# The European Union's IPA programme for the Republic of North Macedonia



Technical Assistance for improving the enabling environment for Civil Society Organisations in the Republic of North Macedonia

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Activity 1.2: Improvement of the institutional framework for civil society development

Comments on the Draft Government Strategy and Action Planfor Cooperation with and Development of Civil Society

2021 - 2024

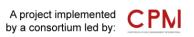
Submitted to the:

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# **Background**

The TA Project, within the scope of its Component 1 is supporting the Unit for cooperation with CSOs of the General Secretariat in the process of development of the Government Strategy for cooperation with and development of civil society and its Action Plan.

In the first phase, the TA experts have analysed and provided thematic recommendations based on the findings in the area of:

- Legal and financial framework for civil society development
- Institutional framework for civil society development

Analytical reports that have been provided to the Unit for cooperation with CSOs are the following:

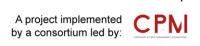
- Assessment report on the legal framework affecting CSOs in Republic of North Macedonia Outline of key amendments in the legislation essential for improving the enabling environment for civil society
- Towards a reform of the Law on Associations and Foundations in the Republic of North Macedonia Overview of challenges and recommendations Discussion paper
- Availability and dissemination of the CSO related data of the Central Registry and the CSO database of the Unit for Cooperation with and development of the civic sector in North Macedonia. Assessment and proposals for the advancement and upgrades
- Guidelines for the Council for Cooperation with and Development of Civil Society Consultations with Civil Society - Draft Proposal
- Review of implementation of the Action Plan for the Government Strategy for cooperation with civil society 2018 – 2020
- Review of the draft National Strategy for development of social enterprises in Republic of North Macedonia (2021-2024) and the Action plan from the perspective of Civil Society Organisations. Capacity measures for CSOs to develop social entrepreneurship practices.
- Review of the Government Decision on the establishment of the Council for Cooperation with and Development of Civil Society and the Rulebook of the Council with recommendations for possible amendments.
- Assessment of the capacities for communication of the Council for Cooperation with the CSOs - Overview of the main findings
- Review of the existing model of the State funding for CSOs in the Republic of North Macedonia with recommendations for amendments and proposal of the road map for the operationalization of the reforms

In addition, the TA Experts have reviewed the implementation of the Government Strategy for cooperation with and development of civil society 2018-2020. The review has identified the main area of improvement when developing the new Strategy and Action Plan 2021-2024 to be a better definition of indicators and financial projections.

Based on these findings, through subsequent assignments, the TA Project experts have:

- Analysed the Draft Government Strategy for cooperation with and development of civil society and Action Plan 2021-2024 from the prism of the methodological approach applied for the development of the indicators and the costing of the proposed measures and have come up with a set of recommendations.
- 2. Provided general comments on the Action Plan as well as specific measures pertaining to the areas under the scope of the TA Project





The inputs developed by the group of experts have been consolidated in the text below, structured as follows:

- General and Methodological comments
- Review of the Strategy
  - Introductory part
  - o Problem/Situation Analysis
  - Strategic Objectives
- Review of the Action Plan
  - Structure and methodology
  - o Indicators, baseline and target values
  - o Formulation and choice of activities
  - o Costing/defining budgetary resources
- Specific suggestions to the Action Plan

# 1. General and Methodological comments

The draft Strategy for Cooperation with and development of civil society 2021-2024 has been analysed in the context of the existing guidelines for strategic planning and policy development of the Government of the Republic of North Macedonia (RNM) – namely the Manual for Strategic Planning<sup>1</sup> and Manual for Development of Policies<sup>2</sup>, but also considering good international, regional and national practices of strategic planning.

The Draft Strategy consists of the following six chapters: 1) Introduction, 2) Civil Society in the Republic of North Macedonia NM (main characteristics of CS, existing legal and institutional framework; Remarks and recommendations from the review of the Strategy 2018-2020); 3) Values and Principles of Cooperation between Government and Civil Society; 4) Objectives (Strategic objectives, measures/ operational objectives, activities); 5) Implementation, monitoring and reporting, 6) Plan for implementation.

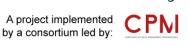
As regards the general structure of the Strategy, a clearer focus on the situation/problem analysis with overview of some of the root causes of the current problems/challenges in regard to government-civil society cooperation would be helpful, as the basis for the formulation of objectives.

The Action Plan is structured around the following key components: 1) Priority areas; 2) Strategic objectives; 3) Measures; 4) Activities; 5) Output indicators; 6) Responsible institution; 7) Deadline for implementation; 8) Required financial resources.

The existing measures in the Action Plan are sometimes formulated as operational (specific) objectives and it may be more appropriate to call them so. Instead of treating measures as "groups of activities" (another level between activities and operational objectives), it is recommended to adopt the following hierarchy: (priority area) - strategic objective – specific (operational) objective – activity.

<sup>&</sup>lt;sup>2</sup>https://vlada.mk/sites/default/files/dokumenti/organisacija/prirachnik za ulogata na gs vo procesot na k reiranje i sledenje na politikite.pdf





<sup>&</sup>lt;sup>1</sup>https://vlada.mk/sites/default/files/dokumenti/Прирачник%20за%20Стратешко%20Планирање%20за%20 Министерства.pdf

In the Action Plan, the indicators are formulated only at the output level for activities, without any mentions of the result/outcome level indicators for the level of operational objectives (measures) and let alone for strategic objectives<sup>3</sup>.

Below are the more specific remarks on the content of different parts of the Strategy and Action Plan.

# 2. Review of the Strategy

#### 2.1 Introductory part

The current introduction in the draft Strategy is structured as follows:

- importance of the role of civil society;
- overview of goals of previous strategies since 2007;
- main priority areas of the Strategy;
- importance of government-CSO cooperation for the EU accession process;
- government commitment to supporting civil society.

In general, the introductory part should, in addition to above mentioned aspects, clearly cover the following aspects as well:

- 1) a clear vision for the civil society with a suggestion that the vision does not reflect only on the civil society vis-à-vis the Government but rather the civil society as crucial segment of the society in its own right
- 2) explanation how the implementation of this strategy will affect the priorities and objectives of key government strategic documents and international obligations in this area;
- 3) summary explanation of relations between this strategy and other national strategic documents at the level of objectives and outcome indicators;
- 4) explanation on how the strategy will contribute to fulfilling EU accession related obligations and how it is aligned with EU policies and other international documents and obligations.

The coherence with national strategic framework deals with both vertical coherence at national (Government programme 2020-2024; National Strategy for Sustainable Development 2009-2030; Economic Reform Programme 2021-2023; Government Annual Work Programme; NPAA, Fiscal Strategy), EU (Multi-Annual Financial Framework 2021-2027; Draft IPA III Programming Framework; Draft Guidelines for EU Support to Civil Society in Enlargement Region 2021-2027, EU Strategy for the Adriatic and Ionian Region-EUSAIR,...) and global level (UN SDGs Agenda 2030) as well as horizontal coherence with other sectoral strategies (for example Public Administration Reform Strategy 2018-2022, Strategy for Transparency of the Government 2019-2021, National OGP Action Plan, The National Strategy for development of the "One Society For All" Concept and Interculturalism, Education Strategy of Macedonia 2018-2025, National Youth Strategy, etc.

<sup>&</sup>lt;sup>3</sup> An example of the Action Plan with outcome level indicators is available at the RNM Government website: https://vlada.mk/sites/default/files/dokumenti/zakoni/gs\_operativen\_za\_rodova\_ednakvost\_2018-2020.pdf



A project implemented by a consortium led by:

The coherence and complementarity should be ensured especially in terms of outcome indicators and target values. It is important to make sure that there is no collision in the formulation of outcome indicators, but also that there is no overlap with measures and activities in other strategic documents.

Multi-Annual Financial Framework 2021-2027 Draft IPA III Programming Framework  EU Strategy for the Adriatic and Ionian Region-EUSAIR  European Pillar for Social Rights  European Democracy Action Plan  Draft Guidelines for EU Support to Civil Society in Enlargement Region 2021-2027	National Strategy for Sustainable Development 2009-2030  Government programme 2020- 2024  Economic Reform Programme 2021-2023  Government Annual Work Programme  The National Programme for Adoption of the Acquis Communautaire  Draft Government Strategy and Action Plan for Cooperation with and Development of Civil Society 2021-2024	UN 2030 Agenda for Sustainable Development
Public Administration Reform Strategy 2018-2022 Strategy for Transparency of the Government 2019-2021 National OGP Action Plan	333.01, 2021 2021	The National Strategy for development of the "One Society or All" Concept and Interculturalism  Education Strategy of Macedonia 2018-2025  National Youth Strategy  National Strategy on Gender Equality  Strategy for Promotion and Development of Volunteering

#### 2.2 Problem/situation analysis

The chapter on civil society in RNM does not contain main components of the solid problem or situation analysis. There should be a clear identification of the main problems, root causes of those problems as well as consequences/effects. At least a basic SWOT analysis of the environment for civil society development in RNM should be prepared. In addition, the priority problems to be addressed in the new strategy should be recognized, based on the transparent criteria.

In addition to the basic data on the number of CSOs, the introductory section on the characteristics of civil society should include more quantitative and measurable data on key aspects of the work and development of CSOs. For example, data on regional and sectoral representation of CSOs; annual revenues; sources of funding; trends in individual, corporate philanthropy; number of employees; number of volunteers, participation in working groups for drafting laws/policies, etc.) should be included wherever possible to illustrate the scope of problems addressed.



The situation analysis could also cover the gender equality and youth policy dimensions, emphasizing, for example, the percentage of women/men among employees or volunteers in the CSOs, the percentage of (unemployed) young people that found their employment in CSOs in the past year, etc.

The section on legal framework for each of the priority areas relies on previous assessment reports and detects main problems and recommendations for improvement. However, the analysis seems to suggest that the main problems are of the purely legal nature and that, in addition to amendments of legal/regulatory acts, there are no other (non-regulatory) options for addressing the problems in priority areas.

The section on institutional framework does not identify any problems, while it has already been recognized that the current institutional set-up for public funding of CSOs is not adequate and requires a review, including the possible set-up of an agency or a fund, as mentioned in Government programme 2020-2024 and previous Strategy.

Data from relevant international/regional sources (including Annual EC Reports, BCSDN Monitoring Matrix, RCC Balkan Barometer Survey, etc...) may also be used to further illustrate different challenges.

#### 2.3 Strategic objectives

There should be a clear link between the identified problems and established strategic and operational objectives.

Strategic objectives are the final effects to be achieved through the implementation of the strategy, while operational (specific) objectives are concrete results to be achieved within a strategic objective, through implementation of activities in a given time period.

Ideally, operational objectives should respond to causes of identified problems, while activities should respond to sub-causes. A problem/objective tree method could be done for that purpose.

Besides, the presentation of the strategic and operational/specific objectives/measures and activities should be more logical with clear and coherent internal links. Instead of just listing the strategic objectives and operational/specific objectives (measures), they should be logically grouped.

For example, if one of the identified priority problems (in the problem analysis) is the low involvement of civil society organisations in the process of creating, implementing, monitoring and evaluating policies, it would be useful to mention concrete statistics illustrating the low involvement, which justifies the formulation of the related strategic objective, specific objectives and activities.

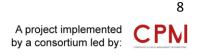
#### Strategic objective:

• Increasing the involvement of civil society organisations in the process of creating, implementing, monitoring, and evaluating policies.

#### Specific objectives (measures):

- Improving the implementation of the Code of Good Practices for participation of civil society in the policy-making process;
- Effective stakeholder consultation in the regulatory impact assessment process.





#### 3. Review of the Action Plan

#### 3.1 Structure and methodology

The structure of Action Plan does not allow for clear monitoring of progress in achieving specific objectives and strategic objectives. It would be necessary to ensure that operational objectives follow SMART logic (specific-measurable-action oriented-realistic-time bound). Besides, it is important to establish clear outcome indicators, with baseline and target values, at least at the level of specific objectives (but ideally also at the level of strategic objective).

Strategic objective			2.1. Increasing the involvement of civil society organisations in the process of creating, implementing, monitoring and evaluating policies					
				of CSOs in working drafting new /policy  of CSOs g to open	Baseline value	Target value		
Operational (specific) objective			Outcome i	ndicator(s)	Baseline value	Target value		
2.1.1 Improving the implementation of the Code of Good Practices for participation of civil society in the policy-making process  2.1.1 Improving the implementa			-Degree of compliance of government bodies/ministries with the Code (based on annual implementation reports)		d Practices for par	ticipation of ci	ivil society in	the
No Activity Instit		ution onsible	Deadline	Output indicator	Required budget	Source financing	of	
	Transformation of the Code into a horizontal and mandatory bylaw (Decision or Decree) for all state administration bodies				New Decree adopted			

#### 3.2 Indicators, baseline and target values

When defining success indicators, the following suggestions may be taken into account:

Type of indicator	Related to	Responds to the question	Description of the indicator
Impact indicator	Strategic objective	What are the overall, long-term effects of achieving specific outcomes?	They express the ultimate improvement or change.
Outcome indicator	Operational objective	What are the outcomes we plan to achieve by implementing activities?	Represent short-term or mid-term effects of implementing certain activities
Output indicator	Activity	What do we produce or deliver?	Represent direct, immediate product of a certain activity (e.g. law adopted or training organised)

The strategic and specific objectives should be linked to at least one clear outcome indicator, baseline value as well as target value to be achieved.

Wherever possible, the indicators set in the Draft Guidelines for the EU Support to Civil Society in Enlargement Region 2021-2027 should be taken into account when selecting the indicators for the Action Plan. That may help ensuring the alignment of the methodology for monitoring the progress in implementing the Action Plan of the Strategy with best regional practices and ensure the comparability of progress in enabling environment for civil society development with other countries in the region.

Below are some suggestions for defining baseline and target values for indicators:

#### Baseline values

- If the indicator has already been monitored through one of the previous strategic documents, the last available value is taken as the starting (baseline) value
- If it is a "new" indicator, the initial value can be obtained by collecting new data and using calculation formulas (defined by the passport of indicators).
- In case it is impossible to set the baseline value because the data are unavailable or very expensive for retroactive collection, the starting value can be set as "not available", "not applicable" or "should be determined". In this case, the first value of the indicator to be calculated will be valid as the starting (baseline) value (this approach should be avoided and used in exceptional cases).
- If the goal or measure for which we define the success indicator refers to the establishment of a new system or process, then "0" can be specified as the starting value. For example, if a strategy introduces new services for CSOs or civil servants, and the indicator is formulated as "the number or type of services...", the starting value is "0".



#### Target values

- If the established indicator is already contained in one of the strategic documents of the country's planning system, the value for the same target years should not differ (principle of coherence);
- If the indicator has been monitored before, it is necessary to examine the trends from previous years, as well as what influenced their improvement or deterioration, and set realistic targets accordingly;
- If the indicator refers to a target set as a government or ministry's priority or if there is
  a great interest of citizens for improvement in the given area, it is necessary to
  consider setting more ambitious values in relation to what has been achieved in
  previous years;
- When defining values, it is very important to consider the available resources, especially if the possibility of achieving the goal (the value of the indicator) is directly related to financial and human resources of responsible government body;
- Wherever possible, it is recommended to consider and follow international performance standards in a given policy area.

#### 3.3 Formulation and choice of activities

It is recommended for the activities to be reform-oriented and innovative. Several questions can be posed for the purpose of checking the quality of formulation of activities:

- 1. Is the activity new or something similar has already been implemented?
- 2. Does the activity lead to changes of the whole system, one or more of its elements? How significant is this change and whether it will affect only the internal (e.g. administrative procedures) or the external factors (e.g. satisfaction of citizens services)?
- 3. Is the activity complex or simple when it comes to its implementation and whether it is consists of series of interrelated activities)? How much time and resources is it

necessary for its implementation?

4. How big is the target group that will be affected by the change or new activity?

The activity planning also includes the selection of priority activities. The priority should be given to those activities which can be implemented within a year or two and for whose realization the necessary resources have been ensured.

#### 3.4 Costing/defining budgetary resources

Financial projection for implementation the Strategy can be calculated only after the finalization of the action plan. The available financial resources have a direct impact on the realistic activity planning and that is one of the basic factors that affect the choice of priorities in the Action Plan.

Activity costs can be counted as existing, additional or full costs depending on the approach to conducting the financial assessment at the level of individual activities and at the level of total costs of the strategic document.

<u>Existing (regular) costs</u> refer to what already exists and will continue to be used for implementation of activities. They usually refer to the salaries of already employed staff, administrative, communication costs, office supplies, utilities and similar costs.



Additional costs are those that need to be secured in addition to the existing ones, and

they are necessary for implementation of activities – for example, the costs of new staff needed be recruited to carry out activities, the cost of additional material, such as publications, brochures, flyers, costs for training, travel, expenses for the purchase of additional equipment (computer, software, office furniture), etc.

<u>Full costs</u> are the sum of existing and additional costs and they include all the resources that will be used for implementation of activities.

In practice, the costs of activities which do not require additional resources are marked by zero, which is in harmony with an average cost estimate, but does not give precise information about specific costs required for the activity to be conducted.

Costs of activities should be based on reliable data to make sure estimates are done precisely and with quality. In cases some activities have already been carried out in previous period (eg printing publication or training), but are planned to be implemented with a new target group or in some other policy area, cost estimation can be done based on the experience from previous period.

As sources of funding, both State budget sources and donor sources should be specified as precisely as possible.

### 4. Specific suggestions for the Action Plan

# Priority area 1: Normative, Institutional and Financial Framework for Development of Civil Society

<u>Measure 1, Activity 1.2</u> – It is always preferable to have a strategic legislative objective set before opening the law for amendments. Having a clear objective will also enable the formulation of qualitative indicators for monitoring of the activity. In any case whether or not the objectives of the law will be stated in the plan should be consistently applied in whole text of the Plan which is not the case since in Activities 8.5 and 18.2 there is detailed elaboration of the scope of the legislative intervention.

<u>Measure 2 - The Unit for cooperation with CSOs should produce analytical reports on the development of the sector which would be then discussed in the Council and in broader consultations with the sector. The open data should not be used only by the CSOs but also as a tool by the institutions for analytical and policy making purposes.</u>

Measure 2, Activity 2.4 - It will also be needed to amend the Tariff of the Central Registry in order to make the exemption free of charge for access to data. Additionally, concerning the Central Registry and relevant for the CSOs is that the concept "ownership" in the Certificates of actual standing must be amended. When CSO founders are treated as "owners", they are assumed to earn monetary benefits from the CSO, which may be a problem for using unemployment benefits, etc. In addition, the provision of free access to information regarding CSOs must be in conformity with the Law on Personal Data Protection.

<u>Measure 3</u> - In our opinion, the Measure 3 contains two distinctive but very important individual measures that should be planned separately. The 1<sup>st</sup> one ensures continuity of the work of the Council while the 2<sup>nd</sup> one is supplementing the *Code for good practices for management of CSOs* (Referred as ethical code for CSOs in the Action Plan, though we



should note that we are not familiar with existence of such act). Realization of these two measures requires different activities and approaches so for ensuring consistency they should be planned separately.

<u>Measure 3.3</u> - The Council should not deal with revisions or any development of an Ethical code for the CSOs but rather endorse and promote different types of ethical codes adopted by the sector as a way to improve the integrity, transparency and accountability of the sector. The Ethical code is a self-regulatory mechanism of the sector itself thus moving it as responsibility of the Council takes away its self-regulatory function. The Government should not interfere in the self-regulatory mechanisms but solely recognize them, endorse and promote them.

<u>Measure 5</u> – This measure should be moved as a separate activity within a broader measure aimed at reforming the tax treatment of CSOs. The Action plan foresees specific activities concerning the tax treatment and the name of the measure should be adequately changed. Here additional activity should be added that will address the problem of lack of tax and customs incentives for public interest organisations.

<u>Measure 6</u> - The activities planned under Measure 6 are not related nor consistent with its content. While the measure is focused on regulating the financial reporting for economic activities, the activities planned are more related to the transparency of the CSOs.

We strongly recommend an additional measure that will focus on strengthening the accountability and the transparency of the CSOs. The Action plan already plans specific activities that have this objective (Ex. Code for Good Practices for Management of CSOs, Publication of the financial data for the CSOs etc.) and it is our opinion that there should be separate measure. Adding such measure will also comply with the EU Guidelines for support to civil society.

<u>Measure 8</u> – The process for creating a model for state funding to CSOs should be included in the Action plan as a separate (and first) activity and its outcome should define the further steps concerning this issue. Also, regarding Activity 8.4, in order to transform the Code for Good Practices for State Funding to CSOs to a legally binding bylaw there is first need for legal authority vested in a law that delegates the power to the Government to adopt such act. The LAF may be the law to delegate this power. The proposal for a separate law for establishing separate fund is in general a good starting point however, before finalization of the process for creating a model for state funding it would be too early to plan the adoption of a law that may not be necessary (depending of the outcome of the process).

Measure 8.6- Improving the Model of Funding of CSOs from the State Budget

The deadline for setting the Independent fund for Support and Development of Civil Society and Co-Financing of EU funded projects of CSOs (2.quarter 2024) is too far if the IPA III funds are expected to be used for building the capacities of the Fund.

Specific training sessions and other capacity building activities of the Fund should be foreseen to ensure the effective start of its functioning as soon as possible.

Also, in case of the adoption of the new, comprehensive regulatory framework on public funding of CSOs, adequate training sessions for responsible institutions should be planned – to ensure effective compliance with the new regulatory framework.

Given the general lack of data on CSO development and CSO-Government cooperation, additional specific objective should be introduced:



"Improving the collection and management of data on the work and development of CSOs"

Here a number of activities could be foreseen to make sure necessary legal/regulatory acts are amended to ensure the collection of missing data on CSOs, but also to make those data-sets publicly available in an open format. For example, an application with geo-location mapping of CSO projects funded from State budget and/or EU funds could be developed for the purpose of increasing the visibility of CSO projects in the wider public.

In the introduction to Section 4.1 (p. 10) it should be noted more precisely that the work of CSOs is affected by other laws (beside the LAF) and that their provisions are not always applicable to the civil society setting nor they are appropriately taking into consideration the specifics of the CSOs as non-profit subjects.

# Priority area 2: Democratization, active participation of civil society organisations in social processes, in the creation and follow-up of policies, with special focus on the integration process

<u>Measure 9</u>– Improving the implementation of the Code of Good Practices for participation of civil society in the policy-making process

It is recommended to foresee additional activities:

"Delivering training programme for the government bodies on effective involvement of CSOs in policy-making"

"Organising the training of trainers on public participation in policy making"

Since low capacities and inadequate awareness of civil servants are among important obstacles for meaningful policy engagement of CSOs, such training programs should be part of the regular offer of the National school for public administration and local government.

The networking and cooperation between the sector should be raised to a measure, not as now as an individual activity (A.9.3) and more different activities should be planned. Within such measure, the activities that are focus on developing models for structured dialogue may also be included. The Strategy should give emphasis on the need for cooperation among the CSOs.

<u>Measure 15</u> - In order to establish an effective preventive mechanism against hate speech, laws and bylaws need to be updated to correspond with the hate speech spread online and especially through social media. This may also include regulation of the status of the online portals, which at the moment are excluded from the Law on media, and are legally non-existing, despite the damage they are doing by spreading hate speech online. Concerning this measure however it should be taken into account that it is not affecting solely CSOs and some other strategies are already planning measures for prevention of hate speech (Ex. Strategy for reform of the judiciary)

<u>Measure 16</u> – Within this measure it should be considered adding specific activities that will be focused on digitally mediated assemblies and the challenges that the digitalization, social networks and internet freedom brings in the context of civil society. The current legislative framework is not suitable to respond to the developing challenges.

**Measure 17, Activity 2** – The amendments of the Law on Referendum should also foresee a possibility for digital petitions and gathering signatures for civic initiatives.



#### Priority area 3 - Civil Society as Factor of Socio-Economic Development

Measure 20 - The employment regulations in general need to be revised. The CS sector is left without specific regulations, and the law is treating it like private sector, although the sectors are quite different. Almost nothing stated in the Labour law is fully applicable for the CSOs, and both they and the accountants are having a hard time to find a way to harmonize their work with the provisions. Organisation of the working time, overtime work, working outside of the office, author deeds conducted during work are some of the burning issues here.

Measure 21 & 22 - CSO volunteerism should receive distinction from the vocational trainings stated in the Labour law. The volunteering process will need to be harmonized to the current trends. Careful approach will be needed since not all organisations that work with volunteers are founded under the Law on Associations and Foundations (for example, the Law on Red Cross). In addition, with regard to the activities related to encouraging volunteer activities and financial support for civil society organisations that promote volunteering it would be useful to add a more specific activity which foresees the launching of grant schemes for improving CSOs' capacities for managing volunteers:

"Launch a grant scheme for financing capacity building activities for CSOs on effective management of volunteers"

<u>Measure 26</u> – This measure is very important for the role of CSOs and their sustainability. Its content should be broadened to include not only the outsourcing of service provisions but also delegation of public authorities as the current LAF foresees. Aside from initial assessment about the potential for such activities, the plan should also include follow up based upon the conclusions of the assessment.

For the measure (operational/specific objective) related to philanthropy, it may be useful to envisage additional activity related to the "training of tax administration officials on best international and national practices of administering tax benefits for philanthropy" – to ensure harmonized understanding and implementation of the current RNM legal framework, but also get insights into good international practices in this area.

For these comments to be addressed duly and timely, TA experts issue the following recommendations:

- The Working Group on the development of the Government Strategy for cooperation with and development of civil society should meet in a workshop format (initially a one-day workshop to be followed as/if needed with additional ones) to discuss the above comments and start reflecting them in the next Draft of the Strategy and Action Plan;
- The Working Group should identify all matters that require additional information/discussion with stakeholders and propose the necessary format of data collection/discussion/consultation;
- The Working Group should identify needs for support in the process of the finalization of the Draft Strategy and Action Plan i.e. expertise, events, other;
- A schedule of consultations with stakeholders should be proposed and published on nvosorabotka.gov.mk;
- Consultations should be organised with in mind the principles of the Code of Good Practice for Civil Participation in the Decision-making Process of the Council of Europe, to secure an adequate level of participation.





This expert advice is provided within the scope of Component 1 of the EU funded project "Technical Assistance for improving the enabling environment for Civil Society Organisations in the Republic of North Macedonia. Contribution has been provided by the EU funded Projects: Citizen's Resource Centre, implemented by MCIC, Through Dialogue to EU, implemented by OSFM, TACSO Country Coordinator in the Republic of North Macedonia