



PRACTICAL GUIDE FOR CIVIL SOCIETY ORGANIZATIONS IN THE PROCESS OF CREATING PUBLIC POLICIES

Project:

“Increasing capacities and strengthening of the role of the regional CSOs for improvement of the labor conditions and dialogue with Public Institutions”





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Foreword

Within the framework of strengthening the capacities of the civil sector in the Republic of Macedonia and taking into consideration its cohesive power, we have resorted to the drafting of this Guide, as part of the European Agenda for active engagement of the civil sector in the process of creating policies. This Guide is a segment of the European project entitled “Improvement of the Engagement and Influence of the Civil Society in the Public Occupational Safety and Health Policies and in the Adoption of Decisions as a Support to the Country in the EU Accession Processes” that is to assist the civil society organizations in the Republic of Macedonia with reference to their organizational, financial and structural development and their engagement in the process of creating public policies. The goal of the Guide is to have the civil society organizations from all areas and all spheres of action actively involved and contributing to the building of the democratic capacities, economic development and social cohesion.





Approach to the Guide

The Guide is intended for all existing civil society organizations in the country and to the ones that are to be established in the future. Having in mind the goals of the Guide set out in the Foreword and referring to greater active engagement of the civil sector in the creation of national public policies, the Guide shall serve as a good tool in assisting the civil society organizations in the attainment of these goals.

The first part of the Guide primarily covers the normative framework of the country concerning the procedures for the establishment and functioning of organizations, financial operation, civil sector employment, etc. This part is more explicit where, through extensive descriptive approach, information is provided that is useful for any civil society organization.

The second part of the Guide contains information that is directly applicable to the organizations and that is specifically aimed to assist with the organizational management and advocacy processes and with the management of the organization performances. This part makes use of different methods, tools and analyses which are internationally recognized and aim to contribute to building of organizations and their capacities in the process of active engagement when creating public policies. This part is to be applied through the use of the afore-stated tools and methods.

The third part of the Guide is used in a manner that allows the organizations to directly apply certain methods and tools stated herein and to review the outcomes and undertaken activities.



GENERAL ISSUES AND
LEGAL SOLUTIONS

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1. Civil Society Organizations as a Cohesion Factor in Society

1.1. The Concept of Civil Society Organization

An organization is any association, foundation, union and any organizational form of a foreign organization, as well as any other form of association.

The property of an organization covers all forms of property and other proprietary rights that the organization acquires over movable and immovable items and the rights that the founders have invested in the organization and that the organization has acquired in the course of its operations.

In the Republic of Macedonia civil society organizations are defined similarly to the generally accepted definition, namely as voluntary, non-profit and private organizations that are created with a global mission, which is support, promotion but also change of different social segments.

1.2. Role and Relevance of Civil Society Organizations in Policy Making and Sustainable Economic and Social Development

The relationship between the country and the civil society is a very important element for drafting an analysis aimed at evaluation of the development of civil societies, and thereby civil society organizations that operate within the societies.

According to Dahrendorf, "The civil society cannot develop without the support of the country because it must rest on mature democracy and a mature political culture with legitimate demands and respect of civil rights. This cannot be done without the cooperation from the country." Therefore, the civil society in democratic regimes requires state cooperation as well as state contribution. While in the period of communism, the civil society represented an antagonistic response to the country, with the potential to apply the power relations, in democratic circumstances, it becomes an integral part of the system, and this in itself entails more active efforts of the civil society organizations within the society.

The civil sector is also known as the third sector. The first sector is the governmental sector, the second sector is the business sector whereas the third sector is the civil sector (although the last it is not the least in terms of relevance). Hence, the civil sector may influence the social policies, i.e. contribute to the shaping of a society firmly grounded on democratic values.





B. Legal Framework

1. The Legal Regime of Establishment and Functioning of Civil Society Organizations

The legal and regulatory framework pertaining to the establishment and functioning of the non-profit organizations in the Republic of Macedonia is comprised of valid laws, by-laws and ratified international agreements. The fundamental legal regulation, which serves as the pillar of this area, is the Law on Associations and Foundations of 2010 that became effective on July 24th 2010 and which will be elaborated on into more detail hereunder. Other applicable laws and regulations pertaining to the status and operation of the non-profit sector, i.e. the civil society organizations, are as follows:

1. The Law on Accounting of Non-Profit Organizations;
2. The Law on Donations and Sponsorships in Public Activities;
3. The Law on Labour Relations;
4. The tax legislation
5. The Law on Inspection Supervision.

The wider scope of the legal and regulatory framework encompasses the regulations pertaining to labour and social insurance, volunteerism, regulations with regards to customs and foreign currency operation, and for certain activities, regulations with regards to contractual relations, trade and catering as well.

1.1. Legal Framework for Financing of Civil Society Organizations

In addition to regulating the freedom of association and the general conditions with regards to action, the legal framework stipulates the options of financing of civil society organizations thus having a direct impact on their development within the civil society. In the present day conditions, when the state is no longer the source of financial support to the civil society organizations, the legal framework is actually the component that is to regulate, i.e. promote the financial support aimed to develop the civil society processes. In this context, the legislation regulating the financial and tax area is to secure alleviated tax liabilities for the civil society organizations.

2. Legal Solutions

As highlighted before, the grounds for free and uninterrupted action of the civil society organizations are enshrined and guaranteed in the Constitution of the Republic of Macedonia and more specifically in the Law on Associations and Foundations with reference to the citizens' associations and foundations. The other forms of association are separately and differently regulated. Article 20 from the Constitution of the Republic of Macedonia regulates the freedom of citizens' associations to realize and protect their political, economic, social, cultural and other rights and convictions. Citizens may freely establish citizens' associations, join them or resign from them.





The right to citizens' association is elaborated on in detail with the adoption of the Law on Citizens' Associations and Foundations in 1998. This right was also foreseen as a fundamental right in the Constitution of the Republic of Macedonia. Pursuant to this law, the citizens may freely pool their assets or associate themselves in order to realize social, cultural, economic, scientific, professional, technical, sports, humanistic, educational and other convictions and rights that they believe they are entitled to.

2.1. The Law on Associations and Foundations

The Law on Associations and Foundations with reference to the previous subject regulation in the legal system of the Republic of Macedonia (Law on Citizens' Associations and Foundations, Official Gazette of RM, no. 31/98 and 29/07) introduced a number of novelties in the association system in the context of harmonization of the Macedonian legislation with the EU regulations and good practices. The most relevant one is the option provided to the non-profit organizations to be directly engaged in profit yielding activities, and not exclusively by founding business entities, which was not the case in the past. In this respect, the Law on Associations and Foundations created conditions for direct self-financing of the non-profit organizations which is particularly important for their efficient functioning in the realization of project activities and objectives and for employment of persons that are directly engaged in the profit yielding activity, which is to contribute to the transformation of the pre-dominant volunteerism in the non-profit sector through the current forms of employment.¹

Citizens' associations and foundations are the two basic forms of associations set out and foreseen in the law.

2.1.1. Scope of the Law on Associations and Foundations

The Law on Associations and Foundations regulates the manner, conditions, procedure for establishment of associations and their registration, their termination, termination of foundations, unions, the organizational forms of the foreign organizations, the property they have at their disposal, the status of the organizations of public interest and their status changes.

For the purpose of attaining the main objective of this Guide, i.e. strengthening the capacities of the civil society organizations in the Republic of Macedonia, we will dwell on a brief analysis of the Law on Associations and Foundations in the area of the civil society organizations.

Firstly, it is worth emphasizing that the Law, i.e. the legislator makes a distinction between associations and other forms of affiliation, such as political parties, trade unions, etc. Pursuant to this Law, the right to association which is guaranteed with the Constitution of the Republic of Macedonia is realized among the other forms of affiliation, such as affiliation in associations and organizations.

Pursuant to this Law, the right to association, which is a constitutional category, is realized through affiliation in associations, foundations, unions and organizational forms of foreign organizations (hereinafter organizations). The organizations acquire the status of a legal entity on the day of their registration in the Central Register.





2.1.2. Basic Principles of Action Pursuant to the Law on Associations and Foundations

The second chapter of the Law refers to the principles of action on the part of the organizations. These principles are independence, transparency, publicity, non-partisan activities and initiatives in the public sphere and non-profitability.

1. Non-profitability implies that the organizations may not be set up for profit yielding purposes. Nevertheless, they may engage in profit yielding activities provided that the activity is related to the objectives foreseen in the statute of the organization.
2. The profit generated through the profit yielding activities has to be utilized for the attainment of the goals and objectives foreseen in the statute of the organization, i.e. under no circumstances may be allocated to the members of the bodies, organization founders, directors or any other third persons. This mainly refers to the finished products produced by the organization that may be sold hence generating income, to different services provided by the organization for commercial purposes, i.e. yielding profit that will be used exclusively for the attainment of the objectives set out in the statute.
3. Non-transparency and non-publicity within the organizations – the publicity of the operation of the NGOs is realized by virtue of transparent publication of the statutes and other acts of the NGOs in compliance with the statute of the NGO.
4. Non-partisan activities – NGOs may not assume activities of any political party, i.e. they may not resort to any direct or indirect financing of a given political party and exerting any influence on the elections.
5. Initiatives in the public sphere – NGOs may freely express and promote their attitudes and opinions with regards to issues of their own interest, may instigate initiatives and may be involved in the creating of public opinions and creating of policies.
6. Independence, the last but not the least in terms of relevance, refers to the independence of organizations concerning the management, identification and realization of the objectives and activities set out in their respective standards and in conformity with the Constitution and the law.

2.1.3. Organizational Forms of Foreign Organizations

The Law on Associations and Foundations foresees that foreign nationals may act as founders and members of such organizations. In this respect, they are entitled to the same rights and have the same obligations as the nationals of the state unless otherwise regulated by law or by-law. Following the establishment of the civil society organizations, in addition to operating as founders, these foreign organizations may set up their subsidiaries and offices within their organization. Our law is considered to be a liberal law with regards to this provision that allows for engagement of foreign nationals within the organizations both as founders and as members. This provision is considered to be favourable due to the fact that it allows for stimulation of competition and entry of major foreign organizations.





2.1.4. Acquiring the Status of a Legal Entity

For the purpose of acquiring the status of a legal entity, the organizations are to be registered in the Central Register. Pursuant to the provisions of this law, organizations that have been registered this way are entitled to customs and tax reliefs. This provision is contrary to the laws from the economic sphere, i.e. there is non-conformity of these laws with the Law on Associations and Foundations, and in practice, despite this provision from the law, these organizations are not entitled to the afore-stated customs and tax reliefs.

There is a dedicated register of associations, unions, foundations and organizations kept within the Central Register. The Central Register is obliged to register any organization that has submitted complete registration documentation. Provided that under certain circumstances this is not the case, then the principle of 'silence of administration is regarded approval' is applied and the organization is regarded registered thus enabling the organization to undertake all actions in compliance with its statute.

This Law pays particular attention to cases when the organizations make changes to their structure, when they introduce or terminate the functioning of certain bodies, in the event of changes to the business seat, legal representative or changes to their addresses. All of the above-stated changes are to be entered in the Central Register in a time period of 30 days following the change. If the organizations fail to do so, they shall be subject to big fines, ranging from 300 to 3000 Euros in denar countervalue.

2.1.5. Assets for Operation of the Organizations

One of the most relevant issues, and maybe the most relevant, is the financing of organizations for the purpose of their existence and future operation. As far as the operational finances are concerned, the organizations obtain them firstly from the founders' share, followed by membership fees, voluntary contributions, donations, legacy, gifts which may be monetary, in the form of goods or certain property rights, profit yielding activities, rent and lease, profit from interest rates and loans or other means of acquiring financial assets in conformity with the law. A special provision foresees financing of organizations from the budgets of the national institutions, municipalities and the City of Skopje. As far as this type of financing is concerned, the local self-government units and the state institutions adopt specific criteria that are set out in the statutes and rules of procedure of the municipalities.

The Law on Associations and Foundations foresees liability for damages that may occur as a result of the operation of the organizations. In the event of occurrence of such damage, all members of the organization bodies are personally and unlimitedly liable for the damage caused, unless they dissociate themselves from such liability, i.e. have their opinion stated in the Minutes.

The organizations are obliged to publish the annual reports on their financial operation on their websites or by means of a different transparent manner so that they are available to the public. The organizations are to fulfil this obligation by April 30th of the current year and with reference to the previous year. Should they fail to do so, the organizations shall be subject to fines. Furthermore, the Law foresees management of the funds and resources of the organization in the event of its termination, liquidation of the association or its termination.



The organizations may have a supervisory body as well. The establishment of such a body is not compulsory. If the organizations do not have such a supervisory body overseeing the work of the organization, the supervisory function would be performed by all members by having access to the documentation and finances.

Each organization is subject to status changes which are foreseen in the law. These status changes include division of the organization, affiliation or merging with another organization and are made based on a decision adopted by the body in conformity with the status of the organization and foreseen in the Law on Associations and Foundations.

1. As far as the affiliation of organizations is concerned, the organizations have their rights and obligations transferred to another organization, and the affiliation is based on a decision and an affiliation agreement. This affiliation is to be recorded in the Central Register, and upon the recording, the affiliating organization ceases to operate.
2. A merger represents establishment of a completely new organization to which all the rights and obligations of two or more civil society merging organizations have been transferred. Now, a completely new organization is established comprising of the previous merging organizations which cease to operate.
3. Furthermore, the organization may also be divided into at least two organizations, or into more. As far as this division is concerned, a decision is to be adopted by the organization being divided, and this decision is in the form of articles of incorporation. The organization that is being divided ceases to operate, whereas the newly established organizations are recorded in the Central Register following the procedure described above, and in line with the Law on Associations and Foundations. A divisible balance is submitted to the Central Register along with the request for registration of the new divided organizations.

2.1.6. Organizational Management in Conformity with the Law on Associations and Foundations

Pursuant to Article 23 from the Law on Citizens' Associations and Foundations, the compulsory bodies of the citizens' associations are as follows: an assembly and an executive body. Furthermore, this Article provides for the foreseeing of other bodies within the citizens' associations. The Law defines the assembly as the highest body of the citizens' association comprising of all members of the Association.

In conformity with the Law on Citizens' Associations and Foundations, the assembly has the following competences: to adopt the statute, program and other acts; to adopt an annual report, guidelines and work plan; to adopt the annual account and the financial plan; to decide upon modification to the objective of the association; to decide upon merging with or separating from another association and membership in unions and international organizations; to acknowledge the admission of new members and termination of membership; to select the association bodies; to decide upon termination of the association by a two-third majority; to decide upon other issues which are not under the competence of the other association bodies; and to perform other activities in compliance with the statute and the general acts of the citizens' association. The selection of the executive body as a second compulsory body within the citizens' association is made by the assembly. The





framework of competencies of the executive body is foreseen by virtue of Article 30 from the Law. Namely, this body is to provide for the implementation of the decisions and policy stipulated by the Assembly, to prepare and facilitate the work of the Assembly, to manage the assets and resources of the association, to report on its operation regularly and periodically, etc. Additionally, the executive body may found administrative and technical services and control their work. According to the Law on Citizens' Associations and Foundations, the rights and obligations of the employees in the administrative and technical services are to be stipulated by virtue of the statute of the association.

2.1.7. Organizations of Public Interest

A novelty in the Law on Associations and Foundations is the introduction of organizations of public interest. Under Article 74 from the Law, the activities that the associations/foundations are to engage in are listed and they are to be the main revenue code of the organization pursuant to the National Classification of Activities (NCA).

With reference to the listed activities in conformity with the Law, we have come to the realization that all organizations may file a request in order to acquire the status of organizations of public interest. To this end, they are to fulfil other conditions as well, such as:

1. Registration in conformity with the provisions from this law;
2. The public interest activity is the main revenue code in the operation of the organization;
3. Its operation and acting is aimed at the wider public and at the interests of the society and the community;
4. It has the necessary organizational structure in conformity with this law;
5. It has sufficient staff capacities for the respective activity in conformity with the Law on Associations and Foundations;
6. The organizations have financial resources, i.e. the total value of the overall property or of the annual income is to be in the minimum amount of 1.500 Euros in denar countervalue as per the current exchange rate of the National Bank;
7. There are prescribed rules for conflict of interests and for securing publicity and transparency in terms of its operation;
8. The organization is not subject to bankruptcy and its bank account is not blocked.

Under item 6 it is expressly specified that the organization is to have an income of at least 1.500 Euros in denar countervalue as per the current rate of the National Bank in the year that preceeds the current year in which the request is filed. An organization may only acquire the status of a public interest organization following the submission of a request for obtaining such a status. This request is to be accompanied by the necessary documents foreseen by the Law on Associations and Foundations. For the time being it is foreseen that the public interest organizations are to have a supervisory body. The Government decides upon the previously filed request for acquiring the status of a public





interest organization via a commission competent for such issues, i.e. the Commission for Public Interest Organizations. This Commission operates within the Government and it has been established by the Government. It is comprised of 10 members, out of whom 8 are members of the relevant ministries, whereas the other two members are representatives of the civil society organizations. Upon acquiring the status of a public interest organization, it is obliged to submit business and financial reports on an annual basis. These reports are to be approved by the body set out in the statute and filed to the Government for adoption purposes. These reports are to be filed by April 30th in the current year and referring to the previous year. A public interest organization, which has a bigger budget, i.e. the annual budget of which exceeds 20.000 Euros in denar countervalue as per the average exchange rate of the National Bank, is obliged to undergo annual revision of its financial operation. Provided that the budget of the organization exceeds 100.000 Euros in denar countervalue as per the average exchange rate of the National Bank, it is to undergo revision pursuant to the adopted international accounting standards.

Apart from the afore-stated tax and customs reliefs, the public interest organizations have other reliefs as well.

Termination of a public interest organization may occur due to any of the following reasons:

1. At the request of the organization;
2. Once the organization failed to meet the previously stated conditions stipulated for acquiring the status of a public interest organization;
3. If the organization failed to establish a supervisory board and does not act in compliance with the statute;
4. If it failed to submit the reports in the legally stipulated deadlines;
5. If its operation is contrary to the public interest it performs and for which it was granted the status of a public interest organization.

The decision on termination of a public interest organization due to any of the afore-stated reasons is adopted by the Government. The organization is entitled to receiving remarks about its operation with reference to the afore-stated points 2, 3, 4 and 5 for which a period of 30 days is granted allowing the organization to eliminate them. If the organization fails to adhere to this deadline and does not eliminate the previously indicated remarks, a termination decision is adopted. A complaint may be filed against the termination decision to the Administrative Court within 30 days following the receipt of the termination decision for the organization.

The public interest organizations to which the status of public interest organizations has ceased are obliged to submit a report to the Commission for the period between the last report and the day when the status of public interest ceased.

The Law on Associations and Foundations provides for the transfer of organizations' authorizations. Pursuant to the law, they may execute public authorizations when tasks and competences have been delegated to them by any state administration bodies, by the municipalities and by the city of Skopje or by any other bodies that undertake public authorizations in compliance with the law. These public authorizations are delegated





pursuant to the program of the organization and in conformity with a procedure and manner for delegation of public authorities upon a previously announced public call using the mass media. The criteria, procedure and manner of delegating public authorizations are stipulated by the law specifically for each respective area. This allows the organizations to contribute to quality provision of services and to their sustainability both institutionally and financially.

The benefit of the transfer of competences and tasks is enjoyed by the organization assuming them, and by the delegating party as well. The state administration bodies that delegate these competences provide quality services to the citizens and to the community alike. On one hand, the organizations to which these competences have been delegated are professional in their work and in the performance of the delegated competences and tasks. Additionally, they have been dealing with this scope of work for a longer period of time and they have the necessary experience and comparative knowledge. On the other hand the state bodies delegating the competences are overburdened with responsibilities and activities as well and they do not have specialized and comparative knowledge and experience in the subject area. This transfer of competences allows the state bodies, in particular the municipalities, to allocate crucial activities to their employees, and ensure that any non crucial activities have been allocated and performed well by the delegated organizations. This transfer of competences is not only practiced by our country but is broadly accepted especially in areas of provision of social services and protection, in healthcare, in sheltering of victims of domestic violence, in foster care for parentless children or in the management of old people's homes.

Additionally, the Law on Associations and Foundations foresees fines in its provisions. In the Republic of Macedonia fines are imposed not only to the person in charge of the organization but also to the legal entity. These fines imposed for infringements range from 200 to 300 Euros in denar countervalue. One exception to the amount of the fines imposed to the organizations is in cases when the person in charge of the public interest organization fails to submit a financial narrative report to the government within the legally stipulated deadline. The amount of this fine ranges from 300 to 3000 Euros in denar countervalue. The second exception is in cases of organization related changes when the representative of the organization fails to report the change to the Central Register within 30 days. The amount of this fine also ranges from 300 to 3000 Euros in denar countervalue.

The Law on Associations and Foundations was adopted so as to regulate the functioning of the civil sector. As far as this Law is concerned, the provisions are positive, and the Law applies exclusively to civil society organizations, which implies that the wider scope has been attained. The Law highlights the basic principles of work of the civil society organizations and elaborates on the registration procedure which is crucial for the existence and operation of each civil society organization. Another novelty is that this law introduces the public interest organizations and explains the terms and conditions of their establishment, existence and work, as well as the reasons for their termination.





2.2. Закон за донации и спонзорства

A donation is a voluntary and unconditional aid in monetary assets, goods and services which does not create any direct benefit for the provider or any repayment obligation for the recipient of the donation. The donation may be provided for public interest objectives or as support to the recipient's activities.

Sponsorship is voluntary financial payment, provision of goods or services for a specific project and/or activity that create a direct benefit for the provider, such as promotion of the provider's name, company or brandname;

Public activity is an activity in the field of protection of citizens' and human rights, education, science, development of the information society and electronic data transfer, culture, sport, health, social protection, protection of disabled persons, blood donation, child protection, protection of the environment and other activities stipulated as public activities in conformity with the law;

According to Article 3 from the Law on Donations and Sponsorships, a public interest represents:

- supporting and promoting activities in the field of protection of human rights;
- promotion of culture, ethics, education and science;
- development of the information society and transfer of electronic data;
- promotion of sport;
- protection of the environment;
- supporting social and humanitarian activities;
- development of the civil society;
- promotion of blood donation;
- promotion of the international cooperation and other activities stipulated by law.

The Law on Donations and Sponsorships contains provisions that regulate the receipt and provision of sponsorships and donations so that the provider and recipient may claim tax incentives. In addition to the afore-stated, which is the main characteristics of the Law on Donations and Sponsorships, it regulates the objective of the provision and receipt of sponsorships and donations, the scope, their utilization, registration and control over the donations and sponsorships. The Law has been effective in the Republic of Macedonia since 2007 and has enabled receipt of donations and sponsorships by recipients coming from the non-profit and public sector, such as associations, foundations and state institutions and at the same time tax reliefs for the providers in the attainment of public interests for the civil society. In addition to the attainment of public interest, these donations and sponsorships contribute to the improvement of citizens' private and public life. Furthermore, these donations and sponsorships contribute to the existence of the associations and organizations representing affiliated physical persons and legal entities for the purpose of their economic welfare and realization of social justice. A number of nongovernmental organizations engage themselves in acquisition of donor assets and their utilization for the attainment of any of the afore-stated public interests.





2.2.1. Classification of Income from Donations and Sponsorships

The proportionality of the compensation in relation to what the provider has received, i.e. the market value of a similar exchange transaction serves as the basis for classification. According to the Law on Donations and Sponsorships in public activities, donation is a voluntary and unconditional aid in money, goods and services that does not generate direct benefit for the provider nor an obligation to recompense to the recipient of the donation. The donation can be given for:

- goals of public interest; or
- support of the recipient's activities.

The subject matter of the donation must correspond to the activity of the donation's recipient. A sponsorship is a voluntary financial payment, provision of goods or services for a specific project and/or activities that provide direct benefit to the provider, such as:

- Promotion of a product or company name;
- Promotion of a trademark.

The subject matter of the sponsorship must correspond to the activity of the sponsorship's recipient. An advertisement/commercial is a received compensation for a message promoting the name of a product or a company or a promotion of a trademark.

There are no additional terms for advertising other than the reputational risk for the service provider. With reference to the above-mentioned, a donation is indisputably a non-profit revenue whereas an advertisement/commercial is indisputably a profitable revenue since the expected compensation for the advertisement is market-oriented. The Law on Donations and Sponsorships introduces a set of requirements that define when specific tax incentives may be used and when they may not be used. However, the classification of a donation as a non-profit income for the recipient is not affected by this law, but it is rather influenced by the fact whether it is a matter of a market exchange or not. Therefore, the same criterion should apply to sponsorship and it should be classified as a donation or as an advertisement in relation to the proportionality of the compensation for the provided service.

2.2.2. Donation and Sponsorship Provider

A donation and sponsorship provider can be a domestic or a foreign physical or legal person. A donation and sponsorship provider cannot be a natural person or a legal entity whose actions are not in conformity with the Constitution, the laws of the Republic of Macedonia and the international agreements that the Republic of Macedonia has concluded or acceded to.

2.2.3. Donation Recipient

A donation recipient can be a domestic legal entity. A foreign legal entity can be a donation recipient provided that it is of a non-profit nature for exercising public interest in another country in events of natural and humanitarian disasters. The donation recipient becomes the owner of the donation and uses it exclusively for the purpose specified in the donation agreement referred to in Article 4, paragraphs (1) and (2) of the Law on Associations and Foundations. The publication of the name of the donation's provider in the periodic and annual reports, as well as in the reports on the use of the donation and in the public promotion of the donor does not change the tax treatment of the donation.



2.2.4. Sponsorship Recipient

A sponsorship recipient can be a domestic legal entity which, on the basis of the received sponsorship, performs the obligations arising from the sponsorship agreement. The rights and obligations of the sponsorship agreement must be in accordance with the Constitution, the laws of the Republic of Macedonia and the international agreements that the Republic of Macedonia has concluded or acceded to.

2.2.5. Beneficiaries of Tax Incentives

The provider and the recipient of the donation and sponsorship are entitled to tax incentives provided with this law.

2.2.6. Tax Incentives for Personal Income Tax

According to the provisions of this law, a natural person who donates funds to a legal entity is entitled to a reduction in the personal income tax determined on the basis of his/her annual tax return, in the amount of 20% of the annual tax debt of the donation's provider. However this amount is not to exceed 24.000 denars. Personal income tax is not payable on the basis of received donations in accordance with the provisions of this law.

2.2.7. Tax Incentives for Income Tax

For a taxpayer of income tax, the amount of the given donation in the current year, according to the provisions of this law, is recognized as expenditure in the tax balance in the total amount of up to 5% of the total income. For a taxpayer of income tax, the amount of the given sponsorship in the current year according to the provisions of this law is recognized as expenditure in the tax balance in the total amount of up to 3% of the total income.

2.2.8. Tax incentives for Value Added Tax

The turnover for the realization of the donation, according to this Law, is considered a turnover in accordance with Article 3 paragraph (3) items 1 and 2 and Article 6 paragraph (3) items 1 and 2 of the Law on Value Added Tax Act. The provision of funds from the Budget of the Republic of Macedonia is carried out in the same way as for the turnover for the realization of foreign donations for financing projects for which the Government of the Republic of Macedonia has concluded agreements. The admission fees for a cultural, sports or other public event shall not be subject to value added tax, without excluding the right to a deduction from the previous tax if the entire revenue is intended and used for financing of an activity of public interest in the activities referred to under Article 3 item 4 of this Law. The fee for a communications service, in accordance with the Law on Electronic Communications, when the user donates funds for financing of an activity of public interest within the activities referred to in this law, is not subject to value added tax, without excluding the right to a deduction from the previous tax. For the implementation of this article, the Minister of Finance adopts a Rulebook within 60 days from the day of adoption of this law.





2.2.9. Tax Incentives for Property Taxes

A donation in items and material goods is exempt from inheritance tax and gift tax when the provider transfers the right to usufruct and use to the recipient. The donation in items and material goods is exempt from property tax in the next five years, following the year in which the donation was given. At the request of a foreign physical or legal person, the Public Revenue Office issues a document confirming that the entity or person donated or sponsored an activity of public interest in the Republic of Macedonia. The document is issued so that the provider of donation and sponsorship can receive a tax incentive for the profit tax in their country.²

2.2.10. Exemption from Tax Incentives

Tax incentives cannot be exercised when a donation and sponsorship have been used for the following:

1. recipient's activities aimed at supporting political parties and party campaigns; and
2. giving from enterprises to other enterprises.

2.3. Law on Labour Relations - Tools and Resources in the Law on Labour Relations

For the most part, laws and policies are applicable to the civil sector. However, in general, when creating policies, almost no consideration is given to the specifics of the operation of civil society organizations and how the regulation will affect them.

2.3.1. Analysis of the Legal and Institutional Framework for Employment in CSOs - Legal Framework

There are no special challenges regarding the implementation of the legal regulations by CSOs. Still, there are ambiguities in the Law on Labour Relations that could cause doubts and challenges in the operation of CSOs.

The Law on Labour Relations regulates the protection of workers' rights in cases when a company merges with another company or transforms itself and ceases to exist as a legal entity. In comparison, the Law on Associations and Foundations prohibits transformation, but, nonetheless there are provisions for the acquisition, merger and division of organizations. However, the Law on Labour Relations does not reflect the appropriate procedure for such cases and the rights of employees in these cases.

The Law on Labour Relations is the basis for the employment regulation. This law regulates the labour relations between workers and employers, which are established by concluding an employment agreement. The Law on Labour Relations applies to the labour relations between employers that have a seat or residence in the Republic of Macedonia, and their employees, when the work is constantly carried out on the territory of the Republic of Macedonia, as well as in cases when the employer will temporarily second the employee to work abroad.

In this regard, having in mind that the Law operates with the term employer, which according to this law is defined as "a legal entity or a natural person, as well as another entity (state authority, a body of a local self-government unit, subsidiary of a foreign



company, diplomatic and consular representative office) that employs workers on the basis of an employment agreement”, it seems that it is also applicable to CSOs and foundations registered in accordance with the Law on Associations and Foundations, which participate as employers in the labour market.

2.3.2. Specific Tools and Resources in the Law on Labour Relations

By regulating basic labour-legal terms, the Law on Labour Relations represents a minimal legal guarantee that ensures respect for the rights that arise from the employment, both for the employee and for the employer.

Considering that this Guide is dedicated to the civil sector and its operation through forms regulated by the Law on Associations and Foundations, in this part we refer to the labour-legal institutes envisaged by the Law on Labour Relations that are fully applied in the civil sector as part of the labour market in the Republic of Macedonia.

2.3.3. Prohibition of Discrimination in the Employment

In terms of protection against discrimination, one should point out that the Law on Labour Relations in its Article 6 explicitly prohibits discrimination in general, carried out by natural persons or legal entities, both in the public and in the private sector. It prohibits all forms of discrimination, including direct discrimination (Article 7 paragraph 2), indirect discrimination (Article 7 paragraph 3) and the harassment of the employment candidate and the employee. The Law on Labour Relations in accordance with Article 9 and Article 9-a distinguishes between harassment as a general definition, sexual harassment and mobbing (psychological harassment in the working environment) as its forms of occurrence are considered discrimination. Discrimination is prohibited in regard to the conditions for access to specific employment, self-employment or occupation, including the criteria for selection of the candidates for employment; promotion at work; access to all types and levels of professional counseling, training, advanced professional training and additional training, including practical work experience; conditions for employment and work, including salary and other allowances and dismissal from work; membership and participation in the activities of trade unions and employers' organizations or other organizations whose members deal with a specific profession, as well as the benefits arising from that membership (Article 7 paragraph 4).¹

2.3.4. Manner of Securing Workers

The Law on Labour Relations regulates the employment procedure, i.e. it regulates the manner of securing workers, through the following:

1. publishing a vacancy advertisement in the daily newspapers or in other public media, printed or electronically at the expense of the employer;
2. publication in the service responsible for employment mediation, without payment, in accordance with the law;
3. mediation of the service responsible for employment mediation by reference to persons for employment from the records of unemployed persons;

¹ Zhaneta Popovska, PhD, Lazar Jovevski, PhD, 2017. Antidiscrimination Law, OSCE Mission in Skopje





4. agency for employment mediation by charging the employer, in accordance with the law, with prior posting of the vacancy advertisement in the electronic system of the Employment Agency of the Republic of Macedonia.

Pursuant to Article 22, paragraph 5, the employer, as an exception, regarding urgent matters that cannot be postponed can also establish employment. This employment can be established without a vacancy announcement and for a period of up to 30 days, by mediation of the competent service for employment mediation.

2.3.5. Gender Equality when Announcing Vacancies

The principle of non-discrimination and gender equality is also incorporated through the provisions of the Law on Labour Relations, which regulates the employment procedure. Thus, the employer must not announce the vacancy for men or for women only unless the specified gender is a necessary precondition for performance of the job.

2.3.6. Employment Agreement

Once the selection of future workers that will work in the organization is completed, the first step towards the establishment of employment is the **signing of an Employment Agreement**.

An employment agreement must not be concluded with a person under 15 years of age (a child). An employment agreement can also be concluded with a foreign national or a stateless person under conditions determined by a specific law that regulates the employment of foreigners.

The employment agreement must be concluded in writing at least one day before the employment relationship is registered in the Employment Agency of the Republic of Macedonia and it must be signed by both parties. Oral agreements do not apply. Employment should not be accepted by signing a temporary employment agreement. The temporary employment agreement is not an employment agreement, it avoids the payment of employment-related contributions and does not constitute a legal basis for the exercise of rights and obligations arising from the employment.

The employment agreement can be concluded for:

- an indefinite period of time (when it is not determined in advance how long the employment will last) and for
- a definite period of time (when the duration of the employment is determined in advance)². A fixed-term employment can last continuously up to 5 years, and after the expiration of that period if the worker continues to work, it should be transformed into employment for an indefinite period of time. If the employer fails to do so, the employee should submit a claim, and ultimately a complaint.
- Full-time, which must not be longer than 40 hours.
- Part-time, which is shorter than 40 hours, whereby the exact number of hours must be determined.

² A fixed-term contract is usually concluded due to an increased scope of work, substitute for an absent employee, for the purpose of project engagement, etc.





2.3.7. Volunteer Service – Volunteering

It is necessary to distinguish between the term “volunteer service” in the Law on Labour Relations and the term “volunteer service” in the Law on Volunteering. The Law on Labour Relations stipulates volunteer service when this is a condition for taking a professional exam or for an individual performance of an activity in accordance with a special law, which should be performed by concluding a volunteer contract between the employer and the volunteer.

2.3.8. Ways of Termination of the Validity of the Employment Agreement

According to Article 62 of the Law on Labour Relations, the ways of termination of employment are envisaged. Thus, in accordance with the Law on Labour Relations, it is indicated that the employment agreement ceases to be valid with the expiration of the period of time for which it was concluded; with the death of the employee or the employer (a natural person); due to a termination of the employer in accordance with the law; with a consensual termination; with a dismissal; with a court verdict and in other cases stipulated by law.

Before we speak about termination of employment with a dismissal, let us briefly explain the other ways of termination of employment. Hence, when it comes to an employment agreement that ceases to be valid with the expiration of the time for which it was concluded, let us mention that this case refers to a fixed-term employment agreement. The employment ends with the expiration of the time stipulated in the employment agreement. The provision of the above-mentioned article on termination of employment with the death of the employee or the employer (a natural person) is completely clear and does not require any special explanation.

When it comes to termination of employment due to termination of the employer’s operation in accordance with the law, this provision applies in case of termination of the existence of the legal entity, such as a bankruptcy or a liquidation procedure.

In case of termination of employment with a consensual settlement, it is important to note that it is exclusively the will of the employee and the employer to voluntarily terminate the employment with an agreement, which becomes enforceable upon the signing of the two parties.

Termination of employment with a dismissal is specifically elaborated in the provisions of the Law on Labour Relations as a separate chapter, which certainly points out to its relevance. Thus, the employment agreement ceases when the employee willfully resigns without explaining the reasons before the employer and when the employer dismisses the employee.

The cancellation of the employment agreement may be with a notice period and without a notice period. The Law on Labour Relations stipulates violations of the working order and discipline that can lead to cancellation of the employment agreement with a notice period and without a notice period. This division of the violations of the working order and discipline (some lead to cancellation of the employment agreement with a notice period whereas others cause cancellation of the employment agreement without a notice period) implies that there are less or more severe breaches of the working order and discipline.

The reasons why the employment agreement is cancelled with a notice period are set out in Article 81 of the Law on Labour Relations. It should be pointed out that the Law on Labour





Relations stipulates an option for the employer to cancel the employment agreement of the employee due to a committed violation of the working order and discipline, which does not imply that it is the employer's obligation. This is a consequence of the fact that the employment is a contractual relationship and the employer is free to decide whether it is more convenient for him, as an employer, to cancel the employment agreement or to impose a fine to the employee, something that is stipulated in Article 84 of the Law on Labour Relations. It is also important to mention that the number of imposed fines by the employer is not limited. Hence, if the employer considers that a certain worker, even if he/she repeatedly violates the working order and discipline, is a worker who is worthwhile keeping, the employer can impose a fine for any committed violation by the employee, without being obliged to cancel the employment agreement for the next violation of the working order and discipline by the employee. Indisputably, according to this interpretation, the employer is free to decide when to impose a fine on the employee for violating the working order and discipline. When cancelling the employment agreement due to a fault of the employee, the employer is obliged to prove the violation of the working order and discipline by the employee.

When we talk about cancellation of the employment agreement without a notice period, the reasons are indicated in Article 82 of the Law on Labour Relations. The reasons refer to specific activities as follows: if the employee is unjustifiably absent from work for three consecutive working days or five working days in one year, if he abuses the sick leave, if he does not comply with the regulations pertaining to health protection, protection at work, fire, explosion, harmful activity of poisons and other hazardous substances and violates the regulations for the protection of the environment, brings, consumes or is under the influence of alcohol and narcotics, if he commits a theft or in relation with the work, deliberately or due to extreme carelessness, causes damage to the employer and discloses a trade secret, an official secret or a state secret.

One of the ways to cancel an employment agreement is due to personal reasons pursuant to Articles 79 and 80 of the Law on Labour Relations. A personal reason for termination of the employment agreement exists in cases when the employee fails to perform the work-related obligations stipulated by law, collective agreement, employer's act and an employment agreement, in case when the necessary working conditions have been provided, when he/she has received adequate instructions, guidelines or written warnings regarding the work, and if, after the given warning within the specified period by the employer in the warning, the worker fails to improve his/her work. The personal reason of the employee does not represent a violation of the working order and discipline. This is so because the personal reason is related to the personality of the worker and his/her attitude towards the work, and if the worker performs the tasks badly, the adherence to the working time by such an employee is not relevant. However, regardless of the existence of the employees' personal reason, if the employment agreement is terminated, the employer is obliged to act in accordance with Article 72 of the Law on Labour Relations and to prove that the termination of the employment agreement is grounded.

Another way to terminate employment is termination due to fault which assumes violation of the working order and discipline. Article 73 of the Law on Labour Relations stipulates that prior to the cancellation of the employment agreement due to the fault of the employee, the employer must warn the employee in writing about the non-fulfillment of the obligations and the possibility of cancellation in the event of further violations of the obligations.





In line with the Law on Labour Relations, Article 101, the employer may not cancel the employment agreement during pregnancy, childbirth and parenthood, during the fostering of a child with an adoptive/foster parent, during peternity leave or part-time work due to care for a child with developmental problems and special educational needs and inability to provide child care for a child up to three years of age.

Furthermore, it is indicated that the termination of the employment agreement during pregnancy, childbirth and parenthood is null and void if on the day of delivery of the dismissal, the employer was familiar with the circumstances by a submission of an appropriate certificate by an authorized physician or a competent authority. However, this prohibition does not apply to the cancellation of a fixed-term employment agreement after the expiration of the period for which the agreement was concluded. In addition, this prohibition does not apply in the event of serious violations of the working order and discipline, however only upon previously obtained consent from the union where the employee is a member.

The third way of termination of employment with a dismissal is due to business reasons, that is, in case when technological, economic, organizational and similar changes have emerged due to which there is no further need to perform a specific job. In such cases, the Law on Labour Relations stipulates that the employer can offer the employee the following:

1. employment with another employer without announcing a vacancy, by takeover and conclusion of an employment agreement for performing works that correspond to his/her professional education i.e. qualification;
2. vocational training (training, requalification or additional qualification for work with the same or another employer) or
3. a new employment agreement.

The Law on Labour Relations stipulates that in the case of cancellation of the employment agreement due to business reasons, the employer is obliged to pay severance pay to the employee in cash.

However, a question arises as to whether business reasons can emerge in civil society organizations. We consider that although it is not a matter of a typical business entity that performs a business activity, business reasons can emerge just as a basis for cancellation of the employment agreement for the employees only. This does not imply that the civil society organization will “go bankrupt” or will be “liquidated”, but simply organizational, technical or financial reasons emerge, as a result of which the employee can no longer work at the workplace.

2.4. Law on Volunteering

The concept of volunteerism has been developed in the civil sector, which is separately regulated by the Law on Volunteering, as an activity of interest for the Republic of Macedonia, which contributes to improving the quality of life by actively involving people in the social life, as well as for the development of humane and equal democratic society.

The Law on Volunteering defines volunteering as a voluntary provision of personal services, knowledge and skills and/or performing other activities for the benefit of other persons, bodies, organizations and other institutions, without compensation.





A volunteer is a physical person who provides services, skills and knowledge in favour of other persons, bodies, organizations and other institutions, on a voluntary basis and without financial or other personal gain.

2.4.1. Who Can be a Volunteer?

A volunteer can be a domestic or a foreign physical person. A volunteer may also be a minor with a written consent of his/her parents or guardians. A volunteer agreement with minors can be concluded only with a written consent of his/her parents or guardians.

A foreigner may volunteer in the Republic of Macedonia on the basis of a previously provided consent by the Ministry of Labour and Social Policy and regulated residence in the Republic of Macedonia.

2.4.2. Who Can be an Organizer of Voluntary Work??

An organizer of voluntary work can be:

1. an association of citizens and a foundation,
2. a religious community and a religious group,
3. a public institution,
4. a state authority, and
5. unit of the local self-government and the city of Skopje.

The organizer of the voluntary work determines the need to engage volunteers, the type of services and the manner and procedure for providing them, on the basis of a volunteer program. The Law clearly specifies the entities that can organize voluntary work, and these are mainly of non-profit and for a public benefit, while this is not stipulated for economic entities and public enterprises.

2.4.3. Rights and Obligations of the Volunteer and Organizer of Volunteerism

The volunteer has the right:

- to receive in writing a description of the rights and obligations he/she should fulfill, and he/she should be familiar with the conditions and threats associated with the volunteering, before commencing the volunteering,
- to be familiar with the general acts of the organizer of the services, that is, those parts that refer to the volunteer services for which he/she is engaged,
- to use the means for occupational safety and health in accordance with the regulations for occupational safety and health,
- to training, if it is necessary for the provision of the service that is the subject matter of the agreement,
- to absence during the volunteering, if there are justified reasons for that,
- to a daily rest,





- to be consulted and informed when deciding on the manner of providing the services,
- to a compensation for pre-arranged costs related to the volunteerism (costs for meals, transport costs to and from the place of volunteering, business travel costs and training costs); and
- to protection of privacy and personal data..

Надоместокот на трошоци за храна и трошоците за превоз до и од местото на волонтирањето се исплатува најмногу во висина до 15% од просечната месечна плата во Републиката, исплатена за претходната година, а трошоците за службени патувања и трошоците за обука, се исплатуваат во иста висина како за вработените кај организаторот на волонтерската работа.

2.4.4. Obligations of the Volunteer

The volunteer is obliged to:

- inform the organizer of the voluntary work about any disease or other reasons for inability to provide the services,
- provide services in accordance with the law, the volunteer agreement and the general acts of the organizer of the voluntary work that he/she was previously familiar with,
- provide services, personally and directly,
- participate in training in order to ensure quality of the services provided,
- keep confidential data, that is, classified information of the organizer of the voluntary work, that he/she was familiar with before the provision of the service; and
- inform the organizer of the voluntary work about the harmful consequences that he/she is aware of, which may occur for the organizer and for himself/herself or for third parties.

2.4.5. Obligations of the Organizer

The organizer of the voluntary work is obliged to:

- provide conditions for performing voluntary work in accordance with the Law and the agreement on voluntary work,
- issue a volunteer booklet to the volunteer for the voluntary work and indicate the data prescribed by this law in the booklet,
- provide materials and means for performing the voluntary work,
- ensure timely payment of the pre-agreed costs,
- ensure secrecy of data and protection of privacy,
- provide other conditions prescribed by this law or for which they have mutually agreed, and





- provide insurance against occupational diseases and injuries at work during the volunteering in accordance with the regulations pertaining to pension and disability insurance and the regulations pertaining to health insurance, if agreed so.

2.4.6. Concluding a Volunteer Agreement

The organizer of the voluntary work is obliged to sign a volunteer agreement in writing, with a volunteer - a domestic natural person if the voluntary work lasts more than 40 hours per month. The organizer of the voluntary work can also conclude a volunteer agreement with a volunteer - a domestic natural person, for voluntary work that lasts less than 40 hours per month.

The organizer of the voluntary work is obliged to conclude a volunteer agreement with a volunteer - a foreign natural person, in writing and for voluntary work with reference to all volunteer services.

2.4.7. Termination of the Volunteer Agreement

The volunteer agreement ceases to be valid:

- with the expiration of the time period for which the agreement was concluded or the conditions for which it was concluded have been fulfilled,
- with consensual termination,
- when the organizer of the voluntary work ceases to operate without a legal successor;
- on the day of the legally valid decision to revoke the business ability of the volunteer, and
- with the expiry of the residence permit in the Republic of Macedonia.

The volunteer can terminate the agreement before the expiry of the period for which it was concluded, with a written statement and without an obligation to indicate the reason for the termination of the agreement unless the termination can cause harmful consequences to the operation of the organizer of the voluntary work or to third parties.

The organizer of the voluntary work can terminate the volunteer agreement:

- when there is no longer a need of voluntary work,
- when the organizer is unable to provide the conditions for volunteering,
- when the organizer ascertains that the volunteer does not fulfill the agreed obligations, and
- in the event of violation of the ethical norms, adopted for a specific form of volunteering.

The contracting party is obliged to submit the written notice of termination of the agreement to the other contracting party within five days prior to terminating the agreement.

The organizer of the voluntary work is obliged to keep records of the voluntary work for all volunteers. A volunteer booklet is issued to the volunteer. The volunteer booklet contains information about the type and duration of the voluntary work and the type of training that the volunteer mastered and acquired during the period of voluntary work.





2.5. Unions

The employees in civil society organizations can establish their own trade unions and act as trade unions, while protecting and affirming only the employment related rights. This also implies conclusion of collective agreements.

2.6. Collective Agreements

There is no Branch Collective Agreement in the civil sector. In regard to the validity and application of the general collective agreements, the interpretation is quite extensive, that is: “general collective agreements are applicable to all workers and employers in the country, regardless of whether they are or they are not members of the signatories of the agreement.” The analysis showed that there are various discrepant interpretations by the concerned stakeholders regarding the importance of collective agreements for the civil sector. It is not clear whether and under which collective agreement the civil sector belongs. The regulation of this matter in a document that refers to a “private sector” and “an economy” is an inappropriate approach because it does not correspond to the specifics of the operation of CSOs. The last collective agreement that refers to citizens’ associations is the Collective Agreement on Social Organizations and Citizens’ Associations of the Republic of Macedonia dated 23.10.1995. This agreement is based on the General Collective Agreement for public services, public enterprises, state bodies, local self-government bodies and other legal entities that perform a non-economic activity, i.e it rests on the validity of an expired collective agreement. Although Article 228 paragraph 2 of the applicable Law on Labour Relations points out that if the collective agreement does not specify otherwise, after the expiration of the period for which the collective agreement has been concluded, its provisions will continue to apply until the conclusion of a new collective agreement, the validity and implementation of this document is disputable, and the approach to the regulation of this matter is obsolete given the modified specifics of the civil sector, as well as the legal regulations in this domain. Again, in this case, the regulation of civil sector issues in a collective agreement related to the public sector is inadequate and does not reflect the needs of the civil sector. The vagueness of the regulation of labour relations through collective agreements related to CSOs as employers is due to the fact that the civil sector and its characteristics are not considered and are not appropriately represented in the processes of regulating and defining this matter.

2.7. Employment Measures: What is Applicable to CSOs?

There is a range of programs and measures for stimulating employment in the Republic of Macedonia. Some of the active employment measures are also available to a CSO as an employer. In the documents on measures, in some cases, this is not clearly defined. Most employment services offered by the Employment Agency of the Republic of Macedonia are intended for unemployed persons, but also for the employers. CSOs as employers (legal entities) can use the services for employment mediation and for provision of information. The employment centres offer employment mediation services at the request of the employer.

The measures within “Macedonia employs” are eligible for use by associations and foundations. The term “private sector employer” is used in the definition of these measures in the Operational Plan for Active Programs and Employment Measures and Services in the Labour Market for 2016. In practice, CSOs use these measures, and the Employment Agency





of the Republic of Macedonia assesses their requests as eligible. The civil sector has shown interest, but also a concern regarding the fulfillment of the measure related conditions. The measure ‘training with a known employer’ is available for use to employers from the civil sector. It is pointed out that CSOs insufficiently use this measure. In 2015, only one case of a citizens’ association that used this measure was registered.

It is noted that the term “employer” was used in the public announcements of the measure on 20.03.2015. However, in the explanation of the procedure it is indicated that: “All companies will be informed about the results of the selection.” Such a communication creates confusions in the organizations and again raises the question: What is applicable to civil society organizations?

The unavailability of the internship promotion measure was formally highlighted in 2014. Namely, in a public announcement on 17.02.2014 it was pointed out that: “The Internship Program does not include employers from state institutions, public institutions, local self-government units and the City of Skopje, NGOs and citizens’ associations”. The following year, although in the Operational Plan for Active Programs for Employment Measures and Services in the Labour Market for 2015 it was indicated that within measure 4.6: Internship: “Only employers from the private sector have the right to participate”, within the public announcement on 24.02.2015, it was clarified that: “the participation of non-governmental organizations is acceptable” under certain conditions that the announcement stipulates, some of which are as follows: at least one employed person; the Statute of the organization should specify one of the following fields of action: gender equality, domestic violence and protection of victims, equal opportunities, anti-discrimination, protection of children and inclusion of the Roma population. In practice, internship measures are used by civil society organizations under the given conditions.

2.7.1. Towards a Favorable Environment for Employment in a CSO

CSOs are employers worthy of support. The sector offers real jobs and there is a potential for transition of freelance workers to fixed-term employment if there is support in regard to the employment contributions. Short-term employments on projects in the civil society sector are also very valuable as they allow workers to acquire specific skills, to integrate themselves in the labour market and to develop soft skills that are indispensable for the workers in all sectors. Strategic targeting of the country towards the sustainability of CSOs is particularly important in the medium and in the long run, taking into account the gradual withdrawal of foreign donors, which generates the need for sustainability of the sector from local resources.

In order to overcome the identified challenges, the following is required:

1. Strategic approach of the country directed towards an employment promotion in CSOs.
2. The strategies, laws and measures need to clearly recognize the civil sector and its characteristics. CSOs should be recognized as equally important stakeholders in the labour market and on the same level with the other employers.
3. Availability of all existing measures for unobstructed use by CSOs as well.
4. Ensuring full availability of the existing employment measures by overcoming the





barriers in the terminology and conditions, which will enable greater use of the measures by the CSOs.

5. Association of civil sector employers and trade union representation of CSOs' workers to advocate their needs before the institutions.

2.7.2. Recommendations

Recommendations for the legislator, the decision-makers and the institutions:

- A long-term and strategic approach is required for strengthening the position of a CSO as an employer and taking into account the specifics of the financing and operation of the sector. To this end, decision-makers, the legislator and institutions need to recognize the civil sector as an employer worthy of support. The goal of the civil sector support policies should be formulated towards: 1) increasing employment in CSOs; and 2) involvement of CSOs as employers in the main courses of the labour market.
- Terminological and conceptual distinction between employers from the profit sector, non-profit sector and the public sector is required in order to differentiate their needs and specifics. The strategic documents need to include an analysis of the needs and specifics of all three sectors.
- It is necessary to ensure full availability of the existing active employment measures for employers from the civil sector. The provision of favorable conditions for employment in CSOs could be achieved by: 1) providing more favorable conditions for CSOs within the existing vacancy announcements which could include: exemption from the conditions for retaining the number of employees in a situation of interruption of an existing source of funding; full availability of the internship measure for all CSOs rather than prescribing special conditions related to the statutory characteristics of CSOs; 2) design of a special measure intended for the civil sector in accordance with their needs as employers.
- The already available options for using specific measures by the entities established in accordance with the Law on Associations and Foundations should be clearly and precisely determined and this should be reflected in the strategic documents as well as at an operational level, especially in the public announcements.
- Institutions should encourage the use of measures by the civil sector through active communication and activities aimed at presenting opportunities before civil society organizations.
- Amendments to the Law on Employment and Insurance in Case of Unemployment (Article 77), whereby it is to be clearly indicated that the establishment of an association as a non-profit entity will not be the basis for termination of an unemployment compensation in accordance with the Law on Associations and Foundations, as well as alignment with the Law on Volunteering.
- The active involvement of the civil sector in the processes of future changes to the legal regulations concerning labour relations will ensure recognition of the specifics of the entities established in accordance with the Law on Associations and Foundations.





Recommendations for CSOs:

- The civil sector needs to be more precisely informed about the available opportunities and use the available mechanisms for employment promotion.
- CSOs should define and undertake advocacy activities for new active employment measures or for redefining the existing ones according to their needs. This should especially be considered in the direction of transforming part-time engagements on projects in formal employment.
- Presentation of the civil sector as an employer is required. For this purpose, within the sector it is necessary to consider the possibilities of joint analyses and definition of the needs of the sector as an employer, as well as to consider joint activities for the promotion of the sector as an employer by sharing experiences in the management of human resources and labour relations. In addition, advocacy activities are required for better employment conditions in CSOs, which on behalf of the sector will be implemented by an organizational structure (organization or network) that will represent the civil sector as an employer.
- Civil society organizations should recognize the need of a trade union association and they should establish a union that will represent labour rights and will set out their special regulation by regulating the relations between workers and employers in the sector. In this way, distinction of the specifics of the civil sector and its activity from the others will be ensured. Employers in CSOs should encourage such employee initiatives.
- Active representation of the civil sector and its needs in future changes in the legislation related to labour relations and policies within this domain.³

³ Association Konekt Skopje - Nikica Kusinikova, Viktor Mirchevski Skopje, November 2015, the Civil Sector – an Invisible Employer





3. By-laws and Other Norms

By-laws are documents, decisions and rulebooks that, in addition to the law, further regulate the technical activities of the civil society organizations. As a rule of thumb, each organization drafts separate rulebooks regarding archival operations, administration, employment, etc. The bylaws, decisions, documents, rulebooks, etc., are in accordance with the provisions of the Law, whose scope and subject matter they further regulate.

3.1 Rulebooks

3.1.1. Rulebook on Archival Operations of Civil Society Organizations, Internal Registers and Archiving books

Definition: The organization runs an established process for archiving, storing and handling documents. The process is based on the legal provisions for archiving and contains clear steps for harmonized running of an electronic and printed archive.

Some questions and dilemmas may arise in regard to this rulebook, such as: How does our process of archiving, storing and handling organizational documents take place; what does the written procedure for archiving, storing and handling organizational documents include; what does the electronic archive look like; who is familiar with these rules and how much are they shared; do our employees know how to use the electronic and printed archives?

In order to answer these questions, several forms and tools should be considered, including: a map of the archiving process; storing and handling organizational documents; written archiving procedure; plan for archive signs; archiving software; pattern of electronic folders.

3.1.2. Rulebook on Human Resources and Employment Procedure, Code of Ethics, Files from Conducted Employment Processes

Definition: The organization runs an established process of recruitment and selection of employees. The process includes steps for transparent employment through clearly defined criteria and an open call for employment.

Regarding this rulebook, some questions and dilemmas may arise, such as: what does our recruitment process look like for new staff members; is that process graphically displayed or recorded; to what extent are the others in the organization familiar with the employment process and how much do they participate in it?

In order to answer these questions, it is necessary to take into account several patterns and tools, including: a map of the recruitment process; selection of employees; written recruitment procedure; a form of a candidate assessment list; minutes of the working group/employee selection committee.

3.1.3. Rulebook on Financial and Administrative Operations

Definition: The organization disposes of written policies and rules for financial and administrative operations that address key organizational issues. These rules are based on the legal provisions for CSOs for financial and administrative operations and good practices for finance and administration management.





Regarding this rulebook, some questions and dilemmas may arise, such as: What do our rules for financial and administrative operation encompass; are our rules recorded; who is familiar with these rules and how much are they shared; are we going to represent these rules in the negotiations with the donors?

In answering these questions, one should consider several forms and tools, including an overview of key financial and administrative issues.

When an organization grows, it becomes more successful. Indisputably, this is the time when the organization faces the so-called 'growing pains'. Professional staff is to be engaged. In most cases, the founders are making attempts to maintain maximum control over the organization, but this is becoming rather inappropriate from the aspect of proper development of the organization. There is an obvious need for 'depersonalization' of the organization. Nevertheless, it is of paramount importance for each and every organization to have definite leadership and established appropriate administrative systems and procedures. Some of the founders cannot come to terms with the current development of events and it may happen that an organization fails due to lack of administrative procedures pertaining to the operation of the organization.

3.1.4. Rulebook on Finance and Administration, Written Travel Procedure

Definition: The organization has a written procedure for determining the amount of travel funds that is applied on a daily basis. The calculation is based on a set of defined criteria for determining the amount of the cost that is refunded (eg. price per litre of consumed fuel or the amount of a return bus ticket). A well-established process for refunding travel costs exists and is being implemented.

When it comes to this rulebook, some questions and dilemmas may also arise, such as: How to determine the amount of the travel cost; what is the process of returning the funds for the incurred travel costs; are the established criteria for calculating the amount of the costs adequate to the needs and practices of the operation of the civil society organizations; are employees and others in the organization familiar with these rules?

In order to give answers to these questions, several forms and tools need to be taken into consideration, including: A written policy for calculating the amount of the travel funds; Claim form for a refund of travel costs; A list of required documents as proof of travel.³

3.2. Decisions

The basic prerequisite to start with the introduction of the quality management system is for the organization to make decisions for its introduction and to determine which model to use. Decision making implies that the members and employees in the organization are to recognize the benefit of introducing such a system and to commit themselves to use the system in their everyday operations. Decision-making, in addition to an agreement of the employees and the members, and a model selection, also includes a selection of methods according to which the level of fulfillment of some of the standards will be determined. Decision-making should be performed by the Board of Directors and it should be formally supported.





3.3 Directions

Leaders at all levels harmonize and promote unique goals and guidelines and create conditions where people/employees are engaged in achieving the organization's qualitative goals.

3.4 Analyses

For any civil society organization to be successful, it is necessary to prepare analyses of the implemented activities stipulated with the organization's statute and program, defined as objectives, and their success; as well as an analysis and monitoring of social changes, aimed at more constructive prediction of the further activities of civil society organizations in order to fulfill the goals.



INSTITUTIONAL AND
ORGANIZATIONAL
DEVELOPMENT
– FUNDAMENTAL
CONCEPTS

2



A. Organizational Management⁴

Organizational management is a complex of activities, steps, measures, knowledge and practical experience regarding the management of the civil society organization. It includes a set of legal elements, economic knowledge, as well as sociological and psychological skills that help for a successful management.

1. Strategic Management

This is an area that deals with the main work initiatives undertaken by top managers on behalf of the owners, including the use of funds in order to improve the achievements of the companies in their external environments. This implies determination of the organization's mission, vision and goals, development of strategies and plans, usually in terms of projects and programs designed to achieve these goals, and then allocation of resources for implementation of strategies and plans, projects and programs. A balanced scorecard for recording of results is often used, to estimate the overall results of a business and its progress towards the goals. Recent studies and leading management theorists suggest that this strategy should begin with the expectations of the shareholders and use of a modified balanced scorecard to record a result that includes all shareholders. The strategic management is at the level of managerial activities under the setting of goals and more tactics. The strategic management provides for the overall leadership of enterprises and organizations, and it is closely related to the field of studies for an organization.

The success of an organization largely depends on the quality of the leadership and management at all levels within the organization. The ability to lead people and processes is a guarantee that any challenges and situations that the organization will go through, will be overcome in the wisest and most effective manner. Investing in the development of key management staff means investing in the present, but also in the future of the company.

Although the reasons for an incomplete success are often sought with the excuse that employees are not at the required level, it must be clearly mentioned that the positive examples of organizations with expressed leadership and management show that the problem lies elsewhere. Even the weakest leader will achieve result with ideal employees. It is an "art" to achieve maximum results with "weak" employees (which is usually the case in real life), without justification and finding excuses.

2. Annual Planning

Annual planning, or also called strategic planning, is an organizational process that is used in order to set priorities, to focus on energy, priorities and action. Goals are set with annual planning, and the work of all members of the organization is determined, in order to strive towards achieving established and specific goals.

Strategic planning represents a process of defining a strategy or a course of action for a given civil society organization, as well as a process of adopting decisions for allocation of the available resources within the organization for the purpose of implementing the given

⁴ In specific items of this chapter of the Guide, working materials from Natasha Amdiu, MA, have been used, with her approval.





strategy. In order to identify the course of action for the civil society organization, it is necessary to understand the current position of the company and the steps that may be undertaken in the implementation of a given strategy. In most cases, at least one of the following three questions arises with reference to strategic planning:

1. “What are we doing?”
2. “Who are we working for?”
3. “How much time do we have to do it?”

In a number of organizations, it is regarded a process of determining the course of action for a given organization for the next year, or more commonly, for the next 3 to 5 years (in the long run) even though there are organizations that support their vision for up to 20 years.

Strategic planning essentially focuses on the future work and proposed measures of the organization, which an organization must achieve as its goals. Planning also directs the organization towards its goals, a revision of the achieved activities, as solutions and adaptation of the organization in an event of changed circumstances. Moreover, planning filters the problem that prevents the growth and development of an organization and puts forward appropriate measures and steps to overcome these obstacles and problems.

CSOs should consider that planning is an essential process for good governance and management. Regardless of whether it is a matter of a non-governmental organization, a state institution or a private corporate organization, strategic planning is recommended by all parties in the process of action.

Strategic annual planning is important although at the same time it can be a complex problem, especially for new and small organizations. Observing the sector of NGOs, one can conclude that many civil society organizations do not have a solidly based annual plan, and some organizations have an annual plan that is written in a very complex way. Annual plans are either very long or very complicated to be implemented in their programs and statutes; therefore they are not being used, although they formally exist.

Effective annual planning is the result of a disciplined effort that defines the organization, the forms and guidelines of its activities and functions, it classifies the services of the organization and the needs of third parties for the services that it offers. It connects the entire program of the organization with the necessary activities that should be undertaken for organizational development and the manner of achieving the goals.

2.1. Key Components of Annual Planning

The key components of the annual, i.e. strategic planning imply understanding of the organization, its vision, mission, values and strategies.

Vision: It highlights what the organization wishes to represent or the kind of world the organization wishes to work in (an idealistic view of the world). It is a long-term perspective that focuses on the future. The vision might be of emotional content and it represents a source of inspiration.

Mission: It identifies the primary objective of a given organization and elaborates on the reason for its existence and the activities it undertakes to realize its vision.





Value: Shared beliefs on the part of all stakeholders within a given organization. The values are the driving force of the culture and of the priorities of any organization securing a framework according to which decisions are adopted. The values of a given organization are examples that give priority to independence as opposed to dependence on others.

Strategy: the literal meaning of which is ‘art of the general’ is a combination of objectives that the organization strives to achieve and the assets (policies) that are to be deployed to that end. Strategy is also called a roadmap since it indicates the course of action/movement that leads to attainment of the ultimate vision. For the purpose of attaining the strategy, it is of paramount importance that the team is moving in the right direction, i.e. towards the realization of its ultimate vision.

Occasionally, the organizations sum up the goals and objectives that are compiled in the mission report and/or vision report. Other organizations start with a vision and mission and use them to identify the goals and objectives. Many persons do not differentiate between the vision report and the mission report, and at times one of them is used as a long-term version of the other. Nevertheless, these reports are very different from one another and the vision is a descriptive image of a future desired state, whereas the mission is an applicable report on the business motive, both for the present and for the future. Hence, the mission corresponds to the assets for successful realization of the vision. In order for the mission and vision of a given organization to be effective, they are to stem from the culture of the very organization. Additionally, they are to be evaluated both from an internal and from an external aspect. The internal evaluation is to focus on how the internal members of the organization interpret their respective mission report. The external evaluation that encompasses the different external evaluations within the framework of the project activities and any other activities is of tremendous importance because it offers a more different perspective. Such differences pertaining to these two evaluations may provide for an insight in their efficiency. The vision report represents the direction you are heading to – your future state – so as to create an image about the position of your organization in the future.

2.2. Approaches and Tools for Annual Planning

One of the most useful tools of strategic planning is the SWOT analysis, where S stands for Strengths, W for Weaknesses, O for Opportunities and T for Threats. The primary objective of this tool is to analyze the internal factors of the strategy, the strengths and weaknesses that are prescribed to the organization, as well as the external factors that are beyond the control of the organization, such as the opportunities and threats. .

There are other tools as well, such as:

- Balanced scorecards, which is a tool used for the systematic framework of strategic planning.
 - Scenario planning, which was used as a tool primarily in the army, and which is now used by the big organizations as well, for the purpose of analyzing any future scenarios.
 - PEST Analysis (Political, Social, Economic and Technological).
 - STEER Analysis (Social, Technological, Economic, Ecological and Regulatory Analysis).





- PESTLE Analysis (Political, Economic, Social, Technological, Legal and Environmental Analysis).
- ATM approach (Antecedent Conditions, Target Strategies, Measure Progress and Impact). Once the desired final state is ascertained, the ATM approach uses the Root Cause Analysis (RCA) method for the purpose of identifying any threats, obstacles and challenges on the road to the desired final state. Nevertheless, not all previously identified states using the Root Cause Analysis method are exposed to direct and current control of the organization and are to be changed. Hence, an overview is to be performed of the organizational resources, both human and financial, in order to prioritize the aforementioned states. The linking of strategies to any previous strategies strives to prevent the organization from taking any inappropriate activities, i.e. activities that are deemed good but do not lead the organization to the desired changes and to the final state. Once the strategy is defined, the performance measures and indicators are to guide the organization towards success and attainment of the desired final state.

2.3. Environment Analysis

When strategies pertaining to annual planning are made, analyses are to be made of the organization and of its current environment, as well as of its development in the future. Such an analysis is to be made both internally and externally for the purpose of identifying all opportunities and threats coming from outside, and for the purpose of identifying the strengths and weaknesses of the organization.

There are several factors regarding the evaluation of the external environment:

1. Projects,
2. Competition,
3. Technology,
4. Rule of law and influence of the national entities,
5. Human resources,
6. Finances,
7. Regulatory environment .

It is only in rare cases that all seven factors are of key relevance.





2.4. Process of Strategic Planning

There are a number of approaches with reference to the annual, i.e. strategic planning, but yet one of the following approaches is mainly used:

Situation - Objective - Project	Design - Perceive - Consider- Plan
Situation – assess the current state and how this state was generated	Design – what is the ideal state or the desired final state?
Objective – define visions and/or objectives (sometimes known as the ideal state).	Perceive – what is the current state like? What is missing for the current state to be ideal? Consider – which specific actions are to be undertaken to fill in the gap between the current state and the ideal state?
Way/Project – trace a way that can potentially take you to the vision/objective.	Plan – what resources are needed to perform the activities?

3. Structure and Leadership

Mandatory bodies of the citizens' association are the assembly and the executive body. Indisputably, many civil society organizations have a dual structure that is inherent to companies: a supervisory board and an executive board/a board of directors. The problem that emerges in such structures in CSOs from Central and Eastern Europe is that occasionally employees are also a part of the executive board/the board of directors, which causes an interference of the non-executive with the executive functions, and thus a conflict of interest.

The non-executive bodies in an organization evolve and develop together with the development of the organization as a whole. Each organization goes through certain stages of development. There is no standard or generic model for an ideal structure of management and therefore each organization should establish its own optimal model, of course in accordance with the legal regulations. At every stage of the “life cycle” in the development of civil society organizations, appropriate approaches, styles and strategies for the successful functioning of non-executive bodies should be found.

Although the Law on Citizens' Associations and Foundations offers the basics for the organizational structure and management, still, for the sustainability of the sector in a context that is unfavorable, it is undoubtedly necessary that the CSOs themselves make a step further and establish higher ethical standards that will result in a developed democratic structure, transparency, responsibility, accountability, participation.

Currently, the civil society organizations in Macedonia do not have mechanisms for balanced sharing of the decision-making power and internal control of the operations although there are more developed civil society organizations that can serve as well-established internal democratic bodies. According to the findings of the survey Civicus - Civil Society Index in





Macedonia, out of thirty leading organizations from different sectors in Macedonia, 13% changed the governing structure in the last one and a half decade, by electing new members of the management boards and/or assemblies. These processes suggest that one stage in the maturation of the internal democracy in certain organizations has been reached.

When it comes to leadership in civil society organizations, while management is a process of decision-making and implementation of decisions, good management is focused on the needs of members and stakeholders, to guide and control the leadership and it is based on integrity. High ethical standards (values, principles) and division of decision-making power have a central role.

3.1. Income of the management bodies of NGOs.

The income of the members of the management bodies of NGOs, as outsiders, is considered personal income that is subject to personal income tax in accordance with Articles 14 and 14-a of the Law on Personal Income Tax. The income of the employed members of the NGOs' management bodies is taxed as a salary according to the same articles of the Law on Personal Income Tax. In addition to the reimbursement for management, which is an income for the members of the management bodies of the NGOs, all costs related to the performance of their function in the NGOs are also subject to personal income tax, i.e. paid costs for transportation, hotel accommodation, etc.

In accordance with the Law on Prohibition and Prevention of Performing an Unregistered Activity (Official Gazette of the Republic of Macedonia no. 199/14 and 147/15), an NGO can engage an external natural person on the basis of an agreement for occasional or temporary performance of services (so-called temporary employment agreement) if it is an engagement beyond the regular activities of the NGO and it does not take place continuously. The income of the natural person, on the basis of the temporary employment agreement, is subject to taxation with personal income tax (10%, that is, 11,111% of the net amount), in the category of personal income in accordance with Articles 14 and 14-a of the Law on Personal Income Tax. All related costs (hotel accommodation/transportation), which according to the contract should be paid for the person for the purpose of performing the service/work, shall be taxed with personal income tax as a part of the fee.

4. Financial Management

When it comes to financial management and the financial management of a civil society organization, one of the most frequently asked questions and dilemmas regarding their financial operation must be clarified first.

Can associations or civil society organizations perform a profitable activity?

Of course they can, but there are restrictions while doing so. This issue is also regulated in the Law on Associations and Foundations, which was previously elaborated in detail, which stipulates that an association, a foundation or an organization can make profit, however in conditions of overall non-profitability of the organization, that is, under the following conditions:

1. The activity wherewith the profit was realized should be related to the goals of the organization established in its statute;





2. The possible realized profit must be used for fulfilling the statutory objectives;
3. The realized profit cannot be allocated to the bodies and employees of the organization, nor to persons associated with them, in the form of rewards, dividends or additional salaries as a percentage for the share in the profit.

This profit may be used for financing of all regular activities of the organization, including expenses for the salaries of the regular employees. The second question raised is whether there are any advantages for the organizations performing activities that yield profit. The answer is affirmative. There are a number of advantages, but also a number of related risks. The main advantage is the option of financing from a mixture of revenues such as the price of the services they provide, state support and local and international fundraising. Certain organizations can be established with goals that are directly related to community-based improvements in the profitable activity (education, health, information services). The sustainability of the organizations that successfully pursue a profitable activity is significantly increased. With the increase in the number of employees, the organization increases its relevance for the community where it operates and its influence within it, thus more easily fulfilling the tasks that lead to the achievement of its non-profit goals. Of course, this benefit is followed by increased risks:

1. The activity that can generate profit can also generate loss; »Profitable activities generally have increased requirements for compliance with specific regulations, often under the threat of fines;
2. The obligations of existing management and executive bodies are becoming complicated and increased due to the need to comply with new requirements, to follow market conditions in order to form market prices, to assess the impact of policies and procedures of the business, and vice versa, to make decisions based on corporate logic that is not always completely the same as the non-profit one.

The readily available donor funds for CSOs concentrated the sector's activities towards achieving the goals set out in the donor programs, towards missions of the donor founders and the results that the financiers had expected. The survey of the Macedonian Centre for International Cooperation in Skopje in 2013, regarding the citizens' trust in the civil society points out that the citizens' trust in the sector is on the rise, however there is still a need to affirm the results of the organizations in order to reach a satisfactory level of trust among the citizens. The generalization of the organizations in the civil sector is an obstacle to the development and affirmation of the individual organizations. The easily accessible national media of the organizations from the capital led to the presentation of their own views and opinions on certain public policies that citizens perceived as attitudes and opinions of the civil sector. There are some strong organizations working in the other towns and cities in the country, but yet the organizations working in Skopje are more present in the media and participate in a number of relevant events organized by the donors. On the other hand, the other organizations that do not have the resources for participation in such events are lagging behind in terms of networking, information availability and access, establishing of contacts and in terms of prompt reaction concerning certain public national policies.

The allocation of assets from the municipal budgets aimed to support the local civil society organizations varies from one municipality to the other. Even though in some municipalities there are criteria for allocation of assets and respective public calls, these assets are





generally allocated in a non-transparent manner without any allocation methodology and at the discretion of the local authorities.

4.1. Financing of Civil Society Organizations

In Macedonia the prospects for tax reliefs of the civil society organizations remain minimal. Such tax reliefs are necessary for organizations of public interest and their non-existence was one of the key obstacles in terms of the development of the civil society in Macedonia. In the year 2006, the Law on Donations and Sponsorships was adopted. The implementation of this law is rather problematic because of the non-conformity with the other laws, such as the Law on Citizens' Associations and Foundations. The Law on Donations and Sponsorships foresees tax reliefs for both physical and legal persons with reference to donations and sponsorships provided to civil society organizations that operate in the interest of the public.

The ultimate goal of financial management is maximization and allocation of the profit of the organization.

4.2. Financial Planning in the Civil Society Organizations

The financial planning is the first and foremost component of the financial management of each and every civil society organization, and of any other as well.

Every organization is to adopt a financial plan and a development strategy. The financial plan is to be closely linked to the strategic plan. Therefore, the planning process when drafting the strategic plan is to cover the following as well:

- assessment of the existing and potential financial sources;
- consideration of the internal and external circumstances that affect the organization and its finances;
- review of the costs and effectiveness of the existing programs;
- review of the alternatives and their financial implication.

Once the non-executive body determines and sets the programs, deadlines and their overall cost, they are obliged to implement the plan and the employees are tasked to develop a budget so as to realize the works. In general, the budget is prepared for a time period of 1 year. Having in mind the relevance of this process, it is to be duly developed over a period of time. On average, 6 months are needed to conceptualize a good budget.

Multi-annual financing of civil society organizations is needed when the program goals of the civil society organizations may not be attained in one year due to the complexity of the common time framework in the implementation of the projects run by the civil society organizations. In other cases, multi-annual financing might not be necessary, but, yet it is more effective and more economical, for example when the need of programs for the civil society organizations continues (for example, current welfare programs, youth activities, activities for persons with special needs, sports activities, etc.), which actually means that the activities of the civil society organizations remain similar over the years. In such cases, multi-annual financing decreases the administrative costs of the annual public calls both for the state financiers and for the civil society organizations, and moreover it contributes to





improved quality of the programs by securing stability, which is essential for the civil society organizations in terms of more effective financial planning.

Additionally, when drafting the annual plans, certain risks are to be taken into consideration and in particular the ones that may arise when securing assets and regarding costs. Firstly, if the organization is financially dependent on donors, membership fees and projects, it is relatively difficult to make mid-term or long-term plans primarily due to the unsustainability and the different dynamics of the financial incomes. On the other hand, if a given organization uses assets or aid from any public bodies, by undertaking certain community work (which is a segment of the public policy of the Government), it is likely to be exposed to a political risk in the event of change of government or when the objectives of the public policy have been fulfilled. This actually implies that the scope of activities has been realized and there is no need for their continuity. Hence, the best option is to have a combination of financing sources and methods so that mid-term and long-term financial sustainability of the organization is secured.

4.3. Indicators of Financial Problems in the Civil Society Organizations

Reduction in the sources of income – every civil society organization relies on several basic sources of income. If a given organization has wide membership, generally it may rely on the income generated through membership fees, trainings and own publications. Alternatively, the income of a given humanitarian organization may be exclusively from contributions and donations. These key sources are to be observed carefully. Each significant reduction in this income is a definite indicator of the existence of a problem. The same refers to increase in given expenditures – some expenditures, unlike others, are to be observed more closely. The employees' salaries and contributions are among the more relevant ones due to the fact that in most cases these expenditures make up for the majority of the annual expenditures of any organization. The ratio of these expenditures, against the overall expenditures, may be a very valuable analytical indicator. The section of the budget entitled 'other expenditures' may be problematic in terms of the expenditures. Namely, a significant increase in this section may be an indicator of bad accounting management or unforeseen (hidden) costs. Other relevant costs that are to be observed are the consultants' fees. If there is a significant increase in such costs, then maybe it is better to employ a new member of staff. Additionally, each and every increase in costs may be due to an unrevealed conflict of interests.

4.4. Accounting Procedures

Each organization is to have one accounting rulebook. This rulebook is to contain instructions for processing of transactions and for maintaining good internal control. Each step within the fiscal process is to be analyzed and a respective description is to be added to each of the steps. The drafted document elaborates on the employees responsible for the respective steps of the process and their substitutes in the event of absence or leave. This rulebook is to be drafted by experts and is to be revised as deemed necessary. There should also be a rulebook for money management in the case of purchasing or an organization investment policy.

Nongovernmental organizations are defined as legal entities established for the purpose of realization and protection of non-profit interests of their members and founders, i.e. for the realization of a given more comprehensive social objective and not intended for profit





generation. Financing of the activities of the non-governmental organizations is based on the trust of the donors and the other financiers. Hence, it is of paramount importance to have clear and transparent operation of the organization, and in particular in terms of finances. In this context, the role of the legal representative of the nongovernmental organization is to observe the financial operation of the organization and to undertake respective measures for the legitimate use of the organization assets. As it is the case with all the other legal entities, nongovernmental organizations are to keep accounting records as well and draw up and submit financial statements. The Law on Accounting for Nongovernmental Organizations governs the keeping of accounting records, business books, accounting documents and data processing, revenue and expense validation, assessment of balance sheet items, revalorization, financial statements and their submission, as well as any other issues pertaining to the accounting of non-profit organizations, which include citizens' associations and foundations, other forms of association, foreign and international non-governmental organizations, humanitarian organizations and associations and other forms of nongovernmental organizations. The financial operation of such entities is specifically regulated due to the non-profit orientation and the specific type of financing, primarily from earmarked assets, membership fees, grants and dotations which are spent on specifically foreseen functions, projects, objectives and requirements. Apart from the Law on Accounting, there are other regulations that closely regulate the operation of non-profit organizations, such as:

1. Rulebook on accounting for non-profit organizations;
2. Rulebook on the account plan and balances of the non-profit organizations; and
3. Rulebook on the contents of separate accounts in the account plan of non-profit organizations.

Article 20 from the Law on Accounting of Non-Profit Organizations provides for its due implementation and foresees fines for the non-profit organizations in the following cases:

- If the accountancy is not in line with this law and its bylaws;
- If the data entered in the business books come from improper and unreliable documentation;
- If the balance sheet items are not appropriately assessed;
- If the revalorization is contrary to the law;
- If it fails to draw up and submit financial statements (annual account) to the Public Revenue Office and to the Central Register within the legally stipulated deadline.

In addition to the accounting regulations, tax regulations apply to the operation of the non-profit organizations, such as the Law on Profit Tax and the Law on Personal Income Tax, as well as the Law on Value Added Tax applicable to the registered value added taxpayers. If the entities charge for certain goods or services in cash they are also obliged to register fiscal cash registers in conformity with the Law on Registration of Cash Payments.





4.4.1. Nongovernmental Organizations in the VAT System

Pursuant to Article 51 from the Law on Value Added Tax, VAT registration is required by all 'taxpayers' (physical and legal persons engaged in a business activity of sales of goods and provision of services), the total turnover of which:

1. Has exceeded the amount of 1.000.000 denars in the course of the previous calendar year; or
2. The total turnover is expected to exceed this amount with the commencement of the business activity, or
3. When the amount of 1.000.000 denars is exceeded in the course of the year.

This obligation does not apply only to the categories of entities that are not regarded 'taxpayers', i.e. providers of business activity in compliance with the Law on Value Added Tax. These entities are state institutions, local self-government units and other public bodies which are not taxpayers regarding their activities, and even if they charge certain taxes, fees, contributions and other duties. Nevertheless, pursuant to Article 10 paragraph 2 from the Law on Value Added Tax, nongovernmental organizations (as public bodies) are to register themselves as value added taxpayers provided that they exceed the stipulated amount of 1.000.000 denars for the business activity/trade they perform.

5. Management of Human Potentials

Management represents a process of utilizing resources (technological, financial, natural and human) within the organization for the purpose of efficient attainment of the organization objectives by virtue of planning, organization, leadership and control. It is 'art' of completing works which are to be performed by other people.

A Manager is a person responsible for the supervision of the utilization of resources by a given organization for the purpose of attaining its objectives.

Human resources/staff/personnel are the people within a given organization that have the capacities for the organization to attain its objectives.

Human resource management refers to the policies and practice which are required in order to execute the managerial tasks pertaining to the human resources within the organization, and in particular with reference to employment, training, appraisal, reward and recognition and creation of safe and ethically acceptable and fair work environment for the employees.

Human resource management (HRM) is the strategic and coherent approach to the management of an organization's most valued assets – the people working there who individually and collectively contribute to the achievement of the objectives of the business." (Armstrong, 2006)^v.

Civil society organizations engage both volunteers and employees (to a lesser degree). For example, the total number of volunteers in 858 organizations in Macedonia amounts to 31394, whereas the estimates about the number of employees in the civil society organizations in Macedonia are approximately 1500 persons . Regardless whether we are





talking about volunteers or employees, it is obvious that the civil society organizations mobilize significant human capital that is to be properly developed and motivated. To this end, the fundamental concepts of human resource management valid to any organization are to be adhered to. The right people are to be assigned to the right job positions. They are to be given the opportunity and time to adjust to the organization, its systems, procedures, values and culture. They are to be given the opportunity to acquire new knowledge and skills, their efforts are to be evaluated and valorized. Systems are to be established so as to motivate the employees and allow them to enjoy their work, and eventually allow them to 'grow up' and 'go beyond' the organization and assume the role of friends to and lobbyists of the organization's interests.

The human resource management operates through systems of human resources that merge in a coherent manner:

- human resource philosophies that describe the values and guiding principles accepted and incorporated within the management of people;
- human resource strategies that define the intended direction of the human resource management;
- human resource policies that are the fundamental guidelines defining how these values, principles and strategies are to be applied and implemented in the specific areas of human resource management;
- human resource processes that consist of formal procedures and methods used to make the human resource strategic plans effective;
- human resource practices consisting of informal approaches used with reference to management of people;
- human resource programs allowing for the implementation of the strategies, policies and practices pertaining to human resource management in conformity with the plan.

5.1. Management of Employees

Necessary Training for Successful Operation

In the interest of smooth operation, each employee is to have the necessary knowledge, skills and attitudes towards the execution of works. If any of these elements are missing, the drawback may be overcome by occasional trainings. Nevertheless, it is to be borne in mind that the training is not a solution to all types of problems. If certain people do not know how to do their work or if other people do not have enough work to keep themselves busy, the result may be creation of rather stressful atmosphere. The personnel planning entails proper planning of the work in the course of the year and a good overview of the overall work that is to be performed on behalf of the organization's performance and attainment of the organization objectives.

Work represents a set of related tasks that are to be performed by one person for the attainment of a given objective. Yet, work may be perceived as a unit within the organization structure that remains unchanged regardless of who is to perform it, but still the outcomes depend on the individuals' capacities and motivation. In this context, a more flexible approach to the development of employees' skills is needed so that they may respond to





the new work requirements. The employee's role is actually the role that he/she undertakes in the execution of the work, i.e. the expected employee's attitude. This role does not refer to the tasks that the employee is to execute but to the expectations concerning the inputs and outputs and the required competences (knowledge, skills and way of working) and the attitude for the attainment of such expectations. The roles are more people than work connected, thus highlighting the importance of flexibility and development.

In the course of the induction period, it is advisable to present the newly employed persons with a guide consisting of basic, brief information about the organization policy and its regulations: brief description of the organization (background, vision, mission, products, organization and management); excerpts from the regulations pertaining to regular employment (working hours, business trips, holiday entitlements and leaves, breaks, vocational training/qualifications, etc.); contributions and other employees' benefits/perks (remuneration policy/schedule, deductions, surplus, other benefits, etc.); other rules (promotions, complaints and grievances, disciplinary procedures); rules on utilizing the organization's equipment, etc.

STEPS FOR MOTIVATING THE EMPLOYEES

- Step 1:** The Manager motivates the others by clearly explaining their responsibilities.
- Step 2:** The Manager motivates the others by giving them authority which corresponds to the assigned responsibility.
- Step 3:** The Manager motivates the others by setting standards of excellence that encourage them to realize their full potential.
- Step 4:** The Manager motivates the others by developing their skills and self-confidence which are mandatory for the attainment of the standards of excellence.
- Step 5:** The Manager motivates the others by providing knowledge and information deemed necessary in order to adopt proper decisions.
- Step 6:** The Manager motivates the others by providing feedback concerning their performance.
- Step 7:** The Manager motivates the others by virtue of acknowledgment that nourishes their self-confidence and motivates them to continue working to the best of their capacities.
- Step 8:** The Manager motivates the others by believing in them and helping them to believe more in themselves.
- Step 9:** The Manager motivates the others by allowing them to err.
- Step 10:** The Manager motivates the others by treating them with dignity and respect.

The dismissal of given employees is not to be a surprise to anybody. If given employees become redundant in the organization as a result of the changes in the requirements, the employees are to be prepared to leave or be given the opportunity to undergo further qualification. The employee that is leaving is to leave the organization with good prospects for his/her future. The same applies to retirement.





5.2. Membership Management

Human resources management is a holistic approach aiming at the overall interest of the company – the interests of the organization members are recognized, but are subordinate to the organization interests.

5.2.1. Development Cycle of Non-Executive Bodies

One of the core responsibilities of the non-executive body is to ensure engagement of qualified new members and keep them active in the operation of the organization. The building of a strong non-executive body requires time and efforts in terms of building the appropriate structure of the non-executive body in line with the needs and strategic orientation of the organization. The development of the non-executive body is a continuous and cyclic process. For the purpose of successful development of the non-executive bodies, it is recommended that several steps are undertaken and observed. Namely:

Step 1: Identification of the needs of the non-executive body (capacities, knowledge, perspectives, links, etc. which are necessary in order to implement the strategic plan)

Which profile is missing in the non-executive body?

Step 2: Cultivating potential members for the non-executive body. The members are to show interest for the organization and are to be informed about the organization objectives and achievements.

Step 3: Recruitment of prosperous members .

Why are potential members needed?

The non-executive body members are to be familiarized with the expectations of the organization and consequently with their respective responsibilities in order to attain them.

Step 4: The non-executive body members are to be properly introduced to the organization, namely its program, history, laws, problems, finances, organizational structure, rulebooks, responsibilities of the non-executive body members, list of executive and non-executive body members and anything else that would facilitate the performance of their work-related tasks. Indisputably, there are things which are not readily available and are related to certain corporate secrets of the organization.

Step 5: Activation of all members of the non-executive body. Identification and discovery of their potentials and areas of interest, as well as the prospects for their realization. Additionally, the members are to be engaged in the working bodies (if they exist as such within the organization) by executing work-related tasks and producing a report and feedback.

Step 6: Education of the non-executive body. Provision of available information with reference to the scope of the organization. Promoting discussions about issues which are genuinely relevant for the organization.





- Step 7:** The non-executive body members are to rotate. They are to have a definite term of office that would allow for rotation of members. Any automatic changes to the term of office are not advisable for the organization. New management is to be developed, and in the absence of active development, considerations are to be made for the upcoming development. In such a case, the requirements of the non-executive body and the individual contribution of the members are to be taken into account. Unfortunately, considerations are also to be made with reference to any potential dismissals for the inactive members.
- Step 8:** Evaluation of the work of the non-executive body and of the non-executive body members individually. Engagement of the non-executive body in the evaluation process in coordination with the previous steps.
- Step 9:** Celebration is the best therapy! The acknowledgement of success yields progress. Indisputably, the contribution of each member of the non-executive body is to be taken into consideration.

5.3. Volunteers

Volunteerism represents voluntary provision and transfer of personal services, knowledge and skills and/or performing other activities on behalf of third parties, bodies, organizations and other institutions, pro bono.

A volunteer is a physical person providing and transferring services, skills and knowledge on behalf of third parties, bodies, organizations and other institutions on a pro bono basis without any financial or any other personal gain.

Each and every civil society organization requires volunteers at a given stage of its development which implies certain rules as to how the persons in charge shall lead and manage this workforce. Good management of human resources with reference to volunteers entails:

- Variations in terms of the job descriptions so as to broadly advertise the organization requirements pertaining to human resources;
- Well-developed plans elaborating the reasons why volunteers are sought for the specifically advertised roles and how useful they would be to the attainment of the objectives of the organization;
- Reporting (announcements, notices) about the work;
- Verification and selection process so as to assign the volunteers to positions and be tasked with responsibilities that are appropriate and acceptable for them within the organization;
- Orientation program and on-site training as well as familiarization with the work-related duties.

In any case, there is a big difference between the hiring of staff that is to be paid and attracting and retaining volunteers. Hence, we will briefly elaborate on the more relevant difference between the volunteers and the paid staff, starting from the plan and strategy applicable to volunteers. Namely:





4. Some of the work-related duties may have to be segregated into several components in order to meet the volunteers' preferences with reference to part-time work;
5. It is good for the organizations to increase the engagement and hear the opinions of the already engaged volunteers before the shortlisting of the new volunteers. However, the final decision on engagement and hiring of the short-listed candidates is to be made by the organization and the persons in charge of volunteer selection and induction;
6. The selection and hiring criteria may differ in terms of several factors, for example, hiring of senior/elderly workers who may not be able to work full-time but are yet to be hired primarily due to the extensive knowledge and competences they have or for socialization purposes with the other community members;
7. In addition to the advantages regarding the hiring of volunteers, there are disadvantages as well, such as occasions and situations when a given volunteer quits an assigned work-related duty or task at the last moment due to a number of different reasons. It is common for the volunteers not to be so responsible and enthusiastic towards the completion of their work-related duties and to lack discipline when compared to the paid staff within the organization;
8. Additionally, the benefits and other perks available to the regular employees shall not be the same for the volunteers. Hence, the orientation program is to reflect these differences. It is advisable to develop or to publish a Volunteer Guidebook, covering all rules and regulations which are specific and which refer to the engagement of volunteers in the organization.





B. Advocacy and Performance Management⁵

1. Advocacy and Advocacy Strategies

1.1. Advocacy and Lobbying

This section aims at familiarizing the readers with the concept of advocacy and lobbying, type of activities, different approaches and basic elements that are to be present in the effective lobbying and advocacy. Particular emphasis has been put on how to be successful in lobbying and advocacy, the necessary resources and capacities for effective and efficient advocacy and lobbying and ways of identifying advocacy and lobbying issues, as well as performing an analysis of the stakeholders with regards to the identified issues, and an action plan for the already identified advocacy and lobbying issues.

First and foremost, we are to consider the following:

- Why to resort to advocacy and lobbying?
- Who can do this?
- Who are we to lobby for?
- How are we to do it?
- What kind of change will it make?

“Advocacy” represents an organized attempt to make changes by presenting evidence and arguments with regards to the manner and reason for the change.

This change may be with reference to policies and legislation, with reference to the implementation of such policies or legislation or in terms of raising the awareness of people concerning policies and their own rights.

“Strategic advocacy” is a series of activities which have been carefully developed and are to be undertaken by stakeholders that intend to attain a certain goal.

1.1.1. Key Words, Definition

The definition of advocacy is used differently by different organizations. Therefore, there are different viewpoints with regards to advocacy, such as:

1. Acting by an individual or a cause support group or an effective change policy for the purpose of promoting the cause or raising the awareness of the public (National Council for Independent Living, USA);
2. Testimonies and actions to change attitudes, policies and practices. Advocacy is a specifically oriented activity towards the wider public, members of the civil society, governments, international institutions and towards the business sector for the purpose of uniting the two most popular political parties as support to the realization of specific changes (DanChurchAid);

⁵ In certain parts of this chapter of the Guide, working materials of Natasha Amdiu, MA, have been used, with her consent.





3. Advocacy is an intended process (undertaken conscientiously and intentionally) for the purpose of exerting influence on the decision makers (CARE).

This leads to posing the question about the existence of a suitable translation equivalent of the word 'zastapuvanje'. We would answer this question by quoting the following: 'We are not certain whether we have a suitable translation equivalent of the word 'zastapuvanje' or we are to use the word 'advocacy' as it is in English'. This confusion is partly because of the way the concept was introduced as if it were some new technology and as if we were not aware of its existence before. The history of Latin America is abundant in examples of people confronting power. How can we even perceive advocacy as something new?"⁶

1.1.2. What is advocacy?

- A strategy which will make your cause become a part of other people's reality;
- A tool for efficient conveying of a given message, communication problem or cause;
- A way of engaging people who are willing to support your ideas, especially the ones who are motivated, but still feeling unprepared to act independently;
- A kind of tool to exercise pressure on the policy creators, on the decision makers or financers using different channels, such as conferences, summits or symposiums, meetings with the governments and the civil society, etc.;
- Advocacy for the rights of a given group/community;
- Occasionally it is a unilateral communication;
- Aiming for its cause (victory-defeat);
- Attack and confrontation.

Some general examples are: blaming and defamation, accusations, demonstrations, public speeches, carrying out and presenting certain research or survey, media campaigns, petitions, hunger strikes, etc.

A specific example of advocacy: *Campaign for use of organic products*

- Contribution to setting high organic standards for body care products
- Preventing the spread of the mad cow disease by universal testing and ban on feeding the animals with slaughterhouse waste
- Reducing the children's exposure to pesticides and fast food
- Promoting organic products and fair trade in the textile sector, among the farmers, consumers and companies
- Raising the market awareness with reference to the demand for genuine organic product enriched with natural vitamins and other plant supplements
- Creating a synergy among the anti-military movement, the movement for climate changes and the organic products community.

⁶ www.justassociates.org, Peruvian Activist, 2001.





1.1.3. What is lobbying?

It may be stated that lobbying is only one type of advocacy. But not every advocacy is necessarily lobbying, whereas each and every lobbying is advocacy. This is one of the tools that systematically affect mainly the decision makers by means of informal attempts (for example modifications of laws). Additionally, a strategy has been envisaged that would contribute to building long-term relations (the activities are not random and are not ad-hoc). Very frequently it is not in line with the formal procedures. Ideally, lobbying is to take place before the decision makers so that they put forward their formal opinions.

- Decision makers: the target group are the people on power
- To objective is to reach a win-win solution
- Persuasion and cooperation ;

While the lobbying process is ongoing, the emphasis is on development of constructive arguments, common projects, joint development of policies, personal meetings, etc.

1.1.4. Why to exert influence on the authorities?

This is required in order to secure:

1. Participatory democracy
2. Advocacy for specific (marginalized) groups of people before state and international organizations
3. The direct support is no longer sufficient
4. It could lead to better outcomes when compared to direct support.

The objective of the civil society entities exerting influence on the decision makers is to secure involvement in the policy-making processes. This is particularly relevant if the current policies lead to infringement of a specific target group or if the current policies neglect a specific target group, or if a given policy is lacking or non-existent or if there are limitations in terms of the policy implementation.

1.2. Three Different Types of Advocacy

Occasionally the combination of different lobbying and advocacy is useful for the attainment of a specific objective. The table hereunder is an illustration of three different approaches and is characterized by specific stakeholders and types of activities. In most cases, the combination of the three levels shall boost the likelihood of success because each of them has its own strengths and weaknesses.

The three different approaches refer to:

1. Advocacy by the very stakeholders
2. Advocacy together with the stakeholders, and
3. Advocacy by the other stakeholders.





HOW?	Advocacy BY the very stakeholders	Advocacy TOGETHER with the stakeholders	Advocacy by the others FOR the stakeholders' rights
KOJ?	Members of the local community Community leaders;	<ul style="list-style-type: none"> - Community activists - Local organizations - Religious leaders - Together with the local community members 	<ul style="list-style-type: none"> - NGOs - Professionals - Trade unions - Religious leaders
WHY? Achievements:	<ul style="list-style-type: none"> - Raising the awareness on the part of the community regarding local problems of the community - Proper consideration on the part of the policy makers regarding problems of the local community 	<ul style="list-style-type: none"> - Raising the awareness on the part of people regarding their rights and possibilities - Increasing people's capacities with regards to advocacy and lobbying - Building networks and networking with like-minded people from other groups and non-governmental organizations 	<ul style="list-style-type: none"> - Modifications to the legislation and policies - Harmonization with the legal regulations by the authorities and others - Creating conditions for people to become familiar with the external world ;
WHAT? Activities:	<ul style="list-style-type: none"> - Mobilization of the community concerning local issues - Campaigns, for example in the municipalities; 	<ul style="list-style-type: none"> - Building of access capacities for example to local governmental institutions, service providers, etc. - Raising the awareness concerning people's rights, etc. - Establishing contacts between the local communities and the policy makers and their influence on policies; 	<ul style="list-style-type: none"> - Monitoring of authorities with reference to observance of the legislation - Lobbying at all levels of policy makers - Communication via mass media channels, etc;





1.3. Strategies for Successful Lobbying and Advocacy: Planned Lobbying and Advocacy

The Strategy for Planned Lobbying and Advocacy may be realized in 10 steps:

- Step 1.** Clarification with regard to the objectives of your organization, network or coalition
Mission, objectives and added value .
- Step 2.** Definition of your target group
Who do you do this for?
- Step 3.** Select your lobbying and advocacy target and set goal(s). What is that you wish to change: What is the main problem? Real solution?
- Step 4.** Define the decision makers.
Decision makers? Position? Power/influence?
- Step 5.** Prepare your organization, network, coalition for the lobbying and advocacy process. Internal support, capacity, resources?
- Step 6.** Identify other stakeholders.
Allies and competitors? Neutral stakeholders? Likelihood of cooperation?
- Чекор 7.** Verify where lobbying and advocacy are still feasible. Do the lobbying and advocacy remain as the most effective influencing method?
- Step 8.** Make an action plan for lobbying and advocacy. Define methods, messages, resources, responsibilities, time framework.
- Step 9.** Implement a lobbying and advocacy action plan. Implementation of a lobbying and advocacy action plan!
- Step 10.** Secure monitoring and evaluation of your activities. Practical monitoring and evaluation systems that may be adapted, are flexible and informative!

The lobbying goals have been set for the purpose of changing the policy, programs or positions of the decision makers (at all levels, starting from the local self-government (the municipalities) to the Prime Minister/ President or at an international level).

- Your lobbying shall define what you wish to change, who for, who shall make the change, for how long and by when.





There are several strategies out of which we put forward the following:

- Public call;
- Lobbying among the local government officials;
- Negotiations.

1.4. Public Statements

A public statement is a simple account written in a simple style. In the past they used to be known as press releases, but in view of the fact that the electronic media insisted on more news from the economy and the surroundings as a result of the increase in the number of programs, these releases have now become public statements.

Provided that the statement is not devoted to a given person, it may be appealing to the editor's office and hence the editor may review it. Nevertheless, the editor shall continue reading it if the first paragraph is interesting enough.

1.4.1. The Rights and Wrongs (in the First Paragraph) of Public Statements

- ▶ **WRONG**
Petar Stojanovski, the Director of Play Initiative from Valandovo will cut a ceremonial ribbon on the occasion of the opening of the new playground in Volgogradska St. at 11 o'clock on Tuesday .
- ▶ **RIGHT**
The problem of the employed parents from Valandovo and with reference to their children's sports activities during the summer has been resolved thanks to the non-governmental organization Play Initiative that is opening a new playground at 11 o'clock today (Tuesday) in Volgogradska St.“.
- ▶ **WRONG**
The Danpol Centre has conducted research including its 2.500 users, and the results shall be published today.
- ▶ **RIGHT**
Almost 95 percent of the Danpol Centre users have been gravely affected by poverty according to the research findings published today.
- ▶ **WRONG**
The members of the Dog Shelter 'Koska' raised almost 20.000 denars in the course of the previous week.
- ▶ **RIGHT**
More than a hundred dogs will now receive their Christmas dinner thanks to the courtesy of the local inhabitants who donated almost 20.000 denars last week.
- ▶ **WRONG**
The Poverty Fighting Group held its annual meeting in Veles yesterday, which was attended by the Member of Parliament Petkana Filipova as an honourable guest.





▶ RIGHT

The poverty-related impact in Veles can easily be reduced by the dual increase in the funds of the Poverty Fighting Group. This is the opinion expressed by the Member of Parliament Petkana Filipova who addressed some one hundred guests attending the annual meeting of the Group.

▶ WRONG

Within the framework of the campaign aimed at improving the state of the women in Tetovo, the annual report for the year 2013 was published today. This 25-page-document contains sections on healthy food, women's health problems and activities conducted in the course of the year.

▶ RIGHT

In the course of 2013, the campaign aimed at improving the state of the women in Tetovo contributed to promoting women's health by providing support and counseling to more than 2.000 women who underwent medical check-ups and started with diets and exercising.

ADVICE: When drafting a public statement, include a quote by the cited person. This is the practice of newspapers because they are of the opinion that in such a way they will gain the confidence of their readers who in turn would think that the newspaper really interviewed that person and in fact they would take advantage of your statement!

Hence, if you have such information at your disposal, it is advisable to cite the source of the quote!

There are rules that are to be observed when drafting a good public statement. As a matter of fact, many of these good statements eventually end up as garbage due to the fact that the rules have not been observed and may not be used for newspaper articles. Therefore, if you wish to have your statement published/printed, you must ensure that the layout is appropriate for any public statement.

Some rules about drafting a good statement are given hereunder:

- ▶ statement is to be double-spaced so as to make it easily readable and editable.
- ▶ Use wide margins so as to leave space for editing or for the journalist to give comments or instructions to the assistant editor.
- ▶ Use only one side of the sheet of paper – never print on both sides and always put a logo on your statement.
- ▶ Use an A4 paper format and a memorandum on the first page and plain paper for the remaining part of the statement.
- ▶ Do not use any elaborate formatting – highlighting of things, putting words in brackets or capitalization only because it places a burden on the editor if he/she wishes to leave a comment, in which case he/she will have to remove the formatting from your statement.
- ▶ Keep the word on the same page without transferring it on the next page. Ideally, a paragraph should finish on the page where it was started..





Staple the pages – if necessary they will be separated by the editorial staff.

The statement is to perform its function.

It is not enough to make the statement appealing.

Additionally, it is to be:

Brief: it has to be brief (not longer than 1 to 2 pages) and concise because it is not a novel.

As a rule of thumb, long statements are not read. Editorial staff is overloaded with work and the editors suffer from information overload. If many pieces of information are to be included, include them on a separate sheet of paper in the form of annexes or as materials containing supplementary information.

Clear: your language should be clear and with a positive tone characterized by short sentences and words.

Relevant: Refer only to the basics and do not give explanations – provide sufficient information for the uninformed readers so that they can understand the essence of the statement.

No jargons: avoid using jargons, clichés, unexplained acronyms and unreliable facts.

Additional aspects that are to be considered with reference to the statement:

- Always place a date on the statement. If you fail to do so, the editor may regard it as an old item of news and discard it.
- Include at least one contact person and a telephone number. The contact person is to be easily reachable and well-informed. Write down your mobile phone number. Remember that you are to be easily reachable to the journalists who keep on working continuously and may be impatient at times. Even if they wanted to publish your statement, they might easily discard your news if they fail to reach you after a few attempts.
- Do not try to write any clever or profound titles for the national newspapers – they will be changed. As for the free newspapers, they have nothing against puns as long as the title sounds good.
- Embargos should be used only if really necessary because otherwise they may be irritating for the journalists. Nevertheless, embargos may be beneficial for you and for your organization. They may be worthwhile in certain complex cases such as investigations, reports or annual reports when the journalists have things beforehand and prior to the publication of your report. As a rule of thumb, embargos are generally respected, but again there is always a likelihood of embargo violation.





How do you benefit from the publication?

- ▶ The chances for greater freedom of writing (expression) and positive publicity are increased.
- ▶ They will remember the name of your organization.
- ▶ It is much less annoying compared to the journalists' phone calls when you wish to share certain information with them.
- ▶ It saves time.
- ▶ Have some kind of proof (a copy) in case of any further legal measures provided that the journalist opts for disqualification or alteration of your account.
- ▶ It is easier to read and hence it is much more logical compared to the notes taken down by the journalist.
- ▶ The chances of making mistakes with the names are minor and no relevance is given to trivial things.

The basic postulate of civil action is to think BIG. But yet not too big.

If you have a good story with media potential, is it to be published on a national, regional or local level? There is no formula regarding this!

As a rule of thumb, when it comes to small humanitarian and charity organizations, you are to establish contacts with the local media, in particular with the newspapers. This is much easier than cooperating with national newspapers due to the fact that the likelihood of success is lower. In any case, do not reject the national media if you have a story which is well worth it. A lot of small organizations may have news of national relevance although this may be once in a lifetime.

Read the newspapers to which you send your statements so as to familiarize yourselves with the type of stories they publish and the type of photographs they use.

1.5. Lobbying with Local/ Government Officials

At times it is necessary to write a letter to your legislator. If you know the legislator, state him/her in the very first paragraph. This will serve as caution to the person delivering the post, to deliver the letter with utmost care. Be respectful of the legislator and use the legislator's name if you have established such communication, and sign the letter using your name only. Some legislators degrade the relevance of letters if they are of the opinion that the letter is motivated by an organization involved in a given campaign. Hence, the letter is to be printed on plain stationery. If it is printed using your own or some business memorandum, it could attract much more attention and the same applies to a letter that is only signed by your nongovernmental organization. In any case, refer to your nongovernmental organization only if you are of the opinion that it would promote the relevance of your letter. On frequent occasions, legislators do not even reply. Kindly ask the legislator to reply and be straightforward when asking the legislator to support your





position. Be as straightforward as possible, but remain polite at the same time. Just like it is the case with the others, legislators do not like a threatening tone of voice. Be aware of the old proverb that reads 'You can catch more flies with honey than with vinegar.' Make sure that the name of the legislator is written properly and that the address is right. Envelopes are to be sealed and remember to write down a return address on the backside. Furthermore, make sure that the legislator receives the letter before the decision is adopted. Do not forget to thank the legislator. The employees working in legislative institutions are constantly claiming that the legislators are hardly ever expressed appreciation. This is an excellent way of strengthening and promoting your communication. However, make sure you write to the legislator that you approve of the way they decide upon certain issues. This way you will definitely attract their attention! Make sure you have copies of all the replies that your nongovernmental organization has received from any leaders and governmental committees. This is a prerequisite so that you can inform and remind them of any current affairs on a continuous basis or exert some pressure on them.

1.5.1. Advice for writing a letter to your legislator

- ▶ The letter is to be one-page only.
- ▶ Use your own words and avoid using bold letters and jargons.
- ▶ Use only acronyms that your legislator knows.
- ▶ Tackle one issue per letter.
- ▶ In the first paragraph, elaborate on the action that you would like your legislator to undertake.
- ▶ Enclose/attach an enclosure/appendix in the form of an annex if you think that more information is needed.
- ▶ Any relevant columns or news from the local newspapers in the area of legislation shall immediately draw their attention.
- ▶ Cite the law that you refer to, including the number of the law (from the Official Journal) provided that you know it.
- ▶ Sign under your name and surname in full.





1.6. DOs and DON'Ts while lobbying

ACTION	Dos	DON'Ts
TELEPHONE	<ul style="list-style-type: none"> • Suggest calling at a more convenient time • Use your time well 	<ul style="list-style-type: none"> • The conversation is not to exceed 10 minutes • Conversation during a dinner
PERSONAL	<ul style="list-style-type: none"> • Present your issue in brief. • Suggest arranging a meeting. Remember that a door-to-door visit is not appropriate for any comprehensive discussions. 	<ul style="list-style-type: none"> • You think that your problem is the only problem. • Insult. • Exert pressure if they do not pay sufficient attention to you.
E-MAIL	<ul style="list-style-type: none"> • Send an email • Attach three more letters for support granted by friends 	<ul style="list-style-type: none"> • Send a greetings card • Send a circular letter • Send a petition
MAKE YOUR OWN CASE	<ul style="list-style-type: none"> • Smile • Be gracious • Make a personal connection • Appreciate their time; 	<ul style="list-style-type: none"> • Threaten them • Monopolize • Be impolite • Say that they waste your time;
SEND THE MESSAGE TO THE RIGHT DESTINATION/ RECIPIENT	<ul style="list-style-type: none"> • Suggest returning/ Thank them • Give them a reason to reply to the message • Write down the time and course of the discussion • In the event of no communication upon the expiry of 3 months, try again; 	<ul style="list-style-type: none"> • Forget to refer and get involved • Expect from them to remember you and your problem without reminding them • Expect too much or too little ;
OBJECTIVE: Become an indispensable resource		





1.7. NEGOTIATIONS

Negotiations are initiated with another person or group for the purpose of resolving a given conflict. Negotiations are useful for resolving conflicts, when the two parties share the same goal, but, nonetheless there are certain discrepancies, and they are still able to negotiate. If both parties have a common goal and there are no discrepancies, the negotiations may lead to problem resolution. If there are only discrepancies and no common goals, the negotiations shall not be productive. Nevertheless, in the event of any doubts, the negotiations shall reveal whether the two parties have a common goal.

The very key to successful negotiations is the agreement (in writing or oral) which implies that a mutually acceptable solution to a certain conflict has been reached.

If the negotiating parties are to continue working together, and in order for the negotiations to be deemed successful, the agreement reached is to be acceptable for both parties.

On the other hand, if the negotiations are between political parties that shall not communicate with one another following the expiry of the agreement, each of the parties may attempt to attain anything that is attainable until the foreseen in the agreement is realized, without paying attention whether the other party is satisfied. One such example is the purchase and sale of real estate or business.

What does it take to be a successful negotiator?

1. First and foremost: you are to be duly prepared for the negotiations;
2. Never initiate negotiations when you are tired, hungry or angry;
3. Be open to the likelihood of not reaching an agreement.

How to get ready for the round of negotiations?

1. Define your specific objectives, the competitor's objectives and the conflict;
2. Identify the common goals with your competitor;
3. Define what you are willing to negotiate and their value for the competitors. The same applies to the other party: what is that they can offer to you and how genuinely valuable is that to you.

In view of the afore-stated:

- foresee any alternative scenarios and devise your own tactics;
- define your BATNA (best alternative to a negotiated agreement). This shall indicate how relevant is for you to reach a negotiated agreement.
- Try to understand that you are neither weaker nor stronger than your competitors. Both parties have common goals and hence they are both willing to negotiate in order to attain their respective goals.

What to do in the course of the round of negotiations?

1. Suggest taking down notes: note down what everybody has agreed upon. In most cases, the person taking down the notes, is the person that is satisfied with the results;



2. If there is an unreasonable request by the other party, be prepared for a desperate cry such as 'What?!'. If necessary, leave the room (But do it in a way that would allow you to come back.);
3. In the event of a concession with reference to your requests, make sure that such concessions are for smaller amounts. Never make concessions for big amounts;
4. Never give away anything for free. Negotiate with what is cheap for you but valuable for the other party, and the other way round, what is valuable for you, and cheap for them;
5. Speak less and listen more: remember silence will not take you far. While being silent, consider what the other party has proposed and said. Consider what you are willing to negotiate with;
6. Seek for another alternative;
7. Have a break;
8. If considering an attack, perform it fiercely and without any warning;
9. Try to reach an agreement, but yet do not insist on it. The final outcome may be an agreement, or an agreement that may be reached at a later stage, or simply termination of negotiations;
10. If you feel under pressure to finalize the negotiations, be aware that most probably the other party feels under some kind of pressure, too.

What to emphasize?

1. Occasionally repeat the goals that you share with your competitor;
2. Keep to your position at all times;
3. Distinguish the positions. Repeat what they have said. Ask questions.

What to bear in mind?

Almost anything may be subject to negotiations. Even when one of the parties states 'This is my final offer!', it may still be subject to negotiations.

What to avoid?

1. Do not make any pre-mature concessions;
2. If you do make a concession, avoid any major concessions. Make the other party worthwhile of your concessions;
3. Avoid irritating or making the other party angry;
4. Do not agree to a deadline for reaching of an agreement.





1.8. Engagement of the Organization in the Advocacy

Reporting: Inform your organization about any current policies and issues that affect a given group/constituency.

Evaluation: Evaluate the mission and objectives of the organization and the validity of the current programs that encompass advocacy as an asset for resolving of issues within the community. Alternatively, the evaluation may refer as to how the advocacy may play a greater role in the organization's programs.

Cooperation: Work in coalitions of groups whose philosophy and objectives are in conformity with yours. Pool the resources and members of staff and engage all political parties and other stakeholders in the coalition if they are willing to take hold of things by virtue of campaigns for change.

1.9. The Role of Lobbyists

Lobbyists are people that create links between the civil society and the decision makers. The lobbying process enables the legislators to familiarize themselves with certain issues at an expert level. We are to bear in mind that the decision makers -legislators are only people who have been assigned to a position that enables them to reach a given decision at that specific moment and time. In most cases they perceive this position just as a regular job position and they are rarely directly (both positively or negatively) concerned by the decision they have reached with reference to certain public policies. It might also be that they have certain specific issues that they wish to resolve through public policies for which they reach decisions. Therefore, they are not genuinely interested (and they also face time constraints) in reading the overall analyses, studies, etc. Consequently, they may reach decisions on the basis of incomplete and/or insufficient data.

Defining of the lobbying area:

The lobbyist is to identify (the two sides):	Fundamental principles/conditions:
Interests	Legitimacy
Insights	Credibility
Procedures	Impact

You need to remember the following...

- Your objective is to find a win-win solution, but, nonetheless, it is not always possible to attain everything
- The decision makers are the ones that decide upon the area where you can exert your influence
- You may be able to create more space
- You are not on power and respect that position
- On a number of occasions, a compromise is the solution.



1.9.1. Less Pressure on the Decision Makers – Greater Likelihood of Having your Proposal Approved

The advocacy and lobbying objectives are to be gradual, and not revolutionary. No completely radical or revolutionary changes are to be sought having in mind that the legislators/decision makers are civil servants, and they are not revolutionaries by nature. Therefore, gradual, step-by-step action is necessary.

1.9.2. Limitations to the Lobbying of the Civil Society Organizations

Within the framework of the lobbying, different limitations and obstacles may occur. Below-stated are only some of them:

1. Approach: lack of opportunities to approach most of the representatives of the higher politics;
2. Finances: unequal resources, for example when compared to the business community, which would provide for mobilization of significant assets and people;
3. Expertise: frequently it is difficult to develop the acquired expertise on the basis of proof and arguments;

1.10. The Advocacy and Lobbying Process – Identification of Advocacy and Lobbying Related Issues

First and foremost, it is necessary to make a selection of the advocacy and lobbying processes. The issues that have been covered in the advocacy and lobbying projects are mainly concerning issues encountered by a specific group of people.

- How is it possible that an issue encountered by a specific group of people is also an issue that is to be resolved through a project? The Ontario Agency for Health Protection and Promotion provides an explanation concerning this matter. Namely, an issue is a situation that creates difficulties, which may be difficult for a given individual or group. An issue represents an issue when it has been brought to the attention of the public and is in the public interest.

The issue (problem) must be defined.

1. Is it easily understandable?
2. Does it unite people and make them act? ;

1.10.1. Selection of Advocacy Issues that are Relevant to the People that you Intend to Help

- How relevant and significant are certain issues that cause a concern for the people? Is this really in anybody's interest or benefit?
- Political causes are usually defined as policy-related issues by the advocacy and lobbying organizations and by the policy creators. Political issues may encompass absence/non-existence of policy, adverse or inadequate policy or improper implementation of the policy.





- For example, the creator of the Women's Education Program that is making attempts to identify problems in policies may examine them by virtue of the following questions:
- Do the policies promote women's education?
- Do the policies that promote women's education implement it duly?

Be principled about the resolution of the issue affecting people at all times. The analysis of the policies is to highlight the issue (what?), the specific cause of the problem (why?) and the people concerned and affected (who and where?).

The identification of issues pertaining to public policies also entails an in-depth analysis of how such issues emerge or do not emerge in a given public policy. Hence, it is important to ascertain when and under what circumstances has a given policy been approved or blocked; who has put it forward, supported or been against it, as well as a background of all prior attempts to change the public policy.⁷

1.10.2. Analysis of All Relevant Advocacy and Lobbying Stakeholders

Who are the relevant stakeholders?

- People who are directly affected by a certain issue?
- People who have an issue-related interest?
- People that may affect the issue?

Why are they so important?

- Are they allies, competitors or undecided people?
- Can they be influenced?

Analysis of Relevant Stakeholders

- The analysis of relevant stakeholders represents an identification of the key and affected stakeholders in the planning or change process, as well as an assessment of their interests and how these interests shall affect the planning process. This actually enables them to develop a process and identify the suitable forms of engagement of all relevant stakeholders⁸.

Why is an analysis of relevant stakeholders made?

- To establish the interests of the relevant/affected stakeholders with reference to the issue being resolved (the 'why' factor).

To identify the conflict of interests.

- To identify the relations between the affected parties that may be further upgraded.
- To assess the engagement of the stakeholders in the different phases of the planning process.

⁷ The CARE International Advocacy Handbook, 2001

⁸ Alan Rogers, Peter Taylor, Participatory Curriculum Development in Agricultural Education, 1998, Rome.





- The engagement of the stakeholders is to enable the stakeholders to play an active role in the adoption of decisions and in terms of any consecutive affecting activities.

Consequently :

- There is a much higher likelihood of attaining the goal, and
- The activities will probably be more sustainable.

2. Cooperation, Partnerships and Networking

There are several models of networking, cooperation, establishment of partnerships and strategic coalitions. Some of these models are presented hereunder:

Way of connecting:

1. Cooperation
2. Negotiations
3. Networking;

By virtue of:

1. Partnerships
2. Strategic coalitions
3. Networks;

2.1. Cooperation

The power of cooperation arises from the combination of the partners' key competences/ skills in the interest of mutual support. The successful cooperation entails better synergy and results by virtue of:

1. Enhanced legitimacy and basic support
2. Access to different target groups
3. Access to special competences
4. Enhanced economy, enhanced influence
5. Building each other's capacities by acquiring new skills and competences.

2.2. Definition of Partnership

Several elements of the definition of partnership are given hereunder. Namely:

- Long-term, mutually beneficial link between two (or more) persons: allowing these persons to rely on one another with reference to provision of goods, services, information or any other support which is crucial for their sustainable success.
- Partnership represents a memorandum of understanding between two or more organizations founded on common and compatible goals.





- Partnership may be established for the purpose of a specific issue or any other broader common interest or goal.
- Partnership may be established for a specific time period or for an unlimited period of time.
- Partnership may exist at any time starting from informal/networking exchange of information to complete joint cooperation.
- Partnerships enhance the capacity and strengthen the organizations, promote the engagement of the public and facilitate the survival/sustainability of a given organization or initiative.

2.3. Coalition – Strategic Alliance

Coalition represents uniting of people and organizations acting for the purpose of affecting the outcome arising from a given issue. Coalitions are useful in terms of attaining a wide range of objectives, the attainment of which is beyond the capacity of any member or participating organizations. These objectives are attained by:

- 1) Exchange of information, (and/or)
- 2) Coordination of services,
- 3) Educating the community
- 4) Advocacy for major environmental or political (regulatory) changes.

2.4. Partnership Principles

The following are fundamental partnership principles that actually precondition the existence of the partnership. Namely:

- Common vision
- Specific cause
- Clearly divided/assigned roles
- Mutually agreed rights and responsibilities
- Transparency and accountability
- Openness and sharing
- Mutual respect and preservation of one's integrity
- Reciprocity and complementarity
- Long-term dedication .

2.5. Partnership Benefits

The partnerships may enable the organizations to gain authority and influence that they themselves are not capable of attaining. In most cases, tangible outcomes are attained





that the organizations would normally not be able to realize on their own. Furthermore, partnerships increase the action-related effectiveness. On the other hand, the common actions contribute to surpassing the differences that any single organization may not do on its own. Moreover, partnerships allow the organizations to reveal other opportunities as well, to effectively respond to the organization's needs and to promote dialogue and cooperation with other key stakeholders. Additionally, it contributes to avoidance of duplicated work and efforts (as well as costs) with reference to the same area. Partnerships allow for communication with other groups and organizations sharing the same objectives (for example, improving and upgrading the standards in rural schools) and they are an ideal platform for:

- exchange of expertise, knowledge and practices (and enabling access to new ideas);
- upgrading the expertise of the different partners by creating a joint source of resources specialized for different areas; and
- mutual cooperation on different grounds.

2.6. Coalition-Related Benefits

The establishment of coalitions with other sectors allows for better exchange of information and better coordination of strategies as well as securing support for a given issue. They contribute to the drafting, implementation, observation and evaluation of programs and the public support actions, as well as to greater understanding among the different types of stakeholders.

2.7. Potential Partnership-Related Drawbacks

The understated are singled out as partnership-related drawbacks:

- Greater organization and more complexity compared to the independent and individual activities. They may require more resources, principles, agendas, etc. the coordination of which is subject to greater risk or conflict;
- The coalitions may require compromises regarding the priorities or principles for which the compromise-related benefits are to surpass the drawbacks;
- They create power imbalance or establish the interests on the part of the bigger, more influential partner. This actually depends on the type of established partnerships (formal, informal, integrated, cooperation-oriented, etc.) and on the type of activities being undertaken (lobbying, campaigns, research, etc.);
- The risk of compromising the organization, its name and reputation or association with some of the partners' negative aspects;
- The partnership may be time-consuming;
- At least one of the partners is to undertake the logistics tasks and assume the role of secretariat/ driving force; and
- The partnership participating organizations may be exposed to financial risks.





2.8. Steps to Partnership Establishment

The mutual communication and partnership presuppose a gradual approach:

- STEP 1** Get ready (identify the problems, related causes and roots and potential solutions);
- STEP 2** Locate the stakeholders (identify your potential partners, their capacities and likely obstacles);
- STEP 3** Select a partnership model (formal, informal, integrated, cooperation-oriented, sustainable, etc.);
- STEP 4** Establish the partnership (agreement);
- STEP 5** Evaluate it and ensure it is sustainable.

Key message:

When considering establishing partnership, you are to bear in mind the organization's objectives and needs at all times.

2.9. RECOMMENDATIONS for partnership establishment

- Be clear and unambiguous with reference to your objectives and why you are entering into the partnership.
- Build the partnership on the grounds of the partners' strengths.
- Develop confidence by virtue of openness, transparency and honesty.
- Be clear and unambiguous with reference to each partner's role and their respective responsibilities.
- Communicate openly and demonstrate willingness to surpass the emerging differences.

2.10. Checklist

What do the organizations need to know prior to entering into partnership?

- What are the problems that need to be resolved?
- What are the local problems (including their causes and effects, if possible) and the respective needs?
- Why are you to be a partner? What will the partnership bring to you? What kind of partnership do you opt for? (what kind of tasks, how big/simple, one or several complex tasks, the time period, how many partners, formal/informal, level of partnership – cooperation, which are open to cooperation, integrated)?
- Are there any existing initiatives? Are there any existing international initiatives? (for example: ILGA, ENAR, AGE, Special Needs Forums, etc.) Are there any existing





national initiatives? (Give an example from your surroundings; take the example with the Roma) Are there any existing local partnerships? Who with?

- What are the benefits for the organizations arising from the joint partnership?
- Can the partnership secure some kind of influence and power?
- What kind of skills may be exchanged? What is in the mutual interest and benefit for the two organizations?
- Will the partnership provide for exchange of information and expertise? How?
- What will be the validity period of the partnership?
- What compromises will have to be reached/made? To what extent are they acceptable for the two parties?
- What will be the management like?
- What are the financial risks?
- What are the negative aspects/ risk of losing the business integrity by establishing partnerships with non-governmental organizations or other organizations that do not have sufficient credibility, do not share the same values, are politicized or are members of political parties?
- Who are the key stakeholders?
- Who are the potential partners? What could be their contribution to the partnership?
- Do any of the local stakeholders have certain ideas about projects that would entail cooperation? What are their existing experiences regarding mutual cooperation and what has led to such mutual cooperation?
- Which of the stakeholders already have European/ national/ local contacts?
- Which of the stakeholders are already engaged in certain activities with external partners?
- What would be the roles of each of the partners in the joint partnership?
- Why do the key stakeholders that are to join the partnership eventually decide not to participate in the partnership?

Are there any other alternatives to secure their engagement?

- What are the values, principles and interests of the potential partners?
- What are the partners' expectations? What are the general/local expectations and which additional values are to be brought about by the partnership?
- What is the common ground? What are the common vision, common objectives and common outcomes that are to be attained?
- What is the strategic vision of the partnership?





- Will the partnership secure a feeling of co-ownership and equal benefits?

2.11. Partnership Agreements

Preferably, the main Partnership Operating Agreements (including values, priorities and principles) are to be drawn up as agreements in writing. The level of formality shall depend on the expected duration of the partnership. Formal partnership may sound complicated and demanding, but, nonetheless, it shall contribute to affirming the dedication on the part of all partners, and reduce and mitigate any potential difficulties and conflicts.

2.11.1. Partnership Agreement and Memorandum of Understanding

The Memorandum of Understanding is not a legally binding document and it does not usually entail any financial implications provided that any section of the Agreement is not adhered to. On the other hand, the Partnership Agreement is a legally binding document defining the following:

- the objectives that are to be met through the partnership,
- the roles and obligations of each partner respectively (including the financial obligations),
- the operational processes (adoption of decisions, means of communication and conflict resolution),
- the assessment and evaluation procedure,
- the procedure pertaining to partnership termination and resolution of any potential disputes;

What is that can jeopardize the partnership?

- Proof that some of the partners have hidden agendas;
- Unrealistic or ambiguous objectives;
- Lack of communication;
- A manipulating or dominating partner;
- A background of conflicts among the key stakeholders;
- Key stakeholders that are not participating in the partnership;
- Differences in the manner of operation;
- Unequal and unacceptable imbalance of power and control;
- The financial obligations and time limitations exceed the potential partnership-related benefits.





3. Communication

Communication represents an effective tool for understanding, building of partnerships and resolution of certain conflicts. Why does the effective communication among the partners matter? It matters because of the following:

1. All the parties participating in the partnership are timely notified about what is happening
2. It creates trust
3. It creates productive environment
4. It promotes friendly work relations
5. It contributes to avoidance of conflicts
6. It promotes devotion to the partnership
7. It assists the partners in the attainment of their goals
8. It contributes to provision of better services, i.e. to attainment of the goals;

3.1. Types of Communication

There are several types of communication. As far as the basic types of communication are concerned, they include formal communication, informal communication (verbal), communication among the partners, communication among the partners and the public, the target groups and the other stakeholders.

3.2. Establishment of Effective Formal Communication

The establishment of effective formal communication presupposes existence of several elements. Namely:

- Drafting a Communications Plan
- Designating a person in charge of maintaining the communication and observing the plan
- Identifying the information that is to be shared (type of information, to what extent, frequency, etc.)
- Selecting methods for sharing of information
- Drafting notes from the meetings held
- Mechanisms for securing feedback from the employees and the persons engaged in the realization of tasks;

3.3. Communication Plans

The communication plans encompass different elements. Namely:

- Description of the situation (why a partnership has been established)
- The objectives of the communication plan (what is that we want to achieve with the communication, both internal and external)





- Definition of the target groups (who we want to communicate with and the characteristics of our target groups)
- Transfer of communication (what kind of information we want to transfer and to which target groups)
- Definition of the approach (formal or informal communication, pro-active or re-active, short-term or long-term)
- Communication activities (methods that are to be used – face-to-face, meetings, electronic communication, documents, announcements, etc. what kind of method shall be used for each specific information and target group)
- Necessary budget (calculation of costs, who shall be involved in the covering of costs and in what manner)
- Evaluation (who shall be in charge of the evaluation so as to ascertain whether the plan meets the objectives and the manner of revising the plan);

3.4. Effective Verbal Communication

In the course of the effective verbal communication a number of obstacles may emerge and cause misunderstandings. They are known as communication barriers. These communication barriers prevent us from understanding what the others wish to communicate to us. We mainly assume that we all understand things in the same way, but, nonetheless, different cultures have different ways of communication characterized by the tone of the voice, facial expressions and body posture.

3.5. How are we to overcome the communication barriers?

- Speak clearly and avoid using jargons
- At the beginning of a meeting attended by persons from different cultures, define the terms that you are intending to use in order to have a mutual understanding of the concepts
- The way you speak and think are to be the same
- Avoid any attacks, criticism, accusations, superiority, general approvals that you actually do not mean or support
- Demonstrate openness, flexibility and cooperation
- Avoid conflicts or reduce the likelihood of occurrence of conflicts
- Promote a positive approach
- Encourage mutual interests and mutual understanding
- Take into account other people's opinions
- Trust the others;





3.6. Conflicts

Types of conflicts	Sources of conflicts
Conflicts when communicating	Misunderstanding, assumptions, lack of information, different languages
Structural conflict	Poor quality processes, improper structures or systems, time limitations
Relationship conflict	Stereotypes, fear, distorted perceptions, unrealistic expectations, exerting power, male/female differences, personal conflicts
Conflict of interests	Differences in terms of the needs, wishes and interests
Conflict of values	Contrasting beliefs, attitudes, values and philosophies. They may stem from the cultural differences of individuals or groups or due to multicultural conflicts

4. Management on Organizational Performance

4.1. Evaluation Process

Evaluation is a process of reviewing and evaluating the organization, program, activity or the mutual relationship. The evaluation contributes to understanding what has happened and to identify any necessary changes and what is feasible and attainable. The evaluation enables the partners, i.e. the organization:

- to speak openly about their relationship;
- to analyze things having the future in mind;
- brainstorm ideas about the strengthening of partnership;
- come up with recommendations for any changes.

4.2. Evaluation Issues

4.2.1. Evaluation (1)

- Explanation – why have we decided to work as partners? Is the explanation still relevant?
- Impact – what has happened as a result of our joint work as partners? What is the impact of the partnership on our programs, our organizations and our clients?
- Objectives – have we attained the objectives set with the partnership? Have we attained what we expected to attain;

4.2.2. Евалуација (2)

- **Вредност** – дали резултатите ги оправдаа вложените ресурси (човечки и финансиски)?;





- **Алтернативи** – дали постојат подобри начини да се работи заедно? Ако ние направивме грешки, како можеме да ги избегнеме следниот пат?;
- **Следни чекори** - како ќе се користат наодите од евалуацијата?

4.3. SWOT Analysis

- Is your partnership a good choice?
- What are the next steps?
- What are the trends prevailing in your community that your partnership can utilize the most?
- Are there any new circumstances that may help the partnership?

SWOT analysis with reference to any potential threats:

- What obstacles are encountered by your partnership?
- What are your competitors doing or planning to do?
- What about your sources of financing? Are there any trends?
- Are the necessary specifications for your activities subject to change?
- What is the demand for your services like? Are your clients more or less satisfied? Are you to divert your partnership or its activities?
- Do you have financial problems or problems with monetary assets? Can you improve your performance with reference to receiving donations or possibilities for collection of assets?
- Is the existence of the partnership well-known? Have you secured 'substitutes' that are willing to replace you?





4.3.1. Schematic overview of a SWOT analysis

- **Strengths**
- **Weaknesses**
- **Opportunities**
- **Threats**

SWOT Analysis	Positive	Negative
Internal Analysis	<i>Strengths</i>	<i>Weaknesses</i>
External Analysis	<i>Opportunities</i>	<i>Threats</i>

SOR Matrix

	OPPORTUNITIES	THREATS
STRENGTHS	Use of strengths to 'seize' the opportunities	Taking advantage of strengths to avoid/ minimize the threats
WEAKNESSES	Elimination of weaknesses to take advantage of opportunities	Elimination of weaknesses to avoid threats

4.4. Drafting a Communication Plan

- Description of the situation (why has the partnership been established)
- What are the objectives of the Communication Plan? (what is that we wish to attain with the communication both internal and external)
- Definition of the target groups (who do we wish to communicate with? What are the characteristics of our target groups)
- What do we wish to convey? (what kind of information and to which target groups)
- Definition of the approach (formal/informal communication, pro-active or re-active, short-term or long-term)
- Communication activities (methods that are to be used – face-to-face, meetings, electronic communication, documents, announcements, etc. what kind of method shall be used for each specific information and target group)





- Necessary budget (calculation of costs, who shall be involved in the covering of costs and in what way)
- Evaluation (who shall be in charge of the evaluation so as to ascertain whether the plan meets the objectives and the manner of revising the plan);

WHO INFORMS WHO – WHY – WHAT IS THAT WE WISH TO CONVEY – HOW – WHEN

4.4.1. Planning of Action

When planning an action/project, an initial analysis is to be made, i.e. the following questions are to be answered:

- What is as it should not be?
- What is the damage?
- What are the benefits?
- Is there proof?
- Are there policies?
- Is there a good example?
- Possibility for analogy?
- Are there allies?
- What kind of proof do we have at our disposal? (analyses, data)
- Are they objective? Are they ambiguous?
- What are the core reasons?
- Who is responsible?
- How could the reasons be addressed?
- Where is it most likely to encounter resistance to change?
- Are they objective? Are they ambiguous?
- What are the core reasons?

4.5. Fundamental Elements of the Action Plan

- Time framework, for example, six months
- At least one objective and a general strategy for attainment of the objective
- Concrete steps with reference to strategy details and a deadline for each respective step





- Human and material resources that are available but also the ones that are unavailable (but still necessary) in order to attain the objective (use the Budget of Resources in this section)
- Potential sources of necessary resources and ways to secure them
- A person responsible for each respective step
- The effective Action Plan is accompanied by SMART acronyms;

Once you have drafted your Action Plan:

- Try to make your Action Plan short-term
- Assess if it is feasible to attain the desired outcomes
- If deemed impossible, change your Strategy or foresee more time for action;



PROJECT WORK AND
GOOD PRACTICES

3



A. Project Activities

1. Monitoring

Supervision or monitoring presupposes regular collection and analysis of information (for supervision or monitoring purposes) regarding the progress of the implementation of activities, mainly project related. Based on the monitoring-obtained information, it may be decided whether any coorrective action in terms of the organization-run activities is to be undertaken, both from a financial and from a technical-organizational aspect.

In the course of observing and monitoring, the following steps and activities are to be undertaken:

- We recommend adhering to the afore-stated steps when drafting your action plan
- Have a ready-made plan; it is very important to consider how you would use that plan so as to secure further development
- You may decide to include several consecutive items to the plan – and to state who from your lobby group is responsible for the observation and monitoring of the different phases of the action plan.

GOSARRRI Tool

- ▶ GOAL – general objective of the project
- ▶ OBJECTIVE(S) – objective of the project
- ▶ STRATEGY
- ▶ ACTIVITIY(ES) – planned activities
- ▶ RESULTS
- ▶ RESOURCES – necessary resources (human)
- ▶ RESOURCES – necessary resources (financial)
- ▶ IMLEMENTATION PERIOD – deadlines/ short-term and long-term);





Action Plan – GOSARRRI Tool

Goal	Objectives	Strategy	Activities	Results	Resources (Human)	Resources (Financial)	Implementation Period

The monitoring consists of processes that are undertaken to oversee the execution of the project, and this tool provides for the timely identification of any potential problems and corrective measures that are to be undertaken in order to control the execution of the project. The most important benefit is that the execution of the project is overseen and measured so that any variations from the plan may be identified.

The monitoring includes:

- Measuring of the activities that are already being executed (where we are);
- Monitoring of the project variables (expenses, labour...) as opposed to the project plan and the basis for the project design (where we are to be);
- Identification of corrective actions for proper addressing of problems and risks (how to return and work according to the plan);
- Impact on the factors that may circumvent the integrated control over the changes so that only approved changes may be implemented.

In most cases, when it comes to monitoring of projects with several implementation phases, the process of observance and control provides for feedback between the project phases for the purpose of implementing corrective or protective actions, for guiding the activities pursuant to the plan and for attaining the planned objectives.

Observation is a continuous process and it encompasses:

- Comprehensive exchange of data and information between the organization and donor, and with the beneficiary of the activities;
- Giving directions for overcoming of problems;
- Measuring of the obtained results.

1.1. Supervision (Monitoring) of Projects

With regards to this question, the persons in charge of the monitoring are to pay attention to the effectiveness and speed of resolving any previously identified problems that have also been perceived in the course of the monitoring.

In the course of performing any of the project activities, the scope of work changes. These changes are a normal and expected segment of the project process. These changes are also to be documented in order to indicate what has been changed from the basic and approved



application, i.e. from the project activity. In most cases, as far as any financial changes to the plan of activities are concerned, an approval is required by the donor or by any other entity in charge of the financial realization of the project. This is also known as management of change (MOC). Frequently, the beneficiary or the donor requires a final report noting down any changes referring to the undertaken or planned activities.

In the event of any changes to a given project, the feasibility of the project is to be reconsidered. It is important not to neglect and circumvent the primary project objectives, vision and targets. Once the changes accumulate, the foreseen outcome may not have to justify the change and this is actually a new objective for the organization which is to be realized within the specific project or possibly within another forthcoming (different) project.

1.2. Project Control

Project control is a sub-type of monitoring and as such it is a project element that provides for the proper development of the project with reference to its plan, time schedule and the foreseen budget. Project control starts with planning and finishes with the post-implementing overview of the project and it largely affects all process-related phases. Each and every project is to be subject to the proper level of control as deemed necessary: stronger control is really time-consuming, but on the other hand, weak control is very risky.

Control systems are essential primarily for the purpose of having an insight into the expenses, risk, quality, communication, time of activities, changes, procurement and human resources. Additionally, the controllers are to take into account the planned and approved budget for the field that is in conformity with the financial reports, the number of stakeholders that are relevant for the control and the number of controls. The controllers (auditors) are to revise the development process of the project and the procedures, i.e. how they have been implemented. The development process and the quality of the final 'product' (activity) may also be checked if deemed necessary.

At times in the course of the project activities, the organizations resort to processes for formal development of the activities. This is in order to ensure that the activities they implement in practice have been successfully developed. The formal process is more effective when creating strong control. Hence, the auditors are to verify this process and ascertain whether it has been well designed and whether it is implemented in practice. A good plan for development of formal activities encompasses:

- A strategy for harmonization of the development with the broader objectives of the organization;
- Standards for new activities;
- Rules for timing and budget for project management;
- Procedures explaining the process.





2. Resources and Capacities

2.1. Steps

Our experience allows us to claim that the projects for advocacy and lobbying require a lot of resources, experience and skills, but how well do you know the capacity of your organization? How can you be sure that you know enough about what you are doing? Even though you are aware of certain gaps in your knowledge, how are these gaps to be overcome and your knowledge promoted? These are some of the issues that we would address in this part.

We propose undertaking the following two steps:

- Firstly, we recommend taking a closer look at your organization and identify the disposable resources and capacities pertaining to the issue that you wish to tackle.
- Secondly, we propose several ways of improving your resources and capacities for the purpose of enhancing your chances of becoming successful in the advocacy projects

2.2. Assessment and Use of your Own Resources

For the purpose of setting a good foundation for developing a strategy for capacity building, you are to 'map' your capacities, advantages and disadvantages of your organization from the aspect of the specific advocacy projects that you wish to undertake.

2.2.1. Mapping of the Organization Capacities

Capacities and weaknesses of my organization		
Capacities	Weaknesses	Difference between capacity and weakness (how to overcome the difference)



2.2.2. Development of lobbying and advocacy capacities

- What do you wish to attain?
- What have you started doing? What else/additionally would you like to attain?
- What is good/ and what is still insufficient in terms of what you are already doing?
- Which of the existing resources and capacities can you build?
- What kind of additional resources and capacities do you need?
- How can you increase your human resources?
 - Are you going to recruit volunteers?
 - Are you going to employ more staff?
- How can you increase your financial assets?
 - Requesting more funds?
 - Requesting sponsorship?
- Will you undertake projects that generate revenues?
 - By requesting assets from the Government and from other donors?
- How can you additionally develop the capacities?
 - By organizing a training for the employees with reference to new skills deemed necessary?
 - By engaging in partnerships with other nongovernmental organizations?
 - Other strategies?

2.2.3. Budgeting of Resources for Advocacy and Lobbying

Most of the civil society organizations are experienced regarding the development of financial budgets for their projects. This part shall promote the development of a budget not only for monetary assets but also for other resources deemed necessary for the advocacy and lobbying projects. First and foremost:

1. Select one project for advocacy and lobbying that the organizations would be willing to undertake and develop
2. Make a list of the capacities and weaknesses regarding the project in two columns
3. Prepare the project-related budget of resources by filling in this table:





What do you wish to attain?	Project Objectives	
List of activities	All project activities	
Use of resources for each respective activity	<ul style="list-style-type: none"> - monetary assets - human resources - equipment - contacts 	
What do you have at your disposal?	<ul style="list-style-type: none"> - monetary assets - human resources - equipment - contacts 	
What is that you need additionally?	<ul style="list-style-type: none"> - monetary assets - human resources - equipment - contacts 	
How are you planning to increase the capacities?	<ul style="list-style-type: none"> - use of funds - sponsorship - partnership - selling services - governmental donations... 	
Is it real?	ДА / НЕ – и Зошто;	
Time framework?	Број на месеци;	



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A project implemented by:

