 line 2 of the Electoral Code and Article 34 of the Law on Prevention of Corruption⁸⁸. This decision was appealed by the Secretary General of the Government before the Administrative Court. After reviewing this case, the Administrative Court rendered a judgment⁸⁹ annulling the SCPC decision.

This example of non-transparent cuts of the already planned budget funds, which then were

⁸² <https://www.nvosorabotka.gov.mk/?q=mk/node/22>

⁸³ <https://www.nvosorabotka.gov.mk/sites/default/files/Dopolneta%20Programa%20COVID19%202020.pdf>

⁸⁴ Decision on distribution of funds for financial support of associations and foundations for measures for dealing with COVID-19 crisis, Official Gazette of RSM no. 157/2020

<https://www.nvosorabotka.gov.mk/sites/default/files/dokumenti/Odluka%20COVID%2019.pdf>

⁸⁵ <https://www.otcetni.go.mk/wp-content/uploads/2021/02/Analiza-Finansiranje-na-GO-vo-vreme-na-kovid-19.pdf>

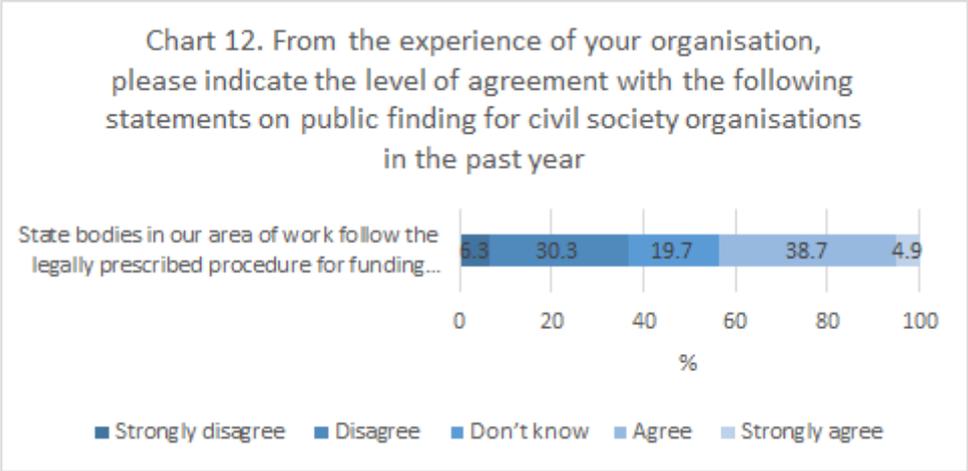
⁸⁶ https://www.nvosorabotka.gov.mk/sites/default/files/Koregiran-Zapisnik_22_sednica_na_Sovetot_0.pdf

⁸⁷ Decision of the State Commission for Prevention of Corruption no. 12-2368 / 5 from 10.07.2020

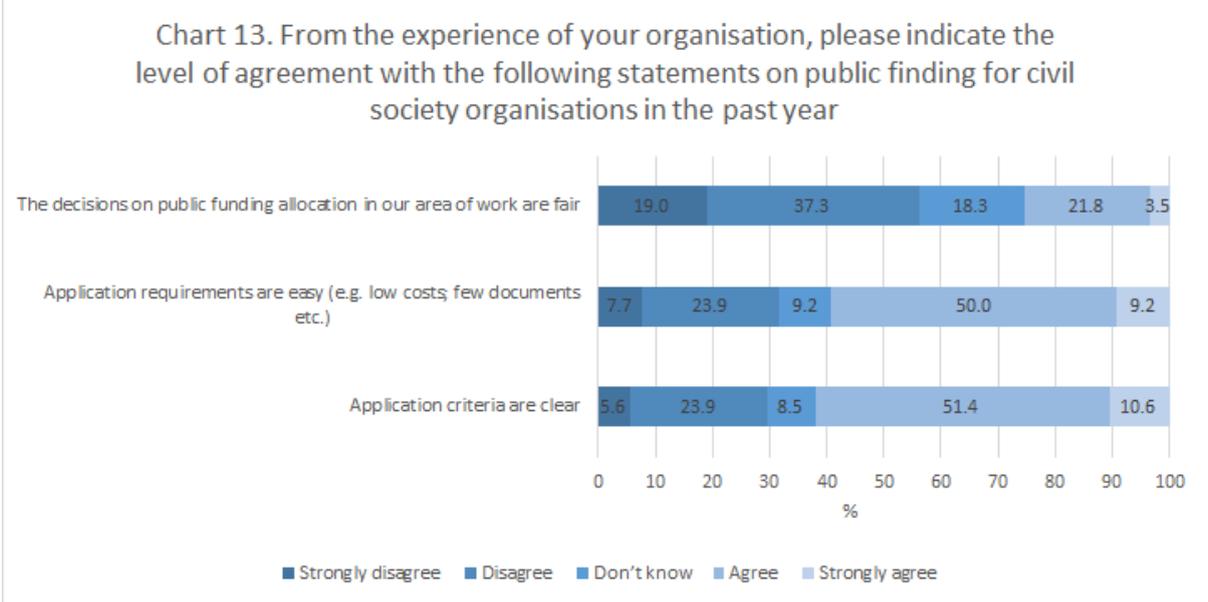
⁸⁸ https://www.dksk.mk/fileadmin/user_upload/Zakon_za_sprecuvanje_na_korupcija_i_sudirotni_interesi.pdf

⁸⁹ Judgment of the Administrative Court, URP no. 32/2020, dated 17.07.2020

returned and distributed to CSOs in a rather dubious manner, takes the whole process back and reverses all the positive steps taken by the new government towards opening institutions for cooperation and networking with the civil society sector, as well as the Government commitment to improve the state funding system.



According to the survey, 43.7% CSOs agree that state institutions follow legally prescribed procedures for funding allocation, while 36,6% disagree. The application requirements imposed by state bodies are burdensome for almost one third of the respondents to the survey. Yet the majority considers the criteria for applying clear.



Namely, 31,7% of CSOs consider that the application requirements are not easy (e.g. high costs, few documents etc.); while 59.2% find these requirements easy. Also, 62% of the CSOs consider the criteria for applying to be clear, and 29,6% disagree. The majority of CSOs consider the decisions on tenders to be unfair. According to the survey, out of 142 CSOs that were beneficiaries of state funding (out of total 293 CSOs), 25.4% agree that the decisions on public funding allocation is fair, while 56.3% disagree.

2.2.3. Accountability, Monitoring and Evaluation of Public Funding

There are legal acts that provide certain measures for accountability, monitoring and evaluation. According to the Law on Budget, every expenditure and transfer from the budget must be corroborated with credible accounting documentation. The grounds why reporting is needed is given in the LAF, according to which, when receiving funds from the Budget, a financial report is to be submitted to the relevant state institution. Finally, various regulation provides an obligation to submit a report within a month following the end of the project: the annual decisions of the General Secretariat of the Government for distribution of budget funds, Law on Environment, Law on Culture, Law on Disability Organizations⁹⁰, Law on Sports, Code of Good Practices, and in the Rulebook of AYS⁹¹. The evaluation of the effects resulting from the implemented activities of the CSOs, which were funded by the budgetary grants is prescribed with the Code, reading that every institution should evaluate the utilization of the funds and the results achieved based on the submitted reports and propose recommendations.

The legislation does not prescribe specific and proportionate sanctions for CSOs that misuse public funds. The Criminal Code considers the legal representatives of CSOs to be public officials, thus the same sanctions apply⁹². The Code of Good Practices does not suggest sanctions, rather regular monitoring of the spending and in case of failure to fulfill the contractual obligations the funds must be returned to the institution. Monitoring is implemented rarely and for the sake of providing information to the Government⁹³. The field visits are rare and organized mainly by MLSP and FITR⁹⁴. Moreover, the General Secretariat of the Government, engages in monitoring, as it is an element of the Agreement they make when awarding grants and in accordance with the Code⁹⁵. A good example was set at the end of 2020 by the Unit for cooperation with NGOs which prepared Report on the implementation of the Programme for financing activities of associations and foundations for 2019⁹⁶ and together with all individual narrative and financial reports from the grantees were published on its website and were put on the agenda for the 28th Council session. According to the survey, out of the 142 CSOs that received state support, the projects of 57,7% CSOs were subject of monitoring whereas 16,7% CSOs were not subject of

⁹⁰ Law on Disability Organizations ("Official Gazette of the Republic of North Macedonia", no. 150/2015, 27/2016, 59/2012, 23/2013 and 89/2008).

⁹¹ Agency for youth and sport (2019) Rulebook of the Agency for Youth and Sports for determining the procedure and determining the criteria for allocating funds for support of projects in the field of youth [Internet] Skopje, AYS.

Address:

http://www.ams.gov.mk/images/%D0%9F%D1%80%D0%B0%D0%B2%D0%B8%D0%BB%D0%BD%D0%B8%D0%BA_%D0%B7%D0%B0_%D0%BE%D0%BF%D1%80%D0%B5%D0%B4%D0%B5%D0%BB%D1%83%D0%B2%D0%B0%D1%9A%D0%B5_%D0%BD%D0%B0_%D0%BF%D0%BE%D1%81%D1%82%D0%B0%D0%BF%D0%BA%D0%B0_%D0%B8_%D1%83%D1%82_%D0%B2%D1%80%D0%B4%D1%83%D0%B2%D0%B0%D1%9A%D0%B5_%D0%BD%D0%B0_%D0%BA%D1%80%D0%B8_%D1%82%D0%B5%D1%80%D0%B8%D1%83%D0%BC%D0%B8_%D0%B7%D0%B0_%D0%B4%D0%BE%D0%B4%D0%B5%D0%BB%D1%83%D0%B2%D0%B0%D1%9A%D0%B5_%D1%81%D1%80%D0%B5%D0%B4%D1%81%D1%82%D0%B2%D0%B0_%D0%B7%D0%B0_%D0%BF%D0%BE%D0%B4%D0%B4%D1%80%D1%88%D0%BA%D0%B0_%D0%BD%D0%B0_%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D0%B8_%D0%BE%D0%B4_%D0%BE%D0%B1%D0%BB%D0%B0%D1%81%D1%82%D0%B0_%D0%BD%D0%B0_%D0%BC%D0%BB%D0%B0%D0%B4%D0%B8%D1%82%D0%B5_1.pdf [Accessed on 20.02.2020]

⁹² Criminal Code ("Official Gazette of the Republic of North Macedonia" no. 37/96, 80/99, 4/02, 43/03, 19/04, 81/05, 60/06, 73/06, 7/08, 139/08, 114/09, 51/11, 135/11, 185/11, 142/12, 166/12, 55/2013, 82/13, 14/14, 27/14, 28/14, 41/14, 115/14, 132/14, 160/14, 199/14, 196/15 и 226/15, 97/17 and 248/18).

⁹³ Hafner Ademi, T., Mitevski V., Stojkoski, V., Mojanoski, G. (2019) Analysis of the financial support for associations and foundations from the Budget of the Republic of North Macedonia.

⁹⁴ Ibid.

⁹⁵ Response provided by the General Secretariat of the Government of Republic of North Macedonia to the Request for access to information sent by MCIC on the 20.01.2020

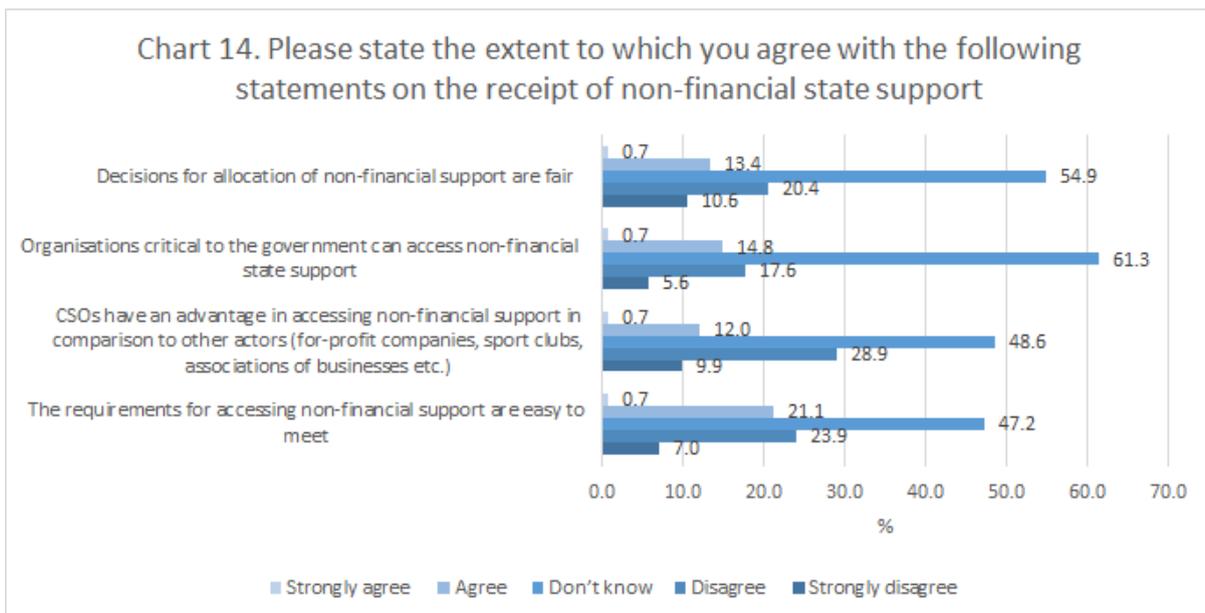
⁹⁶ <https://nvsorabotka.gov.mk/?q=mk/node/471>

monitoring. Then, for 54,9% CSOs the monitoring was carried out following predefined criteria, and for 16,2% it was not. Finally, for 36,6% CSOs the monitoring visits were announced, while for 16,9% CSOs they were not.

2.2.4. Non-Financial Support

The legislation provides the basis for allocation of non-financial support to CSOs. The key law is the Law on Usage and Disposal of Government Owned Items⁹⁷, which stipulates that movable and immovable property owned by the government bodies is granted following a government decision to use or transfer the right of ownership, with or without compensation to CSOs. CSOs can also receive real estate for temporary or permanent usage, with or without compensation, and use movable items owned by the Government. Yet, there are no provisions with criteria for the transparent allocation of the non-financial support. In addition, the Law on Local Self-Government⁹⁸determines that the ownership of the municipalities can be transferred to other entities via public auction.

There are a few cases of CSOs that use non-financial state support. According to the survey, 22 CSOs were granted non-financial support by the state in 2020 (office for events, work, training and equipment).



Out of the total number of respondents (293), 30 CSOs agree and only one organisation strongly agrees that the requests for non-financial support to the state are easy to fulfil, 67 CSOs do not know, whereas 34 CSOs disagree and 10 CSOs strongly disagree. CSOs perceive themselves as being treated in an equal manner as the other actors when it comes to access to state non-financial resources. Namely, 14 CSOs strongly disagree, 41 disagree, and 69 CSOs do not know, while 17 CSOs agree and one CSO strongly agrees that CSOs have an advantageous position compared to other actors. Concerning the fairness of the allocation of the non-financial support, according to the survey, 19 CSOs agree and one strongly agrees that decisions are fair, 29 CSOs

⁹⁷ Law on Usage and Disposal of Government Owned Items and Municipal properties (“Official Gazette of the Republic of North Macedonia”, no. 78/15, 106/15, 153/15, 190/16 и 21/18, 101/19 and 275/19).

⁹⁸ Law on Local Self-Government (“Official Gazette of the Republic of North Macedonia”, no. 5/2002).

disagree, 15 CSOs strongly disagree, while 78 CSOs said they do not know. Furthermore, in terms of being critical to the Government, 21 CSOs agree and one CSO strongly agrees that critical CSOs can access non-financial support; 25 CSOs do not agree, eight CSOs strongly disagree and 87 CSOs do not know.

Box 4: EU Guidelines assessment

Sub-area 2.2. State support

Result 2.4. The comprehensive reform of the system for state funding for CSOs has progressed slowly and the Strategy measures foreseen for 2020 were not implemented. The 2020 example of non-transparent cuts of already planned budget funds, which then were returned and distributed to CSOs in a rather dubious manner takes the whole process back and the positive steps taken by the new government towards opening institutions for cooperation and networking with the civil society sector, as well as the Government commitment to improve the state funding system. The Ministry of Labor and Social Policy and the Agency for Youth and Sport have the largest budgets for distribution to CSOs concerning social protection, sports and youth. The legal framework for public funding for CSOs does not provide: institutional support; prepayments; multi-annual contracts; and financing EU and other projects. Furthermore, there is a non-binding procedural document (Code) that regulates the distribution based on best practices.

Sub-area 2.3. Human resources

2.3.1. Employment in CSOs

The existing laws and policies apply to CSOs as employers, yet they do not reflect the specific nature of CSO operation (Law on Labour Relations⁹⁹, Law of Employment and Insurance in Case of Unemployment¹⁰⁰) and there is the unequal treatment when it comes to benefits available for businesses (Law on the Employment of disabled persons¹⁰¹)¹⁰². Furthermore, the civil society sector remains as not represented in the employers' unions¹⁰³ and it is unclear which collective

⁹⁹ Law on Labor Relations ("Official Gazette of the Republic of North Macedonia" no. 62/2005, 106/2008, 161/2008, 114/2009, 130/2009, 149/2009, 50/2010, 52/2010, 124/2010, 47/2011, 11/2012, 39/2012, 13/2013, 25/2013, 170/2013, 187/2013, 113/2014, 20/2015, 33/2015, 72/2015, 129/2015, 27/2016 and 120/2018 and no. 110/2019)

¹⁰⁰ Law on Employment and Insurance Against Unemployment ("Official Gazette of the Republic of North Macedonia" nos. 37/1997, 25/2000, 101/2000, 50/2001, 25/2003, 37/2004, 4/2005, 50/2006, 29/2007, 102/2008, 161/2008, 50/2010, 88/2010, 51/2011, 11/2012, 80/2012, 114/2012, 39/2014, 44/2014, 113/2014, 56/2015, 129/2015, 147/2015, 154/2015, 27/2016, 119/2016, 21/2018 and 113/2018 and 124/2019).

¹⁰¹ Law on Employment of Disabled Persons ("Official Gazette of the Republic of North Macedonia" nos. 44/2000, 16/2004, 62/2005, 113/2005, 29/2007, 88/2008, 161/2008, 99/2009, 136/2011, 129/2015, 147/2015, 27/2016 and 99/2018)

¹⁰² Atanasova, M. (2019) Analysis of the perception and involvement of CSOs as an employer in the legislation and active employment measures in Republic of North Macedonia [Internet] Skopje, Konekt. Address: http://konekt.org.mk/wp-content/uploads/2019/08/konekt-analiza_01.pdf [Accessed on 20.02.2020]

¹⁰³ Ibid.

agreement covers it.

Government policies on increasing employment are focused on the businesses. Namely, the 2016-2020 National Employment Strategy only lists CSOs as implementers of measures, rather than users¹⁰⁴. Yet, important steps were taken to build supportive measures, and there were certain Programs and measures for employment available for CSOs in 2020: subsidizing salaries (since 2017 the CSOs are a special type of legal entity that can apply to use this measure) and employment and growth of legal entities (support for new employment)¹⁰⁵. According to the list provided by the Agency for employment 9 CSOs used the measure employment and growth of legal entities, 16 for subsidizing salaries, 2 CSOs for employees training and 72 CSOs for internship.¹⁰⁶

Employment data for the civil society sector is collected and published by the CRNM. The data is extracted from the financial reports of the CSOs submitted annually (number of full-time employees, expenditures for salaries, etc.). There is still no data available on part-time employees, people with short-term contracts and volunteers. The total number of employees in associations and foundations according to the CRNM is slightly increased from 1,645 in 2019 to 1,799 in 2020. Still it declined as a percentage of total employment in the country from 0,29% in 2019 to 0,2% in 2020.¹⁰⁷

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

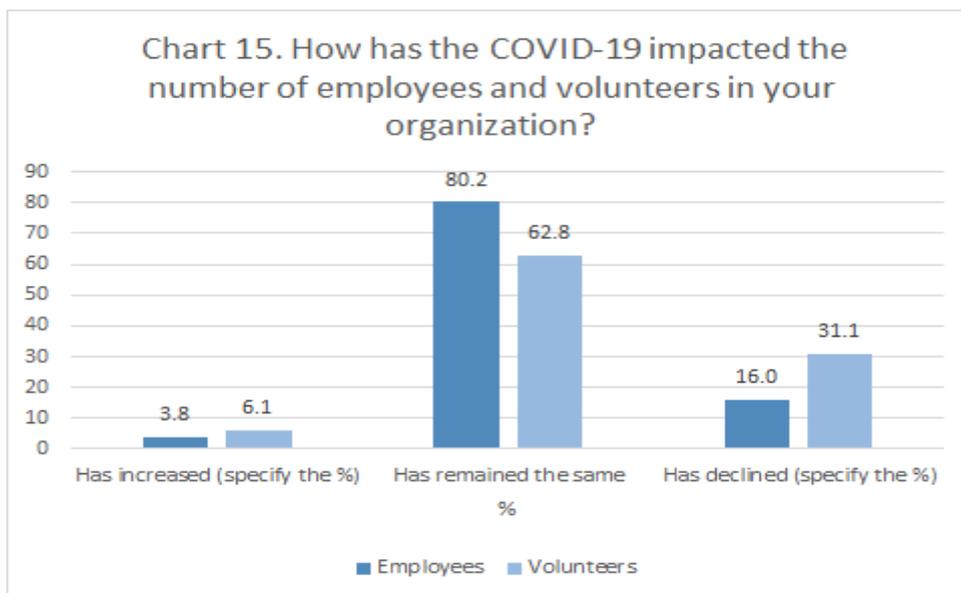
According to the survey, thirteen CSOs used government support through programs for stimulation of employment. Also, the survey reveals that 81 CSOs had difficulties in finding human resources due to the COVID-19 crises.

¹⁰⁴ Ministry of Labour and Social Policy (2015) National Employment Strategy of the Republic of North Macedonia 2016-2020 [Internet] Skopje, MLSP. Address: <http://www.mtsp.gov.mk/content/pdf/strategii/Nacionalna%20Strategija%20za%20Vrabotuvane%20na%20Republika%20Makedonija%20za%20Vlada%2016102015.pdf> [Accessed on 20.02.2020]

¹⁰⁵ Employment Service Agency of the Republic of North Macedonia, Operational plan [Internet] Skopje, AVRМ. Address: <https://av.gov.mk/operativen-plan.nspix> [Accessed on 20.02.2020]

¹⁰⁶ Received Decision for information for public information from Agency for employment of Republic of North Macedonia, 13.01.2021

¹⁰⁷ Civil Society Sustainability Index 2020, <https://www.balkancsd.net/2020-csosi-report-for-north-macedonia-slight-improvement-in-the-overall-civil-society-sustainability/>



CSOs remain insufficiently informed on the possibilities and the duration of the call for support, as each of the measures is available during certain part of the year¹⁰⁸. Furthermore, very few CSOs were able to use the incentives for opening new employment positions, mainly because, due to their lack of long-term funding, they may not be able to continue to pay the salaries once the state support ends.

The COVID-19 crisis has shown that the CSOs are one of the sectors that can adjust their work according to the current state and can switch their work from office to work from home. According to the survey 63,5% (186) CSOs were able to fully work from home in 2020 which shows us the digitally readiness of the sector.

2.3.2. Volunteering in CSOs

The legislation protects the volunteers and their organisations, and enables spontaneous volunteering, with certain inconsistencies. The key law is the Law on Volunteering¹⁰⁹ which regulates the rights and obligations of volunteers and organisers of volunteering, with clearly defined contractual relations and protection. Other relevant laws are the Law on Labour Relations, Law on Transformation into Full Time Employment, Law on Foreigners¹¹⁰ and the Law on Employment and Work of Foreigners¹¹¹. Even though, a new Law on Internship was adopted in 2019¹¹² providing a distinction between the concept of internship and volunteerism the impact of the law is yet to be seen. The law stipulates conditions for interns, such as being unemployed and younger than 34 with at least primary education completed. The law regulates the procedure and conditions for internship, as well as the rights and obligations of the intern and

¹⁰⁸ Atanasova, M. (2019) Analysis of the perception and involvement of CSOs as an employer in the legislation and active employment measures in Republic of North Macedonia [Internet] Skopje, Konekt. Address: http://konekt.org.mk/wp-content/uploads/2019/08/konekt-analiza_01.pdf [Accessed on 20.02.2020]

¹⁰⁹ Law on Volunteering ("Official Gazette of the Republic of North Macedonia", no. 85/07, 161/08, 147/15)

¹¹⁰ Law on Foreigners ("Official Gazette of the Republic of North Macedonia" no. 97/2018 and no. 108/2019)

¹¹¹ Law on Employment and Work of Foreigners

¹¹² Pravdiko (2019) Law on internship. [Internet] Skopje, Pravdiko. Address: (<https://www.pravdiko.mk/wp-content/uploads/2019/05/Zakon-za-praktikanstvo-21-05-2019.pdf>) [Accessed on: 25/11/2019]

the employer.

There are certain incentives for both volunteers and organisations and state-supported programs for the development and promotion of volunteering. According to the Law on Volunteerism, volunteers are entitled to tax-free reimbursement of costs associated with volunteering (food, transportation and training), which is a minimum of 15% of average gross salary in the country. Also, CSOs can access incentives if they engage interns, through the employment programs that subsidize the involvement of interns¹¹³.

Few CSOs have used government support for volunteerism. According to the survey, twelve CSOs used government support through programs that stimulate volunteerism in CSOs.

The state discussed about preparation of the National Strategy for Promotion and Development of Volunteering 2020 – 2025 that should enhance and promote the volunteering in the country. After the process of preparation started in 2020 there is no information in what phase is the Strategy and when it will be adopted. Till the end of 2020 new Strategy was not introduced to the public. Also, there is no accurate data on the number of volunteers in CSOs, nor on the number of voluntary hours implemented in CSOs. This brings us to the conclusion that the issue of volunteerism is not very high on the political agenda yet.

A total of 24 CSOs consider the administrative procedure for engaging volunteers to be complicated and costly. Thus, the process of attracting volunteers or becoming one presents a minor challenge to the work of CSOs. According to the survey, 48,5% of CSOs have engaged volunteers in 2020.

2.3.3. Non-Formal Education

The legislation allows for non-formal education and for CSOs to take part in the informal education system, however, with certain difficulties. There are limited examples of CSO-related topics being integrated in informal education. The legal basis for regulation of the non-formal education by CSOs is provided in numerous laws, such as the Law on Adult Education¹¹⁴, the Law on Bureau for Education Development¹¹⁵, the Law on Procurement, etc.¹¹⁶ By the end of 2019, the Ministry of Education and Science published the new Draft-law on Adult Education¹¹⁷ for electronic consultations, aiming to include: validation of non-formal and informal education, improved process of verification of special programs for adults' education, etc. This draft of the law is still not adopted and the Ministry did not inform the public for any new developments in this process. One of the providers of adult education, the Economic Chamber of North Macedonia, continues to express concerns that the procedures of the existing Law on Adult Education are burdensome and rigid, and that the law needs to be changed.

¹¹³ Employment Service Agency of the Republic of North Macedonia, Operational plan [Internet] Skopje, AVRМ. Address: <https://av.gov.mk/operativen-plan.nspk> [Accessed on 20.02.2020]

¹¹⁴ Law on Adult Education ("Official Gazette of the Republic of North Macedonia" nos. 7/2008, 17/2011, 51/2011, 74/2012, 41/2014, 144/2014, 146/2015, 30/2016 and 64/2018).

¹¹⁵ Law on the Bureau for Development of Education ("Official Gazette of the Republic of North Macedonia" nos. 37/2006, 142/2008, 148/2009, 69/2013, 120/2013, 148/2013, 41/2014, 30/2016 and 64/2018)

¹¹⁶ Law on Public Procurement ("Official Gazette of the Republic of North Macedonia", no. 24/2019)

¹¹⁷ ENER (2019) Draft law on Adult Education [Internet] Skopje, ENER. Address: https://ener.gov.mk/Default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=55701 [Accessed on 20.02.2020]

Furthermore, the non-formal and the adult education are key strategic areas in the Comprehensive Strategy on education (2018-2025) and the action plan¹¹⁸. In addition, the Strategic Plan of the Bureau for Development 2020-2022, in one of its key results envisages a development of a new concept for civic education with concrete activities to be undertaken¹¹⁹. However, there are no visible results from the action plan and the Strategy and there are no available data for the status of the implementation of specifically measures.

Subjects related to civil society are included in the official curriculum in both primary and secondary levels of education. At university level, students are obliged to undertake an internship, which is differently regulated under each institution. It also includes the possibility for students to undertake an internship in a CSO. As per the civic education, discriminatory content was discovered in various curriculum textbooks, which were published decade ago. Following the reactions of CSOs and concerned citizens, the Government placed the materials on the list of materials that needed revision and published it on the Ministry for Education and Science website ¹²⁰¹²¹.

There are several cases of CSOs being certified as providers of training and non-formal education by the state.

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

Result 1.2. Certain provisions in the policies and the legal environment facilitate and, to a certain extent stimulate volunteering and employment in CSOs. Employment data for the civil society sector is collected and published by the CRNM. The data is extracted from the financial reports of the CSOs submitted on annual level (number of full-time employees, expenditures for salaries, etc.). There is no data available yet on part-time employees, people with short-term contracts and volunteers. The total number of employees in associations and foundations according to the CRNM is 1.799 (0,2% of all employed is the country in 2020). Even though the number of volunteers is not available, certain reports point out a very low engagement in volunteerism.

¹¹⁸ Ministry of education and science (2019) Strategy for education 2018-2025. Skopje, MON. Address: <http://mrk.mk/wp-content/uploads/2018/10/Strategija-za-obrazovanie-ENG-WEB-1.pdf> [Accessed on 20.02.2020]

¹¹⁹ Bureau for Development of Education (2019) Strategic plan [Internet] Skopje, BDE. Address: https://www.bro.gov.mk/wp-content/uploads/2020/01/STRATESHKI_PLAN_2020-2022.pdf [Accessed on 20.02.2020]

¹²⁰ MYLA (2019) Annual Report on the Efficiency of Legal Protection of Human Rights in the Republic of North Macedonia 2019 [Internet] MYLA. Address: <https://myla.org.mk/publications/%d0%b3%d0%be%d0%b4%d0%b8%d1%88%d0%b5%d0%bd-%d0%b8%d0%b7%d0%b2%d0%b5%d1%88%d1%82%d0%b0%d1%98-%d0%b7%d0%b0-%d0%b5%d1%84%d0%b8%d0%ba%d0%b0%d1%81%d0%bd%d0%be%d1%81%d1%82%d0%b0-%d0%bd%d0%b0-%d0%bf%d1%80-4/> [Accessed on 20.02.2020]

¹²¹ Okno (2019) Discriminatory content in high school textbooks [Internet] Skopje, Okno. Address: <https://okno.mk/node/81520> [Accessed on 20.02.2020]

Area 3: Government-CSO Relationship

Sub-area 3.1. Framework and practices for cooperation

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

The implementation of the Strategy for Cooperation with and Development of the Civil Society and the Action Plan for 2018-2020 should have been completed in 2020. Information about the implementation of the measures and the activities is regularly collected and published by the Unit for Cooperation with NGOs, and the Council is engaged in oversight¹²². According to the Report on Implemented Activities from the Government Strategy for Cooperation with and Development of the Civil Society Sector (2018-2020) in 2020¹²³, 51 (60,7%) activities are implemented, eight (9,5%) activities are partially implemented and 25 (29,8%) are not at all implemented. However, only 22 (47,8%) of the activities from priority area 1. *Normative, institutional and financial framework for civil society development* is implemented, whereas 20 (43,5%) activities are not. Similarly, for priority area 3. *Civil society sector as stakeholder in the socio-economic development*, eight (50%) activities are implemented, four (25%) are partially implemented and other four (25%) activities are not. Furthermore, based on a more in-depth analysis¹²⁴, progress in the main development measures for the civil society is insufficient (reform of public funding, individual and corporate donations, social services and volunteerism).

CSOs undertook different activities that contributed to the realization of the Action plan. Even though CSOs are not listed as implementers, as this is understood as an obligation of the relevant institutions, their contribution is mentioned in the reports on the implementation¹²⁵.

CSOs are included in the monitoring of the implementation of the Strategy, through the Council, whose mandate is to follow the Strategy implementation. Namely, at the Council sessions, there were several discussions concerning the implementation of the Strategy and reviews of the Unit's reports on its implementation. Thus, the Strategy implementation in 2019 was reviewed at the 19th Council session, held on 26 March 2020, where 25 Council members voted in favour of the Report, however, the content of the discussions and the feedback by the members concerning this report were not reflected in the minutes¹²⁶. At the 24th Council sessions, held on 2 November 2020, the Strategy implementation for 2020 and overall was discussed and it was concluded that the Unit for Cooperation with NGOs should send to the relevant institutions overview of the not yet implemented measures and request from them report on undertaken activities, explanations and reasons for not implementing the activities and timeframe for their implementation¹²⁷. On the 25th Council session, held on 2 December 2020, the Unit shared that

¹²² Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia, Priority areas [Internet] Skopje, Unit for Cooperation with NGOs. Address: <https://www.nvosorabotka.gov.mk/?q=mk/node/281> [Accessed on 05.03.2021]

¹²³ https://www.nvosorabotka.gov.mk/sites/default/files/Izvestaj_Strategija_2%202021.pdf

¹²⁴ https://nvosorabotka.gov.mk/sites/default/files/2.2.Izvestaj_Tabelaren_pregled_10%202020.pdf

¹²⁵ Ibid.

¹²⁶ https://www.nvosorabotka.gov.mk/sites/default/files/Zapisnik_19_dopisna-sednica_na_Sovetot.pdf

¹²⁷ https://www.nvosorabotka.gov.mk/sites/default/files/_Usvoen_Zapisnik_24_sednica_na_Sovetot.pdf

only one ministry responded. However, according to that session's minutes, the Council did not reach further recommendations or conclusions on the issue.

There is no new Strategy prepared, and no consultations have been done in 2020 for the development of the new strategy. The EU-funded project Technical Assistance for improving the enabling environment for CSOs in the Republic of North Macedonia is preparing an analytical report on the Strategy implementation and will support the Unit in the development of the new Strategy.

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

Three main institutions and mechanisms are responsible for facilitation of the cooperation between the Government and the CSOs: the Council for Cooperation with and Development of the Civil Society, the Unit for Cooperation with NGOs, and the network of public servants for monitoring the Strategy implementation¹²⁸ comprising 18 state institutions. The main mechanism, the Council as a cross-sectoral advisory body, remained functional with nine sessions held in 2020.

The Council has been actively functioning since April 2018 and has held a total number of 27 sessions by the end of 2020, going over the minimum legal requirement for holding at least four sessions a year. During 2020, nine sessions in total were held¹²⁹, all online, except for the 23rd session. Based on the available minutes from the sessions, most of the Council sessions were focused on planning priorities, criteria or other issues related to financing CSOs' activities from the state budget (discussed at five Council sessions), followed by nomination and selection of representatives in different bodies (4 times). The Council discussed and reviewed 16 documents, 10 prepared and proposed by the Unit for Cooperation with NGOs, one document proposed by the representative from Ministry of Labour and Social Policy and five proposed by the Council members from the CSOs.

At majority of its sessions, the Council has placed certain recommendations and/or requests, primarily for the Unit for Cooperation with NGOs. The requests made by the Council to the Unit for Cooperation with NGOs were all accepted and implemented on time. The Council's request sent to the Government in April for inclusion of CSOs' representatives in the relevant anti-crisis bodies was positively responded to in November with the open call for CSOs' inclusion in the Main body for crisis management.

With the start of the COVID-19 pandemic, the Government, without consulting the Council for Cooperation with and Development of the Civil Sector and the civil society in general, as well as without any announcement to the public, reduced the funds for supporting the associations and foundations provided by the Budget of RSM for 2020. The reduction was implemented with a Decision on redistribution of funds between the budget users of the central government and between the funds. The Council acted to this Government decision and at its 20th Session, held on 16 April 2020, and adopted a reaction that was sent to the Government. In June, the

¹²⁸ <https://www.nvosorabotka.gov.mk/?q=mk/node/418>

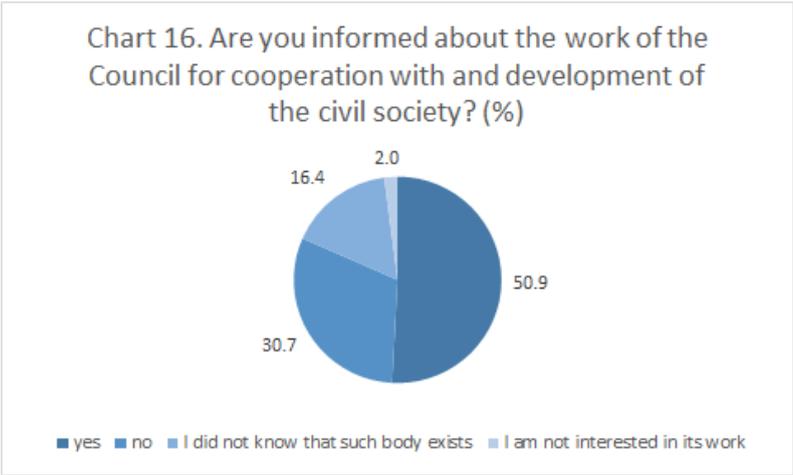
¹²⁹ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia, Council for Cooperation with and Development of the Civil Society [Internet] Skopje, Unit for Cooperation with NGOs. Address: <https://www.nvosorabotka.gov.mk/?q=node/99> [Accessed on 10.03.2021]

Government took this reaction into consideration when making the decision for allocating financial support to associations and foundations to respond to the COVID-19 crisis.

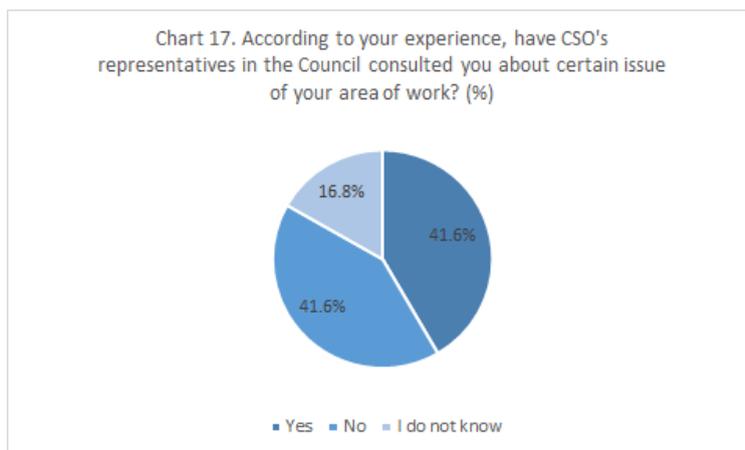
The regular participation of the state institutions at the sessions continued to be a challenge, since only two representatives from the state institutions participated at all nine Council sessions, many missed more than three sessions, and even there were no representatives appointed for part of the year from several ministries. However, the CSOs' representatives were primarily present at the sessions (seven CSOs' representatives have been present at all nine sessions, whereas, five have missed only one Council session). During 2020, no CSO representative for the area of EU Integration and policies was selected. In January 2021, the Council had an open call for selection of three CSOs' representatives in the Council (Media and information society, protection of marginalized groups and EU Integration and policies), but there were no candidates for the area of EU integration and policies.¹³⁰

When it comes to participation of other CSOs, the practice shows that this has not been used as an opportunity at all. Namely, outside the Council, only at the 24th Council session representatives from the EU project "Technical Assistance for improving the enabling environment for civil society organisations in the Republic of North Macedonia" and EUD participated, but no CSOs' representatives, besides the Council members or their replacements, participated at the Council sessions in 2020.

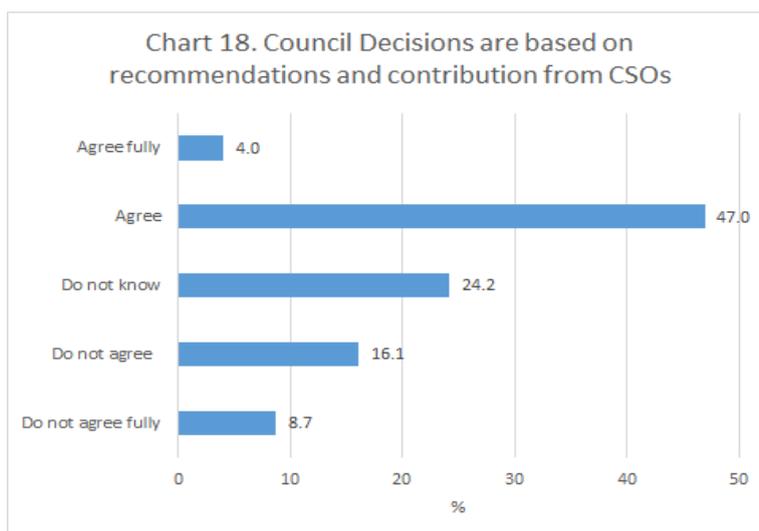
According to the survey and concerning the information flow between the Council and CSOs, 50,9% of CSOs are informed about the work of the Council, while 30.7% are not. This is a decrease in comparison to the same survey for 2019 when 61.3 % of the CSOs stated that they are informed about the Council work. Some suggestions given by respondents for improving the information sharing from the Council members to other CSOs are: to be more open to CSOs, to have its website and publish information about its meetings and decisions made; Information sharing to be a condition, to invite CSOs for their activities, information sharing through the social media; regular information sharing via E-mail; to have annual communication plan, etc.



¹³⁰ Unit for Cooperation with NGOs: <https://nvorabotka.gov.mk/sites/default/files/Dopolnet%20Izvestaj%20za%20rabota%20na%20Sovetot%202020.pdf>



When it comes to the Council consulting with other CSOs, according to the survey results, the percentage of CSOs stating that the CSOs' representatives in the Council consult with them about current issues is exactly the same with the percentage of those that are not consulted (41,6%) whereas 16,8% do not know. Furthermore, 47% of the respondents agree, and only 4% fully agree with the statement that the Council decision are based on CSOs' recommendations and contribution.



Box 6: EU Guidelines assessment

Sub-area 3.1. Framework and practices for cooperation

Result 3.1. Three main institutions and mechanisms were responsible for facilitation of the cooperation with CSOs: The Council for Cooperation with and Development of the Civil Society, the Unit for Cooperation with NGOs, and the network of public servants for monitoring the implementation of the Strategy, consisting of 18 state institutions. The main mechanism, the Council as a cross-sectoral advisory body, remained functional. Concerning the information flow from the Council to CSOs, according to the survey, half of the CSOs (50,9%) are informed about the work of the Council. When it comes to the Council consulting with other CSO, 41,6% of CSOs responded that the CSOs' representatives in the Council consult with them on current issues. Almost at every session, the Council has come up with certain recommendations and/or requests primarily for the Unit for cooperation with NGOs or the Government. The requests made by the Council to the Unit were accepted. The Council acted to the Government decision to cut down the state funding for CSOs, prepared, adopted and sent reaction to the Government. In June, the Government allocated 30 million MKD for financial support to associations and foundations for their activities to respond to the COVID-19 crisis.

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

3.2.1. Standards for CSO Involvement

The legal framework clearly defines the standards on the involvement of CSOs in all policy-making processes. Various documents provide the basis for the involvement of CSOs in policy-making and legislation preparation at the level of the Government and at the level of the Parliament (Constitution, Law for Referendum and Other Forms of Direct Vote of the Citizens¹³¹, Law on the Government¹³², Law on Organization and Operation of State Administrative Bodies¹³³, Rulebook of Procedure of the Government¹³⁴, Strategy for Cooperation with and Development of the Civil Society Sector¹³⁵, Code of Good Practices for Participation of the Civil Society Sector in Policy-Making Process¹³⁶, Methodology for Regulatory Impact Assessment¹³⁷,

¹³¹ Law on Referendum and Other Forms of Direct Vote of the Citizens ("Official Gazette of the Republic of North Macedonia", no. 81/05).

¹³² Law on Government of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 59/00, 12/03, 55/05, 37/06, 115/07, 19/08, 82/08, 10/10, 51/11, 15/13, 139/14 и 196/15, 142/16 and 140/18).

¹³³ Law on Organization and Operation of the State Administration Bodies ("Official Gazette of the Republic of North Macedonia", no. 58/00, 44/02, 82/08, 167/10, 51/11)

¹³⁴ Rules of Procedure of the Government of the Republic of North Macedonia ("Official Gazette of the Republic of North Macedonia", no. 36/08).

¹³⁵ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020

¹³⁶ Code of Good Practices for Participation of Civil Society in the Policy Making Process ("Official Gazette of the Republic of North Macedonia", no. 99/11).

¹³⁷ Regulatory Impact Assessment Methodology ("Official Gazette of the Republic of North Macedonia", no. 107/13).

and the Guidelines for the ministries on the way to proceed in the process of regulatory impact assessment¹³⁸).

The Government Rulebook stipulates that draft-laws are to be published on the website of the line ministry and the ENER¹³⁹. Furthermore, the Rulebook provides to the CSOs and the general public a minimum of 20 days for consultations on the draft-acts¹⁴⁰.

Due to the COVID-19 crisis and the half-a-year technical government, there was not much space for law-creation, beside the urgent measures for dealing with the coronavirus crisis. The Parliament was dissolved in February 2020; however, due to the COVID-19 pandemic the Parliamentary elections took place in July, whereas the new Parliament was constituted in August. According to the data gathered from monitoring ENER and the Parliament sessions in 2020, 248 laws that were drafted by the Government were reviewed in the Parliament during the half a year period¹⁴¹. Out of them, only 85 (34,3%) were published on ENER for public consultations¹⁴² and for all of them the minimal deadline of 20 days for consultations was respected. Majority of the draft-laws that refer to changes, amendments or proposed new laws in order to implement the measures foreseen for dealing with the COVID-19 pandemic were not put on ENER for consultations with the public.

Some of the state institutions continued to invite and involve the public/CSOs to comment on laws and policy initiatives at an early stage and with sufficient time to formulate and provide opinion. According to the survey results, the CSOs were involved in the preparation of certain laws important for the operation of CSOs, including Law on Lobbying, Law on Personal Data Protection, Draft-Law on prevention and protection from violence against women and family violence, Law on Youth Participation and Youth Policies, Law on Social Protection, Law on the Agency for the Rights of Communities below 20%, Criminal Code, Law on Unregistered Persons in the Birth Register, Strategy on Social Entrepreneurship, etc.

With the start of the COVID-19 pandemic, many CSOs were very proactive and prepared proposals, reactions and requests to state institutions for better dealing with the crisis and better protection of the vulnerable and marginalized groups¹⁴³. However, it is not familiar to what extent these proposals were accepted by the Government.

While the country was under state of emergency, the Government adopted 250 Decrees with legal force and after the emergency state ended the state continued with adoption of different type of measures for dealing with COVID-19. The CSOs were not recognized as a relevant partner for consultation prior the adoption of the policies that were supposed to prevent or help with overcoming of this pandemic. Even though the economic chambers were regularly consulted for the measures that were going to be taken and their opinion was taken into consideration to adapt the policy in that manner, the view of the CSOs were not so relevant. Even more, CSOs as

¹³⁸ Guidelines on the Manner of Acting in the Work of Ministries in the Regulatory Impact Assessment Implementation Process ("Official Gazette of the Republic of North Macedonia", no. 106/13).

¹³⁹ Article 71, Rules of Procedure of the Government of the Republic of North Macedonia

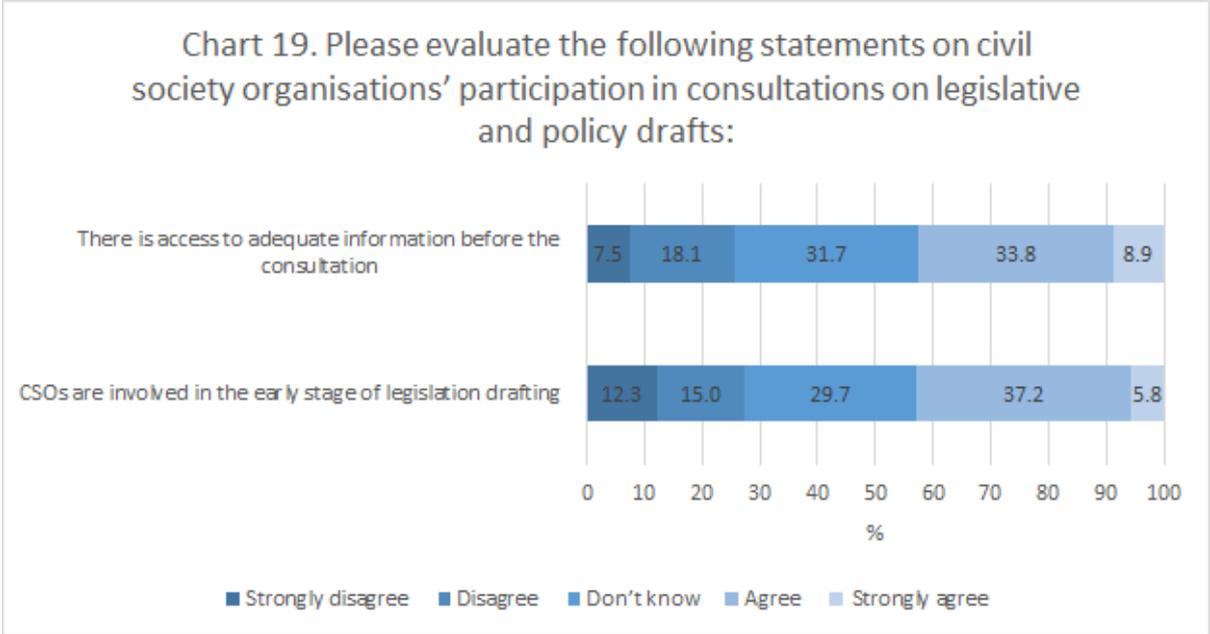
¹⁴⁰ Rules of Procedure of the Government of the Republic of North Macedonia

¹⁴¹ The number does not count twice the 24 draft laws submitted to the Parliament in January/February, then withdrawn by the line ministries and submitted again to the Parliament after September.

¹⁴² Civil Society Resource Center (2021) Monthly reports from monitoring of ENER [Internet] Skopje, MCIC. Address: <https://ogledalonavladata.mk/vesti/sledenje-na-ener/mesechen-pregled.html> [Accessed on 10.03.2021]

¹⁴³ <https://rcgo.mk/en/news/csos-response-to-covid-19/>

a sector were not directly detected in the economic measures for dealing with COVID-19. This was especially shown in the beginning of the crisis when the consultation process was extremely narrowed down.



However, the results from the survey show that 43% of CSOs agree that CSOs are involved in early-stage of law preparation and creation of policies, and this percentage is much higher than last year, when it was 26,38%. From the surveyed organizations, 27,3% do not agree with this statement and 29,7% do not know, which is less compared to last year.

Similarly, concerning the access to relevant information, 42,7% of CSOs agree that they have access to relevant information before consultations, 25,6% CSOs do not agree, and 31,7% do not know. In terms of substantial consultation, significantly more organisations compared to last year (73% in 2020 and 36.8% in 2019) think that CSOs' suggestions were considered (38% most of them were considered, 28% few were considered and 6% said all of our suggestions were considered). Then, 4% CSOs said their suggestions were not accepted.

In general, the cooperation between the Government and the civil society has been improving in the past years, but in 2020, it was slightly lower than before, because of the pandemic situation. According to the survey, during 2020, 50,9% of CSOs cooperated with state institutions (e.g. participation in policy creation, implementation of activities, etc.), out of which 10,2% cooperated more than five times, then 22,5% cooperated about five times, and 18,1% cooperated only once. Then, 37,5% of the CSOs did not need to cooperate with state institutions, and 11,6% (34) tried but failed.

According to the responses in the survey, which also mentions these legal acts, about 10% less than last year, i.e. 37,5% of the CSOs, were involved in the policy creation and law-making processes (e.g. laws, bylaws, national and local strategies, action plans, etc.). More precisely, the CSOs took part (provided opinions online, participated in working groups, had consultative meetings, expert support, etc.) in the preparation of around 45 laws. CSOs were also involved and consulted in the preparation of 51 other policy and strategic documents.

The strengthening of the public servants' capacities to involve CSOs is corroborated by law (Law on Administrative Officers¹⁴⁴ Law on Public Sector Employees¹⁴⁵), defining the competencies of MISA when preparing and adopting the annual Program for generic training of administrative officers¹⁴⁶. According to the Strategy, a specific training program is to be developed for public servants to effectively organize public consultations¹⁴⁷. In 2020, only one training for 30 civil servants from the General Secretariat was held on the role of the General Secretariat in the process of policy creation and monitoring.

According to the survey, the CSOs' perception of the public servants' capacity to involve CSOs in the consultation processes has increased compared to last year. Data show that 30,7% of CSOs agree, 32,1% of CSOs disagree that the designated public servants facilitated effective engagement of CSOs in the consultation processes and 37,2% do not know. Furthermore, 27,6% agree, while 34,1% do not agree that the majority of civil servants responsible for drafting documents have the necessary capacities to involve CSOs; 38,2% said they do not know. The overall mandate for monitoring the CSO's involvement in the policy making process is given to the MISA, to prepare an annual report on the conducted consultations based on the inputs provided by the different institutions with the mandate to propose laws,¹⁴⁸

3.2.2. Public Access to Draft Policies and Laws

Free access to information, freedom to access and transmit information is a basic freedom and right provided in the Constitution and operationalized with the Law on Free Access to Public Information¹⁴⁹. Transparency and accountability of institutions and the right of citizens to access public information are the basis of democratic processes in society and are one of the basic European values. The Agency for Protection of the Right to Free Access to the Right to Public Information has the key role in the protection and realization of the constitutionally guaranteed right to free access to public information. In the first two months of 2020, the Agency acted on more than 750 backlog cases from the period of the previous Commission¹⁵⁰.

Based on analysis done by Center for Civic Communication in 2020, out of 460 requests for access to public information sent to the state institutions, only 51% were answered within the maximum legal deadline of 20 days, 48% (221 requests) were answered after the legal deadline, while 1% (5 requests) were not answered by the institutions even after a positive decision from the Agency for Protection of the Right to Free Access to Public Information. The average number of days

¹⁴⁴ Law on Administrative Officers ("Official Gazette of the Republic of North Macedonia", no. 27/2014, 199/2014, 154/2015, 5/2016, 142/2016, 11/2018, 14/2020, 48/2015 and 275/2019)

¹⁴⁵ Law on Public Sector Employees ("Official Gazette of the Republic of North Macedonia", no. 27/2014, 35/2018, 199/2014, 27/2016, 198/2018, 143/2019)

¹⁴⁶ MISA (2019) Annual program for generic training of administrative staff for 2020 [Internet] Skopje, MISA. Address: http://mioa.gov.mk/sites/default/files/pbl_files/documents/training/gpgo2020.pdf [Accessed on 25/11/2019]

¹⁴⁷ MISA (2020) Strategic plan of the Ministry of Information Society and Administration [Internet] Skopje, MISA. Address: http://www.mioa.gov.mk/sites/default/files/pbl_files/documents/strategies/strateshki_plan_2020-2022.pdf [Accessed on 25/11/2019]

¹⁴⁸ MISA (2019) Annual report on the consultations conducted in the process of preparation of draft laws by the ministries for 2018 [Internet] Skopje, MISA. Address: https://www.nvsorabotka.gov.mk/sites/default/files/5.Informacija%20za%20ocenka%20na%20konsultaciite%20_MIO_A_GS_0.pdf [Accessed on 25/11/2019]

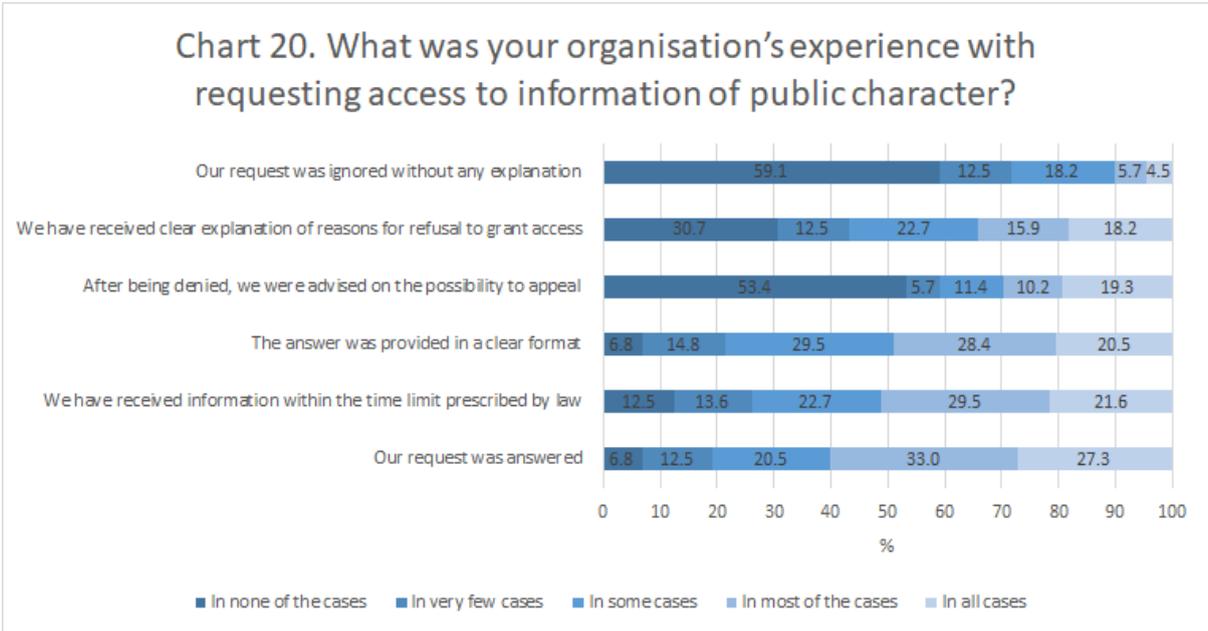
¹⁴⁹ Law on free access to information from public character ("Official Gazette of the Republic of North Macedonia", no. 101/2019).

¹⁵⁰ <https://novatv.mk/agentsijata-za-sloboden-pristap-do-informatsii-postapuvala-po-nad-1-300-zhalbi/>

that the institutions responded to the submitted requests for free access that were the subject of the analysis was 23 days.¹⁵¹ With respect to the responsiveness of the Agency, which became functional at the very end of 2019, the analysis shows that the Agency made decisions within the legal deadline of 15 days to all 60 complaints received under the analysis. The Agency accepted 90% of the complaints and obliged the holders to submit the requested information, whereas 10% of the complaints were rejected by the Agency as inadmissible, because the institution they referred to ceased to exist as a legal entity.¹⁵²

Most of the institutions publish some of the draft and/or adopted documents on their websites and/or on a centralized online platform. There is a centralized unified portal ENER where all draft laws subject to consultations with the public should be published and where everyone can post comments and opinions. The last ENER updating completed in December 2019, enables communication with the public on other materials produced by the institutions, however, in 2020, only three other materials were placed on ENER for comments (one methodology, Guidelines for service optimization and Standards for service provision¹⁵³). ENER also provides option for CSOs and citizens to submit their initiatives electronically, still this option was hardly used by CSOs and the public, since only three initiatives were submitted on ENER in 2020.¹⁵⁴

In practice, there are examples of CSOs that use the opportunity to access information, and the majority receive responses, mainly within the deadline and in a clear form. However, the situation is somewhat worse when it comes to providing reasons for refusals, particularly explaining the procedure for filing a complaint.



According to the survey, 88 (30%) of the organisations have requested access to public information in the past 12 months. Out of them, a total of 27,3% (24) CSOs received a response

¹⁵¹ https://www.ccc.org.mk/images/stories/aspmk.pdf?fbclid=IwAR2td_tD_CA5t1YH4YvD9Z88nVnnpDPALLDPaXDEqQt-Kt4767BDzP66384

¹⁵² https://www.ccc.org.mk/images/stories/aspmk.pdf?fbclid=IwAR2td_tD_CA5t1YH4YvD9Z88nVnnpDPALLDPaXDEqQt-Kt4767BDzP66384

¹⁵³ <https://ener.gov.mk/Default.aspx?item=newdocuments#!/subFolder?subFolderId=null>

¹⁵⁴ <https://ener.gov.mk/Default.aspx?item=initiativelist#!/initiatives-table>

in all cases, 33% (29) CSOs in most of the cases, 20,5% (18) CSOs received response in some cases, 12,5% (11) CSOs in very few cases and only six organisations did not get a response. Less organisations received the information within the legally prescribed deadline, i.e. 21,6% (19) in all cases, and 29,5% (26) in most of the cases, but 12,5% (11) organisations did not receive response within the legally prescribed deadline. Similar situation is when it comes to the clarity of the response or receiving explanation for refusal. However, for 53,4% of the organisations after the request was rejected, they were not advised to submit appeal.

3.2.3. CSOs' Representation in Cross-Sector Bodies

The Code of Good Practices for CSOs' participation in the policy-making processes stipulates working groups established by the Government, which would, inter alia, serve as an instrument of participation¹⁵⁵. However, there is no standardized mechanism for selection of representatives in cross-sector bodies. There are different legal acts that require establishment of Councils, committees, etc., which oblige that CSOs are included in the mechanism.

The most relevant document is the Decision for Establishment of Cooperation and Development Council¹⁵⁶ as the main mechanism for cooperation that was prepared with CSOs participation. According to the Decision, the representatives of CSOs are selected within the sector, through a transparent and open procedure, and are nominated to represent the areas they work on.

Pursuant to the 2019 amendment to the Council's Rulebook¹⁵⁷, which stipulated executory task for the Council on Government's request, in 2020, the Council continued to execute the procedure for nomination and selection of CSOs' representatives working in various fields to take part in the working groups/bodies. However, it needs to be noted that this change in the rulebook still has no legal grounds in the Decision for Council establishment. In 2020, upon the demand of Ministry of Local Self-Government, the Council announced an open call for CSOs' participation in the joint working groups for cross-border cooperation under IPA III. In addition, upon the demand of Ministry of Labour and Social Policy, the Council opened a call for CSOs' participation in the Joint Consultative Committee for Civil Society of the European Union and the Republic of North Macedonia and made a selection from the candidates. Upon the demand of the Government, the Council announced call and selected two CSOs representatives to participate without the right to vote in the work of the Main Body for Crisis Management. The Council also selected two Council members from CSOs to be voting members in the Commission for distribution of funds intended for financial support of associations and foundations for measures for dealing with the COVID-19 crisis.

During 2020, the Unit for Cooperation with NGOs, for the needs of the Council, published one open call for replacements of CSOs' representatives in the Council. It abided by the entire procedure, publishing the final results with sufficient details.

¹⁵⁵ Code of Good Practices for Participation of Civil Society in the Policy Making Process ("Official Gazette of the Republic of North Macedonia", no. 99/11).

¹⁵⁶ Decision for establishment of a Council for Cooperation between the Government of the Republic of North Macedonia and the civil society ("Official Gazette of the Republic of North Macedonia", no. 164/18)

¹⁵⁷Unit for Cooperation with NGOs:

https://www.nvosorabotka.gov.mk/sites/default/files/Delovnik%20na%20Sovetot%20precisten%20tekst%2011%202019_1.pdf

The Council for Coordination and Monitoring of the Open Government Partnership (OGP) Process and the National Action Plan for Open Government Partnership 2018-2020¹⁵⁸ was established in April 2020 with a Decision passed by the Minister of Ministry of Information Society and Administration. This Council is an advisory body for OGP, for coordination and monitoring of the development and implementation of action plans, with a key advisory and decisive role in all phases of the OGP process. This Council is mixed body composed of 14 members with an equal number of members from the institutions and the civil society. In 2020, this Council has held six sessions.

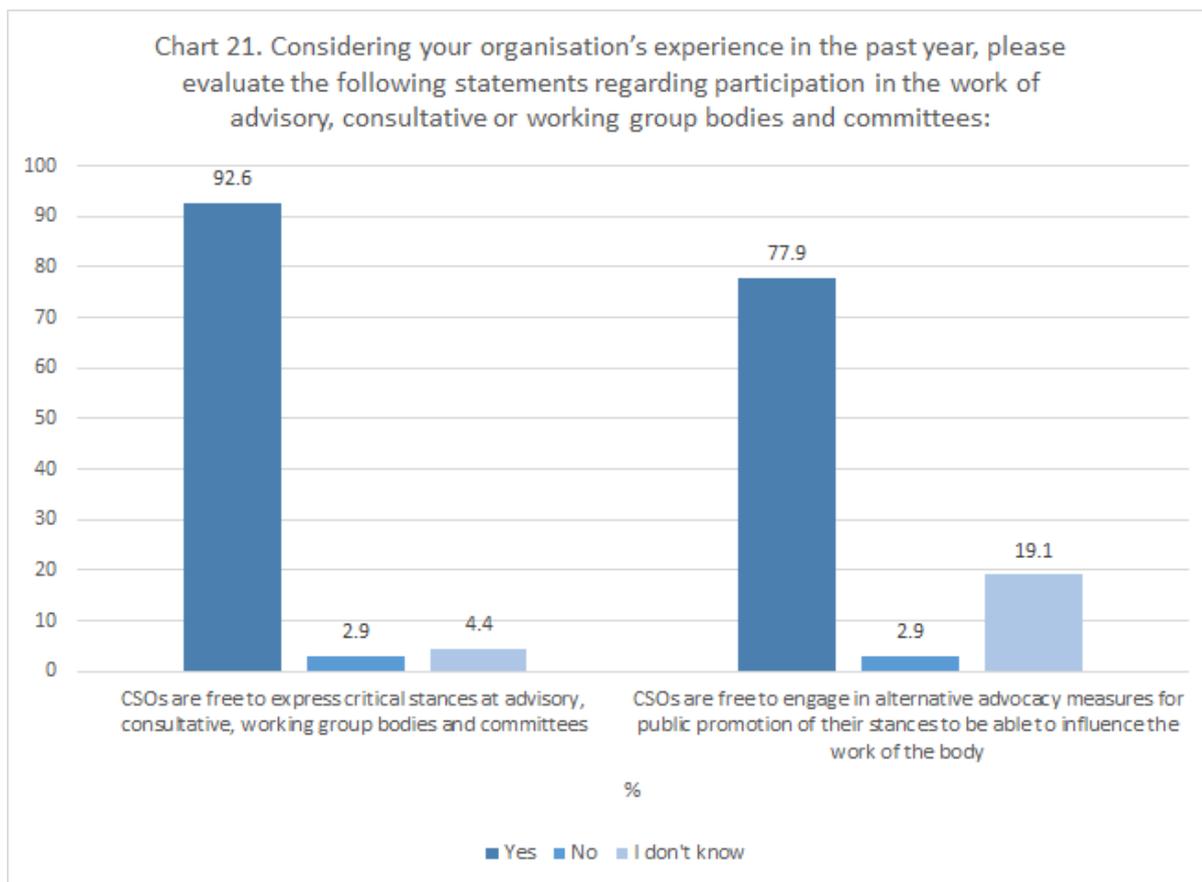
In November 2020, the Main Body for Crisis Management included CSOs in their work but without the right to vote. Still, this is a late reaction from this body, taking into account that CSOs stated their readiness and the need for them to be involved in the work of the anti-crisis bodies even in April. In fact, the CSOs' Anti-corruption platform and other CSOs operating in the area of good governance, through their representatives in the Council, initiated development of Information on undertaken measures by associations and foundations in coping with the COVID-19 pandemic and request for involvement of representatives of associations and foundations in the relevant anti-crisis bodies¹⁵⁹. This request was adopted by the Council on its 20th session (16 April 2020) and sent to the Government.

In the survey, the organisations stated many examples when different institutions (MLSP, MJ, MAFW, MC, MES) invited interested organisations to join an established working group on Laws or other legal acts.

There are several cases when CSO representatives are invited in the decision-making bodies working on issues and policies that are relevant to the civil society. According to the survey, 67 organisations (22,8%) took part in the work of some cross-sectoral advisory bodies, working groups or committees.

¹⁵⁸ <https://mioa.gov.mk/?q=mk/sovetovp>

¹⁵⁹ https://www.nvosorabotka.gov.mk/sites/default/files/_Informacija%20GO%20i%20Covid19_5.pdf



The majority (92,6%) of CSO representatives, who took part in the work of some cross-sectoral bodies, agree that they were able to freely express their critical views within the work of the cross-sectoral body, etc. In addition, the majority (77,9%) of CSO representatives agree they were able to access state bodies even when using alternative ways of advocacy for public promotion of their standpoint that might influence the work of the body.

Box 7: EU Guidelines assessment

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

Result 3.1. The legal framework enables inclusion of CSOs in decision making processes. In practice, the cooperation between the Government and CSOs has improved, as well as the effectiveness of consultations. Namely, 82% of the total number of draft laws were consulted via ENER, and for 89% of those the minimal deadline of 20 days for consultations was respected. According to the survey, 61,3% CSOs cooperated with state institution in the past year. A total of 48,5% of the CSOs that replied to the survey were involved in the policy creation and law-making processes. However, there is a need for further improvement of the effectiveness in consultations. When it comes to having adequate access to information, just above a third (32,52%) of CSOs agree. In terms of substantial consultation, 3,8% say that CSOs suggestions were considered (25.2% most of them were considered, 8,6% small part were considered and 3.1% said all of our suggestions were considered).

Sub-area 3.3. Collaboration in social provision

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

Existing legislation allows CSOs to provide services in various areas including social services, education, healthcare and it creates basic preconditions. The Law on social protection¹⁶⁰ determines the social services that can be provided by associations, the conditions and the procedure for granting funds for providing social services and introduces administrative contracts for providing social services. Furthermore, a Commission for licensing of social service providers as well as a Commission for providing funds for social services from the municipalities and other providers have been established. Pursuant to the Law on Social Protection, several rulebooks¹⁶¹ were adopted by the MLSP in 2020, including Rulebook on the manner for using, extension, renewal and revocation of the license for work of professional employees¹⁶² and a Rulebook on procedure, scope, norms and standards for giving social services of day care, rehabilitation and reintegration and resocialisation, and for premises, equipment, personnel and documentation necessary for a day care centre, rehabilitation centre and a centre for resocialisation¹⁶³. Still, non-institutional services are provided mainly by public institutions, although the system allows the inclusion of CSOs as service providers. Ministry of Labour and Social Policy keeps register of licenced social service providers available on its official web-site. On 13 March 2021, there were 26 registered social service providers¹⁶⁴, and only eight of them are associations registered according to the Law on Associations and Foundations.

During the development of the Strategy and the Action plan 2018-2020, the importance and the potential of CSOs as service providers was recognized by incorporating Measure 27: *Establishment of framework for sustainability of the provision of social services by CSOs* and Measure 28: *Improvement of the conditions for service provision by CSOs*. By the end of 2020, measure 27 was implemented, but not all activities from measure 28 have been completed¹⁶⁵, particularly concerning service provision by CSOs in the area of education, health care, culture.

The LAF enables associations and foundations to perform public authorization by transferring competences from a state institution, municipal bodies, Skopje municipalities, the City of Skopje and other public authorization bodies. Eleven out of thirty municipalities stated that they have experience in transferring competences to CSOs. Areas where municipalities have most often transferred competences to CSOs are: social, child, health protection and activities related to disabled people.¹⁶⁶

¹⁶⁰ Law on social protection, Official Gazette of RNM, No. 264/19)

¹⁶¹ <https://www.mtsp.gov.mk/pravilnici.nspix>

¹⁶²

<https://www.mtsp.gov.mk/content/pdf/%D0%BF%D1%80%D0%B0%D0%B2%D0%B8%D0%BB%D0%BD%D0%B8%D0%BA%20%D0%B7%D0%B0%20%D0%BB%D0%B8%D1%86%D0%B5%D0%BD%D1%86%D0%B8%D1%80%D0%B0%D1%9A%D0%B5.pdf>

¹⁶³

<https://www.mtsp.gov.mk/content/%D0%BF%D1%80%D0%B0%D0%B2%D0%B8%D0%BB%D0%BD%D0%B8%D0%BA%20%D0%B7%D0%B0%20%D0%B4%D0%BD%D0%B5%D0%B2%D0%BD%D0%B8%20%D1%83%D1%81%D0%BB%D1%83%D0%B3%D0%B8.pdf>

¹⁶⁴ <https://www.mtsp.gov.mk/content/registar%2014.8.2020.pdf>

¹⁶⁵ <https://www.nvosorabotka.gov.mk/?q=taxonomy/term/41>

¹⁶⁶ Analysis of the cooperation between the municipalities and CSOs, MCIC, 2021

The Law on Free Legal Aid¹⁶⁷ stipulates a possibility for the involvement of CSOs in providing pre-trial legal aid. According to the Register of associations that provide free legal aid¹⁶⁸, kept by Ministry of Justice, as of 13 March 2021, there were 11 associations registered. These associations are entitled to receiving grants from the Ministry of Justice for providing legal aid¹⁶⁹. The National Coordination Body¹⁷⁰ for the Implementation of the Law on Free Legal Aid was established in February 2020 as a forum for sharing information, communication and coordination on topics relevant to the implementation of the Law on Free Legal Aid and facilitating access to justice at national level. The associations registered for providing free legal aid are represented in this body.

According to the survey, 22 organisations or 7,5% of all respondents have applied for public service provision contract in the past year, whereas there are 12 CSOs that obtained service provision contracts in 2020.

An important concept is the social entrepreneurship, which is still in the introductory and institutionalizing stage. The existing legal framework (Law on Associations and Foundations, Law on Employment of Persons with Disabilities¹⁷¹, the Law on Cooperatives¹⁷²) enables the entities to participate in the social economy, however, it does not provide appropriate support. Namely, the first social enterprises in the country date since around 2008, with CSOs leading the way¹⁷³. The process of drafting Law on Social Entrepreneurship was put on hold in 2020, but focus was placed on developing the Strategy for Development of Social Enterprises¹⁷⁴ with Action plan for its implementation. The proposed National Strategy defines the basic goals and activities for the period 2021-2024, in order to create a legal, financial and institutional framework for the development of social enterprises in the country.

3.3.2. State Funding for CSO-Provided Services

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

A Methodology for setting the prices of services depending on the standards and norms for providing social services¹⁷⁵ was adopted, on the basis of which the Deputy Minister of Labour and Social Policy adopted Decision No. 10-1319/2 from 11 June 2020 for determining the prices

¹⁶⁷ Law on free legal aid ("Official Gazette of the Republic of North Macedonia", no. 101/2019)

¹⁶⁸ <https://www.pravda.gov.mk/bpp>

¹⁶⁹ Pravdiko (2019) The new Law on Free Legal Aid with improved solutions for access to justice [Internet] Skopje, Pravdiko. Address: <https://www.pravdiko.mk/noviot-zakon-za-besplatna-pravna-pomosh-so-podobreni-reshenija-za-pristap-do-pravda/> [Accessed on 20.02.2020]

¹⁷⁰ <https://pravnapomos.mk/nacionalno-koordinativno-telo/>

¹⁷¹ Law on Employment of Disabled Persons ("Official Gazette of the Republic of North Macedonia" nos. 44/2000, 16/2004, 62/2005, 113/2005, 29/2007, 88/2008, 161/2008, 99/2009, 136/2011, 129/2015, 147/2015, 27/2016 and 99/2018)

¹⁷² Law on cooperatives ("Official Gazette of the Republic of North Macedonia", no. 54/02).

¹⁷³ Stojceska, B., Topuzovska-Latkovik, M., Nikolikj, S., Petreski, B. (2016) Analysis of the situation and challenges for the development of social entrepreneurship in the Republic of North Macedonia [Internet] FES. Address: <https://library.fes.de/pdf-files/bueros/skopje/12619.pdf> [Accessed on 20.02.2020]

¹⁷⁴ https://www.mtsp.gov.mk/noemvri-2020-ns_article-pokana-javna-diskusija-za-strategija-za-sp.nsp

¹⁷⁵ Official Gazette of RNM, No. 264/19)

of social services in the home, for day care and for extra-family protection for 2020. The Ministry launched an open call for awarding funds to associations and private social service providers. The Commission for allocation of funds conducted a procedure and prepared an opinion, on the basis of which the Minister of Labour and Social Policy made a decision for allocation of funds and concluded administrative agreements for 2020 with the following organisations: Center for social rehabilitation of persons who use or abuse drugs and other psychotropic substances THERAPEUTIC COMMUNITY - POKROV, Strumica for providing social services, accommodation in an institution for treatment and rehabilitation of persons with addiction problems, with a capacity for 30 people; Center for assistance to people with mental disabilities PORAKA NEGOTINO- Negotino for providing social service - living with support for 87 beneficiaries; Red Cross of the Republic of North Macedonia for providing social service - personal assistance; Association for promotion and development of inclusive society INCLUSIVE Kumanovo for providing social service - personal assistance.¹⁷⁶

Furthermore, funds from games of chance and entertainment games (70 million MKD or approx. 1,133,000 EUR) were allocated to support: the annual program of the Red Cross, National Council of Disability Organizations of Macedonia, national disability organizations and the national coordination body for equal rights of persons with disabilities, as well as support for associations that help victims of family violence.¹⁷⁷

In January 2020, the Ministry of Labour and Social Policy published open call for municipalities and other potential service providers in the country, including CSOs, to apply for funding for development of social services. The call is under a project financially supported by the International Bank for Reconstruction and development and one of the main project goals is to develop and improve the quality of social services in local communities, according to the needs of citizens and increase access to social services for vulnerable groups of citizens, the elderly, people with disabilities and others. In total, 10,8 million EUR are provided for the project implementation period of 5 years.¹⁷⁸ In addition, MLSP selected a consortium of two CSOs to support the interested municipalities in the preparation of application documents.

CSOs do not receive sufficient funding to cover the basic costs of the services they are contracted to provide. According to the survey, 22 CSOs responded that their organization applied to provide public services, but only one CSO said the funding they received was sufficient to cover basic costs, 15 CSOs said it was not and six CSOs said that they did not know. The services are dominantly funded with foreign funds or other sources. In addition, out of the 22 CSOs that applied to provide public services, only two organisations stated that the state funding covers the institutional and administrative costs.

There are no significant legal barriers for CSOs to receive funding for the provision of public services. However, a complete legal review is needed of the possibilities and challenges CSOs are faced with when providing services. According to the Strategy¹⁷⁹, such review, conducted by

¹⁷⁶ Strategic Plan of Ministry of Labor and Social Policy 2021-2024, <https://www.mtsp.gov.mk/dokumenti.nspix>

¹⁷⁷ https://www.mtsp.gov.mk/content/pdf/programi/2020/2.1_igri%20na%20sreka.pdf

¹⁷⁸ https://www.mtsp.gov.mk/januari-2020-ns_article-mtsp-objavi-javen-povik-10-8-milioni-evra-na-raspolaganje-na-opshtinite-za-podobruvanje-i-razvoj-na.nspix

¹⁷⁹ Unit for Cooperation with NGOs in the General Secretariat in the Government of the Republic of North Macedonia (2018) Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020 [Internet] Skopje, Unit for Cooperation with NGOs. <https://www.nvosorabotka.gov.mk/?q=node/250> [Accessed on: 15/4/2019]

the Ministry of Health, Ministry of Culture, Ministry of Justice and the AYS, was planned for the last quarter of 2019, but it was not realized. Furthermore, MLSP implements a project on preparing a coherent legal framework on modernization and decentralization of the social services¹⁸⁰.

The legal framework does not allow for long-term service contracts. Even though the same CSOs (e.g. in social service provision, health-related service provision) are supported each year, they have to go through the process of application and signing new contracts again.

3.3.3. Procedures for Contracting Services

There are certain transparency provisions for distribution of funds among service providers, but with minor issues that are not regulated. Few laws contain provisions for open competition (Law on Public procurement¹⁸¹, Law on Free Legal Aid¹⁸², Law on Social Protection¹⁸³, etc.). Price is not the lead criterion for the selection of service providers. With the Law of Public Procurement, the existing criterion of the lowest price was replaced with the best value offer. However, the first seven months of the implementation of the new law confirm that institutions engage in old and ineffective practices (97% of the tenders use the lowest price as a criterion)¹⁸⁴. The harshest criticism aimed at the criteria of the lowest price and electronic auction in the procurement were for the old Law, in particular regarding the procurement of food for kindergartens and medical material for hospitals.¹⁸⁵

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

According to the survey, 69 (23,5%) respondents believe that organisations in their area of work are excluded from calls for service provision and only 29 (9,9%) organisations believe that the awarding of state contracts is transparent and fair.

¹⁸⁰ Ministry of Labor and Social Policy, Strategic documents [Internet] MLSP. Address: <http://www.mtsp.gov.mk/dokumenti.nsp> [Accessed on 20.02.2020]

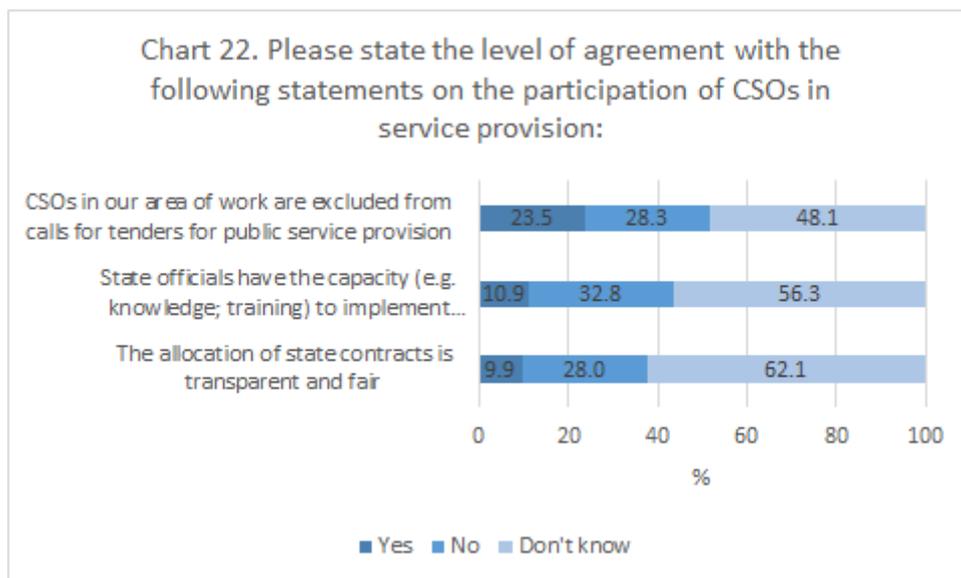
¹⁸¹ Law on Public Procurement ("Official Gazette of the Republic of North Macedonia", no. 24/2019)

¹⁸² Law on free legal aid ("Official Gazette of the Republic of North Macedonia", no. 101/2019).

¹⁸³ Law on Social Protection ("Official Gazette of the Republic of North Macedonia", no. 104/19, 146/19 и 275/19)

¹⁸⁴ Center for Civil Communications (2019) 2019 Public Procurement Shadow Report [internet] Skopje, CCC. Address: http://www.ccc.org.mk/index.php?option=com_content&view=article&id=378%3A-2019&lang=mk [Accessed on 20.02.2020]

¹⁸⁵ State commission of the Republic of North Macedonia for public procurement complaints - <http://reshenija.dkzjn.gov.mk/>



Most of the CSOs respondents (62,1%) do not know if the procedure is fair and transparent when it comes to awarding state contracts for service delivery, almost a third (28%) do not agree, while for 9,9% CSOs it is fair. More than half (56,3%) of the CSOs do not know whether state officials have capacities (e.g. knowledge, training) to implement the procedures for service delivery, while 32,8% do not agree, and 10,9% CSOs agree. Also, 23,5% of the CSOs think that CSOs in their area of work are excluded from calls for tenders for public service provision, while 28,3% of CSOs don't agree with this statement, and 48,1% don't know. In addition, eight CSOs believe that the criteria for accountability set up by the state during the service provision are clear, but the same number of CSOs think that that was not the case, and six did not know.

3.3.4. Accountability, Monitoring and Evaluation of Service Provision

Different laws provide different processes of monitoring of the spending. According to the Law on Public Procurement the control over the use and spending of public procurement funds is done by the State Audit Office. All institutions and users of the budget funds are subject to control by the State audit. According to the MLSP, as part of provisions in the Law on Social Protection, the Ministry executes oversights over the work of the CSOs that use funds from the Ministry. Various articles in the Law, provide details on how the process is organized. When it comes to monitoring quality standards, according to the Law on Social Protection, the monitoring procedure for the services provided by contractors is undertaken by the Institute for Social Affairs, which has different profiles of staff with various expertise to assess the quality standards (depending on which issue of social protection is being monitored).

There are very few examples of service providers being subject to excessive control. According to the survey, 22 CSOs applied to provide public services. Three of them stated that the state control of their work was excessive; eight CSOs said that that's not the case, while 11 CSOs do not know. Furthermore, eight CSOs said that the control (on the spot check) of their work is done with prior notice by the public officials.

Conclusions and recommendations

Recommendation 1

The state institutions should ensure that in any type of crises, even in state of emergency, the policies are in line with international standards for basic human rights, freedom of association, assembly and expression.

The basic freedoms of association, assembly and expression are legally guaranteed and generally protected. However, in 2020, they were not fully enjoyed in practice having in mind that a Decree with legal force for the implementation of the Law on Public Assemblies during a state of emergency was adopted, which limited the public assemblies and prohibited such gatherings while the state of emergency was in force. Beside the taken measures, CSOs did not experience major violation of the freedom of association, assembly and expression since the beginning of the COVID-19 pandemic. Nonetheless, some CSOs have noted the inadequacy of the measures according to the specificity of the target group; inability to organize field activities and inability to establish contacts with relevant institutions, as some of the restrictions to these freedoms.

With the draft Law on lobbying the previously detected potential threats to the freedom of association were overcome. The consultation process for this law continued in 2020 and the Ministry of Justice ensured that the principles of the freedom of association are protected. The draft-law is to be adopted by the Parliament. On the other hand, provisions in the Criminal code continue to pose certain risks to the freedom of association, as previously noted. Due to the COVID-19 crisis, all the reforms for improvement of the enabling environment for CSOs were postponed and in 2020 no reforms were implemented.

Recommendation 2

The long awaited and discussed comprehensive reform to the state funding for CSOs needs to start without delay as soon as possible.

Due to the COVID-19 crisis, securing financial resources was a challenge for the CSOs having in mind that the state did not predict direct measures to support CSOs in dealing with the consequences from the crisis.

Even though in 2019 some positive developments concerning the state funding for CSOs took place, in 2020 nothing happened in this matter. The measures related to the comprehensive public funding reform foreseen in the Strategy for the first trimester of 2020 were not implemented even by the end of the year. In April 2020, with the start of the COVID-19 pandemic,

the Government passed a Decision on redistribution of funds that reduced the state funds for CSO support provided by the Budget of the Republic of North Macedonia for 2020 in the amount of around half a million EUR. In fact, the Decision stipulated complete abolition of the funds that were supposed to be distributed through the General Secretariat of the Government from the budget line for support to CSOs, as well as from other institutions. However, due to the Council reactions as well as the wide CSOs' reactions in general, most of these funds (around half) were reallocated back for CSOs, with the largest portion targeting urgent measures to deal with the crisis caused by COVID-19. Thus, although 2020 was a difficult year for all, including the CSOs, the Government did not increase the overall funds to support the associations and foundations, but even tried to drastically cut down the state funding for CSOs.

The majority of state institutions that allocate funds to CSOs fail to provide publicly available information on the procedures for funding and information on funded projects or cover only basic details. The distribution of public funds is regulated by a non-binding procedural document (Code) based on best practices. The distribution of the income from games of chance and entertainment games to CSOs has not increased yet and is shared among the same few organisations every year. There was also no progress in terms of providing CSOs with institutional support, no opportunities for multi-annual financing and for co-financing for EU and other projects.

Therefore, without delay, the Government needs to finalise and adopt a comprehensive reform in a participatory manner. The reform should include increased amount of state funding for CSOs (including increased individual amount of grants). The Law on Associations and Foundations offers the grounds for the development of such provisions. In addition, this must come in a separate budget line for associations and foundations and not those for other non-profit entities (which includes political parties, sports associations etc.). It is important that long-term funding and institutional support become available, as well as co-funding of activities supported by other donors. The funding should have an adequate geographical distribution. All of this should be regulated through a standardized procedure to increase transparency, effectiveness and accountability of the funds' distribution.

Recommendation 3

The Government should implement standards of involvement of CSOs in law-making and policy creation processes, and to make sure they are implemented even in a state of crisis/state of emergency. Participation should start at an early stage, with adequate access to information, sufficient time given for quality and substantial comments, and ensure the provision of feedback by public institutions.

If in 2019 there was a significant involvement of CSOs in public policy creation and law-making processes via different forms of inclusion (electronic consultations, working groups, consultations, etc.), 2020 and the COVID-19 crisis has presented a different picture.

While the country was under state of emergency, the Government adopted 250 Decrees with legal force and, even after the emergency state ended, the state continued adopting different

types of measures for dealing with COVID-19. The CSOs were not recognized as a relevant partner for consultation prior to the adoption of the policies that were supposed to prevent or help with overcoming the pandemic. Even though the economic chambers were regularly consulted for the measures that were going to be taken and their opinion was taken into consideration to adapt the policy in that manner, the views of the CSOs were not considered relevant. Even more, CSOs as a sector were not directly detected in the economic measures for dealing with COVID-19. This was especially evident in the beginning of the crisis when the consultation process was extremely narrowed down.

Moreover, 2020 has shown that the state does not have mechanisms for cooperation in law/policy creation in state of crisis/emergency and the cooperation varies between institutions. There is an urgent need to develop standards for cooperation with CSOs in state of crises/emergency that will secure implementation of transparency, cooperation and creation of measures in line with all stakeholders.

The Government continued to cooperate with CSOs on other relevant issues and the effectiveness of consultations has improved. Namely, 82% of the total number of draft laws were consulted via ENER, and for 89% of those the minimum deadline of 20 days for consultations was respected. According to the survey, 61.3% CSOs cooperated with state institutions in the past year, which represents an increase from 2019. Almost half of the surveyed CSOs were involved in the policy creation and law-making processes.

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

Recommendation 4

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

The Council for Cooperation with and Development of the Civil Society has continued to function, with nine sessions being held in 2020. Most of the Council sessions were focused on planning priorities, criteria, or other issues related to financing CSOs' activities from the state budget,

followed by nomination and selection of representatives in different bodies. The regular participation of the state institutions at the sessions continues to be a challenge, since only two representatives from the state institutions participated at all nine Council sessions, many missed more than three sessions, and even there were no representatives appointed for part of the year from several ministries. When it comes to participation of other CSOs that are not Council members, the practice shows that this has not been used as an opportunity at all in 2020.

According to the survey and concerning the information flow between the Council and CSOs, 50,9% of CSOs are informed about the work of the Council, while 30.7% are not, representing a decrease of over 10% compared to 2019. Furthermore, the survey showed that the percentage of CSOs stating that the CSOs' representatives in the Council consult with them about current issues is exactly the same with the percentage of those that are not consulted (41,6%). Finally, 47% of the respondents agree, and only 4% fully agree, that the Council decisions are based on CSOs' recommendations and contribution.

The Council should continue the good practice of sharing materials and information and organizing regular sessions. The Council should dedicate most of its sessions to influence institutions to implement the priority areas, the measures and the activities foreseen with the Strategy, as these are issues where the sector wants to see progress and engagement. There is also a need for direct communication and consultations with other CSOs. As a consultative body, the Council should reconsider the legality and effectiveness of adding a task to select and nominate civil society representatives in different bodies and events upon request from state institutions. Namely, since this task is not stipulated in the Decision for establishment of the Council, there is no legal base to add one. There is a need for building trust and cooperation with wider CSOs. Yet, it seems that this step takes away a large chunk of the power of participation from the CSOs and puts the decisions around the process in the Council's hands.

Recommendation 5

The Unit for cooperation of NGOs, with full collaboration with the Council, should urgently start the process of drafting the new Strategy for Cooperation with and Development of the Civil Society and the Action Plan ensuring comprehensive consultation process and provide an effective mechanism for monitoring its implementation.

The implementation of the Strategy for Cooperation with and Development of the Civil Society and the Action Plan for 2018-2020 should have been completed in 2020. Information about the implementation of the measures and the activities is regularly collected and published by the Unit for Cooperation with NGOs, and the Council is engaged in oversight. According to the report on the Strategy implementation, around 30% of the activities have not been implemented at all. Moreover, only half of the activities related to the institutional and financial framework for civil society development (priority 1) and the inclusion of CSOs in the socio-economic development (priority 3) were implemented. A more in-depth analysis shows that progress in the main development measures for the civil society is insufficient (reform of public funding, individual and corporate donations, social services and volunteerism).

However, there is no new Strategy prepared, and no consultations have been done in 2020 for the development of the new strategy. The Unit for cooperation of NGOs, with full collaboration with the Council, should immediately start with an open and transparent process of drafting the new Strategy and adopting it. It is especially crucial that the Council adopts an exact and comprehensive mechanism that will provide continuous monitoring of the implementation of the Strategy and its Action Plan with relevant data about which measures are implemented and information about the reasons for not implementing certain measures.

Annexes

1. Monitoring matrix methodology

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

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

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

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

to match the operationalized practice indicators.

The **survey questionnaire** collects information on civil society organisations' experiences and perceptions on the key aspects of the enabling environment for civil society for the period 2020. The organisational survey includes 50 questions matching the mandatory data types (operationalized dimensions) on basic rights and freedoms, organisational and financial sustainability and civil society's cooperation with the state. The questionnaire dominantly consists of closed questions, and fewer follow-up open questions which require the respondents to elaborate on their experience. The same questionnaire is implemented across all countries, and only the formulation of few items is slightly adapted to the concrete country context to assure questions are understood by respondents. The survey is sent to lists of formal CSOs compiled and updated by country researchers on the basis of available registers or other alternative lists of active CSOs in the country (for more information see section on country-specific notes on methodology). The data collected from the survey is confidential and used strictly on anonymous basis. Individual responses are not connected to the organisations which answered the survey and reported only in an aggregate form.

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

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

2. Notes on methodology and country challenges

The report is mainly based on the analysis of secondary data sources. Existing legislation documents related to civil society, domestic reports and surveys of civil society organizations, international organizations and state administration bodies, international reports and surveys regarding North Macedonia and the Internet - portals and blogs were used.

The online questionnaire was sent directly through the electronic survey system on 23rd December 2020 to the email addresses of more than 2.800 associations and foundations registered in the CRNM. Responses were received from 293 civil society organizations.

In some graphs of the report where the responses are up to 10-30% of the entire sample, and their analysis is crucial to understanding the conditions in which civil society operates, absolute numbers are used instead of percentages.

Data collection for the preparation of the report on enabling environment from secondary and primary data sources was accompanied by some limitations. The e-questionnaire was used as the sole primary source of information. Identifying a representative sample of organizations in the country is challenging. Namely, the registry of associations and foundations is not consolidated, i.e. does not give a precise overview of active and inactive organizations. In addition, the web questionnaire was responded by a limited number of organizations registered in CRNM and by those that have access to the Internet. The CSOs did not substantiate all responses with appropriate examples and facts, which is understandable given the sensitive nature of some of the questions. Some of the examples given by the respondents in the open-ended questions do not always provide evidence to support the response to the closed-ended question. In these cases, the report states that the responses are given by the respondents' understanding, which is an additional finding in terms of their knowledge of the existing legislation and its application in their work.

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

Preparing Freedom of Information requests is not a straightforward task. There is a need for pre-researching and understanding the way an institution collects or organizes information, so that appropriate responses are provided. Thus, out of nine FoI requests, we received seven responses from state institutions (three positive responses, and four negative responses). Two institutions never replied to the requests.

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

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4. List of CSO respondents

1. "Здружение на слепи и лица со оштетен вид реалност Гостивар"
2. „За среќно детство"
3. „СПОРТ РЕСПЕКТ“ СКОЈЕ
4. „Центар за креативни комуникации“ Скопје
5. Finance Think - Институт за економски истражувања и политики
6. Junior Achievement Macedonia
7. Агора - Центар за промовирање на граѓански вредности, Скопје
8. АИЕСЕК Организација Скопје
9. Ајде Македонија Скопје
10. АЛ-МА, Скопје
11. Аналитика Скопје
12. АРГУС АЈС
13. Асоцијација за демократска иницијатива
14. Асоцијација за е-трговија на Македонија
15. Асоцијација Иницијатива за социјална промена ИнСоК
16. Асоцијација на студенти и информатичари (АСИ)
17. Балканска мрежа за мобилност - BMN
18. Балкански Институт за Регионална Соработка
19. Бравура Кооператива
20. Велес Бајкинг - Велес
21. ГАУС Институт - Фондација за нови технологии, иновации и трансфер на знаење
22. ГЕШТАЛТ ЦЕНТАР „Младен Костиќ“ - АСПЕКТИ, Скопје
23. ГО-ЕЦДТЦ Гостовар
24. Готен
25. Граѓански Центар АктивУм Куманово
26. Детска Амбасада за Сите Деца во Светот
27. Диванхана
28. ДИЈАЛОГ Центар за делиберативна демократија
29. Доброволно противпожарно друштво Свети Николе
30. Европска Алијанса на Република Македонија
31. Европска асоцијација за локална демократија (АЛДА) - Скопје
32. Европска Куќа Скопје
33. Ед Тисовец
34. Една Може
35. ЕДУ АКТИВ ПЛУС - БИТОЛА
36. Еко Герила Преспа
37. Еко Логик
38. Еко Правда Валандово
39. Еко-доктрина
40. Еколошко друштво Вила Зора Велес
41. Еколошко друштво Здравец 2002
42. ЕЛИПСА - Куманово
43. ЕПЛ ТРИ Здружение за напредок, поддршка и одржлив развој на жени

44. Еурека културен центар
45. ЕЦДЦОР
46. Жените во економијата
47. Заштита на правата на детето
48. ЗГ "4x4x4 Балкански мостови" Скопје
49. ЗГ „Македонска пчела“-Негорци, Македонско здружение за заштита на автохтоната македонска медоносна пчела
50. ЗГ „Нови перцепции“ - Битола
51. ЗГ ЛУБЕЗНОСТ
52. ЗГ Мировна акција
53. Зг Надеж - Норе од Македонска Каменица.
54. Зг Нектар -Гевгелија
55. ЗГ Центар за промоција на земјоделски практики и одржлив рурален развој
56. ЗГ„Центар за климатски промени“-Гевгелија
57. ЗДРУЖЕНИЕ „УНУВЕРЗИТЕТ ТРЕТО ДОБА“ - СКОПЈЕ
58. Здружение „ЗУГ,, Валандово
59. Здружение Амброзија
60. Здружение ВРЕДИТ ДА СИ ОД КИЧЕВО
61. Здружение Глобал Битола
62. Здружение ЕПИЛЕПСИЈА МАКЕДОНИЈА
63. Здружение за акција против насилство и трговија со луѓе Отворена Porta
64. Здружение за афирмација на воздухопловството АК Скопје
65. Здружение за граѓанска иницијатива „Хоризонти“-село Злетово, Пробиштип
66. Здружение за граѓански активизам и поттикнување на општествена одговорност ХОРИЗОН ЦИВИТАС СКОПЈЕ
67. Здружение за давање услуги на лица со попреченост ХАНДИМАК - Тетово
68. Здружение за екологија и заштита на животна средина ЕКО ТИМ ИСТОК
69. Здружение за екологија и унапредување на културата и спортот Зеукстритон
70. Здружение за заштита и едукација на деца и млади роми Прогрес Скопје
71. Здружение за заштита и унапредување на животната средина ЕКО-ПРЕСПА 2018 Ресен
72. Здружение за заштита на животни и животна средина Шепести Ентузијастички Скопје
73. Здружение за заштита при работа на општина Битола
74. Здружение за значењето на еколошкото образование во осовременување на образованиот процес
75. Здружение за културни иницијативи и меѓународна соработка КАНТАКУЗИНА Конче
76. Здружение за културна соработка Интеркултура
77. Здружение за локален и рурален развој
78. Здружение за медиумска писменост Планет-М
79. Здружение за ментално здравје Асоцијација Мисла Скопје
80. Здружение за мултикултура „Заеднички визији“
81. Здружение за мултикултурна интеграција Инклузија
82. Здружение за негување на културното наследство ДЕЈЧЕ Тетово
83. Здружение за независни граѓански иницијативи ИНТЕЛЕКТ АКЦИЈА
84. Здружение за одржлив развој Милиеуконтакт Македонија

85. Здружение за одржлив развој СФЕРА Интернешнал
86. Здружение за планински спортови, туризам и млади Патфајндерс
87. Здружение за поддршка на идентификувани и потенцијални ранливи групи ЖРТВА Скопје
88. Здружение за поддршка на луѓето што живеат со ХИВ - ЗАЕДНО ПОСИЛНИ Скопје
89. Здружение за поддршка на семејства, поединци и групи СРЕЌЕН ЖИВОТ -Тетово
90. Здружение за правна едукација и транспарентност СТАНИЦА П.Е.Т. Прилеп
91. Здружение за регионален развој Балкан Економик Форум
92. Здружение за рурален развој Локална Акциона Група АГРО ЛИДЕР
93. Здружение за социален развој “Ортус Арб”
94. Здружение за уметност, култура и заштита на културно наследство Ризница, Куманово
95. Здружение за унапредување и заштита на правата на работниците Достоинствен Работник
96. Здружение за хумано домување Хабитат Македонија
97. Здружение Избор Струмица
98. Здружение ИЗВОР Кратово
99. Здружение Иницијатива на невработени интелектуалци
100. Здружение Интерактивна мрежа за образование и ресурси - ИМОр, Битола
101. Здружение Козјачија во срцето
102. Здружение КОСМОПОЛИТАН - Центар за едукација, култура и спорт
103. Здружение КУД „Гоце Делчев“ Делчево
104. Здружение Македонски Егеј
105. Здружение на афирмација на школувањето, уметноста, науката и демократијата за културно издигнување на човекот
106. Здружение на бизнис жени
107. Здружение на граѓани за поддршка, промоција и развој на филмот, филмска култура и филмско образование КИНО БАЛКАН Скопје
108. Здружение на граѓани „НЕКСУС Граѓански концепт“, Скопје
109. Здружение на граѓани Доверба-Куманово
110. Здружение на граѓани Ековита
111. Здружение на граѓани за мотивација и развој на комуникации Дијалог, Скопје, Р.С.Македонија
112. Здружение на граѓани за социјален и економски развој ИН ВИВО Скопје
113. ЗДРУЖЕНИЕ НА ГРАЃАНИ ЛЕГИС Скопје
114. Здружение на граѓани РОМАНО ХАНГО Скопје
115. Здружение на граѓани Тркало на прогресот
116. Здружение на економски новинари
117. Здружение на жени „Агропаланчанка“
118. Здружение на жени „Интегра“
119. Здружение на жени менаџери Елит
120. Здружение на земјоделци Агро Маџо
121. Здружение на Јавни Службеници на Северна Македонија
122. Здружение на Лезбејки, Геј, Бисексуалци/ки и Трансексуалци/ки ЛГБТ Јунајтед Тетово
123. Здружение на лешникари Еко Лешник, с. Драслајца, Струга

124. Здружение на новинарите на Македонија
125. Здружение на овоштарите БЛАГОЈ А. КОТЛАРОВСКИ Ресен
126. Здружение на одгледувачи на домашна автохтона раса на овци Праменка Овчеполка Скопје
127. Здружение на одгледувачи на пчели „Пчела“ Пробиштип
128. ЗДРУЖЕНИЕ НА ПИСАТЕЛИ ТИКВЕШКИ ЦВЕТОВИ Кавадарци
129. Здружение на ракотворци ХЕНДМЕЈД АРТ Пробиштип
130. Здружение на родители на деца со посебни потреби „Тајните на моето срце“- Охрид
131. Здружение на роми „Авена“
132. Здружение на Ромите Черенџа Штип
133. Здружение на Самохрани Родители Скопје
134. Здружение на слепи лица на град Штип
135. Здружение на социјални работници на град Скопје
136. Здружение на социјални работници на Македонија - Скопје
137. Здружение НАТУРА МК
138. Здружение Национален ромски центар (НРЦ)
139. Здружение Организација на жените на општина Свети Николе
140. Здружение Праведни и професионални Скопје
141. Здружение Призма - Центар за општествени истражувања и развој
142. Здружение РЕКА с.Нежилово Кратово
143. Здружение Центар за истражувања и анализи НОВУС Струмица
144. Здружение ЦЕНТАР ЗА РУРАЛЕН РАЗВОЈ - ЈИЕ Струга
145. Здружение Центар за човекови права и разрешување конфликти
146. Здружение-Балкански Институт за Регионална Соработка (БИРС)
147. Здружение на производители на органска храна „Биовита“- Кавадарци
148. ЗЕ КОТОК
149. ЗЛТИ Мобилност Струмица
150. ЗПБС "БЕДЕМ" - Радовиш
151. ЗПГЦ -ХОРТИ ЕКО
152. ЗРР ЛАГ ПРЕСПА РЕСЕН
153. Иванов Школа за Лидери - Алумни Асоцијација (ИСЛАА)
154. Извиднички одред „АРМОНИЈА ВИН“ Винаца
155. Иницијатива за граѓански интеграции ИГИ Гостивар
156. Институт за демократија Социетас Цивилис Скопје
157. Институт за добро управување и евроатлантски перспективи
158. Институт за европска политика - Скопје
159. Институт за истражување на општествениот развој РЕСИС
160. Институт за наука, уметност, култура и спорт ИНУКС
161. Институт за развој на електронски комуникации ИНРЕКОМ Скопје
162. Интер Алиа
163. ИНТЕРНАЦИОНАЛЕН ЦЕНТАР ЗА ЕМОЦИОНАЛНА ИНТЕЛИГЕНЦИЈА (ИЦЕИ) ОХРИД
164. ИПА Македонија
165. ИРЗ Тетово
166. Каприкорн2010 Струга

167. Кластерско здружение "Еснафи - Пај "
168. Клуб за Планинарски Спортови Азот
169. Коалиција „Сите за правично судење“
170. Коалиција Маргини
171. Коалиција на млдински организации СЕГА
172. Кризен Центар „Надеж“
173. Културен истражувачко-документациски центар за Мариово, „Калеш Анѓа“, с. Крушевица, Прилеп
174. ЛАГ Скардус
175. Локомотива- Центар за нови иницијативи во уметноста и културата
176. Љубители на животни Струмица
177. МАКД - Македонска Асоцијација за квалитет во настава по странски јазици
178. Македонија 2025
179. Македонска асоцијација за човеќки ресурси (МАЧР)
180. Македонска асоцијација на земјоделските задруги
181. Македонски институт за медиуми
182. Македонски центар за меѓународна соработка
183. Македонски центар ИТИ/ПРОДУКЦИЈА
184. Македонско - хрватско друштво Тетово
185. Македонско грбословно друштво
186. Македонско здружение за заштита при работа
187. Македонско здружение на медицински уредници
188. Македонско здружение на млади правници (МЗМП) - Скопје
189. Македонско Монтесори Здружение
190. Меѓународно графичко триенале- ИГТ Битола
191. МЕЛЕЕМ Скопје- Здружение за развој на урбана култура и актуелизација на простор
192. Мировна акција/Aksioni Paqësor
193. Младински Клуб - Штип
194. Младински културен центар - Битола
195. Младински образовен форум - Скопје
196. Младински Сојуз - Крушево
197. Мрежа за земјоделски задруги
198. Мултиетничка организација за интернационални култури Мозаик- Меик Скопје
199. Национален совет за родова рамноправност (НСРР)
200. Национална асоцијација КОРД Скопје
201. Национално здружение за помош и поддршка на лица со мултипла склероза - Национално здружение за МС
202. Национално здружение за промоција на правото на заштита на личните податоци ПРАЈВАСИ Скопје
203. НВО Еко-Живот РЕЦ Кавадарци
204. НВО Канабис Институт Пелагонија, Прилеп
205. НВО КХАМ Делчево
206. НВО. Етно центар Балканика
207. Неформална граѓанска иницијатива Охрид СОС
208. Нов Мост - Прилеп

209. Новинари за човекови права
210. Опсерваторија за социјално претприемништво
211. Општински совет за безбедност на сообраќајот на патиштата Кавадарци
212. Организација за правда, еднаквост и независно новинарство ОПЕНН - Штип
213. Организација на жени од Струмица
214. Организација на жените на општина Лозово
215. Организација на потрошувачите на Македонија
216. ОРМ „БЕЛА КУЛА“-КИЧЕВО
217. Отворена Порта
218. Планинарски клуб “Аргентус моунт” Тетово
219. Подготвеност за Европа
220. Полио Плус
221. Помош за хендикепирани и сиромашни
222. Прва детска амбасада во светот МЕЃАШИ - Република Македонија
223. Регионален центар за одржлив развој Кратово
224. Регионално географско друштво ГЕОСФЕРА - Битола
225. Ресурсен центар на родители на деца со посебни потреби
226. РОЖМ ДАЈА Куманово
227. Ромска асоцијација за еднакви права Рота Штип
228. Ромска Асоцијација за жени и млади Лулуди
229. Ромски културен и едукативен центар ТЕРНИПЕ МК Делчево
230. Ромско-Турско здружение ХАЈАТ НВО Струмица
231. Рурален земјоделски центар, Прилеп
232. Рурална Коалиција
233. РЦС „Спектар“ Крива Паланка
234. СВАМ - СПА и Велнес асоцијација на Македонија
235. Секогаш Соживот
236. СИГМА СТАТ Скопје
237. Симбиоза Линкести Битола
238. Совет за етика во медиумите на Македонија (СЕММ)
239. Сојуз за младинска работа
240. Сојуз на специјални едукатори и рехабилитатори на Република Северна Македонија
241. СПАСИТЕЛ
242. Српски културно-информативен центар СПОНА Скопје
243. Транспаренси Интернешнл-Македонија
244. Трибина за единство
245. Унија на Еколози „Натура“
246. ФЕНА- Скопје
247. Флагелум, здружение за едукација, еднакви можности, лобирање и застапување на лица со посебни потреби, Скопје
248. Фондација Агро-Центар за Едукација (ФАЦЕ)
249. Фондација за локален развој и развој на информатички технологии - Гевгелија
250. Фондација за развој на локалната заедница Штип
251. Фондација ИНФОРМАТИЧКИ ЦЕНТАР Гостивар
252. Фондација Отворено општество - Македонија

253. Форум-Центар за стратешки истражувања и документација
254. ХДЗРИ-Англистике
255. ХЕЛП ГОСТИВАР
256. Хелсиншки комитет за човекови права
257. ХО. ИСКРА Скопје
258. ХОПС - Опции за здрав живот Скопје
259. ХРАНА ЗА СИТЕ - БАНКА ЗА ХРАНА МАКЕДОНИЈА
260. Хуманитарно добротворно здружение СВЕТА МАЈКА ТЕРЕЗА - Куманово
261. Хуманитарно и добротворно здружение на Ромите „МЕСЕЧИНА ДЕБАР“ Дебар
262. ЦЕДУЗ - Организација на граѓани за физичко и ментално здравје - Скопје
263. Центар за даночна политика
264. Центар за балканска соработка ЛОЈА
265. Центар за добро владеење и интегритет ХАБ Скопје
266. Центар за Едукација и Иновативно Учење - СТЕМЛаб
267. Центар за едукација и развој-ЦЕД
268. Центар за еколошка демократија ФЛОРОЗОН Скопје
269. Центар за економски анализи - ЦЕА
270. Центар за женски права „Етика“-Гостивар
271. Центар за интеграција на млади МЛАДИНСКИ СОН Струга
272. Центар за информативна и логистичка поддршка на граѓаните НОВ КОНТАКТ Скопје
273. Центар за истражување и креирање политики
274. Центар за климатски промени
275. Центар за култура и културолошки студии Скопје
276. Центар за културна деконтаминација Битола
277. Центар за образовни и развојни иницијативи ИНОВА ЛАБ Битола
278. Центар за одржлив развој АЛКА, Скопје
279. Центар за одржлив развој на заедницата Дебар
280. Центар за развој на медиуми
281. Центар за развој на медиумите на заедниците МЕДИУМ
282. Центар за развој, едукација и советување МАША МАРИЈА Скопје
283. Центар за современа ликовна уметност Прилеп (ЦСЛУ-Прилеп)
284. Центар за толеранција и доживотно учење Скопје (поранешен Центар за меѓуетничка толеранција и бегалци)
285. Центар за управување со знаење
286. Центар за управување со промени и подобрување на животни стандарди-МИСИО Скопје
287. Центар за управување со промени ЦУП
288. Центар на активни граѓани АКТИВО
289. ЦИА НОВУС Струмица
290. ЦИВИЛ - Центар за слобода
291. ЦНГИ Кратово
292. Црвен крст на Република Северна Македонија - Општинска организација Црвен крст Кисела Вода
293. Црвен крст на Република Северна Македонија ОО Струмица

