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**Report on the Enabling Environment for Civil Society Development in  
Macedonia in 2017**

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## **Report on the Enabling Environment for Civil Society Development in Macedonia in 2017**

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## LIST OF ABBREVIATIONS

AMS	Agency for youth and sports
BCSDN	Balkan Civil Society Development Network
BTD	Balkan Trust for Democracy
CFCD	Central Financing and Contracting Unit within the Ministry of Finance
CRM	Central Registry of the Republic of Macedonia
CSO	Civil Society Organization
CSR	Corporate Social Responsibility
CCC	Center for Civil Communication
CO	Civil Organization
DEU	Delegation of the European Union
ECNL	European Center for Not-for-Profit Law
ENER	Unique National Electronic Register of Regulations of the Republic of Macedonia
EU	European Union
GS	General Secretariat of the Government of the Republic of Macedonia
GTC	City Shopping Centre
HCHR	Helsinki Committee for Human Rights of the Republic of Macedonia
IPA	Instrument for Pre-Accession Assistance
LAF	Law on Associations and Foundations
LDSPA	Law on Donations and Sponsorships in Public Affairs
LPT	Law on Profit Tax
MAESP	Ministry of Agriculture, Environment and Spatial Planning
MC	Ministry of Culture
MCIC	Macedonian Center for International Cooperation
MEPP	Ministry of Environment and Physical Planning
MES	Ministry of Education and Science
MF	Ministry of Finance
MH	Ministry of Health
MIA	Ministry of Interior Affairs
MISA	Ministry of Information Society and Administration
MJ	Ministry of Justice
MLSP	Ministry of Labour and Social Policy
NGO	Non-Governmental Organization
OGP	Open Government Partnership
PBO	Public Benefit Organization
PRAG	Practical Guide for Agreed Procedures for all European External Actions
PRO	Public Revenue Office of the Republic of Macedonia
RIA	Regulatory Impact Analysis
RM	Republic of Macedonia
SDSM	Social Democratic Alliance of Macedonia
SEA	Secretariat for European Affairs
SIOFA	Secretariat for Implementation of the Ohrid Framework Agreement
TACSO	Project for Technical Assistance to Civil Society Organizations
USAID	United States Agency for International Development
VAT	Value Added Tax
VMRO- DPNME	The Internal Macedonian Revolutionary Organization – Democratic Party for Macedonian National Unity
FOOM	Foundation Open Society Macedonia
ADI	Association for Democratic Initiatives
EBR	Rapid Deployment Unit
GROM	Citizen option for Macedonia
IDSCS	Institute for Democracy “Societas Civilis” Skopje
SPUKM	Student Parliament of the University Ss. Cyril and Methodius Macedonia
OSCE	Organization for security and co-operation in Europe
LPA	Law on Public Assembly
SDC	Swiss Agency for Development and Cooperation
ICNL	The International Center for Not-for-Profit Law
SSO	State Statistical Office
IOM	International organization for Migration
OGP	Open Government Partnership
SPO	Special Prosecutor Office
UNHCR	United Nations High Commissioner for Refugees

## OPINION

### on the Report on Enabling Environment for Civil Society Development

I think that this is a very useful, comprehensive and analytical text that thoroughly analyses all relevant aspects of the work of the civil society organizations in the Republic of Macedonia. I expect that it will be used in the further plans for optimal development of the civil society in Macedonia.

The authors have rightly determined that the methodological approach has its limited ways of collection of necessary information (sample determination, responses of the relevant stakeholders, i.e. their real activity or inactivity, etc.) which can influence the information that the overview and impression about the state of affairs is based on. Nevertheless, in the shape in which they are summarized and presented, they allow us to make a certain real impression about the conditions that show the enabling environment in which the civil society organizations work. If one takes as a parameter the annual activity of the civil society organization, even if it is minimal, one can realistically consider that the Republic of Macedonia has 6-7,000 CSOs. The results that have been obtained mainly concern 2017, but there are also conditions covered that have had a longer term effect on the local enabling environment.

I can also agree with the conclusion that the civil society continued to work in a **relatively enabling** environment in the period that has been researched. At the same time, the chances to improve certain conditions that have been assessed as problematic, insufficiently regulated by laws or by-laws, or insufficiently indicated in the existing strategic documents for the area, I think that they are more favorable now than in the previous period. The announced development trends, which are at the same time the assessment of the international reports, give the hope that this climate of openness and possibility for social democratization among all stakeholders involved will also continue to exist in the future.

A possibility for improvement and deepening of the cooperation between the Government and the civil sector is the current process of adoption of **2018-2020 Strategy for Cooperation of the Government with the Civil Sector**, which is being prepared. After its adoption, there will be mechanisms created for its implementation in practice. In this context, there is also the establishment of the **Council for Cooperation and Development of the Civil Sector**, and the suggestions and recommendations of the sector have been adopted for this process, as well as the expressed will for systemic integration of the priorities of the **Blue Print** project for urgent democratic reforms. Plan 3-6-9 also has its role in this process in the part that pertains to the cooperation with the civil sector and the priorities expressed in it.

The report also covers all aspects and assessment of the systemic organization of *three freedoms that are inherently related to civil organization, freedom of association, freedom of peaceful assembly and freedom of expression.*

In the year that has been analyzed, there was a calming and improving trend on these rights. This trend was also decreased in the court procedures started against journalists from the aspect of limiting the freedom of expression. The social media, despite the sometimes chaotic courses and cacophony were nevertheless the space to express oneself and have a democratic atmosphere. The negative campaign against a certain group of CSOs has also calmed down (which does not mean that it has fully disappeared).

In the course of 2018, there were already some legal changes adopted (for example, with respect to the usage of physical force on the side of Mol), which could influence the right of assembly. However, I would like to give a general thought that concerns some current legal solutions regulating these three areas, but also other areas for which the civil sector has created an opinion to treat them as questionable. I advise a thorough analysis of the possible legal changes, taking into consideration that some seemingly neutral regulations were used by the previous government as tools for pressure and identification of possible unsubstantiated accusations and procedures. However, at times when the government gives an impulse for different functioning which is more in harmony with the principles of a democratic society, these regulations when used in a changed context and seen from a different aspect, can be a defense from, by example, subversive activities against the state and broader. In some situations it can happen that the issue is more the responsible and democratically oriented government that creates such a social climate than the regulation as such.

Such an example can be the legal obligation of the CSOs to submit annual financial reports on their work to the Central Register of Macedonia, responsibility of the person in charge of the organization if he does not inform the Register about changes in the organization, fines for the organizations that do not implement activities and actions in accordance with the goals that they have defined in their own acts which information would be considered necessary to be submitted to Mol for organizing a public assembly, and which not, etc. Another more serious example is the abuse of the legal competencies of the inspections as the basis for the pressure against a group of CSOs, an action that was followed by aggressive media propaganda. If these legal regulations are analyzed from current perspective and how they would be implemented in cases of real doubts about illegal financial work of an organizations, the situation would maybe be different. Therefore, the social context in which the bodies in charge work is very important, because the normative instrument remains the same.

Another group of regulations that would be identifies and that should be definitely revised are those that are too general, thus allowing for discretion in the actions of

the administrative body. The absence of a quality norm that would allow for clarity of the rights and duties of each involved party is an absence of the principle of rule of law. This problem would have to be seriously indicated.

The dimension of financing and financial work of CSOs is an area where the same problems have been permanently identified. Therefore, the analysis itself proves that the financial environment is **unchanged and unfavorable**. Despite certain improvements in the tax framework, the problem with the financial sustainability of the organizations is acute. Additionally, especially when it comes to the smaller CSOs which do not have a more significant turnover of funds, the financial reporting and complex procedures are a burden. The remark is the inability to submit an appeal against the tax administrative acts, except for directly starting an administrative court procedure. Most probably this nee legal solution is due to the need to speed up and simplify the procedures, but its meaningfulness should be analyzed separately.

The increased financing by the state should not be a goal in itself, but it should be encouraged as a result of original ideas and implementation skills that can be offered in the most quality way by the CSOs only. State funding based on clear criteria should be provided, thus avoiding unsubstantiated support of the same organizations each year, which in turn makes part of the CSOs dependent and comfortable, on the other hand blunting their critical blade to state policies, when it needs to be there.

Foreign funding of the CSOs (60% of those surveyed) also creates a dependence on these funds which can be said to stress the needs and provides a longer term sustainability of the organizations. On the other hand, it still determines the priority directions which are primarily defined by the donor rather than indigenously.

In case of economic strengthening of the state, I think that the CSOs will be opened a new, broader field of action where they could find their place, goal and expertise. The strengthened private sector can be the new source of financing and working from the aspect of socially responsible entities.

The economic activities of the CSOs themselves have not have an increased dynamics so far. It is necessary to make a separate in-depth analysis of this issue, to see which legal and systemic circumstances are especially dissimulating in this direction. Here, there is a visible inequality when it comes to profit tax, compared to small businesses and micro businesses.

It is necessary to continue working on developing the transparency of the CSOs, both with respect to activities and their finances. This approach will contribute to improving the overall impression or spinning in the public about the role and goals of the CSOs in the society.

The participation in the decision making process at national and local level is especially important and immanent to the nature of CSOs. Advocating for their

program goals and objectives by participating the debates, formulating normative solutions and promoting policies are maybe the most immanent part of civil organizing to bring in social changes. From this aspect, it is important that the already existing mechanisms are regularly used (for example, public debates on laws, rather than shortened procedures, consultations of CSOs with the government, parliamentary commissions and local authorities), and create new ones if needed.

Prof. Natasha Gaber-Damjanovska, Ph.D.



## 1. Matrix for Monitoring of the Enabling Environment for Civil Society Development

MCIC strives to contribute to one of the many longer term goals to create a rooted and dynamics civil society, which actively influences public policies. Therefore, the existence of the enabling environment which supports the functioning and development of civil society organizations is in the focus of MCIC's work and it is part of its strategic objectives.

The Report on Enabling Environment for Civil Society Development was first prepared in 2013 and it is the first of this kind. The monitoring is based on the Monitoring Matrix for Enabling Environment for Civil Society Development developed by representatives of member organizations of the Balkan Civil Society Development Network BCSDN and the European Center for Non-for-Profit Law (ECNL).

The goal of the matrix is to define the optimal conditions that are needed for the civil society to function in an effective way and develop, as well as to provide a realistic framework that would be monitored and implemented by the state and its bodies.

The Monitoring Matrix is based on the main principles and standards whose existence is essential for the environment in which the civil society organizations are active to be supportive and enabling. Formulating the principles, standards and indicators takes into account the current degree of development and the specific features of the Western Balkan countries and Turkey, which are based on internationally guaranteed freedoms and rights and the best regulatory practices at the EU and European country level.

It is made of three main areas: (1) Basic legal guarantees of freedoms; (2) Framework for CSO financial sustainability; (3) Government - CSO relationship, which are then divided into sub-areas. The areas are defined according to key principles that are further elaborated with specific standards. In order to enable the CSOs, donors and other stakeholders in the country to follow the enabling environment and its practical implementation, the standards are further explained by indicators. The indicators are defined in order to monitor the legislation situation and how it is implemented in practice, taking into consideration that the challenge is in its implementation.

## 2. Methodological approach

The monitoring of the enabling environment covers the period of January to December 2017. In the fifth year of monitoring the environment, 10 out of 24 standards are in the focus, and there are 87 indicators that pertain to legislation and practice. The diminished monitoring of the standards was in order to collect in-depth data and analyses of those aspects from the environment where the civil society faced the biggest challenges in the course of the year.

Monitoring was done by using a web questionnaire as an instrument to collect primary data, developed in 2015 in the system of [www.limesurvey.org](http://www.limesurvey.org). The questions first of all measure the experience of the organizations, and there are questions that measure the perception. Because in 2017 there was monitoring of part of the indicators, this has had an impact on the number of questions in the web questionnaire. The questions first of all measure the experience of the organizations, and there are also questions that measure the perception.

The web questionnaire was directly sent via the electronic survey system on 2 February 2018 to more than 3,500 registered CSOs according to the 2015 register of associations and foundations. There were answers received from 161 organizations registered according to the Law on Associations and Foundations.

In the report, the total number of all answers in some graphs is bigger/smaller than 100% because the separate percentages of answers were rounded to the nearest number, to simplify the presentation of the results. Also, in some graphs where the answers were a small minority of the complete sample, and their analysis was crucial for understanding the conditions in which the civil society worked, figures rather than percentages were used.

The report is mainly used on analyzing the secondary data sources. Documents from the existing legislation were used, which concern the civil society, local reports and CSO research, international organizations and state administrative bodies, as well as researches that concern Macedonia and Internet portals and blogs.

### Methodological Limitations

Collecting data for the preparation of the enabling environment report from primary and secondary data sources was followed by certain limitations.

First of all, setting a representative sample of organizations to collect primary data is a challenge. Obtaining an updated list of organizations that are registered with CRM is charged. Additionally, the register of associations and foundations does not give the possibility to determine active and non-active organizations, nor is it cleansed in detail from other types of organizations which are not the subject of analysis. According to this, the web questionnaire only provided the answers of a limited number of organizations registered in CRM until 2015 and those that have an Internet access.

Further on, the answers obtained from the web questionnaire with respect to CSO experiences are not checked and compared to the actual situation. Also, CSOs have not supported all answers with examples and facts, which is understandable, taking into consideration the sensitive nature of part of the questions. Part of the given examples of the people asked was not always in line with supporting the given answer to the closed question.

With respect to providing secondary sources of information, a limitation continues to be the absence of publishing documents and information on public character by the administrative bodies.

### 3. Civil society and civil society development in Macedonia

Civil society acted in a relatively enabling environment. The political crisis continued to influence the civil society after the parliamentary elections were held in December 2016 until the new government until the new government was established at the end of May 2017. In 2017, there were two different parts of the political context that reflected on the CSOs, i.e. the first six months in which there were inspections, internal controls and interference of the state in the work of the organizations, and the period of July to December when there was a prevalent openness of the institutions and involvement of the CSOs in the policy creation processes.

CSOs organized and prepared the reform document "Roadmap to Civil Society Development" with the support of the international community; it covers detailed

recommendations and systemic measures for sustainable civil sector, such as: involvement in policy creation, state funding of CSOs, legal and fiscal enabling environment for CSO sustainability, involvement of CSOs in the cooperation with the institutions, citizens, business sector, networking, good governance and increasing the trust in the CSOs.<sup>1</sup>

The new government especially pledged to improve the institutional framework and policies for cooperation and development of the civil sector. From July to December 2017 there were consultations organized to improve the draft decision for establishment of the Council for Cooperation with the Civil Society Organizations, a process that was fully participatory and took into consideration the demands of the CSOs. Also, at the end of the December the process for preparation of the Strategy for Cooperation of the Government with the Civil Sector started.

The basic freedoms (freedom of association, assembly and expression) are legally guaranteed and in line with the international and European legislation. However, their implementation in practice remains a challenge just as in previous years. In 2017 there was a significant number of indirect pressure, inspections and burdens on the side of the institutions in practice. The inspections of the organizations that started after the parliamentary elections at the end of 2016 also continued in the course of the year. The controls were carried by the Public Revenue Office and Financial Police in 22 CSOs in order to inspect their financial work and sources of financing<sup>2</sup>. All organizations that provide the funds for their work from the Open Society Foundation, as well as USAID and foreign embassies were supervised by the controls. The controls and inspections for the 22 CSOs ended at the end of the last year without revealing any illegal action on the side of CSOs.

The freedom of assembly remains legally guaranteed. However, there are changes in the Law for Public Gatherings and the Law on Police proposed (with respect to the means for dispersing a crowd and video supervision), which are not in line with legislation and the nature of activities of the civil society and they continue to be a threat for the right of peaceful assembly. In practice, the practicing of protests and public gatherings has relatively diminished. The isolated case of protestors who burst into the Parliament using violence and the fact that the police did not appropriately handle this caused a concern with respect to the professionalism and politicization of the institutions.

Apart from the protests of the "For Joint Macedonia" platform, which later continued with a request for amnesty of the detained participants in the forceful entry in the parliament<sup>3</sup>, the practicing of the direct democracy has increased, there were civic initiatives and protests against the construction of mines for minerals and gold in the south-east part of Macedonia. These protests were significant because they resulted with scheduling of referendums at

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<sup>1</sup>2018-2022 Roadmap for Civil Society Development. Accessible on: <https://goo.gl/yuX6Ra>.

<sup>2</sup> In the period the report was written, the Minister of Interior held a meeting with the organizations that were under investigation upon the request of the State Commission for Prevention of Corruption and informed them that the investigation had been closed because there had been no proofs to confirm the suspicions that were subject to criminal processing, Accessible at: <https://goo.gl/pJgros>.

<sup>3</sup>Makfax (2017) "For Joint Macedonia" Sees No Reason for Police Presence at the Protests. Accessible on : <https://goo.gl/2FHRrJ>.

local level in Gevgelija, Dojran, Valandovo, Bogdanci and Bosilovo.<sup>4</sup> Although part of the referendums were successful, and yet the activities for construction of mines did not stop, because the municipal authorities did not make the necessary decisions.

In practice, although the freedom of expression is not limited for the CSOs, they still state that they face indirect pressure because of their views and they often practice self-censorship. There was serious undermining of the freedom of expression and media, and the trend for increasing the limitation of freedom of speech towards the journalists continued. The civil society still faces media attacks and insults, especially in the social media (Facebook and Twitter), and the traditional, now already opposition media.

The financial environment of the civil society in Macedonia has remained almost unchanged, which for CSOs means unfavorable environment for its work and development, as well as limiting its potential. The challenges that CSOs faced in the previous years also continued to burden the work of the CSOs and partially limit their growth potential. The environment in which CSOs work has partially improved with the changes in the tax framework and the changes in the Personal Income Tax Law, but still there is also a need for changes in the key tax legislation regulating the work of the CSOs (Profit Tax Law, Law on Accounting of the Non-Profit Organizations, Law on Sponsorships and Donations in the Public Work, Law on Tax Procedure, etc.).

Direct budget support for CSOs continues to be a potentially significant source of financing of the civil sector, but still there are reforms needed to improve the transparency in order to provide sustainability. Apart from this, there is still not legally binding decision to regulate the transparency of the distribution of state funds for CSOs.

The intensive cooperation with CSOs continued also on 13 July 2017 when the Unit for Cooperation with the Civil Society Organizations at the General Secretariat of the Government of the Republic of Macedonia held a consultative meeting with CSO representatives to revise the Decision for Establishment of a Council for Cooperation between the Government and the Sector for Civic Society. Part of CSOs which sent a public reaction to stop the process for selection of civil society representatives to the Council prepared recommendations and changes on one hand with respect to the administrative and technical elements of the decision, but also recommendations to increase the transparency and accountability when conducting the selection of the representatives. There was also a significant progress in the fact that almost all suggestions of CSOs were accepted when the decision was revised.

In order to promote involvement of the organizations in the consultative processes, the deadlines needed for ENER consultations were changed from 10 to 20 days, and it was made easier for the organizations to be more proactively involved. Taking into consideration that there was a transfer of power, the involvement of the CSOs in practice, despite the improvements, is still low. After the new government was established on 31 May 2017, 116 regulations were reviewed at a parliamentary session. 36 laws were as proposed by MPs, 1

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<sup>4</sup>Nova TV (2017) Professor Shkaric on Mines: Eruption of Local Referenda. Accessible on: <https://goo.gl/L7yu1d>.

civic initiative, 13 ratifications and 66 draft laws as proposed by the ministries in charge. The obligation to consult with the public, i.e. place the draft laws on ENER is only with the ministries. Out of 66 reviewed laws, 53 draft laws (80%) were published and they were subject to electronic consultations. Almost one third of these laws were adopted in shortened procedure (28% or 19 laws). Despite the legal obligation to provide electronic consultations with the public, still for 13 of those that were electronically published (25%) the 20 day legal minimum for consultations was not respected.

The sustainability still remains a crucial challenge, which is also confirmed with the responses of the CSOs. Most of the organizations (64%) only submitted a statement/decision, which means that their budgets were under EUR 2,500, while almost half of them (42%) had a budget smaller than EUR 5,000. Only four organizations have a budget that is between EUR 500,000 and EUR 1 million.

According to the latest Central Register of Macedonia (CRM) data, the total revenues of CSOs in 2017 were MKD 5 888 093 846 (EUR 95,741,363) while the expenditures were MKD 4 668 398 119 (EUR 75 908 912). The data from the Central Register shows that there are 9.660 registered associations and foundation in the country. But, because the register does not give a correct indication of the situation, the active organizations in this report are those that have submitted an annual financial report or statement. Thus, in 2017, 4.619 CSOs had submitted their annual financial reports or statements. The number of employees according to the CRM data is 1.493 for 2017.

## **4. Findings from the Monitoring**

### **AREA 1. Basic Legal Guarantees of Freedoms**

#### *Sub-area 1.1. Freedom of Association*

##### *INTERFERENCE OF THE STATE IN THE INTERNAL AFFAIRS OF THE ORGANIZATIONS*

The independence in the management, setting the goals and activities of the CSOs is guaranteed by Article 10 of the Law on Associations and Foundations (ZZF)<sup>5</sup>. Still, the law does not have a regulation on protection from involvement in the work of the association from third parties, i.e. the state. The Penal Code is still a potential threat for the freedom of association. In its Article 122, the official person who has committed a crime is also the person in charge, a representative of an association of foundation, i.e. the associations themselves who have a legal entity status are subject to the legal regulations of this law.

In the past period an indirect involvement in the work of the CSOs was noted, when 22 CSOs were under increased supervision and simultaneous inspections of the Financial Police and Public Revenue Office (PRO), following the request of the Public Prosecution and initiated by the State Commission for Prevention from Corruption. The controls were directed to organizations that work on human rights protection and democracy of the Macedonian society and on more occasions had publicly spoken against the policies of the political parties in power then. These CSOs, together with several others participated in the pre-

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<sup>5</sup>Law on Associations and Foundations (Official Gazette of the Republic of Macedonia, no. 59/10 and 135/11).

election civil campaign "We Decide", whose goal was to raise awareness about the rules of the election system, as well as encourage the citizens to vote according to their own convictions, despite political fears.

Upon the initiative of CSOs, the Roadmap for Development of Civil Society Organizations also has proposals on increased transparency, accountability and self-regulation of CSOs, which would in perspective lead to decreasing the involvement of the state in the work of the CSOs. One of the proposals is to prepare a code of good practices for CSO management, a manual for management, mentoring activities to adjust, as well as supervisory body for implementation of the code. The planned measure would contribute to a developed self-regulation mechanism for good governance with CSOs.<sup>6</sup>

### *OBLIGATIONS FOR FINANCIAL REPORTING TO THE STATE*

ZZF determines the obligation of the CSOs registered in the Republic of Macedonia to prepare their annual financial reports and submit them to the body in charge, i.e. the Central Register of the Republic of Macedonia. Apart from that, CSOs have to publish on their web page or in other appropriate way (for example, publishing in a daily newspaper) the annual reports on their work and the annual financial reports not later than 30 April of the previous year. The need for the Law on Accounting for Non-Profit Organizations<sup>7</sup> to be adjusted to the specific features of the work of CSOs was stressed in the Strategy for Cooperation,<sup>8</sup> but no specific activities have been undertaken to improve the financial work of CSOs.

The financial reporting of CSOs is regulated with the 2003 Law on Accounting for Non-Profit Organizations. Apart from this, the financial work is regulated with several bylaws: the Rulebook for Accounting of Non-Profit Organizations<sup>9</sup>, Rulebook for Accounting Plan and Balance Sheets of Non-Profit Organizations<sup>10</sup>, Rulebook for the Contents of Separate Accounts in the Accounting Plan for Non-Profit Organization<sup>11</sup> and the Rulebook for Separate Data Needed for the State Record System and the Form and Contents of the State Record Form<sup>12</sup>.

According to the analysis that was prepared by Konekt in 2017, half (53%) of the CSOs use external accounting because of the complex procedures. In that direction are the responses of one third (31%) of the CSOs as part of the questionnaire for the needs of this report which consider that the Law on Accounting for Non-Profit Organizations and bylaws create

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<sup>6</sup> Roadmap for Civil Society Development 2018-2022; Accessible on: <https://goo.gl/yuX6Ra>.

<sup>7</sup> Law on Accounting for Non-Profit Organizations (Official Gazette of the Republic of Macedonia, no. 24/2003, 17/2011 and 154/2015).

<sup>8</sup> Government of the Republic of Macedonia (2012) Government Strategy for Cooperation with the Civil Society (2012-2017) [Internet] Skopje, Government of the Republic of Macedonia. Address: <http://goo.gl/vv3xNg>.

<sup>9</sup> Rulebook for Accounting of the Non-Profit Organizations (Official Gazette of the Republic of Macedonia no. 42/03, 8/09, 12/09 and 175/11).

<sup>10</sup> Rulebook for Accounting Plan and Balance Sheets of the Non-Profit Organizations (Official Gazette of the Republic of Macedonia no. 117/05 and 11/06).

<sup>11</sup> Rulebook on the Contents of Separate Accounts in the Accounting Plan of the Non-Profit Organizations (Official Gazette of the Republic of Macedonia no. 117/05).

<sup>12</sup> Rulebook on Separate Data Needed for the State Record System and the Form and Contents of the State Record Form (Official Gazette of the Republic of Macedonia, no 2/08, 39/10, 13/11, 9/12 and 101/14).



confusion in their implementation<sup>13</sup>. Konekt analysis describes the functionality of the legal solutions which have not been in accordance with the features of the civil society for a long time. First of all, there is a stress on the need to improve and adjust the administrative demands in the part for keeping auxiliary books, methods for collecting summary information on the value of the civil sector, adding to the contents and form of the accounting plan, determining the criterion for "micro" organizations with profits under EUR 2,500, as well as big organizations where there is an obligation to revise financial reports.

### *INSPECTIONS AND PRESSURES*

CSOs can be a subject to external control by authorized bodies such as inspectorates, organizational units in other bodies of government administration and organizational units in the local self-government units and the City of Skopje, as well as others that have inspection competences. Apart from this, if CSOs use state funds, they can be covered with the Law on Financial Inspections in the Public Sector<sup>14</sup>.

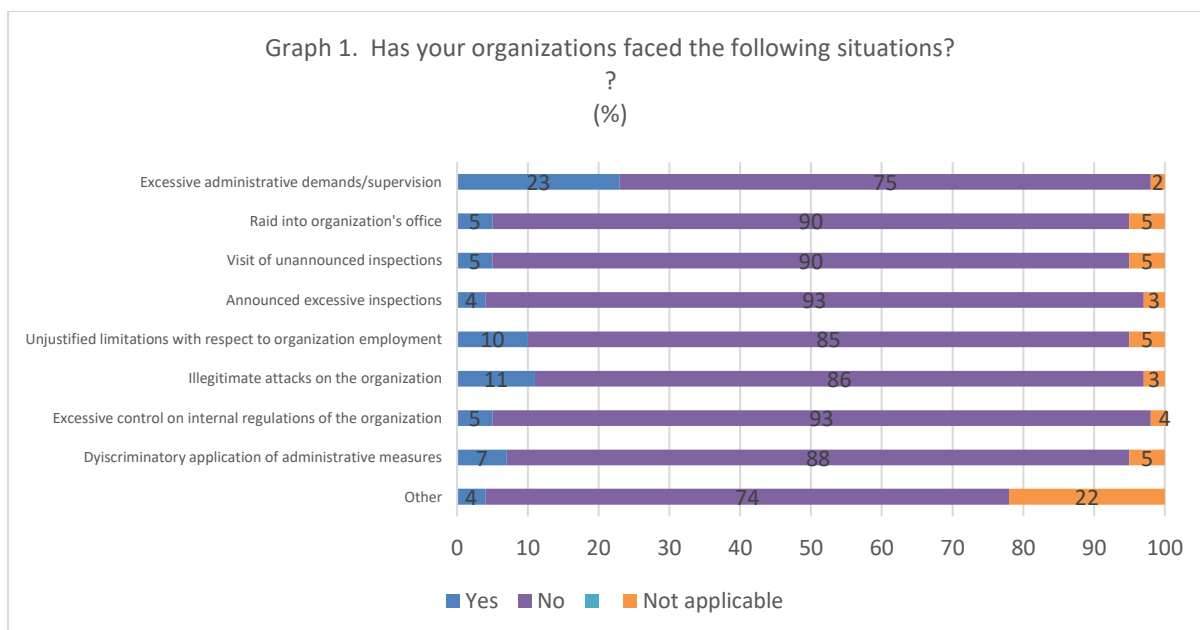
The inspections and controls that were conducted with 22 CSOs in the period of December 2016 to May 2017 indicated legal shortcomings that endanger the work of the organizations. As a follow-up, a group of CSOs, MYLA, IHR, All for Fair Trials Coalition prepared an analysis with recommendations that came from the weaknesses defined as a consequence of the conducted inspections. The key shortcomings that were stressed were the following: imprecisely used term non-monetary income, i.e. specification if hotel accommodation and transport services are considered in kind revenues, as well as imprecise definition of the coverage of the competencies of the public prosecutor in the pre-investigation procedure, non-existence of a deadline within which there should be a tax control, the competencies of the financial police not being adjusted to the ones in the Law on Criminal Procedure, as well as absence of a clear definition of legal and factual relations usable for taxation, and therefore also subject to external control.<sup>15</sup>

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<sup>13</sup>Konekt (2017) Analysis of the Law on Accounting of the Non-Profit Organizations.

<sup>14</sup>Law on Financial Inspection in the Public Sector (Official Gazette of the Republic of Macedonia, no. 82/2013, 43/2014 and 153/2015).

<sup>15</sup>MYLA, IHR, All for Fair Trials Coalition (2017) How Towards Better Legal Regulations that Would Protect the Civil Society Organizations from Arbitrary Inspections and Controls in the Area of Tax Work; Accessible on: <https://goo.gl/jnuRCV>;



In practice, based on the CSO responses to the questionnaire, the cases of interference of the state in their work have been insignificantly diminished. Seven of the CSOs that gave their responses to the questionnaire stated that they faced a visit of unannounced inspections, and also that they faced unannounced entry in the offices of their organization. 23% of the CSOs faced excessive administrative demands, and 11% of them illegitimate attacks on their work.

In their responses to the questionnaire, the CSOs stated that they had experienced the following cases as indirect pressure: media attacks and false news for the organization, visits of the financial police, unannounced entry in the organization by unknown persons, limited possibilities that were supported by the government as stimulation measures for CSOs, excessive requests for documentation (statutes of the founding organizations and other documents) by banks to open accounts for EU projects, inaccessibility of information, etc.

As stated above, in the period of December 2016 until May 2017, 22 CSOs were a subject to intensive external control by the Public Revenue Office (PRO)<sup>16</sup>. The analysis of the organizations regarding the experience of the inspections, more irregularities in the practicing of the state administrative bodies were<sup>17</sup>. The tax inspectors conducted a control over the financial documentation in the offices of the organizations, without informing them in what capacity. Further on, the inspection was excessive taking into consideration that the subject of inspection were also program documents, and the inspection period was five years.

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<sup>16</sup>Global Voices Ad vox (2017) Macedonia's Ruling Party Is Draining Civil Society Groups' Time—and Money. Accessible on: <https://goo.gl/w3DU9v>.

<sup>17</sup>MYLA, IHR, All for Fair Trials Coalition (2017) How Towards Better Legal Regulations that Would Protect the Civil Society Organizations from Arbitrary Inspections and Controls in the Area of Tax Work. Accessible on: <https://goo.gl/jnuRCV>.



During the inspections, the media that were perceived as close to the former governing party (VMRO-DPMNE), together with Stop Soros Operation (SOS) led a campaign against the Open Society Foundation which is supported by George Soros Foundation, CSOs, activists, USAID and others. According to Info Center NGO research in the first half of 2017, 76% of the published contents (on average, 7 stories per day) were in the context of the needed "desorosozation of CSOs".<sup>18</sup> After the creation of the SDSM led government, the intensity of articles and stories drastically dropped (on average 2 texts per day), but the media attacks via the traditional media continued<sup>19</sup>.

The controls and inspections on the 22 CSOs ended at the end of the last year.

#### *SANCTIONS AND TERMINATION OF ORGANIZATIONS*

ZZF in Macedonia sets numerous assumptions and criteria for closing of an organization<sup>20</sup>. The procedure for closing an organization is led before the court in charge according to the regulations of the Law on Litigation Procedure. The higher amount of individual fine for persons in charge than the fines for the organization is still problematic. Article 93 of ZZF states that the fine is MKD 18,450 to MKD 184,500 (EUR 300 to EUR 3,000) in case the changes in the organization are not reported to the Central Register, as well as in the case when the organization obtained a public interest status, and it has not submitted a financial and narrative report. The fines for the offences of the organization that does not conduct activities in line with its goals as set in the statute can amount from MKD 12,000 to MKD 20,000 (EUR 200 to EUR 300)<sup>21</sup>, which can result in a legal uncertainty for CSOs. A somehow mitigating circumstance is the regulation in Article 101 according to which, prior to submitting an offence request, the perpetrator should be offered a plea by the Ministry of Finance as a body in charge of controlling the financial work of the organizations.

According to the responses given by the CSOs to the questionnaire, one organization stressed that sanctions had been issued against it, for a tax offence -- omitting to calculate and pay personal income tax for donated humanitarian assistance to marginalized persons, and they were not granted the right to submit an appeal<sup>22</sup>.

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<sup>18</sup>NGO Info Centre (2017) "Desorosozation in the Media, Monitoring of 16 Media, March-November 2017". Accessible on: <https://goo.gl/dngMYD>.

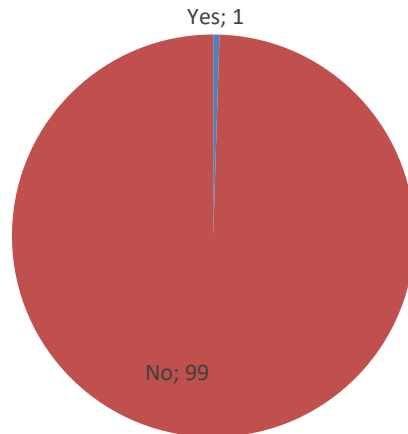
<sup>19</sup>Ibid.

<sup>20</sup>According to ZZF Article 64, there should be a verdict that specifies: decision for stopping the work in accordance with the statute of the organization, more than double the time needed to hold a session of the highest body as determined by the statute has passed without such a meeting being held; not submitting a annual financial report for the last two consecutive years in accordance with the law; the time originally set in the statute for the duration of the organization has passed, if it was established for a certain period; statutory change that defines that there should be end of the work of the organization; decision of a court in charge; start of a bankruptcy procedure and liquidation. Apart from this, the organization can stop working if the number of members of the organization drops below the number needed for its establishment.

<sup>21</sup>Article 91, Law on Associations and Foundations.

<sup>22</sup>MYLA, IHR, All for Fair Trials Coalition (2017) How Towards Better Legal Regulations that Would Protect the Civil Society Organizations from Arbitrary Inspections and Controls in the Area of Tax Work. Accessible on: <https://goo.gl/jnuRCV>.

Graph 2. Does the state imposed sanctions over you organization?  
(%)

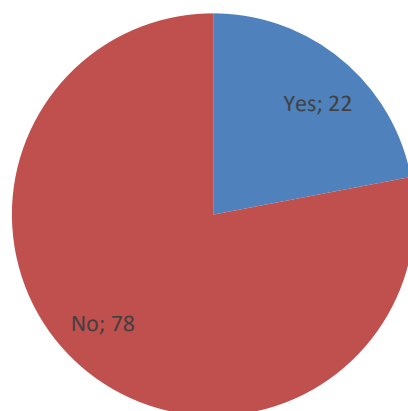


### *GENERATING INCOME FROM ECONOMIC ACTIVITIES*

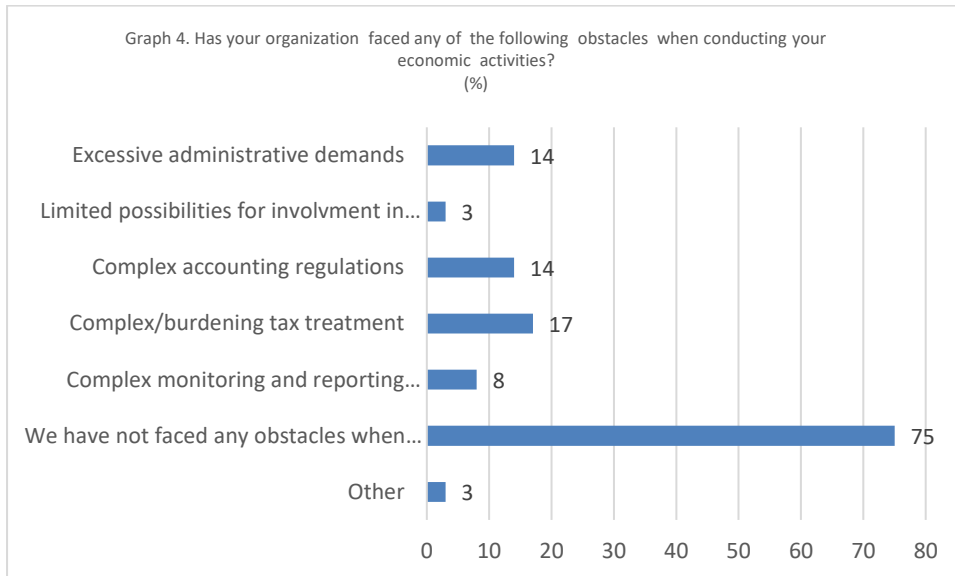
The legal framework that enables the organizations to get engaged in economic activities has remained unchanged, and therefore not stimulating. The basic law that enables conducting of economic activities for the associations and foundations is ZZF, as well as numerous other laws from the area of labor and tax legislation. The profit from the economic activities should be used for achieving the goals set in the organizations' statutes. The profit can be additionally used for the regular expenditures of the organization, as well as the salaries of the employees.

In practice, still less than a quarter (22%) of the organizations that responded the questionnaire conduct economic activities.

Graph 3. Does your organization conduct economic activities?  
(%)

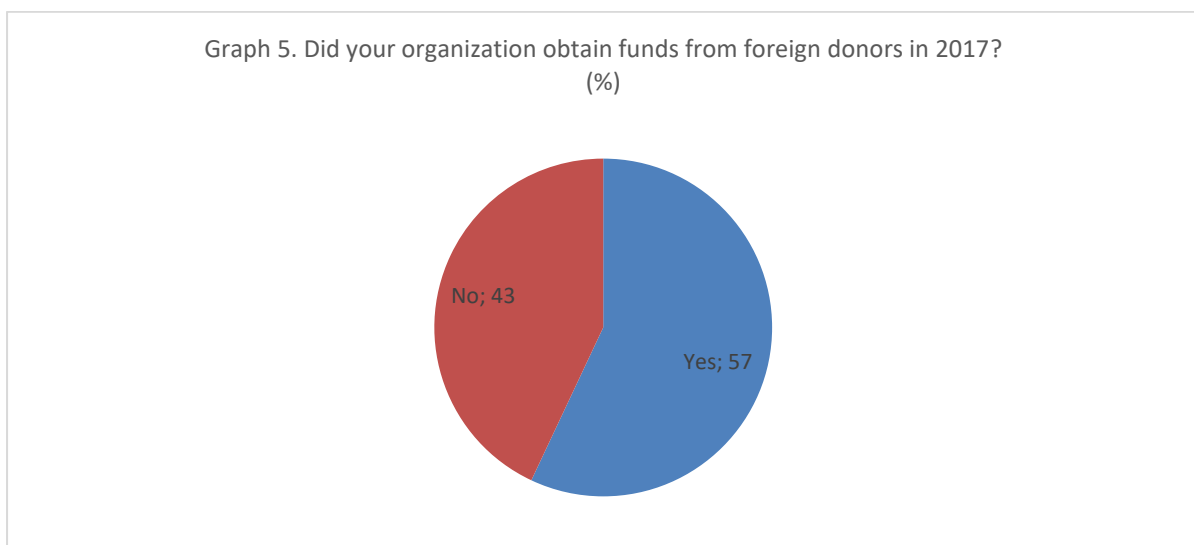


The organizations that have economic activities could choose more answers for the obstacles that they faced with when conducting the economic activities. Most of the organizations (78%) have not faced any obstacles, while 17% think that the tax obligations are complex. The obstacles when conducting the economic activities in the open issues listed by the organizations are: comprehensive administrative requirements, disproportional accounting fees and taxation of profit from the economic activities.



### *SECURING FOREIGN SUPPORT*

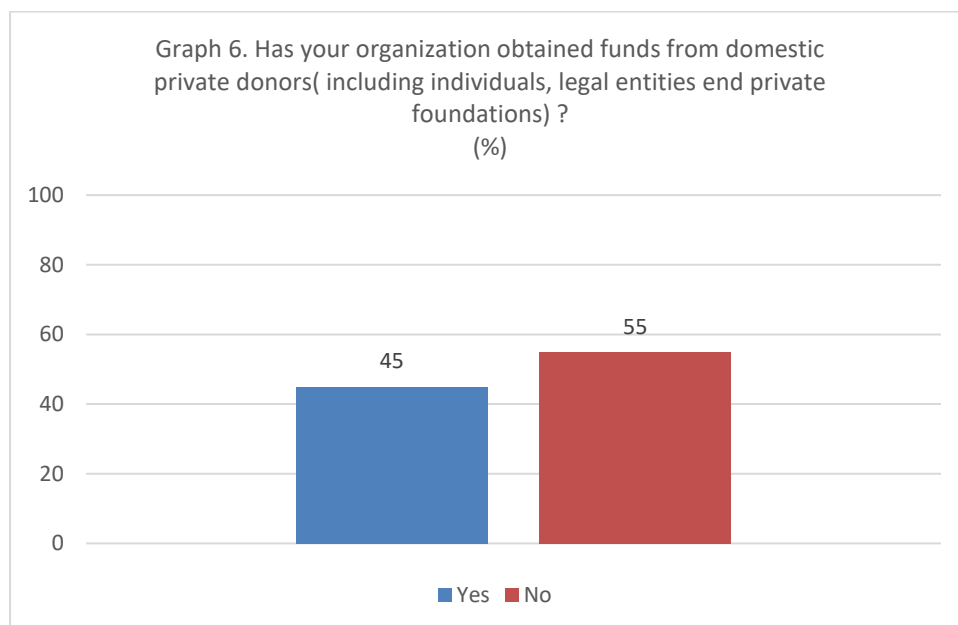
CSOs in Macedonia can freely seek and provide finances from various foreign sources to support their activities, without special requests and previous approvals. CSOs are allowed to obtain funding from international bilateral (USAID, SDC, embassies and others) and multilateral sources (as the EU), individuals, corporations and other sources. The legislation does not allow for any limitations (for example, administrative or financial obligations, previous approvals or channeling finances via certain bodies) when foreign funds are obtained.



More than half (57%) of CSOs that responded to the questionnaire stressed that they were mainly funded by foreign donors. Most of them (75%) did not face any obstacles when receiving the funds. Still, despite the absence of direct obstacles to foreign funding, CSOs again stressed the indirect practices of the state that make the usage of funds more difficult. CSOs faced long and complex procedures when registering the projects exempt from VAT at the Secretariat for European Affairs and when obtaining a tax number for the project at the Public Revenue Office.

#### *SECURING DOMESTIC SUPPORT*

ZZF enabled the organizations to collect local support without any limitations<sup>23</sup>. Predominant local sources of financing are the Government grants, membership fees, corporate and individual donations. The smallest part of the financing is for donations from individuals and business sector. In order to increase their participation, it is necessary to revise the Law on Donations and Sponsorships in the Public Areas (ZDSJD). ZDSJD stipulates tax alleviations to providers of grants for projects of public interest. According to Article 13 of ZDSJD, individuals have the right to decrease the tax for the amount of the donation, but not more than 20% of the annual tax debt of the donor, and not more than MKD 24,000 (EUR 390). The businesses can use the tax alleviations amounting to 5% in case of a donation and 3% in case of a sponsorship. However, the cumbersome and complex procedures for using the alleviations are aggravating for the donors, and thus they indirectly decrease the possibility for the organizations to obtain support from individuals and businesses.



Approximately half (45%) of the CSOs that answered the questionnaire stated that they had received funds from local private donors (individuals, legal entities and private foundations). For the majority (62%) of the organizations that have received funds, it was states that they had received the funds without cumbersome and burdening taxes and administrative

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<sup>23</sup> Law on Associations and Foundations.

obligations. Still, a bit more than quarter (26%) think that obtaining funds from local donors implies expenses or administrative obligations.

In the open responses, part of CSOs explain that most often the donations and funds are in expendables, and it often happened that they themselves covered the expenses related to the activity of the organization.

## RECOMMENDATIONS

### *FREEDOM OF ASSOCIATION*

- Following the implementation of the Law on Associations and Foundations by establishing an inter-sectoral group, especially when it comes to changes in the part on the fines for individuals, so that they are not higher than the ones for the organization;
- Changes and amendments of the Penal Code with regulations that are defined by the representatives of associations and foundations as officials and thus withdraw the responsibility for abuse of duty;
- Improving the Law on Accounting for Non-Profit Organizations and bylaws in order to implement them in practice in an easier way and improve their functionality in accordance with the features of the civil society;
- Continuous information of the CSOS about the possibilities for direct conduct of economic activities and changes in the laws that regulate the activities in order to stimulate the possibility of CSOs to conduct economic activities (first of all, exempting the CSOs from 10% profit taxation)
- Preparing guidelines and additional technical support to the Secretariat for European Affairs to fill in the necessary forms to register projects that are funded by states/organizations with which Macedonia has made bilateral agreements;
- Strengthening the capacities of the institutions (CFCD) that manage the decentralized IPA funds, on the specific features and nature of action of the civil society organizations in order to simplify the requests and procedures when applying and implementing the projects.

### Sub-area 1.2. Other Related Freedoms

#### *FREEDOM OF PEACEFUL ASSEMBLY*

Freedom of peaceful assembly is defined in Article 21 of the Constitution of the Republic of Macedonia<sup>24</sup> where it is stipulated that the citizens have the right to gather peacefully and express public protests without previously reporting it and without a special permit. Enjoying this right can only be limited in conditions of war and state of emergency. The freedom of peaceful assembly is defined by the Law on Public Gatherings (ZJS)<sup>25</sup>.

Public gathering is a gathering of more than 20 citizens at an open or closed space in order to fulfill various interests. Still, the law itself has a number of limitations for the organizer.

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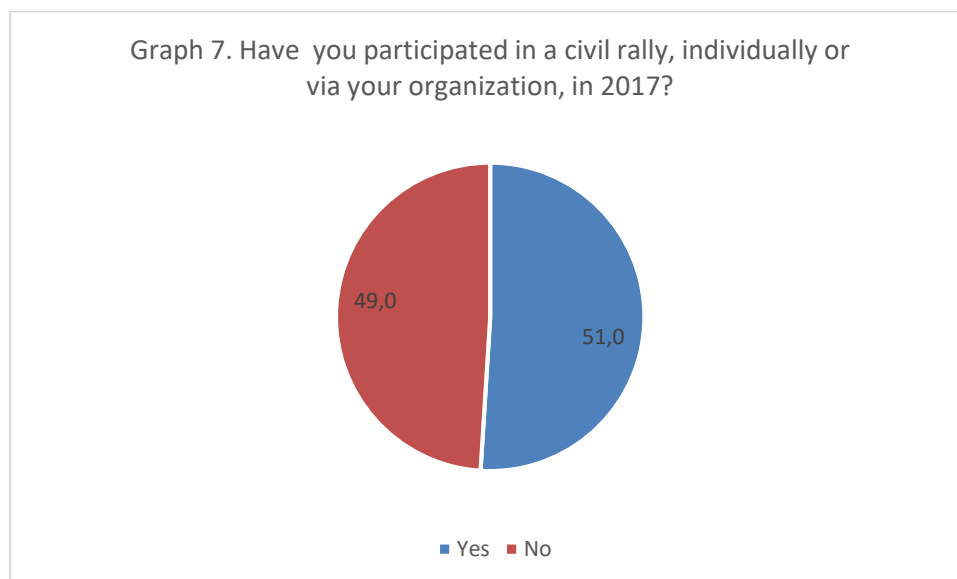
<sup>24</sup> Constitution of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, no. 52/1991).

<sup>25</sup> Law on Public Gatherings (Official Gazette of the Republic of Macedonia, no. 55/1995; 19/2006; 66/2007 and 152/2015).

Article 3 states that it is not obligatory, but it is stressed that because of security interests the organizer should provide maintenance of order and organize guarding service, as well as stop the gathering if there is endangering of the security of the people and property, as well as responsibility for all damages that would occur. In case of possible damages, the organizer has to compensate the fines that are high and amount to EUR 3,000 for the legal entity (organizer) and additional 30% of the fine for the person in charge (organizer)<sup>26</sup>.

The citizens used their rights for peaceful assembly to advocate on numerous issues. There were protests held against construction of mines, the citizens of several Skopje municipalities protested against urbanization<sup>27</sup> and destruction of greenery<sup>28</sup>, there were protests held against the abuse of the rights of the textile workers, the initiative "5 to 12" via which a group of parents camped in order to have changes to the legal frame for children with special needs<sup>29</sup> etc.

The first wave of protests started with the beginning of the year by establishing the nationalist platform "For Joint Macedonia". The goal of the platform was to demand blocking of the establishment of a new government, with demands to the President of the Republic of Macedonia not to grant the mandate for establishment of a new government in order to protect the unitary character of the state. At the protests there was a rhetoric of intolerance towards the Albanians, with clear calls for violence, which culminated on 27 April with a forceful entry of the mob to the Parliament of the Republic of Macedonia.



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<sup>26</sup> Law on Public Gatherings (Official Gazette of the Republic of Macedonia, no. 55/1995, 19/2006, 66/2007 and 152/2015).

<sup>27</sup> Libertas (2017) Protest March in Taftalidze. Accessible on: <https://goo.gl/oTdHnR>.

<sup>28</sup> MKD (2017) Protest in Aerodrom: Konevski Turned the Municipality into a Chaotic and Polluted Settlement. Accessible on: <https://goo.gl/oyszS8>.

<sup>29</sup> Radio Free Europe (2017) Second Call to the Institutions by the Children with Special Needs. Accessible on: <https://goo.gl/CRXDHE>.

Half of the organizations that have responded to the questionnaire (51%) participated in a civil gathering, individually or via their organizations, while only seven organizations of those that have responded organized civil gatherings without facing any limitations.

#### *RESTRICTIONS TO THE FREEDOM OF PEACEFUL ASSEMBLY*

The state has the obligation to undertake appropriate measures and enable holding of public gatherings without the participants being afraid of physical violence. The limitations of the freedom of assembly are defined in the Law on Public Gatherings (LPA). According to Article 2a, a public gathering can be held anywhere, except in three cases: next to health institutions, in a way that disables the access of first aid vehicles and disrupts the peace of the sick people, next to kindergartens and schools while the children are inside and at motorways and regional roads in a way that endangers the traffic. LPA does not stipulate the right to appeal in case of illegal limitations to the right of assembly.

The law does not stipulate obligatory reporting of the gathering, but it does stipulate responsibilities for the organizer of the gathering. The police have the duty to protect the right to peaceful gathering, just as it has the duty to protect public peace and order, safety and security of all citizens of the Republic of Macedonia. Nevertheless, it did not prevent the escalation of the 27 April protests. The mob that was protesting easily pushed through the police line and entered the parliament building. The present police officers did not take any actions to disperse the mob in absence of order from their superiors. This is a violation of the Rulebook for Conducting Police Work. Around 70 citizens were injured, including media representatives, 36 MPs (one with serious injuries) and 20 police officials<sup>30</sup>. This action raised serious questions about the professionalism of the police and the needed changes in the personnel and legal regulations.

The Helsinki Committee for Human Rights published a report on these events where 27 different criminal acts of the violent mob had been identified. The report concludes that the number of police representatives during the riots was too small in comparison with the police practices when there had been violent mobs before<sup>31</sup>. Apart from this, it was stressed that the commanding procedure had not been followed, stressing that the responsible police commander for the operative group was absent and he ignored the telephone calls, which later resulted in a delayed reaction on the side of the police. The Public Prosecution started an investigation, but so far the investigation resulted with a prison sentence only for one person, for attacking an MP in the parliament<sup>32</sup>.

These protests took place in a continued manner in a period of 70 days, and on 27 April they escalated with a violent entry of the protestors in the Parliament. At the end of the year there were investigations open against 36 persons, among whom the organizers of the protests,

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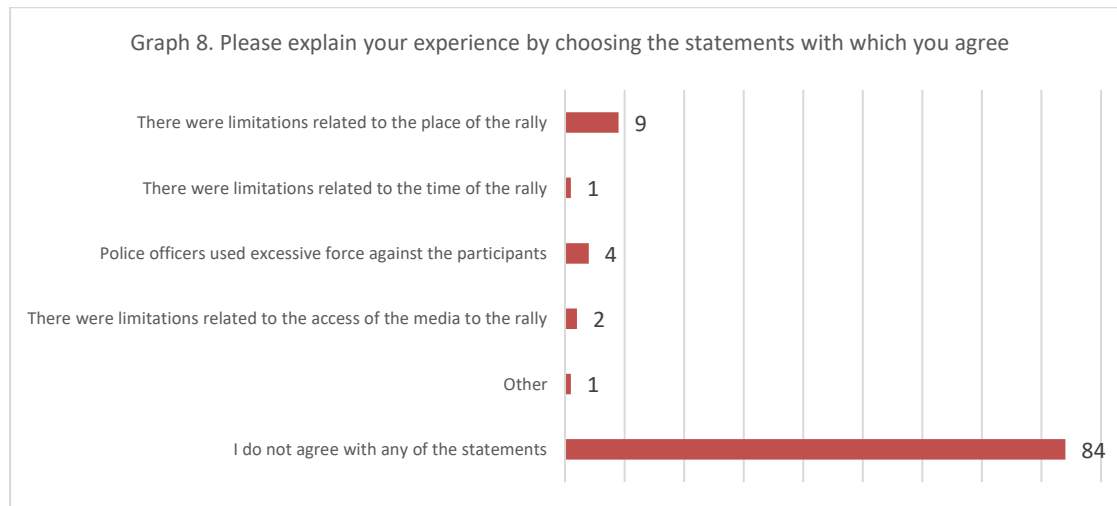
<sup>30</sup>Special report on identified and possible crimes committed during the violent attack on the Assembly on 27 April 2017” Helsinki Committee for Human Rights of the Republic of Macedonia May 05th 2017, Accessible on: <https://goo.gl/Hvoq75>.

<sup>31</sup> “Special report on identified and possible crimes committed during the violent attack on the Assembly on 27 April 2017” Helsinki Committee for Human Rights of the Republic of Macedonia May 05th 2017, Accessible on: <https://goo.gl/Hvoq75>.

<sup>32</sup> Sakam da kazam (2017) Zvrlevski's Prosecution Asked Mol to Arrest 15 Perpetrators from the Parliament Attack. Accessible on: <https://goo.gl/uHJp41>.

several MPs and the former Minister of Interior, for terrorist endangering of the constitutional order and security of the state<sup>33</sup>.

The organizers who had participated in some gatherings (51%) in their open answers stressed that the place of protest was limited, and two journalist associations stated that they had not been allowed access as media to the gathering. The organizations also stated that there were too many police officers for holding a peaceful protest.



#### *USE OF EXCESSIVE FORCE*

The Law on Police<sup>34</sup> which contains regulations on public gatherings remains problematic because of the amendments adopted in 2015, which give the police the possibility to use forceful means in cases of violations of bigger scope: usage of physical force, police truncheons, electric shock weapons, chemical means, rubber bullets, etc.<sup>35</sup> Article 93 of the law also stipulates the usage of technical equipment for audio and video supervision, as well as the duration of keeping the recordings. The deadline for keeping the recordings is 45 days, while the regulation that stipulates that the police officer is authorized to undertake action of audio and video recording without informing the persons that are subject of this action remains in force.

The Urgent Reform Priorities document, as well as the new government program for 2017-2020 stresses that there are "legislative changes that guarantee the right of peaceful gathering, with clear and precise obligations of the police". The program also stipulates that there will be controls to limit the ad-hoc behavior of the police and strengthen the independence and capacities of the Sector for Internal Control and Professional Standards at the Ministry of Interior Affairs. In December, amendments to the law were proposed in a parliamentary procedure and they stipulate limiting the usage of force by the police officers (usage of physical force, police truncheon, electric shock weapons, chemical means, rubber

<sup>33</sup> Ministry of Interior Affairs (2017) Report on the Work of the Internal Control, Crime Investigations and Professional Standards for 2017.

<sup>34</sup> Law on Changing and Amending the Law on Police (Official Gazette of the Republic of Macedonia, no. 114/06, 6/09, 145/12, 41/14, 33/15).

<sup>35</sup> Ibid



bullets, official vehicles for public peace and order and usage of pyrotechnical explosive means). The changes also include further specification of the procedure and rules for their usage, duration and intensity of usage, as well as precaution measures<sup>36</sup>.

The political party Levica (The Left) with a group smaller than 20 people on 29 July 2017 at the protest of public presentation of the joint army session of Macedonia and the USA at the main square in Skopje, flew a flag stating "Against War for Profit". After the police asked for the flag to be removed at the protestors did not obey, four of them were arrested. After there had been internal investigation, it was determined that there was usage of force and improper arrest of people who had practice freedom of assembly and there was a disciplinary procedure started against the police officials.

#### *MEDIA ACCESS TO PUBLIC GATHERINGS*

In 2017, the media in general had access to all civil gatherings. Five organizations that answered the questionnaire stating that they had participated in a gathering stated that they had notices limitations of the media that tried to report from the events. In practice, there were several individual cases registered when the access of media was limited, first of all by protestors<sup>37</sup>. During "For Joint Macedonia" protests several journalist crews were attacked physically on several occasions, among whom cameramen and photographers. During the 27 April violence in the parliament, more than five journalists were physically attacked. A big number of the journalist associations in the region condemned these attacks, as an attack to democracy and freedom of expression<sup>38</sup>. So far, there have been no sanctions against the reporters who reported during gatherings.

#### *FREEDOM OF EXPRESSION*

The Constitution of the Republic of Macedonia in its Article 16 guarantees the citizens their freedom of conviction, conscience, public expression of their thoughts, as well as the freedom of speech, public appearance, public information and free establishment of institutions for public information.

In the period before the Law on Citizen Responsibility for Defamation and Insult entered force in 2012, there were around 700 court procedures in the courts of the Republic of Macedonia for defamation and insult started based on the Penal Code regulations, where journalists were involved in around 330 procedures<sup>39</sup>. Although there are still no comprehensive and systematically collected official indicators on the number of new court procedures started against journalists after this law had entered in force, the general conclusion is that this number has been significantly decreased. According to the latest data

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<sup>36</sup> Law on Changing and Amending the Law on Police (Official Gazette of the Republic of Macedonia, no. 114/06, 6/09, 145/12, 41/14, 33/15, 31/16, 106/16, 120/16).

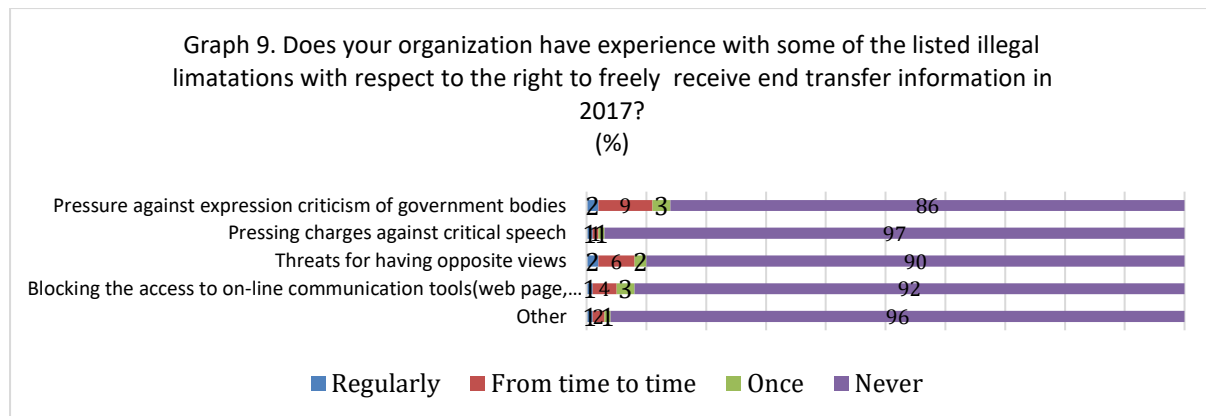
<sup>37</sup> Association of Journalists of Macedonia 2017, Report on Cases of Violation of the Journalists' Rights. Accessible on: <https://goo.gl/bhWWbw>.

<sup>38</sup> Tera (2017) Journalist Associations Condemn the Attacks on the Journalists. Accessible on: <https://goo.gl/J72CtR>.

<sup>39</sup> AJM (2017) Implementation of the Law on Civil Responsibility for Defamation and Insult in Court Procedures against Journalists. Accessible on: <https://goo.gl/jxcKYA>.

of AJM, in 2015 there were 39 court procedures where journalists were involved and in 17 of them both the plaintiff and the defendant were journalists and editors<sup>40</sup>.

In the Resolution on the Progress of the Country for 2017<sup>41</sup>, the European Parliament expressed its concern about the freedom of expression and media, the usage of hate speech, cases of intimidation and self-censorship, systematic political interference and pressure on the editorial policies, non-existence of investigative, objective and precise reporting, as well as unbalanced reporting on government activities.



CSOs that have answered to the questionnaire had the possibility to choose the frequency with which they had faced all above illegal limitations of the freedom of expression in the course of 2017. Compared to previous years, the practice has shown a decrease of the limitations of this freedom. In 2017, 14% of CSOs reported pressure against expressing criticism to state bodies, while 10% of the CSOs stated that they had faced threats for expressing opposed views. Other obligations that the CSOs face are: attacks on the organization because of implementing USAID funded projects, reporting to the services for postings and blocking the contents, political pressures via individuals, media attacks, etc.

In the open responses of CSOs, a significant number of 22 organizations faces rejection to cooperate and provide information on the side of certain institutions; labeling of the organization (especially in the social media); attacks by political parties; threats with lawsuits because of published texts; media announcements that directly indicated the persons that gave statements on education policies, student issues, housing, etc; publishing personal data of organization members; threats for firing of people close to them working in state institutions; direct threats by members of local self-government; personal threats and pressure on the volunteers to give up their work in the organization; personal threats via the social media, etc.

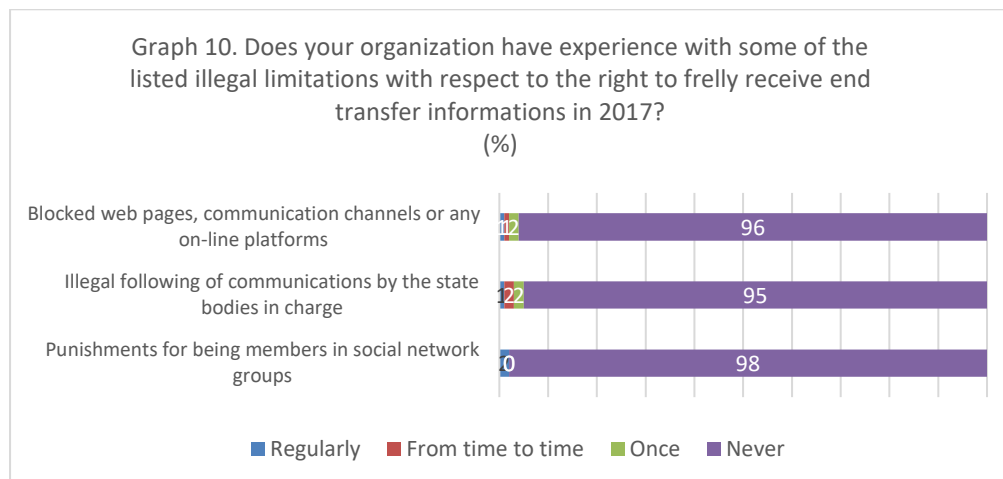
<sup>40</sup>AJM (2017) Implementation of the Law on Civil Responsibility for Defamation and Insult in Court Procedures against Journalists. Accessible on: <https://goo.gl/jxcKYA>.

<sup>41</sup> European Parliament resolution of 14 June 2017 on the 2016 Commission Report on the former Yugoslav Republic of Macedonia (2016/2310(INI)) Accessible on: <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-TA-2017-0263+0+DOC+XML+V0//EN&language=EN>.

In the open questions, 12 organizations reported blocking the access to on-line communication tools, i.e. frequent attacks and hacking of the web servers, lost e-mails and blocked pages of social media.

*THE RIGHT TO SAFELY RECEIVE AND IMPART INFORMATION THROUGH ANY MEDIA*

The free access to information, freedom of receiving and transferring information are guaranteed by the Constitution. Although Macedonia has solid legislation which regulates the media, applicable to the Internet area without any additional regulation of the Internet communication, and still the challenge is in its consistent implementation. The regulations of the laws that further specify the right to safely obtain and transfer information remained unchanged in 2017: The Law of Following the Communications<sup>42</sup>, the Law on Electronic Communications<sup>43</sup> and the Law on Criminal Procedure<sup>44</sup>. Additionally, the Government 3-6-9 Plan stipulates a debate on the need for changes and amendments to the Media Law, especially when it comes to legal regulation of on-line media. The draft changes are announced in the Law for Audio and Audiovisual Media Services. The primary goal of these changes is departization and professionalization of the public broadcasting service, as well as the regulatory body - Agency for Audio and Audiovisual Services<sup>45</sup>.



In order to see the situation in practice, the organizations were asked to select the frequency in which they faced (experienced) all given illegal limitations with respect to the freely obtain and transfer information in 2017. CSOs that responded to the questionnaire have largely stressed that they never faced any illegal limitations. Nevertheless, the finds that 6 of them had experience with blocked web pages or communication channels, as well as 8 with illegal following of communications are concerning.

<sup>42</sup> Law on Following of Communications (Official Gazette of the Republic of Macedonia, no. 121/06, 110/08, 116/12).  
<sup>43</sup> Law on Electronic Communications (Official Gazette of the Republic of Macedonia, no. 39/14, 188/14, 44/15, 193/15, 77/2016, 94/2016, 138/2016, 6/2017).  
<sup>44</sup> Law on Criminal Proceedings (Official Gazette of the Republic of Macedonia, no. 150/10, 100/12, 142/2016 and 193/2016).  
<sup>45</sup> Akademik (2017) Proposed Changes in the Law on Audio and Audiovisual Media Services Published. Accessible on: <https://goo.gl/1T9UaM>.

Because of the politicization of editorial policies, as well as polarization of Macedonian media, which is also indicated by the Freedom House report, the space of the civil sector in the media is still limited. The research shows that CSOs mainly use the social media to promote their activities, and 89% of the organizations use at least one social medium<sup>46</sup>.

In the open answers to the questionnaire, one association of journalists stated that they had submitted a report to the Directorate for Protection of Personal Data that they had had a blocked Facebook profile for three months, while one of the organizations stated that in the course of 2016 and 2017, because of frequent hackers' attacks their web pages did not function and in the end much of the contents and three web pages have been lost.

The social media (Facebook and Twitter) have become the most used instrument of organizing gatherings. The main reason to use the social media is to mobilize protestors, but also to practice citizen journalism by publishing information, photographs and videos, especially in the cases when force was used by the police. Apart from being used as a platform for organizing and mobilization, CSOs also use the social networks to share various opinions and views on the significance and goals of the protests.

## *RECOMMENDATIONS*

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

- The Ministry of Interior Affairs should establish a multi-sector group to revise and amend all laws that regulate public gatherings, in order to further specify the regulations and thus avoid ambiguities and provide consistency among the related regulations within a law and with other laws, as well as approximation with international standards. In practice, the unclear regulations are necessary to be interpreted in the benefit of those who want to practice their right to peaceful gathering (Law on Public Gatherings, Law on Police, other laws and bylaws, etc.);
- More specifically, the Ministry of Interior should adopt amendments in a consultative way when it comes to the Law on Public Gatherings by providing the right to appeal on the limitations to the location of the gathering, when the authorities were previously notified or when the location of the gathering has been secured. The limitation with respect to the location of the gathering should be justified in writing and the organizers should be informed about it, including the justification about the limitation and allowing the possibility for the organizers to submit appeals and respond to each proposed limitation;
- Investigation and bearing responsibility for the cases of limiting the freedom of gathering, using excessive police force and other limitations;
- Strengthening the capacities of the officers of the Ministry of Interior, especially when it comes to the cases of usage of force and using forceful means;
- Continuous monitoring of the implementation of the legislation which regulates the freedom of expression and its improvement;

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<sup>46</sup>TACSO (2017) Report: Internet Presence of the Civil Society Organizations. Accessible on: <https://goo.gl/EGHp3E>.

- Strengthening the capacities of the judiciary and other public officials with respect to international standards and decisions of the European Court for Human Rights related to the freedom of expression and critical speech;
- Improving the cooperation and coordination among the media, journalists and CSOs to provide bigger and more essential space for the activities of the organizations.

## AREA 2. Framework for CSO Financial Sustainability

### Sub-area 2.1. Tax/Fiscal Treatment of CSOs and Their Donors

#### *TAX BENEFITS FOR CSOs*

The tax treatment of CSOs was improved in 2017, but only partially, since it continued to treat CSOs equally with profit making entities, and in some regulations the former are even in a less favorable position.

At the end of 2017, changes and amendments to the Law on Personal Income Tax (ZPDD) were adopted,<sup>47</sup> among which the regulations that define the types of income that is exempt from payment of taxes. The requests of the CSOs for cancellation of the taxation of the expenses for official trips for persons who are not employed in the organization were finally accepted and they were part of the new changes of ZPDD. Paragraph 30 was added to Article 6 and it stipulated that the organizations registered according to LAF are exempt from taxation of the compensation for expenses for accommodation, food and transport of persons who are participants or involved in events organized within the activities of the CSO, based on documents.

There are still no changes in the legal regulations related to the Law on Profit Tax (ZDD), according to which the generated profit is treated as a difference of revenues and expenditures and it is taxed with 10% profit tax<sup>48</sup>. In this way, CSOs are in a less favorable position, with respect to the fact that the businesses classified as small and micro companies are exempt of the obligation to pay annual tax on the total revenues providing that the total revenues generated in the year for which the tax is determined from any source is not beyond 3 million denars (EUR 48,780) at annual level. The legislator does not anticipate this exemption for CSOs that mostly (64%) have a budget under EUR 2,500.

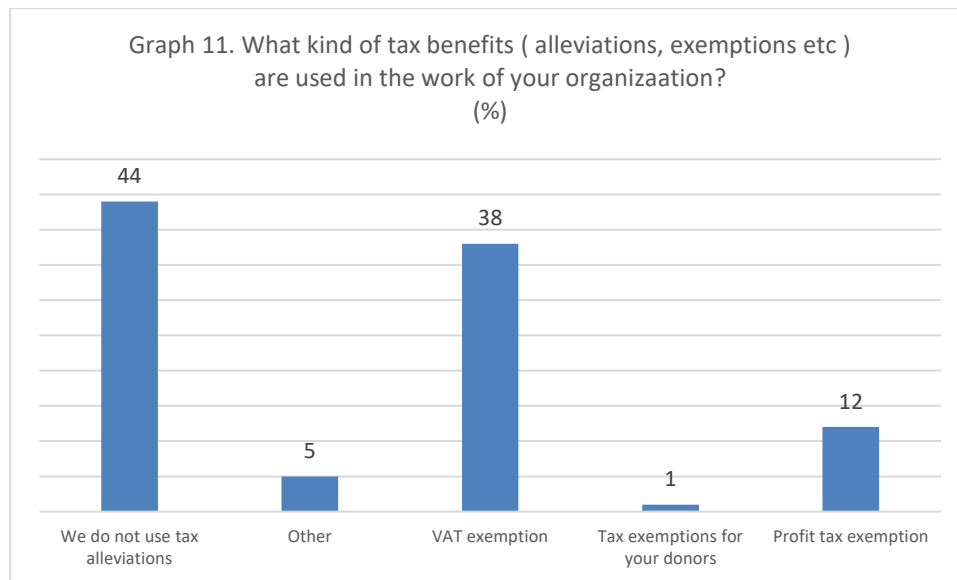
The Law on Donations and Sponsorships in the Public Sector remains dysfunctional mainly because of the cumbersome and long procedures for the Ministry of Justice to confirm that the donations/sponsorships are of public interest, and in this way it did not significantly confirm to the financial sustainability of CSOs.

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<sup>47</sup> Law on Personal Income Tax (Official Gazette of the Republic of Macedonia, no. 80/1993, 70/1994, 71/1996, 28/1997, 8/2001, 50/2001, 52/2001, 2/2002, 44/2002, 96/2004, 120/2005, 52/2006, 139/2006, 160/2007, 159/2008, 20/2009, 139/2009, 171/10, 135/11, 166/12, 187/13, 13/14, 116/15, 129/15, 199/15, 23/16 and 190/17).

<sup>48</sup> Law on Profit Tax (Official Gazette of the Republic of Macedonia, no. 80/93, 33/95, 43/95, 71/96, 5/97, 28/98, 11/01, 2/02, 44/02, 51/03, 120/05, 139/06, 160/07, 159/08, 85/10, 47/11, 135/11, 79/13, 13/14, 11214, 129/15).

When it comes to exemption from VAT, the procedure of VAT exemption for part of the projects that are funded by money obtained based on donation agreements between the Republic of Macedonia and foreign donors continued<sup>49</sup>.

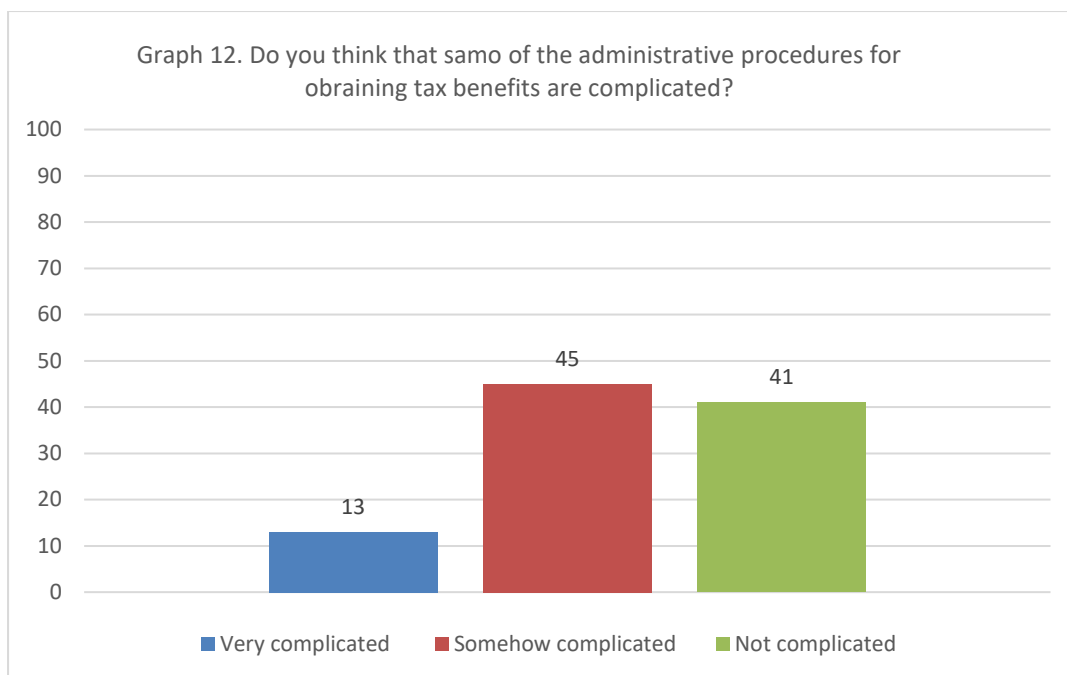


In practice, almost half of the organizations (44%) do not use tax alleviations, and the reason that they give is that they do not have enough funds (small budgets) to achieve sustainability. More than one third (38%) responded that they used the VAT exemption and they started the procedure with SEA and PRO.<sup>50</sup>

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<sup>49</sup> Rulebook on the Way of Implementing Tax Exemption for VAT for Sales of Goods and Services Intended for Implementing Projects that are Funded from Money Received Based on Donation Agreements Signed between the Republic of Macedonia and Foreign Donors Where It Is Stipulated that the Obtained Funds Will Not Be Used for Payment of Taxes (Official Gazette of the Republic of Macedonia, no. 98/14).

<sup>50</sup>Article 51, Law on Value Added Tax (Official Gazette of the Republic of Macedonia, no. 44/99, 59/99, 86/99, 11/00, 8/01, 21/03, 19/04, 33/06, 45/06, 101/06, 114/07, 103/08, 114/09, 133/09, 95/10, 102/10, 24/11, 135/11, 155/12, 12/14, 112/14, 130/14, 15/15, 129/15, 225/15).



The organizations that answered that they were using tax alleviations (47%) were asked about the administrative procedures to obtain these alleviations. Almost half of CSOs (45%) think that the administrative procedures were not appropriate for the work of the organizations, i.e. that they were too burdening and complex. Similarly to this, 41% think that the administrative procedures for obtaining tax alleviations were not complicated.

In the open answers, CSOs were asked (50 cases) to explain the reasons for complex administrative procedures for tax alleviations. They were mostly in direction of the cumbersome and long registration of SEA projects, submitting quarterly reports on the invoices exempt from VAT to PRO, although PRO itself issues these invoices, non-functionality of the district units of PRO, inconsistency of SEA statements, etc.

## RECOMMENDATIONS

### TAX/FISCAL TREATMENT OF CSO AND THEIR DONORS

- The Ministry of Finance should take into consideration the specific draft changes and amendments to improve the regulations that concern citizen initiatives in the Law on Profit Tax;
- The Ministry of Justice should establish a multi-sector group that will include CSO representatives to follow the implementation of the Law on Donations and Sponsorships in Public Areas and prepared draft changes in the law and procedure, based on already determined challenges and difficulties that do not allow for it to be fully functional.
- Joint workshops and activities for education and information for all stakeholders on the specific nature of action and needs of CSOs when it comes to tax alleviations (especially on personal income tax and profit tax), as well as the existing procedure for VAT exemption for projects, together with key institutions (MoF, SEA, PRO), interested companies and CSO.



## Sub-area 2.2. State Support

### DIRECT PUBLIC FUNDING

The legal basis for providing financial support to civil society organizations from the state budget has remained unchanged. Civil society organizations are supported financially from the RM budget funds at the central level, through various state administration bodies. This support is regulated by means of a number of laws and bylaws, including the Law on Associations and Foundations,<sup>51</sup> the Law on Executing the Budget of the Republic of Macedonia,<sup>52</sup> the Law on Games of Chance and Entertainment Games,<sup>53</sup> as well as other bylaws; Decision concerning the Criteria and Procedure for Distributing Funds from the Budget of the Republic of Macedonia to Associations and Foundations, which the Government adopts on an annual basis; the Code of Best Practices for Financial Support to Civil Society Organizations and Foundations<sup>54</sup> and the Program for Financing the Associations and Foundations' Program Activities<sup>55</sup>.

The second Government Strategy for Cooperation with the Civil Society Sector<sup>56</sup> acknowledged the CSOs' need for domestic financing sources. However, not even a single one of the six envisaged measures was carried out in the course of its implementation.<sup>57</sup> During 2017, the civil society organizations manifested both interest and initiative for reform of the current system, and prepared concrete recommendations in this regard.

As a result of the planned budget, and then also of the Government Decision following the completed public call procedure for 2017, the years-long *status quo* in the sphere of allocating budget funds to civil society organizations was unlocked. The amount of Budget Item 463 – Transfer to NGOs – increased significantly by more than EUR 1.4 million. Most of the increase was intended as funds to be distributed by the General Secretariat of the Government of the Republic of Macedonia (plus 195,000 EUR s for each 800,000 EUR s on the average). However, there were suspicions about the organizations selected, their capacity for implementing the activities and the political background and links that existed with the then government (VMRO-DPMNE).

The new Government decided to annul the Decision on budget funds allocation in 2017,<sup>58</sup> and published the related document on the Unit 's website, without providing any detailed explanation as to the reasons for having done so.<sup>59</sup> The press release<sup>60</sup> produced after the

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<sup>51</sup>Law on Associations and Foundations (Official Gazette of the Republic of Macedonia, no. 59/10 and 135/11).

<sup>52</sup>Law on Executing the 2015 Budget of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, no. 191/16). Each year, a new law is passed. In this Report, we took into consideration only the Law covering the year 2017.

<sup>53</sup>Law on Games of Chance and Entertainment Games (Official Gazette of the Republic of Macedonia, no. 24/2011; 51/2011, 148/2011; 74/2012; 171/2012; 27/2014; 139/2014; 61/2015; 154/2015, 23/2016 and 178/2016).

<sup>54</sup>Code of Best Practices for Financial Support to Civil Society Organizations and Foundations (Official Gazette of the Republic of Macedonia, no. 130/07).

<sup>55</sup>Program for Financing the Associations and Foundations' Program Activities (Official Gazette of the Republic of Macedonia, no. 4/13).

<sup>56</sup>Ogdenovska, S. (2015): Pubic Policy Document: Report on the Implementation of the Strategy for Cooperation of the Government with the Civil Society Sector in the Period June 2012 – December 2014; Accessible on: <https://goo.gl/2uYUhp>.

<sup>57</sup>Office for Cooperation with Non-Government Organizations (2017); Report on the Measures and Activities Taken As Part of the Action Plan for Implementing the Strategy, 2012–2017; Accessible on: <https://goo.gl/BTGbX4>.

<sup>58</sup>Decision on Allocating Funds from the 2017 Budget of the Republic of Macedonia, Intended for Financing the Program Activities of Associations and Foundations; Accessible on : <https://goo.gl/sZoDVy>;

<sup>59</sup>Office for Cooperation with Non-Government Organizations (2017), Financial Support; Accessible on : <https://goo.gl/i9bh2x>;



Government's working session stated as the reason the presence of serious indications of state funds misuse, and that the previous Government had been allocating the state money to 28 suspicious associations and foundations, which had been founded only during crisis periods and protests. The annulment of the Decision<sup>61</sup> put a halt on the transfer of funds to the previously approved projects, which had been allocated in line with the published ad for funding. At the same time, the Government decided to task the State Audit Office to reassess the previous decision to allocate EUR 850,000, and, in case the suspicions of funds misuse were grounded, investigations were to be opened due to irresponsible spending of budget funds.<sup>62</sup> For the majority of these organizations there are no available data on the Internet.<sup>63</sup> Namely, most of these were found to have been newly-formed ("phantom") or to have used nonexistent or false headquarters addresses.<sup>64</sup> Parallel with this, one of the beneficiaries that had been allocated funds reacted publicly about the financial implications the withdrawal of the promised funds had caused, and announced it would file a lawsuit to obtain compensation for the losses.<sup>65</sup> Nevertheless, the General Secretariat did not repeat the call for funds distribution in the course of 2017, which meant that the envisaged funds – which the budget adjustment reduced to approximately EUR 200,000 – were not allocated. Moreover, although the total amount of Budget Item 463 for 2018 was raised to nearly seven million EUR, which was two million EUR s more than before, (more than 20 %), the largest increase referred to the Agency for Youth and Sports (AYS) – from 84 to 224 million denars. Accordingly, these funds are expected to be allocated to sports clubs and organizations. Additionally, no funds have been envisaged to be allocated by the Government's General Secretariat or the Secretariat for Implementation of the Framework Agreement. As a result, for the first time after 25 years, the organizations will not have the opportunity to apply with their project ideas.

Another significant source of CSO funding are the revenues brought by the games of chance and entertainment games, which are part of Item 463, their amount exceeding one million EUR s. However, these funds are intended for only a limited number of CSOs. The scope of beneficiaries of these funds is stipulated by the Law on Games of Chance and Entertainment Games and the Decision on Distributing the Revenues Obtained from the Games of Chance and Entertainment Games (which the Government adopts year after year). In accordance with the Law on Games of Chance and Entertainment Games, 50 % of the total amount of earned revenues should be allocated to already established organizations. A legal limit is envisaged, according to which the sum allocated should be no less than 60,000,000 denars

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<sup>60</sup> Government of RM (2017); Press Release: Government Adopted Decisions to Assist the Farmers, Prevent Misuse of Budget Money and Protect the International Reputation of Macedonia; Accessible on: <https://goo.gl/rzv6af>;

<sup>61</sup> Decision on Terminating the Validity of the Decision on Allocating Funds from the 2017 Budget of the Republic of Macedonia Intended for Financing the Programme Activities of Associations and Foundations (Official Gazette of the Republic of Macedonia, no. 59/2000, 26/2001, 12/2003, 55/2005, 37/2006, 115/2007, 19/2008, 82/2008, 10/2010, 51/2011, 15/2013, 27/2014, 139/2014, 196/2015 and 142/2016)

<sup>62</sup> Government of RM (2017) Press Release: Government Adopted Decisions to Assist the Farmers, Prevent Misuse of Budget Money and Protect the International Reputation of Macedonia, Accessible on t: <https://goo.gl/rzv6af>;

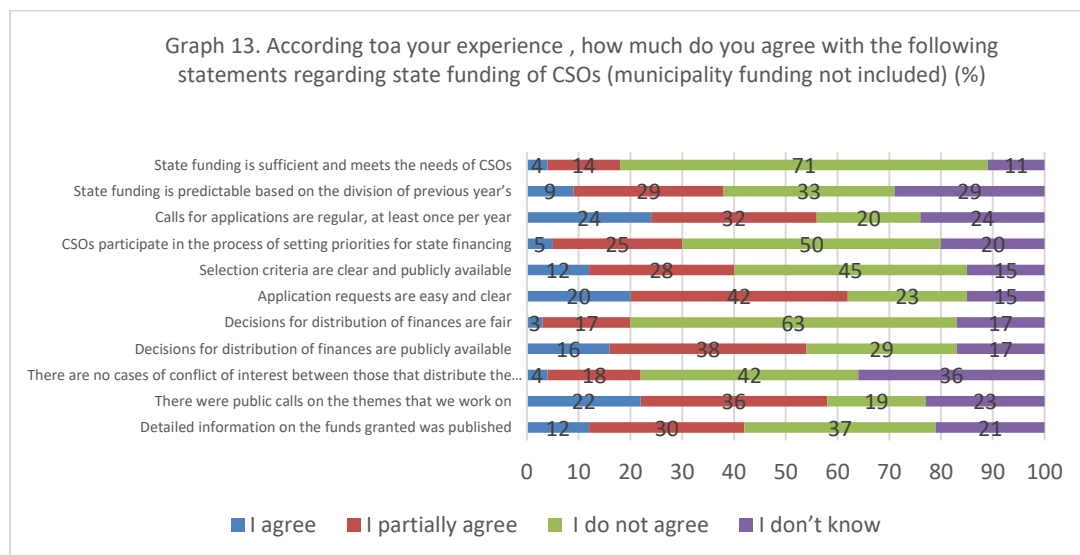
<sup>63</sup> MOF Radio (2017): Government gave EUR 800,000 to NGOs that even Google Finds Difficult to Find; Accessible on: <https://goo.gl/fC5vEJ>;

<sup>64</sup> Makfax (2017): Which are the NGOs that received amounts worth millions from the VMRO/DPMNE government?; Accessible on: <https://goo.gl/rm7FpS>;

<sup>65</sup> Pozitiv.mk (2017); *Politika*: "Jasna Idnina" NGO to Sue the New Government; Accessible on : <https://goo.gl/RXCKGc>;

(EUR 975,000) and should not exceed 120,000,000 denars (EUR 1,950,000).<sup>66</sup> In 2017, the Program for Financing the Program Activities of the National Organizations of the Disabled, Their Associations and Their Alliance; the Organizations Combating Domestic Violence and the Red Cross of the Republic of Macedonia, assigned an amount of 66 million denars from the revenues obtained from games of chance and entertainment games in 2017.<sup>67</sup> With the aim of financing the national sports federations and AYS's projects for promoting sports in Macedonia, the 2017 Program for Allocating Funds Obtained from Games of Chance and Entertainment Games<sup>68</sup> envisaged allocating of a total of 62.7 million denars for financing sports associations and federations.<sup>69</sup> This Program was amended in the course of 2017. The planned amount was retained, yet the list of beneficiaries of the funds allocated for participation fees, aimed at financing the youth clubs, was supplemented with participants in the national sports system of competitions, organized by the national sports federations.

According to the analyses, the budget support to CSOs is mostly yearly and project-based. In this, any opportunities for institutional enhancement of the organizations, or co-financing of the organizations' projects funded by the EU and other foreign donors, are still absent.



In practice, in order to determine the standpoints of the civil society organizations regarding state funding, a question was posed in the Questionnaire that they could answer by

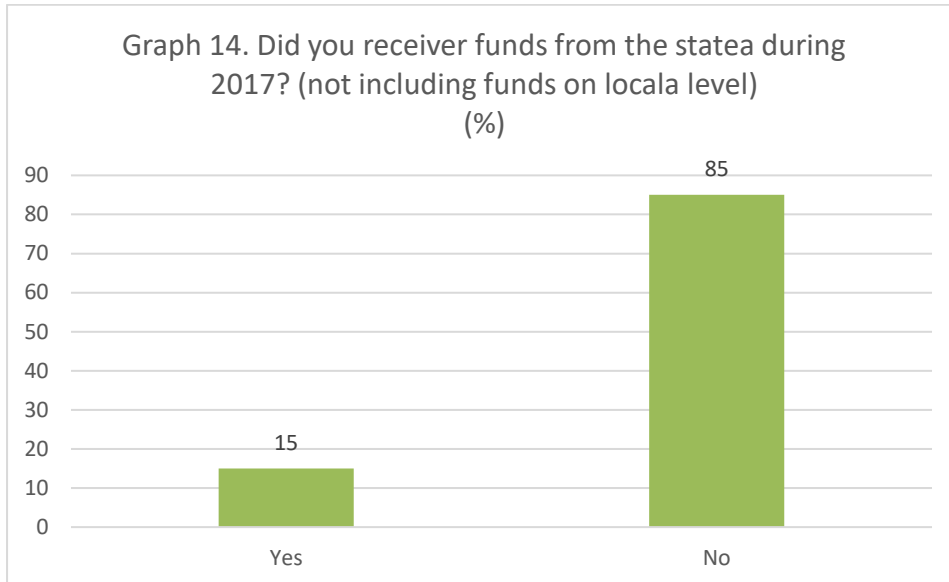
<sup>66</sup> Law on Games of Chance and Entertainment Games (Official Gazette of the Republic of Macedonia, no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 156/14, 61/15, 154/15, 23/16, 178/2016);

<sup>67</sup> 2017 Program for Financing the Program Activities of the National Organizations of the Disabled, Their Associations and Their Alliance, the Organizations Combating Domestic Violence and the Red Cross of the Republic of Macedonia from the Revenues Obtained from Games of Chance and Entertainment Games (Official Gazette of the Republic of Macedonia, no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16, 178/16 and 18/17); Accessible on: <https://goo.gl/ubr8pS>;

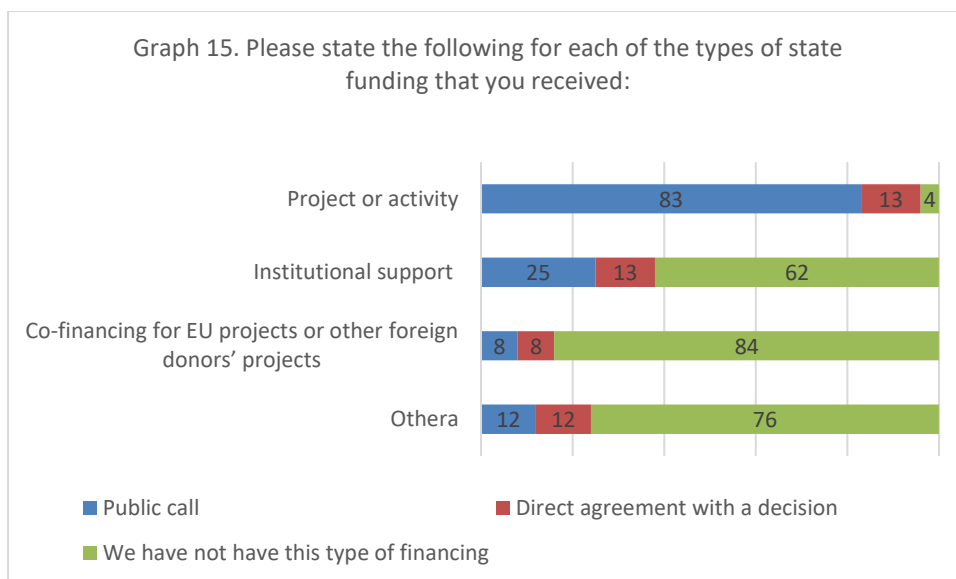
<sup>68</sup> 2017 Program for Financing the Program Activities of the National Organizations of the Disabled, Their Associations and Their Alliance, the Organizations Combating Domestic Violence and the Red Cross of the Republic of Macedonia from the Revenues Obtained from Games of Chance and Entertainment Games (Official Gazette of the Republic of Macedonia, no. 24/11, 51/11, 148/11, 74/12, 171/12, 27/14, 139/14, 61/15, 154/15, 23/16, 178/16 and 18/17); Accessible on: <https://goo.gl/ubr8pS>;

<sup>69</sup> 2017 Program for Allocating Funds from the Games of Chance and Entertainment Games, Aimed at Financing the National Sports Federations and Projects of the Agency for Youth and Sports for The Purpose of Promoting Sports in the Republic of Macedonia (Official Gazette of the Republic of Macedonia, no. 192/16);

indicating the extent to which they agreed with certain statements. The majority (71%) consider that state funding does not meet the needs of the CSOs. According to 10% of the answers, state funding is predictable based on the distribution of funds conducted in previous years, while one third of the organizations (32%) agree that the calls for projects have been regular and are announced at least once a year.



According to the answers provided by the questionnaires, 24 CSOs out of a total of (161) have received funds from the State. The organizations that had not received any funds (137) were asked to state, in their view, the reasons why they had not received any funds. More than half of these (53) stressed that, although they had applied, they had been rejected. On the other hand, the number of those who had not applied at all, is similar (51). The percentage of CSOs that had not been acquainted with the open calls on the part of the State (37%) is not negligible either. In the open answers, they stated that most often, the reason they had not applied was the insufficient transparency of the procedure, the politically-based and biased allocation of the funds, the lack of trust and their previous bad experience.



According to the type of state support, most of those 24 CSOs that had received funds (20) had done so through a public call, as project support or as support for a certain activity. Six of these received funds as institutional support, and two – as co-financing for EU-funded projects.

#### *MECHANISM AND TRANSPARENCY OF THE PROCEDURE FOR DISTRIBUTION OF FUNDS*

Civil society organizations are supported financially through a number of state administration bodies (SABs), i.e. the distribution is decentralized. Pursuant to the Law on Associations and Foundations, the Government, as well as each of the SABs distributing funds, have an obligation to prepare annual plans and programs for funds distribution. The need for programming is also highlighted in the Code of Good Practices for Financial Support to Associations and Foundations<sup>70</sup> and the Decision on the Criteria and Procedures for Distribution of Funds from the Republic of Macedonia's Budget for Financing Associations and Foundations' Program Activities.<sup>71</sup>

The existing legislation contains provisions that regulate the procedure of state funding of the CSOs in terms of its transparency and accountability. However, the state bodies continue to not follow in full<sup>72</sup> the provisions laid down in the Law on Executing the Budget, or the principles for proper funds distribution in terms of publishing data about the entire state funding process (schemes, open calls, detailed decisions concerning the recipients of funds, feedback information, etc.), as stipulated in the Decision on the Criteria and Procedures for Distribution of Funds from the Republic of Macedonia's Budget for Financing the Associations and Foundations' Program Activities. A novelty was introduced in 2017, when the Ministry of Culture announced a competition for the realization of an event, "New

<sup>70</sup>Code of Good Practices for Financial Support to Associations and Foundations (Official Gazette of the Republic of Macedonia, no. 130/07).

<sup>71</sup> Law on Associations and Foundations (Official Gazette of the Republic of Macedonia, no. 59/10 and 135/11).

<sup>72</sup> Ogenovska, S. (2016); Direct Budget Financing: Basic Overview, MCIC; Accessible on: <https://goo.gl/wMVLxX4>.

Cultural Wave”, which gave civil society organizations, as well as the informal associations, an opportunity to participate. In addition, various forms were prepared for funding projects of national interest in the sphere of culture, with the aim of facilitating the application procedure, supported by certain informative events held throughout Macedonia to acquaint the interested citizens and organizations with the requirements of the call. For the first time, a new method of funds distribution was implemented, through ad-hoc grants, and co-financing from foreign donors was ensured on the Ministry’s initiative.<sup>73</sup>

<b>Table 1. SABs distributing funds from Budget Item 463 – Transfers to NGOs (2015-2018)</b>				
<b>State administration body</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018<sup>74</sup></b>
<b>MKD (in millions of Denars)</b>				
04001 Government of the Republic of Macedonia	12,000	12,000	50,000	-
04009 Secretariat for European Affairs	-	-	1,000	-
04010 Secretariat for Implementation of OFA	10,000	10,000	11,300	-
05001 Ministry of Defense	4,000	4,000	4,000	3,000
05003 Protection and Rescue Directorate	3,500	3,500	3,000	-
07001 Ministry of Justice	85,000	98,700	112,000	112,000
12101 Ministry of Environment and Social Planning	20,000	20,000	15,000	18,000
15001 Ministry of Labor and Social Policy	84,930	91,180	89,770	90,913
16101 Agency for Youth and Sports	46,589	39,022	84,002	224,022
18010 Financing activities in the area of culture	4,688	-	-	-
19001 Ministry of Health	7,000	7,000	6,000	6,000
66006 Pension and Disability Insurance Fund	2,000	2,000	2,000	2,000
<b>TOTAL</b>	<b>297,707</b>	<b>287,402</b>	<b>378,072</b>	<b>455,935</b>

In 2017, funds from Budget Item 463 were distributed through 11 different ministries and state bodies,<sup>75</sup> in an amount exceeding 378 million Denars. Also, the funds distributed to the political parties through the Ministry of Justice were raised significantly, while a new institution was added to the list of those conducting the distribution of funds – the Secretariat for European Affairs.

The state administration bodies did not fully abide by the provisions laid down in various legal documents (the Law on Executing the Budget, the Decision), which regulate the transparency of and accountability for the process of distributing funds from the budget to civil society organizations (schemes, open calls, detailed decisions concerning the recipients of funds, feedback information, etc.).<sup>76</sup>

<sup>73</sup> Ministry of Culture (2017); A New Cultural Wave is Coming; Accessible on: <https://goo.gl/R8sqlV>.

<sup>74</sup> 2018 Budget of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, no. 196/18).

<sup>75</sup> The complete overview is presented in Table 2. Institutions distributing funds under Budget Item 463 – Transfers to NGOs, in 2015-2017.

<sup>76</sup> Ogenovska, S. (2016), Direct Budget Funding: Basic Overview, MCIC; Accessible on: <https://goo.gl/wMVLxX4>.

In the existing model, the three SABs that have been distributing the bulk of funds from Item 463 – Transfers to NGOs in the last four years, have been the Ministry of Justice, the Ministry of Labor and Social Policy, and the Agency for Youth and Sports.<sup>77</sup>

The Ministry of Justice distributes funds from Item 463 only to political parties.<sup>78</sup> In the 2017 Budget, this amount was increased by 14% (or, by 30% taking into consideration the entire Item 463). This means that more than one third of the funds was actually intended for financing the political parties.

The dominant way of allocating funds is through direct award to the beneficiaries, based on a legal act of the Government of RM (Ministry of Defense and Ministry of Health) without announcing a public call. Only a small portion of the funds are allocated by means of an open call for a specific (thematic) category, through the Agency for Youth and Sports (AYS) and the Ministry of Labor and Social Policy (MLSP), and through public calls for distribution of funds to the CSOs through the General Secretariat of the Government of RM, the Secretariat for Implementing the Ohrid Framework Agreement and the Ministry of Environment and Spatial Planning. The most frequently practiced method of distributing financial support to the organizations is the direct one, by means of a legal act (48%)<sup>79</sup>– and this through the Protection and Rescue Directorate, the Ministry of Justice, the Secretariat for European Affairs and the Pension and Disability Insurance Fund of Macedonia.

As regards the transparency of the decision-making process concerning state funds distribution in practice, the Questionnaire included three statements that the organizations could choose from, each seeking to state the extent of their agreement with the statement. As concerns the criteria applied to select the civil society organizations to be granted state support, more than one third of the organizations (42%) agree that these are clear and publicly available, whereas more than a half of the organizations (52%) consider the criteria are not clear or publicly available. More than half of the organizations (63%) consider that the decisions on distributing the funds are not fair. Finally, 16% of the organizations deem that the decisions on distributing the funds are made public, whereas 29% do not agree, and 17% do not know.

### *CONFLICT OF INTEREST*

The Code of Good Practices for Financial Support to Civil Society Associations and Foundations envisages that a conflict of interest is established by each SAB in the way and the procedure of electing members to the commission that makes the selection of projects. Apart from the Code, the Law on Culture also contains concrete provisions according to which a holder of a project, i.e. an author of a project or a participant in the realization of a project, may not be appointed as member of a commission, or as an external associate, while the chair and the members of the commissions, as well as the external associates,

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<sup>77</sup> Ogenovska, S., Analysis of Budget Funding of Civil Society Organizations at the Central Level (2017), MCIC; Accessible on: <https://goo.gl/n4AU7r>.

<sup>78</sup> Based on the reply from the Ministry of Justice, No.19-3416/3 dated 30.10.2015, to the request for access to information of public character, submitted by the MCIC. In line with its competences, the Ministry transfers funds from Budget Item 463 – Transfers to NGOs, to the political parties.

<sup>79</sup> Ogenovska, S., Analysis of Budget Funding of Civil Society Organizations at the Central Level (2017), MCIC; Accessible on: <https://goo.gl/n4AU7r>.

must submit written statements that they do not have any conflict of interest in regard to the arrived applications to the annual competitions. Nevertheless, based on the answers, in practice, the number of CSOs that consider there is no conflict of interest (42%), is nearly equal to those who claim that such practice has been noticed(43%).

#### *INFORMATION AND INVOLVEMENT IN THE PUBLIC FUNDING CYCLE*

The Code<sup>80</sup> envisages procedures for CSO involvement in the process of determining the areas of priority for state funding; however, its non-binding nature makes it possible for the institutions not to stick to these recommendations.

In order to grasp the situation in practice, the organizations had an opportunity to indicate the extent to which they agree with the statements regarding their participation in determining the state funding priorities. One half of the CSOs (50%) do not take part in the process of determining the state funding priorities, while a small number of CSOs(19%) stated that they do not know. Although one fourth of the organizations (25%) partially agree that they have taken part in these processes, their explanations in the open part of the questions do not provide insight into their experiences or into what they mean by inclusion in the state funding cycle.

Nearly half of the CSOs who have answered the Questionnaire (50%) consider that the organizations do not take part in the process of determining the priorities for state funding; 19% of them said they do not know. Part of the CSOs (40) stated they partially agreed with the statement that they have participated in the processes of setting the priorities.

#### *SUBMITTING AN APPLICATION TO RECEIVE STATE SUPPORT*

According to the Code, the state administration body that announces the public call should include information in it concerning assessment of the credibility and the work of the organizations that submit the proposals. The criteria then move in the direction of how realistic the envisioned results and the way of implementing and assessment are, as well as the deadline for asking questions related to the call.

Civil society organizations are supported financially by funds from the Budget of the RM at the central level, through various state administration bodies, in three ways: by means of an open call; open call for a specific (thematic) category of organizations, and directly, by means of a legal act. The direct funds allocation by means of a legal act is the one most frequently used, and is practiced by the Ministry of Labor and Social Policy, the Ministry of Justice, the Ministry of Defense, the Pension and Disability Insurance Fund, etc.<sup>81</sup>

The legal basis for announcing an open call for a specific (thematic) category of organizations to be granted budget funds intended for associations and foundations is provided in the Law on Sports, the Law on Games of Chance and Entertainment Games, the Law on Social Protection implemented by the Ministry of Labor and Social Policy (funds

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<sup>80</sup> Ognenovska, S., Analysis of Budget Funding of Civil Society Organizations at the Central Level (2017), MCIC; Accessible on: <https://goo.gl/n4AU7r>;

<sup>81</sup> Ognenovska, S., Analysis of Budget Funding of Civil Society Organizations at the Central Level (2017), MCIC; Accessible on <https://goo.gl/n4AU7r>.



intended for associations active in the field of social protection); a section of the MLSP's Register and the Law on Consumers' Protections implemented by the Ministry of Economy (funds intended for the consumers' organizations). The AYS and the MLSP announce open calls for specific categories. Only 19 % of the funds are distributed through an open call to associations and foundations, i.e. only 0.02% of the total expenditures of the RM Budget.<sup>82</sup>

The Government of RM announces public calls for budget funds distribution through its General Secretariat, the Secretariat for Implementing the Framework Agreement, the Ministry of Culture and the Ministry of Environment and Spatial Planning. The related legal basis is provided in the Law on Executing the Budget of RM,<sup>83</sup> the Law on Environment and Spatial Planning<sup>84</sup> and the Law on Culture<sup>85</sup>.

With the aim of establishing how things stand in practice, the organizations were given an opportunity to indicate the extent of their agreement with the statements concerning the simplicity and clarity of requirements for submitting funding applications. Nearly one fourth of the organizations (20%) agreed that the application-related requirements are easy to meet and clear; 42% partially agreed with this statement, while 15% did not know. A total of 22% did not agree with this statement.

## RECOMMENDATIONS

### STATE SUPPORT

- A multi-sectoral work group should be formed within the Ministry of Finance to begin an all-inclusive reform of the system of funding civil society organizations on the State's part. It is especially important to revise the procedure for distributing budget funds to civil society organizations based on the Law on Games of Chance and Entertainment Games, by providing an open call for project proposals and equal and fair opportunities for applying for all CSOs;
- Concretely, the Ministry of Finance should determine, in a participatory manner, the percentage of funds that would be distributed regularly from the Budget, to associations and foundations, and increase the current amount in line with the needs and economic value of the civil society sector;
- It is of key importance that the package of reforms in the sphere of state funding provide funds for institutional support to the CSOs, and for co-financing and pre-financing of projects funded by the EU and other donors;
- The General Secretariat of the Government of the Republic of Macedonia needs to re-open consultations and prepare a draft decision to define the procedure and the criteria for funds distribution (in tune with the Code), which the institutions will be legally bound to follow;

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<sup>82</sup>Ibid.

<sup>83</sup> Law on Executing the 2017 Budget of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, no. 132/18).

<sup>84</sup> Law on Environment (Official Gazette of the Republic of Macedonia, no. 53/05).

<sup>85</sup> Law on Culture (Official Gazette of the Republic of Macedonia, no. 31/1998; 49/2003; 82/2005; 24/2007; 116/2010; 47/2011; 51/2011; 136/2012; 23/2013; 187/2013; 44/2014; 61/2015; 154/2015 and 39/2016).



- All state administration bodies distributing funds to civil society organizations should abide by the Code consistently and start consultations with the CSOs regarding its implementation, effectiveness and the criteria for funding their needs;
- The amount envisaged by Budget Item 463 should be increased, and a fixed percentage of these funds should be specified as an amount to be regularly distributed solely to the CSOs;
- All state institutions should publicly announce information related to the funding procedures, deadlines and information on the CSOs that had received funds (although this is already regulated by the Code). They should publish the annual schemes for funding CSOs and include these in their preparations on time.

### Sub-area 3. Government-CSO Relationships

#### Sub-area 3.1. Framework and Practices for Cooperation

##### *STRATEGIC DOCUMENTS FOR CIVIL SOCIETY DEVELOPMENT AND COOPERATION WITH THE GOVERNMENT*

The period for implementing the Strategy for Cooperation of the Government with the Civil Society Sector<sup>86</sup> ended in 2017. According to the report that the Unit published, as many as 16 of the envisaged 52 measures have been marked as fully implemented. As regards the remaining measures, certain initial activities had been taken up as part of the strategic document, but the same were not completed, especially those that were considered most significant for the development of the civil society sector. In September 2017, the Unit announced on its website a call for consultations with civil society organizations on the creation of a new, 2018-2020, Strategy for Government's Cooperation with the Civil Society Sector.<sup>87</sup> The call stated that used as the basis would be the analyses and strategic documents of the civil society organizations, particularly those which had been developed on the latter's initiative and through broad-based networking, such as the Civil Society Organizations' Proposal for Urgent Democratic Reforms<sup>88</sup> and the Roadmap to Civil Society Development in Macedonia, 2018-2022.<sup>89</sup>

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

The process of establishing the Council for Cooperation was reaffirmed in July 2017, following a long stalemate, when the Government's General Secretariat organized a meeting with the civil society organizations, which followed the process of establishing of the Council for Cooperation with and Development of the Civil Society Sector continually and offered amendments and supplements to certain solutions contained in the existing decision to form a council.

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<sup>86</sup>Government of the Republic of Macedonia(2012), Strategy for the Government's Cooperation with the Civil Society Sector (2012-2017); [Internet] Skopje, Government of the Republic of Macedonia; Accessible on: <https://goo.gl/S8dtJh>;

<sup>87</sup> Office for Cooperation with NGOs (2017) Consultations on the preparation of a new Strategy for Government's Cooperation with the Civil Society Sector, 2018-2020; Accessible on t: <https://goo.gl/Eb2LbT>;

<sup>88</sup>Civil Society Organizations' Proposal for Urgent Democratic Reforms (2017); Accessible on t: <https://goo.gl/dXcrEt>;

<sup>89</sup> Draft Roadmap to Civil Society Development in Macedonia (2018-2022); Accessible on : <https://goo.gl/yuX6Ra>;

After the meeting, the Unit conducted a process of electronic consultations regarding the text of the decision to form a council. Some of the civil society organizations, which had previously submitted a public reaction seeking to halt the process of electing civil society representatives to the Council,<sup>90</sup> organized a consultative meeting, at which the participants discussed the contents of the decision and harmonized the diverse opinions and standpoints on the formation of a functional council.<sup>91</sup> Crucial amendments were proposed in favor of increasing the number of members from the ranks of civil society organizations, raising the level of the representatives of the state administration bodies (in terms of administration hierarchy), increasing transparency and accountability in the process of electing representatives of the civil society organizations and all-inclusiveness of the areas from which the members of the civil society organizations come.

The joint efforts of the civil society sector led to most of their proposals being accepted as part of the final text of the Decision.<sup>92</sup> Pursuant to Article 6 of the Decision, in December, the Unit announced a public call for the election of 16 members from the ranks of the associations and foundations. The Council should consist of 31 members designated by the Government for a period of three years (15 members from the SAB ranks and 16 members from organizations registered in line with the Law on Associations and Foundations (LAF))<sup>93</sup>. The process of electing members from the civil society sector began on 21 December 2017. The organizations registered in line with the LAF could propose and vote for one candidate each (except for the candidate of their organization), for members of the council in one of the areas of key importance for the civil society organizations.<sup>94</sup>

The CSOs remain unacquainted with the existence and the mandate of the Unit. More than half of the organizations (55%) do not communicate with the Unit, while 20% did not know that such an institution exists.

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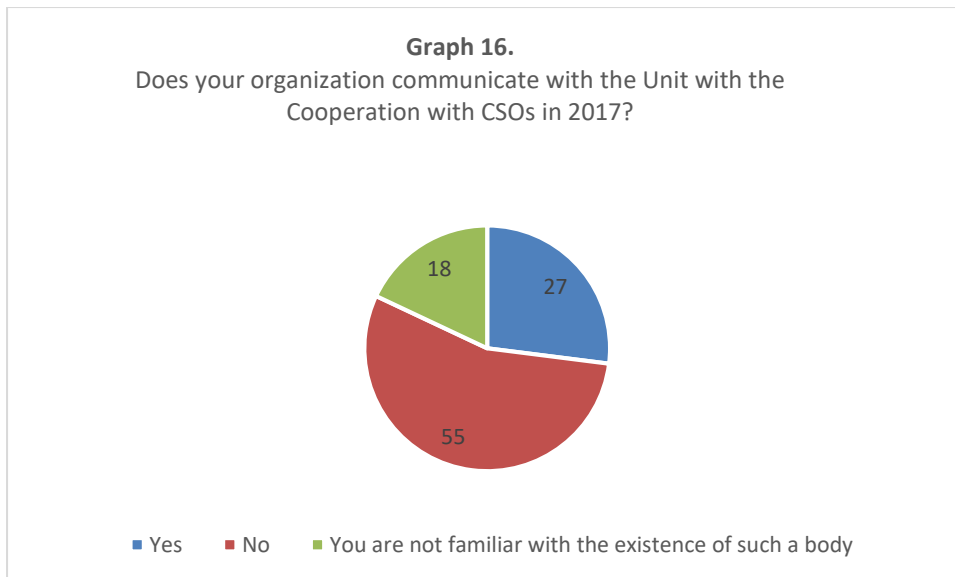
<sup>90</sup>MCIC (2016), Election of representatives to the Council for Government's Cooperation with the Civil Society Sector should be stopped; Accessible on: <https://goo.gl/gAVT0T>.

<sup>91</sup>MCIC (2017), What kind of a Council Do Civil Society Organizations Need?; Accessible on: <https://goo.gl/jFZKmG>.

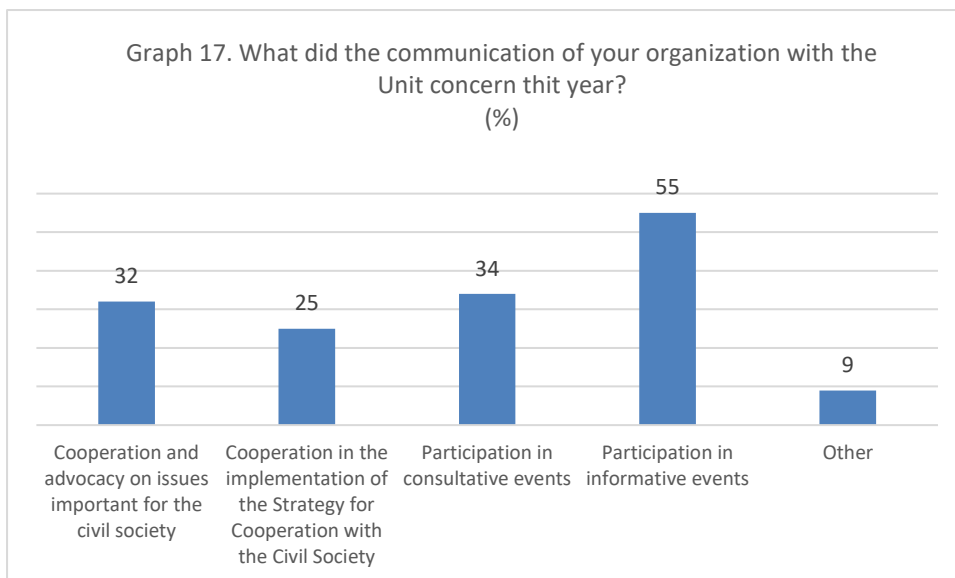
<sup>92</sup>Decision to Establish a Council for Cooperation with and Development of the Civil Society Sector (Official Gazette of the Republic of Macedonia, no. 59/00, 12/03, 55/05, 37/06, 115/07, 19/08, 82/08, 10/10, 15/13, 139/14, 195/15, 142/16 and 164/17); available at: <https://goo.gl/5YrqHp>.

<sup>93</sup>Government of RM (2017); Public Call on Establishing a Council for Cooperation with and Development of the Civil Society Sector; Accessible on: <https://goo.gl/is7zu8>.

<sup>94</sup> It is envisaged that the CSOs have their representatives in the Council for Cooperation, covering the following areas: development of the civil society sector; democracy and rule of law; human rights promotion and protection and anti-discrimination; economic and sustainable development; science, education and life-long learning; youth, social protection and children's protection; protection of members of the marginalized communities; gender equality; health protection; agriculture and rural development; culture; media and information society; environmental protection; sports, EU integration and policies.



More than half of the organizations stated that they had been communicating with the Unit , but mostly through invitations and participation at informative events, while 32% had been doing so for the purpose of cooperation and addressing issues of importance to the CSOs. An indicator of the Unit ’s insufficient functionality is the fact that 42% of the organizations consider they have no benefit from this kind of communication, while 30% deem they do not have such a need.



## RECOMMENDATIONS

### FRAMEWORK AND PRACTICES FOR COOPERATION

- The role of the Unit for Cooperation with CSOs should be promoted. Further to previous recommendations, for the Unit to be fully functional and recognized by the organizations, it should have a more autonomous position, as well as funds specially envisaged from the Budget of RM in order to be able to carry out its direct activities;
- The Unit for Cooperation with the NGOs, within the General Secretariat of the Government of RM, should organize, through a participatory process, consultations

with the civil society sector concerning the new Strategy, by holding consultative meetings, workgroups, etc., and start the preparation of the new Strategy, based on previous documents of the civil society organizations assessing the Strategy implementation;

- The process of preparing the strategy document should take into account the funds from the Budget of RM needed for implementing the action plan, and for all state administration bodies as implementers of the measures in cooperation with the CSOs;
- Necessary bylaws should be adopted for proper functioning of the Council, as should the amendments and supplements to the existing Decision, with the aim of avoiding certain ambiguities.

### Sub-area 3.2. Involvement in Policies and Decision Making Processes

#### *STANDARDS FOR INVOLVEMENT OF CSOs IN POLICY MAKING PROCESSES*

In 2017, the legal basis regulating the public and civil society organizations involvement in the creation of policies and preparation of the laws was promoted by extending the deadline for consultations from 10 to 20 days for the announced law proposals and draft laws.<sup>95</sup> The public's involvement is regulated by the Constitution of the Republic of Macedonia,<sup>96</sup> the Law on Referenda and Other Forms of Direct Opinion Expression on the Side of the Citizens,<sup>97</sup> Law on Government Operations,<sup>98</sup> Law on State Administration Bodies' Organization and Work,<sup>99</sup> Rules of Procedure of the Government, Rules of Procedure of the Parliament,<sup>100</sup> the Code of Good Practices for Participation of the Civil Society Sector in the Processes of Developing Work Policies,<sup>101</sup> Instructions for the Ministries on the Way to Proceed to Involve the Interested Parties in the Procedure of Preparation Laws, as well as in the Methodology for Regulatory Impact Assessment (RIA).<sup>102</sup>

The political will of the new government for dialogue and cooperation with the civil society sector opened up opportunities for consultations and involvement in the creation of policies. In the course of the year, the new government used various methods for consultation, such as the formation of work groups (within the frameworks of the Ministry of Health, on the Law on Terminating Pregnancy; in the Ministry of Information Society and Administration, on the

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<sup>95</sup> Rules of Procedure of the Government (Official Gazette of the Republic of Macedonia, no. 38/01, 98/02, 9/03, 47/03, 64/03, 67/03, 51/06, 5/07, 15/07, 26/07, 30/07, 58/07, 105/07, 116/07, 129/07, 157/07, 29/08, 51/08, 86/08, 114/08, 42/09, 62/09, 141/09, 162/09, 40/10, 83/10, 166/10, 172/10, 95/11, 151/11, 170/11, 67/13, 145/14, 62/15, 41/16, 153/16 and 113/17).

<sup>96</sup> Constitution of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, No. 52/1991).

<sup>97</sup> Law on Referenda and Other Forms of Direct Opinion Expression on the Side of the Citizens (Official Gazette of the Republic of Macedonia, no. 81/105).

<sup>98</sup> Law on the Government of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, nos. 59/2000, 12/2003, 55/2005, 37/2006, 115/2007, 19/2008, 82/2008, 10/10, 51/11, 15/13, 139/14 and 196/15).

<sup>99</sup> Law on the Organization and Work of State Administration Bodies (Official Gazette of the Republic of Macedonia, no. 58/00, 44/02, 82/08, 167/10, 51/11).

<sup>100</sup> Rules of Procedure of the Government of the Republic of Macedonia (Official Gazette of the Republic of Macedonia, no. 36/08).

<sup>101</sup> Code of Good Practices for Participation of the Civil Society Sector in the Process of Developing Work Policies (Official Gazette of the Republic of Macedonia, no. 99/11).

<sup>102</sup> Methodology for Regulatory Impact Assessment (Official Gazette of the Republic of Macedonia, no.107/13).

National Open Data Strategy; in the Ministry of Finance, on the Program for Public Finance Management Reform, 2018-2021); holding of broad-based consultations (e.g. on the formation of a council for cooperation with the CSOs; or, within the Ministry of Justice, on the draft-strategy for judiciary reform); signing of memoranda for cooperation and holding of meetings (e.g. the AYS with the youth organizations); certainly, in addition to utilizing the possibilities for complementing these methods with electronic consultations (submitting proposals via e-mail and/or through ENER – the Unique National Electronic Register of Regulations).

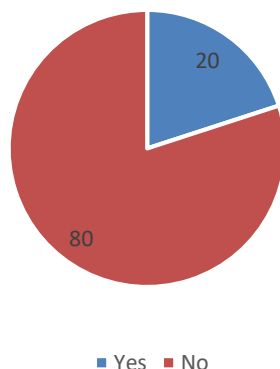
When it comes to adopting or amending laws in the State, the majority of citizens consider that consultations with the concerned groups are not a frequent practice.<sup>103</sup> The conclusions of a survey conducted by the *Societas Civilis* Institute for Democracy (IDSCS) and the Centre for Economic Analyses (CEA), indicate that 77% of the citizens have never heard that there is a procedure for assessing regulatory impact (RIA), while as many as 72% of the employees in the state sector, despite being in charge of its implementation, have never heard of the RIA. This is a serious indicator that the public is not familiarized enough with the procedure of assessing the impact of regulations, which the public institutions are obligated to conduct, in line with the Government's Rules of Procedure, when adopting new regulations or adopting amendments to the existing laws. As regards the adoption or amending of laws in the state, the majority of citizens consider that consultations with the concerned groups are not something that is done frequently. Even nine years after the process of consultations was introduced as part of the laws creation, the public is still rather unacquainted with what regulatory impact assessment means.

The CSOs' involvement in the processes of law preparation and policy creation has remained at virtually the same level, marking only a slight improvement. It is important to note that the consideration and adoption of regulations in Parliament started with its constitution in the year's second half. Thus, after the new Government was formed on 31 May 2017, 116 regulations were looked into at a session of the Parliament. Of these, 36 laws had been proposed by MPs, one was proposed as a civil initiative, 13 were ratifications and 66 were draft laws proposed by the competent ministries. Only the ministries have an obligation to conduct consultations with the public, i.e. upload the draft amendments within the ENER. Out of the 66 laws that were considered, 53 draft laws (80%) were published and subject to electronic consultations. Nearly one third of these laws (28%, or 19 laws) were adopted by way of abbreviated procedures. Despite the legal obligation to ensure electronic consultations with the public, for 13 of those that were published electronically (25%), the requirement for a minimum of 20 days for consultations was not observed.

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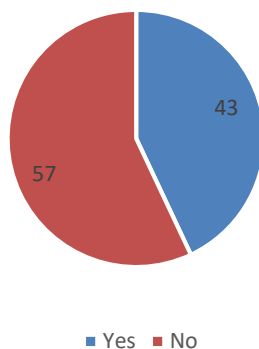
<sup>103</sup> IDSCS, CEA (2017); The Public – Witness and Participant/ in the Creation of Laws; Accessible on : <https://goo.gl/Bgv97V>;

Graph 18. Was your organization involved in a policy or law making process in 2017?  
(%)



Similar to previous years, a vast majority of the CSOs (80%) that filled in the 2017 Questionnaire had not been included in the processes of work policies or laws preparation. Only 33 of the organizations were involved in these processes, of which 24 on the invitation of the state institutions. Nearly half of these (47%) cooperated with the organizations more than once.

Graph 19. Did your organization submit proposals to the Government of the Republic of Macedonia upon the public call of the Unit?  
(%)

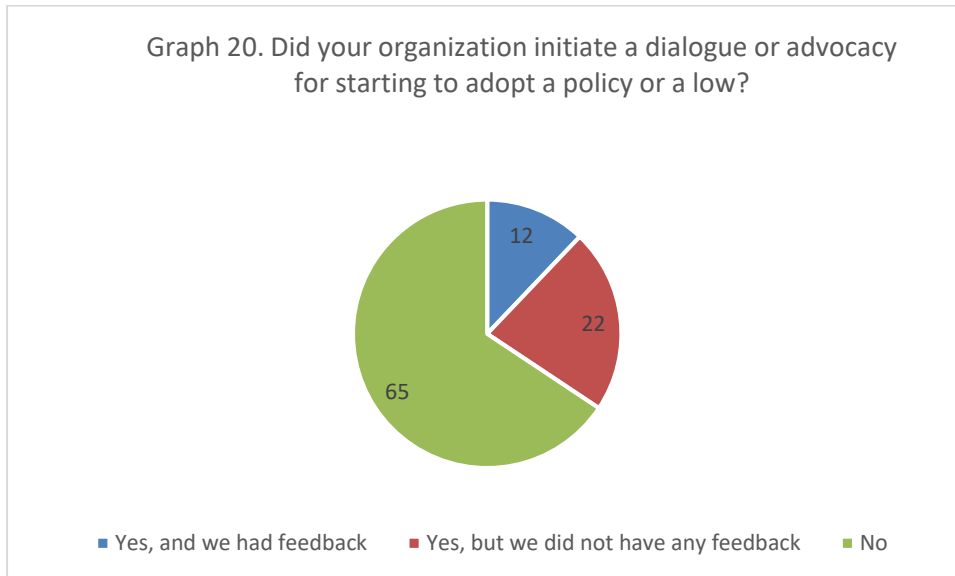


Once a year, in August, the General Secretariat of the Government of the Republic of Macedonia announces a call for the civil society sector to contribute to the preparation of the Work Programme of the Government of the Republic of Macedonia.<sup>104</sup>

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<sup>104</sup> Department for Cooperation with NGOs (2017), Call to the Civil Society Sector to Contribute In the Preparation of the 2018 Work Program of the Government of the Republic of Macedonia; available at: <https://goo.gl/Y1C9MK>;

After the call was announced in 2017, 18 initiatives were submitted on the part of the civil society sector, which the Unit for Cooperation with NGOs then forwarded to the relevant ministries.<sup>105</sup> The proposals mostly called for amending the legal framework, or supplementing the bylaws. The 18 CSOs that sent proposals sought amendment of the laws in terms of promoting civil society, such as citizen participation, tax benefits, anticorruption, and creation of new strategies.<sup>106</sup>



The active CSOs that had started dialogue with the institutions stated that they had taken part and received feedback (12%), whereas the percentage of those which, although having taken part in the laws preparation, had not received any feedback, is larger (65%). The increased contribution on the part of the CSOs to the Government's 2017 Program is verified by the results of the Questionnaire. Compared to last year's results, when one third of the CSOs (31%) submitted proposals, this year, nearly a half of them (43%) have submitted proposals.

Based on the answers provided by the Questionnaire, the CSOs that were included in these processes have cited a certain number of laws and policies, as well as state administration bodies in 2017 (most on their own initiative).

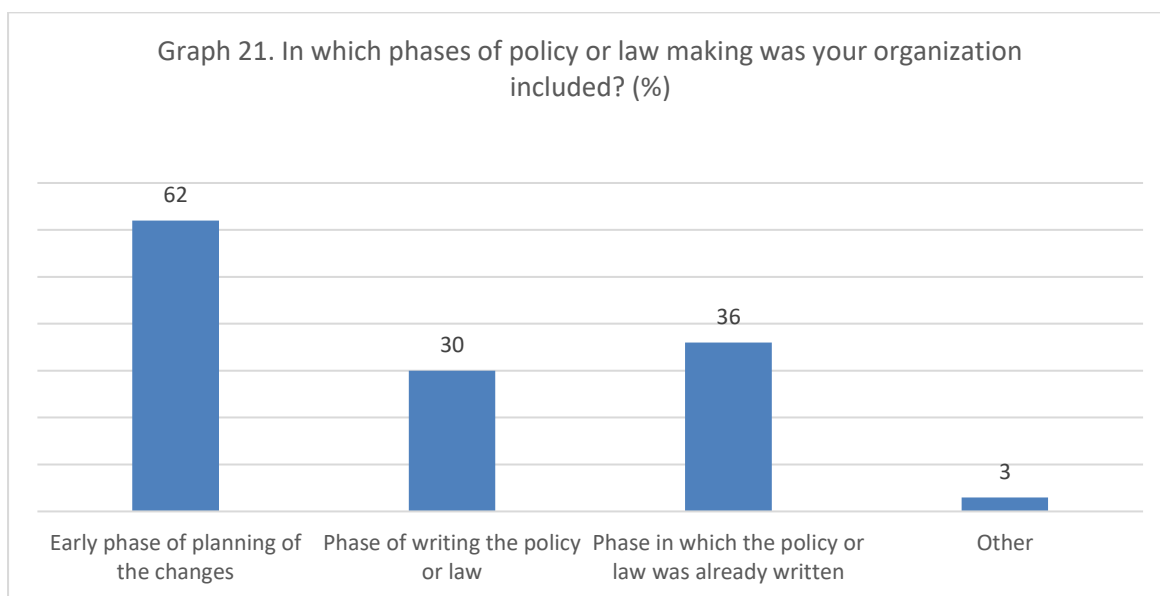
**Table 1**

LAW	STRATEGIC AND OTHER DOCUMENTS	INSTITUTION
Law on Higher Education Law on the Protection of Whistleblowers Law on Food Donation	National Strategy for the Development of Culture Strategy for Public Administration Reform	Government of the Republic of Macedonia Agency for Youth and Sports Energy Regulatory

<sup>105</sup> Department for Cooperation with NGOs (2017), Proposals from the Civil Society Sector; available at: <https://goo.gl/QurfiU>;

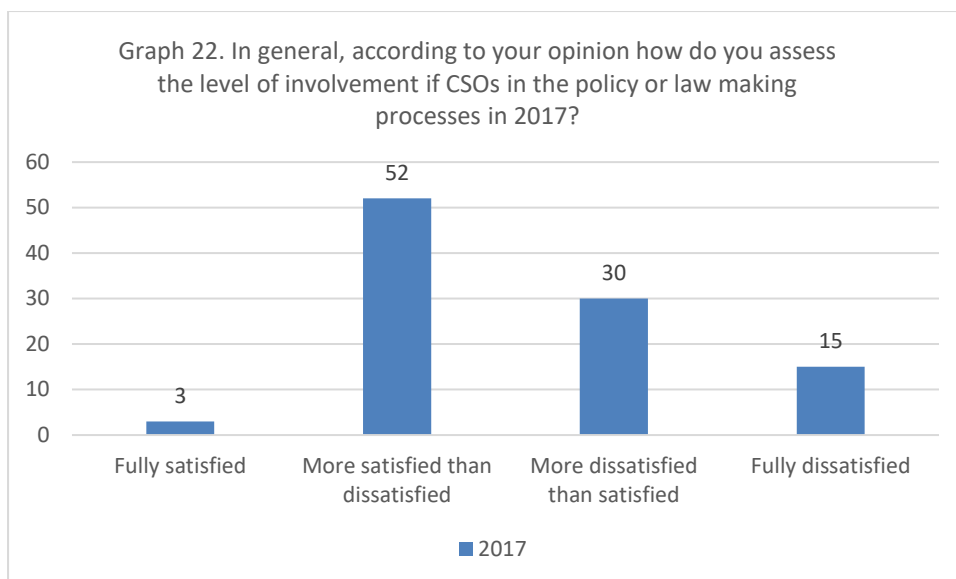
<sup>106</sup> Department for Cooperation with NGOs (2016), Public Servants' Network for Cooperation with the Civil Society Sector; available at: <https://goo.gl/YUaKJn>;

Law on Temporary Protection and Asylum Law on Monitoring Communications Law on Audio and Audiovisual Media Services Law on Amnesty Law on Control of Drugs and Other Psychotropic Substances Law on Energy Law on Social Welfare Law on Healthcare Law on Prevention of and Protection from Discrimination	Strategy for Reform of the Judicial Sector All-Inclusive Strategy for the Development of Education 2018 - 2022 Strategy for Cooperation with the Diaspora Strategy for Refugees and Foreigners' Integration National Strategy for Ratifying the Istanbul Convention against Gender-Based Violence	Commission State Commission for Preventing Corruption Ministry of Labor and Social Policy Parliament of the Republic of Macedonia Unit for Cooperation with Non-Government Organizations Ministry of Justice Ministry of Information Society and Administration Ministry of Finance Agency for the Promotion of and Support to Tourism
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The organizations (45 in total) that had been involved in the processes of policy making and law preparation were asked what stage of these processes they had joined in and were able to choose from several offered answers, so that the practice of timely and crucial involvement could be analyzed. Most of them (62%) had been included in the early stage of planning the legal amendments, while 36% of them had joined in the phase when the draft text had already been prepared.



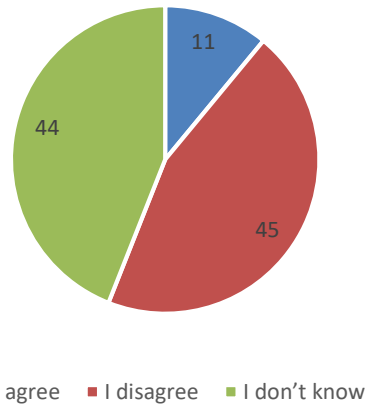


With the aim of grasping the confidence-building potential between the organizations and the institutions, the organizations (33) that had been involved in policy or law adoption processes were asked in the Questionnaire to assess their satisfaction with their participation. Although a small percentage of CSOs that answered the Questionnaire (3%) stated they were fully satisfied with their level of inclusion, nevertheless, the prevailing answer of more than a half of them (52%) was that they were more satisfied than dissatisfied. The organizations consider that the assessment of their level of inclusion is a result of their current and past experience with these decision-making processes: absence of concrete initiatives; lack of information; the fact that most of the consultations are organized once the documents have already been prepared; lack of public debates; disregard for the CSOs' opinions; involvement of the civil society sector in the government bodies, but not in the commissions; adoption of a large number of laws in an abbreviated procedure without effective consultations; lack of dialogue and confidence in the institutions; numerous rejected CSO initiatives, etc.

### **FEEDBACK**

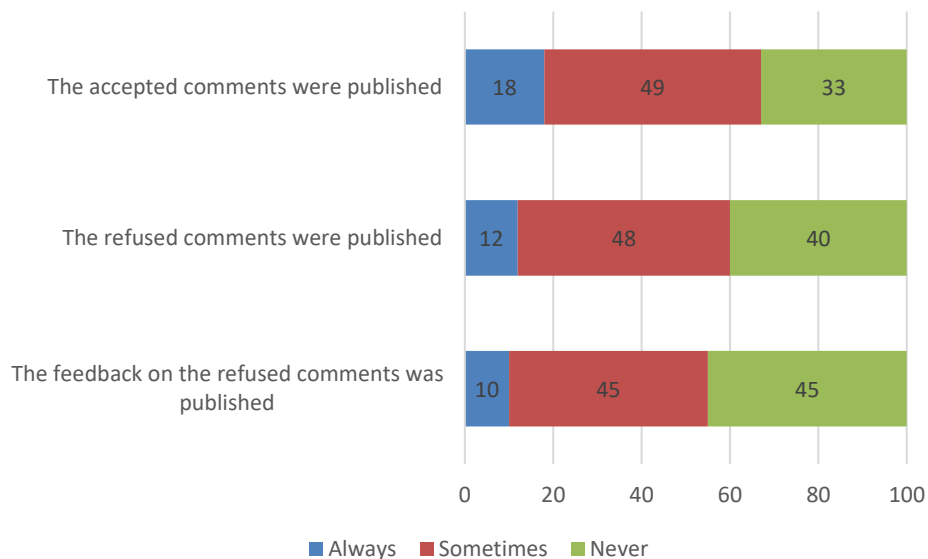
Legislation defines feedback information as part of the process of consultations envisaged by Article 71 of the Government's Rules of Procedure, which stipulates that each Ministry should prepare a report on the opinions it has received and state the reasons for not having accepted the commentaries and proposals. The reports should be published on ENER's website.

Graph 23. A written feedback awith the results of the consultations I publicly released by the state institutions?



With the aim of comprehending the practice of providing written replies on the part of the institutions about the consultation results, the civil society organizations were asked if they agreed with this claim. Nearly half of them (44%) did not know if there was a written reply conveying results of the consultations. The percentage of organizations that consider that the institutions do not publish written replies on the consultation results is similar (45%).

Graph 24. Which of the following was the case in the examples of your participation?  
(%)



Nearly half of the organizations (45%) replied that their accepted and/or rejected commentaries had never been published. The percentage of those organizations that had never come across any published reply concerning their rejected commentaries, is similar (40%).

## *RECOMMENDATIONS*

### *INVOLVEMENT IN POLICIES AND DECISION MAKING PROCESSES*

- Accessibility and the contents of the draft laws should be promoted by way of an obligatory and updated publication of the documents within the ENER, even when they are passed in an abbreviated procedure, as well as through use of other available mechanisms for consultations (work groups for creating, implementing and supervising policies, public debates);
- State administration bodies should organize consultations with the CSOs in the early stage of analysis, for the needs and preparation of the policies and laws;
- In addition to abiding by the new extended minimum period of 20days for consultations with the public, the state administration bodies should respect this requirement in full and implement it with all draft laws without any exception;
- The state administration bodies must provide feedback concerning the commentaries they have received and publish the same;
- The state administration bodies should keep improving their capacities for including various concerned parties in the law preparation and policy creation processes.

### *CSO INVOLVEMENT IN THE SUSTAINABLE DEVELOPMENT GOALS (SDGO IMPLEMENTATION*

#### **SIGNIFICANCE OF THE SUSTAINABLE DEVELOPMENT GOALS AND THE ROLE OF CSOs**

The 2030 Agenda for Sustainable Development was adopted at the 70<sup>th</sup> Session of the United Nations General Assembly by all member states, including Macedonia. This Agenda offers a universal and comprehensive framework of 17 goals and concrete measures for eradicating poverty, reducing inequality and combating climate change at the global level. The implementation of the Agenda has been left to the national governments to carry out on a voluntary basis, in cooperation with the UN organizations, the businesses and the civil society sector.

Preparatory steps for integration and harmonization of the Sustainable Development Goals (SDGs) have already been implemented in Macedonia. The first step was the preparation of an all-inclusive gap analysis on each of the SDGs, for the purpose of integrating the 2030 Agenda into the relevant national policies and action plans. Based on the analysis, a report was prepared on SDG harmonization, which was submitted to the Government for its consideration in late 2016. The report incorporated definitions of each of the goals, the key laws and policies, harmonization with the national strategic papers, identified gaps, links between different SDGs and various priorities and policy recommendations.

The Ministry of Foreign Affairs and the UN Resident Coordinator in the country, Ms Louisa Vinton, signed a new UN Strategy, 2016-2020, on "Partnership for Sustainable Development", envisaging USD 120.9 million for its implementation, of which the Government should mobilize USD 81.2 million from various sources. The aim of this Strategy is to ensure joint planning and programming of the SDGs' implementation in the country, involving 10 agencies of the United Nations in the country and eight agencies from

the region. The Strategy consists of five priority areas for cooperation: employment, good governance, social inclusion, environmental sustainability and gender equality. Apart from gender equality, all other priorities of the Strategy correspond to those established by the other countries in the Western Balkans.<sup>107</sup>

The Agenda puts an accent on the partnership approach, in this involving all civil society stakeholders. Compared to the Millennium Development Goals (MDGs), SDGs are more inclusive and based on the human rights standards. In this regard, the Agenda stresses the need for the CSOs to be involved in the articulation of citizens' needs, those most vulnerable in particular, through advocating, providing services and promoting the good governance practices. Consequently, for the civil society organizations to be able to take over this role effectively, it is a necessary precondition that they work in an enabling environment that respects and ensures their freedoms, where they have an opportunity for financial stability and sustainability and where the State maintains dialogue and partnership relations. In Macedonia, the period of localizing these goals was accompanied with a profound political crisis, absence of dialogue and mistrust between the institutions and the civil society sector, due to which both the sharing of information and the involvement were at a low level.<sup>108</sup>

### **KEY INSTITUTIONS AND MECHANISMS FOR SDG IMPLEMENTATION**

The Ministry of Foreign Affairs and the Cabinet of the Vice Prime Minister for Economic Affairs in the Government that constitutes the national focal point for the 2030 UN Agenda, are the key institutions that coordinate the process of SDG implementation. The efficiency of this split mandate with regard to the 2030 Agenda between these two key institutions needs to be considered from the aspect of whether it facilitates or complicates the process of coordination and of its influence on the capacity to ensure informed and efficient public servants for coordinating this process and providing technical support to the bodies and mechanisms.

An institution of particular importance in monitoring SDG implementation is the State Statistical Office of the Republic of Macedonia (SSO), which prepared a statistical overview in 2017 regarding the implementation of measures and activities for sustainable development.<sup>109</sup> The indicators are in harmony with the European Strategy for Sustainable Development and the EU Methodology. This is precisely why they are comparable to the indicators of sustainable development in the European countries and beyond, and constitute a good platform for following the priorities of the national policy for sustainable development.

In addition to the SSO, the UNDP supported the Ministry of Information Society and Administration (MISA), in cooperation with the civil society organizations, in its integration of the SDGs into the frameworks of the Action Plan for Open Government Partnership (OGP), 2016-2018. This is a good practice that links these two separate agendas and harmonizes them with the national policies. The Plan underlines Goal 16, which reads: "...build effective, accountable and inclusive institutions at all levels", as concretely relevant for the state

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<sup>107</sup> Ognenovska, S., Papa, A. (2017): Substantial Involvement of Civil Society Organizations in the UN Sustainable Development Goals; MCIC; Accessible on : <https://goo.gl/MsFfPL>.

<sup>108</sup> Ibid

<sup>109</sup> State Statistical Office (2017), Sustainable Development, 2017; Accessible on: <https://goo.gl/EKQUFc>.

institutions, yet also stressing the effort for progress towards each of the global development goals as closely related to the existence of transparent institutions that are open and accountable to the citizens.<sup>110</sup> In 2017, the MISA conducted a number of activities (round tables together with the CSOs) for raising awareness and promoting dialogue within the frameworks of the OGP as a platform for various SDG stakeholders.

Apart from the key institutions, a mechanism was also created involving members from outside the institutions. In 2009, in line with the National Strategy for Sustainable Development,<sup>111</sup> it was envisaged to also establish a national council for sustainable development (NCSD). The NCSD is chaired by the Vice Prime Minister for Economic Affairs in the Government of the Republic of Macedonia, and includes 14 ministers of the relevant ministries in the Government.<sup>112</sup> The institutional setup of the Council envisages participation of members of the academic and business communities (through the Chamber of Economy of the Republic of Macedonia) and government representatives, as well as a representative of the civil society sector, i.e. the Ecologists' Movement of Macedonia (EMM). As a result, this kind of setup does not enable involvement of civil society organizations, and it is clear that the EMM's designation is an outcome of the close connection of sustainable development with the environment and the placement of the Strategy in the hands of the Ministry of Environment and Spatial Planning (MESP).<sup>113</sup>

## **CSO INFORMATION AND INVOLVEMENT IN THE GLOBAL PROCESSES AT LOCAL LEVEL**

The key institutions are up to date with the 2030 Agenda for Global Development; however, the results of the Questionnaire indicate that 63% of the CSOs are familiar with the process of implementing the SDGs, while somewhat more than a third (37%) of the CSOs stated they were not acquainted with the process of SDG implementation.

The majority of organizations (65%) that are familiar with the process, stated that they had learned about the SDGs from the campaigns of international organizations, such as UNDP, UNICEF, UNESCO, etc. In the open answers, some of the organizations stated that, although being acquainted with the meaning of the SDGs from international sources, Macedonia lacks activities for their promotion and for informing the citizens about the goals and bringing the latter closer to them.

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<sup>110</sup> Ministry of Information Society and Administration (2017), Mid-term Self-Assessment Report. Action Plan for Open Government Partnership, 2016-2018; Accessible on: <https://goo.gl/XBfpwe>.

<sup>111</sup> National Strategy for Sustainable Development (2010); Accessible on : <https://goo.gl/Uxa4ZJ>.

<sup>112</sup> Ibid

<sup>113</sup> Decision on Forming a National Council for Sustainable Development (Official Gazette of the Republic of Macedonia, no. 8/10); The National Council for Sustainable Development consists of representatives of the Secretariat for European Affairs, the Ministry of Environment and Spatial Planning, Ministry of Local Self-Government; Ministry of Economy; Ministry of Labor and Social Policy; Ministry of Agriculture, Forestry and Water Resources Management; Ministry of Finance; Ministry of Information Society and Administration; Ministry of Transport and Communications; Parliament of the Republic of Macedonia; Macedonian Academy of Sciences and Arts; Faculty of Natural Sciences and Mathematics; Faculty of Machine Engineering; SEE University; Economic Chamber of Macedonia and EMM (Ecologists' Movement of Macedonia).



The organizations were offered options to declare which of the goals correspond the most with their area of action. Although the answers were versatile, yet, the majority of CSOs (27) chose Goal 16 (“promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”), followed by Goal 4, which was selected by 23 organizations (“ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”).

In 2017, the UNDP started a campaign under the #ihaveagoal hashtag, aimed at informing and motivating the citizens to share their efforts for the purpose of implementing the goals. The campaign was launched towards the end of the year, on the UN Day. At the launch, Prime Minister Zoran Zaev and the Foreign Minister stressed their efforts towards these goals’ accomplishment through cooperation with all governments, international organizations, civil society, media and citizens.<sup>114</sup>

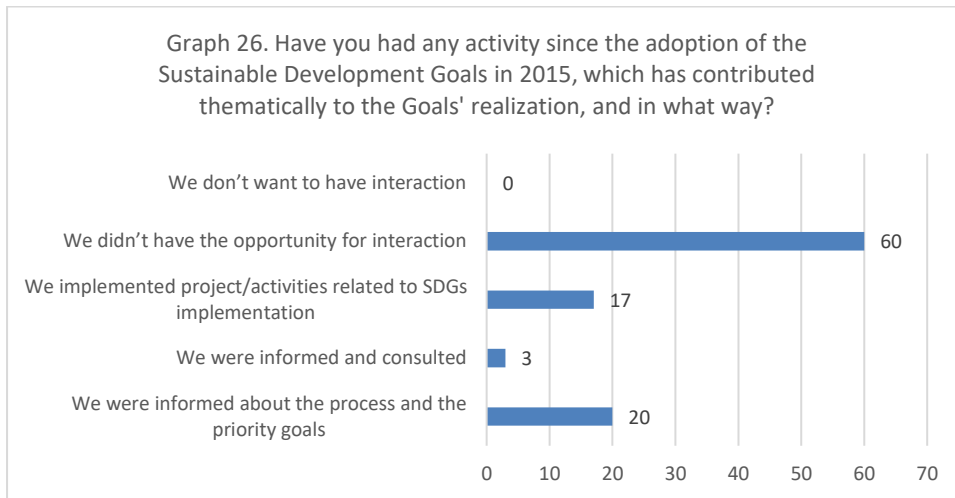
### ***CONSULTATIONS AND INTERACTION WITH THE STATE BODIES REGARDING SDGs***

In the course of 2017, UNDP and the Office of the Vice Prime Minister in the Government of the Republic of Macedonia organized a workshop for consultations with the civil society organizations regarding the prepared gap analysis of the national legislation and the SDGs. However, the CSO participation was insufficient, as no public call for participation in the workshop had been announced, but the organizations were sent direct invitations. These steps are in conflict with the SDG principles and the motto “No one must be left behind”. According to the organizations’ answers to the Questionnaire, more than half of those that were involved in the SDG implementation in some way (60%), have not had a chance to interact with the state institutions; one fourth of the CSOs (25%) said they did not want to have any interaction, while 17% carried out SDG-related projects and activities jointly with the state institutions. One organization cooperated with the Ministry of Labor and Social Policy, on its own initiative, in the period 2016-2017, with the aim of building the capacities of

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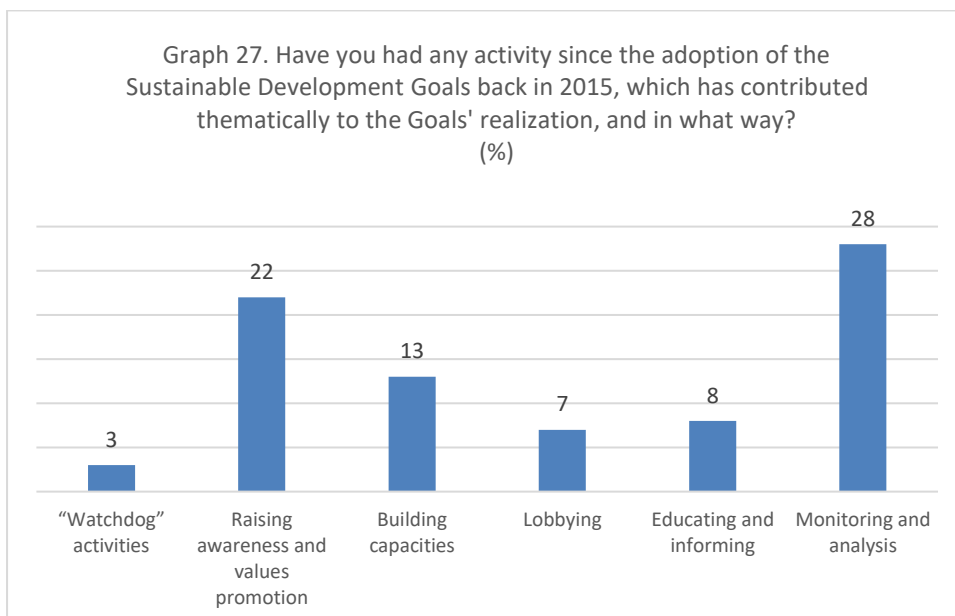
<sup>114</sup> SITEL TV (2017), UN Day Marked: Government’s program is reform, sustainable development goals to be implemented; Accessible on: <https://goo.gl/ZYJxt1>.

the inter-ministerial body for gender equality, related to SDGs and the gender-related issues. This cooperation included conducting of trainings and preparation of a public policy document.



### **TYPE OF CSO ACTIVITIES TO IMPLEMENT SDGs**

The organizations that were acquainted with the process of SDG implementation (60 in total) were asked about the type of activities they had been conducting, which they could identify as activities thematically contributing to the SDGs' implementation. They answered that they had contributed mainly through education and providing information (28%), promotion of the values (22%), and through capacity-building activities (13%).



## RECOMMENDATIONS

### CIVIL SOCIETY INVOLVEMENT IN SUSTAINABLE DEVELOPMENT GOALS IMPLEMENTATION

- The competent SABs, the Office of the Vice Prime Minister for Economic Affairs and the MFA should organize broad-based consultations with civil society organizations regarding the report prepared at the end of 2016, based on the gap analysis of each of the SDGs within the relevant national policies and action plans;
- The achievements, the mandate and the composition of the National Council for Sustainable Development should be revised, for the purpose of its enhancement and an involvement of a larger number of representatives of the civil society organizations (currently, there is only one representative, designated directly by the Government);
- Apart from the National Council, it is necessary to consider, in a participatory manner, the possibility of determining a mechanism for consultations and cooperation among the institutions and various stakeholders (civil society, private sector, academic community and the broader public);
- The key institutions need to cooperate regularly with the civil society organizations on the SDGs and act jointly towards mobilizing funds and carrying out the measures envisaged by the new 2016-2020 Strategy of Macedonia and the UN, Partnership for Sustainable Development.
- The key institutions need to monitor the realization of the SDGs and include civil society organizations in the collection of data about the situation on the ground and the accomplishments;
- The Parliament of RM should look into the possibility of establishing a parliamentary group together with the CSOs, with the aim of discussing issues concerning the 2030 Agenda.
- The existence of two key institutions for implementing the 2030 Agenda, i.e. the Office of the Vice Prime Minister and the MFA, should be re-examined. Namely, this setup should help provide public servants with in-depth knowledge of the SDGs, increase the efficiency of the National Council, enhance cooperation with the UN and improve inter-ministerial coordination and coordination with the other stakeholders;
- The SABs should conduct informative activities in cooperation with the civil society organizations and the UN, with the aim of raising the CSOs' awareness and knowledge about the SDGs;
- The CSOs should be involved, together with the government and the other stakeholders, in consultations held as part of the regional, European and global processes related to the 2030 Agenda;
- The CSOs should be more actively involved in monitoring the Government's efforts, by means of preparing shadow reports. They can prepare thematic overviews, as part of their activities, regarding the issues that lack statistical data, and can establish cooperation with the key stakeholders at the national level;
- CSOs should monitor the current process of localizing the SDGs at the national level (the extent of detailed data available, availability of data for monitoring in accordance with the indicators, setting priorities, citizens' inclusion).



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## ПРИЛОГ 2

### Листа на организации кои одговориле на е-прашалникот

1. Здружение за заштита и унапредување на животната средина Еко-Живот, Кавадарци
2. Здружение "Надеж Норе" од Македонска Каменица
3. Здружение за заштита и едукација на деца и млади роми Прогрес - Скопје
4. Здружение за Рурален Развој Локална Акциона група Преспа Ресен
5. Здружение на граѓани ЕКОВИТА
6. Зрак во темнина
7. ЗЗП Агросојуз-Василево
8. Здружение за давање услуги на лицата со попреченост ХЕНДИМАК - Тетово
9. Детска Амбасада за Сите Деца во Светот, Меѓаши
10. Организација на жените на Пехчево
11. Културно здружение Отело, Гостивар
12. Форум на млади
13. Меѓуопштинско здружение на лица со телесен инвалидитет на општините Велес , Градско и Чашка Мобилност Велес
14. Здружение на Албанска жена - Кичево
15. АДКОМ - Здружение на даватели на комунални услуги во Р. Македонија
16. Граѓанска асоцијација Битола
17. Здружение за култура и развој на креативни индустрии Култ-Транзен
18. Здружение на Роми, Авена
19. Здружение на граѓани за промовирање и заштита на културните и духовните вредности Легис Скопје
20. Здружение за Церебрална парализа од Тетово
21. Регионално географско друштво Геосфера - Битола
22. Здружение за Заштита на правата на детето
23. Мултикултура
24. Здружение за советување, лекување, реинтеграција, ресоцијализација на лица зависни од психоактивни супстанции- Избор Струмица
25. Здружение на производители на органска храна Биовита - Кавадарци
26. Хуманитарно здружение за помош и поддршка на лица со посебни потреби „Бравура Кооператива“ Делчево
27. Центар за информативна и логистичка поддршка на граѓаните Нов Контакт - Скопје, Македонија
28. ГАУС Институт - Фондација за нови технологии, иновации и трансфер на знаење
29. Здружение за унапредување на општествените и економски дејности Ергос -Скопје
30. Здружение за унапредување и заштита на правата на работниците Достоинствен работник
31. Здружение за рурален развој Еко Апикултура Дебар
32. Сојуз на дефектолози на Република Македонија
33. Здружение Инвентивност Радовиш
34. Македонско Монтесори Здружение
35. Здружение на пензионери Надеж-Центар, Скопје
36. Здружение ХОПС-Опции за здрав живот Скопје
37. Здружение на земјоделски производители „Агропродукт“ - Штип
38. Здружение за социјални иновации и одржлив развој Радар
39. Организација на жени Радика

40. Невладина организација КХАМ од Делчево
41. Здружение на новинарите на Македонија
42. Здружение Институт за истражувања и развој на Југоисточна Европа ИИРЈЕ Охрид
43. Здружение на граѓани Велес Бајкинг Велес
44. Здружение на агроекономистите на Република Македонија
45. Организација на жените "Кумановка" од Куманово
46. Здружението на професори по географија на Македонија „Проф. Д-р. Љубе Миленковски“- Скопје
47. Здружение Организација на жените на општина Свети Николе (ОЖОСВН)
48. здружение МАЦЕФ-Центар за енергетска ефикасност на Македонија Скопје
49. Фондација НВО Инфоцентар Скопје
50. Мултиетничко здружение "Флоренс Најтингејл"
51. Здружение Центар за интеркултурен дијалог
52. Здружение Транспарентност Македонија Скопје
53. Здружение Центар за одржлив развој на заедницата Дебар
54. Еколошко друштво Планетум - Струмица
55. Здружение на граѓани 6-та Свезда
56. Полио Плус - пост полио група за поддршка
57. Здружение на граѓани Македонска Асоцијација на Дадилки
58. Хелтгрупер Самит
59. Сојуз - Национален совет за родова рамноправност
60. Здружение на жени -Житоше -Житоше
61. УСК Даме Груев-Стоби Градско
62. ЦККЕР „Светла иднина“ Кочани
63. Алијанса на Професионални Таттоо и Пирсинг Артисти во Македонија / АПТПА Македонија
64. Институт за општествени и хуманистички науки - Скопје
65. Младинска Асоцијација ИМКА Битола
66. Здружение на бубрежно болни граѓани Нефрон - Скопје
67. Здружение на студенти на Шумарски факултет во Скопје - ДРЕН
68. ПЕД Церн Камен 2257

#### Вевчани

69. Организација ОРТ обука за одржлив развој Скопје
70. Здружение за Едукација и Заштита на Собирачи на Секундарен Отпад ЗЕУР Скопје
71. Младински Сојуз - Крушево
72. Невладина организација Етно центар БАЛКАНИКА
73. Здружение на Ромите Черенџа Штип
74. Карневалска група - Сопот Тиквеш
75. Здружение на угостители, туристички работници и занаетчи НАПРЕДОК
76. Здружение Тренинг центар за личен развој, комуникација и советување ЛУНА ТРИНИТИ Прилеп
77. Здружение на граѓани за помош на бездомници, социјално загрозени семејства и поединци ЉУБЕЗНОСТ - Скопје
78. Здружение Лифестарт-растеме и учиме заедно Битола
79. Центар за развој на заедницата Кичево
80. Клуб за математика физика и информатика Марија Кири
81. Планинарско еколошко друштво "Аргентус моунт", Тетово
82. ХЕРА - Асоцијација за здравствена едукација и истражување
83. Здружение на самохрани родители Скопје
84. Сојуз Национален младински совет на Македонија
85. Совет за превентива против малолетничка деликвенција
86. Лулка - Здружение за грижа и едукација на бремени жени, мајки и деца Скопје
87. Асоцијација за интернационална мобилизација

88. Здружение за подобрување на квалитетот на животот на граѓаните Круна плус Радовиш
89. Здружение Граѓански центар за одржлив развој ЕГРИ
90. Егзодус, здружение на граѓани за проучување на проблемите на современото општество.
91. Еколошко друштво „Здравец 2002“
92. Здружение-Балкански институт за регионална соработка БИРС
93. Новинари за човекови права
94. Здружение за еднаква застапеност на лица со посебни Потребности во медиумите СОС Балкан Медиа Охрид
95. Здружение за медиумска писменост Планет-М Скопје
96. Здружение Ромска организација на жени од Македонија ДАЈА
97. Здружение на педагози и психолози Велес
98. Здружение на граѓани „Нови перцепции“ - Битола
99. Здружение на агроновинари Медиа Плус
  
100. Ромско Хуманитарно здружение на жени КХАМ
101. Подружница на Европската Асоцијација за Локална Демократија (АЛДА) Скопје
102. Здружение на граѓани Институт за човекови права Скопје
103. А.Б.А.Т. БАЛКАНИЈА Скопје - Балканска Асоцијација за Алтернативен Туризам
104. Хуманитарна организација „Humanitare Kalliri i Miresise“
105. Еколошко друштво „Виножито,, Штип
106. Регионален центар за демократија - Медијатор,Кавадарци
107. Институт за демократија Социетас Цивилис Скопје
108. Здружение Досер Глобал Битола
109. Здружение Целор - Центар за Локален Развој, Радовиш
110. Отворени забавни фудбалски школи подружница Скопје, Македонија
  
111. Центар за детска и младинска иницијатива „Виделина“
112. Транспаренси Интернешнл-Македонија
113. Здружение Национален Ромски Центар
114. Здружение Мировна акција
115. Фондација за развој на локалната заедница Штип
116. Здружение за меѓугенерациска солидарност ДОБЛЕСТ
117. Е П Ц-Еко промотивен центар Г.Г. Дедо Доситеј с.Маврово,Маврово и Ростуша,
118. МАКС - Македонска Асоцијација за квалитет во настава по странски јазици
119. Форум за Авангардна Креативност - Прилеп
120. Здружение на млади аналитичари и истражувачи, ЗМАИ Скопје
121. Асоцијација за развојни иницијативи - Зенит Скопје
122. Извиднички одред “Димитар Влахов” Велес
123. Здружение на финансиски работници на локална самоуправа и јавни претпријатија
124. Институт за социолошки истражувања и одржлив развој
125. Еколошко друштво Роса
126. Здружение за безбедност на вода и планина Македонски спасител, Велес
127. Центар за економски политички, анализи и консалтинг ЦЕПАК
128. Здружение на граѓани Ротари клуб Камен Мост Скопје
129. Институт за европска политика - Скопје
130. Драмски Аматерски Фестивал на Македонија-Кочани
131. Женска граѓанска иницијатива „КЛЕА,, Битола
132. ЗЖ СИРМА
133. Планинарско горскоспасително друство АВА КОТА 1050 Новаци
134. Куќа на надежта Ленче Здравкин
135. Центар за регионални истражувања и соработка „Студиорум“
136. Друштво на физичарите на Република Македонија (ДФРМ)
137. Средно општинско училиште „Ѓорче Петров“од Крива Паланка

Училишен спортски клуб „ЃОРЧЕ ПЕТРОВ-СПОРТ“

138. Фондација за локален развој и развој на информатички технологии - Гевгелија
139. Здружение на уметници Македонски центар на Интернационален Театарски Институт/ПРОДУКЦИЈА, Скопје
140. Форум з истражување на безбедносни политки Секуритас
141. Здружение за креирање и развој на даночната политика Центар за даночна политика Скопје
142. Здружение за индивидуален, организациски и општествен развој Раст и Развој, Скопје
143. Алпинистички клуб Плоча, Радовиш
144. Здружение на граѓани за мотивација и развој на комуникации Дијалог Скопје
145. Црвен крст на Р.Македонија-Црвен крст на град Скопје
146. Ловачко Друштво ДРЕНИ
147. Ејнџелкетс Скопје
148. Центар за бизантолошки студии-Скопје
149. Здружение за регионална промоција 22 Нентори
150. Здружение Јустисија
151. Здружение на граѓани за унапредување на културата, екологијата и спортот Вип  
Култура
152. Центар за култура и информации РАВЕН - Пехчево
153. Здружение за културна соработка Интеркултура
154. Центар за управување со промени
155. Центар за едукација и развој
156. Информативен Центар на Заедницата-Куманово, Куманово (ИЦЗ-К)
157. Здружение против дискриминација Женска солидарност, Ресен
158. Здружени на граѓани Интерактивна мрежа за образование и ресурси - ИМОП
159. Здружение на граѓани „Младински образовен форум“
160. Фондација Импакт Нет - лидери во мисија за мир, слобода и просперитет
161. Здружение за економско истражување и развој Прогрес плус Скопје

## Прилог 2. Структура на примерокот на е-прашалникот

СТРУКТУРА НА ПРИМЕРОКОТ	%
<b>Позиција во организацијата</b>	
Претседател	57%
Директор	13%
Раководител на сектор	3%
Проектен координатор	15%
Проектен асистент	2%
Друго	11%
<b>Тип на здружување на организацијата</b>	
Здружение	93%
Фондација	3%
Сојуз	2%
Организациски облици на странски организации во Република Македонија	1%
Друго	1%
<b>Примарно поле на дејствување</b>	
Добро владеење (демократија, човекови права, владеење на правото)	12%
Меѓународни односи и европски интеграции	1%
Стари лица	1%
Децентрализација	0%
Лица со посебни потреби	4%
Развој на граѓанското општество	5%
Жени и родови прашања	7%
Вработување	1%
Меѓуетнички односи	3%
Животна средина и природни ресурси	12%
Миграции	1%
Образование, наука и истражувања	12%
Култура	6%
Здравје и здравствена заштита	5%
Деца, младинци и студенти	14%
<b>Локација</b>	
Скопје	41%
Надвор од Скопје	59%
<b>Број на вработени лица</b>	
Нема вработени лица	58%
1	10%
2-5	24%
6-10	6%
11-20	1%
21-50	1%
<b>Волонтери</b>	
Сте немале волонтери	15%
1-5	37%
6-10	19%
11-20	17%
21-30	5%
31-40	3%
41-80	2%
Повеќе од 81	3%
<b>Годишен приход за 2017 година во ЕУР</b>	
Повеќе од 5.000 ЕУР	43%
5.001-10.000 ЕУР	13%
10.001-50.000 ЕУР	21%



50.001-100.000 EYP	9%
100.001-500.000 EYP	13%
500.001-1.000.000 EYP	3%
Повеќе од 1.000.000 EYP	0%