

Report

on the Governance Practices,
Transparency and Accountability
of Civil Society Organizations



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FOREWORD

The Macedonian Center for International Cooperation (MCIC) has been dedicated to strengthening the capacities for accountable and transparent work of civil society organizations ever since its establishment. Through the strategic orientation we strive to create the conditions for transparency and accountability to be practiced and promoted by the organizations as top democratic values. Past research indicates the need to improve good governance in CSOs, and in particular the need for greater commitment of CSOs to self-regulation and following of the global trends in accountability and openness to the public.

In order to review the current practices in the country, this Report on Governance Practices, Transparency and Accountability of Civil Society Organizations is prepared to identify governance structures, the division of functions of bodies in the organizations, the way of decision making, organizational and administrative performance, conflicts of interest prevention, financial performance, human resource management, reporting practices, membership monitoring and involvement, etc. The findings presented in this report will be the basis for the development of financial and educational programs and activities to strengthen the governance capacity of the civil society organizations, with a direct benefit to CSOs themselves, but also to the civil society in general. In addition, the report will contribute to meeting the strategic goal 4 of the Program for Prevention and Repression of Corruption and Reduction of Conflict of Interest 2016-2020.

The research is part of the activities of the "Sustainable Civil Society: State Funding of Civil Society Organizations" program of the Macedonian Center for International Cooperation (MCIC) implemented in cooperation with the Balkan Civil Society Development Network (BCSDN) and the Center for Information Service, Cooperation and Development of NGOs (CNVOS) from Slovenia, funded by the European Union.

The "Sustainable Civil Society: State Funding of Civil Society Organizations" program aims to create an enabling environment that contributes to making civil society organizations independent and influential actors in the society. The impact of this program is to improve the internal democratic mechanisms of governance of CSOs as well as to promote the financial sustainability of civil society.

Emina Nuredinoska

Head of the Department for
Civil Society and Democratization MCIC

List of Abbreviations

BCSDN – Balkan Civil Society Development Network

CSO – Civil Society Organizations

SCPC – State Commission for Prevention of Corruption

EU – European Union

ECNL – European Center for Non-for Profit Law

LAF – Law on Associations and Foundations

IPARD – Instrument for Pre-Accession Assistance for Rural Development

MCIC – Macedonian Center for International Cooperation

NFF – National Federation of Farmers

CRPM – Center for Research and Policy Making

CNVOS – Center for Information Service, Cooperation and Development of NGOs

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Introduction

The findings on CSO governance practices in North Macedonia are generally satisfactory, although there is room for improvement of the practice in several areas. In particular, there are challenges associated with separating executive and governing functions in practice.

Good governance of civil society organizations (CSOs) is key to ensuring long-term organizational sustainability and smooth achievement of organizational missions and goals¹ (Brown and Moore 2001, 575). Transparency and accountability contribute to increased legitimacy and building trusting relationships with citizens, donors, state institutions, and other stakeholders (Striebing 2017; Brown and Jagadanda 2007).

Internal democracy, i.e. the existence of mechanisms for participation, in turn, strengthens CSO responsiveness and the ability to effectively aggregate and articulate the interests of members and constituents. Increased transparency, accountability and strong links with constituents are particularly important mechanisms for the sustainability and development of organizations that operate in conditions of shrinking civic space. Therefore, the issue of CSO governing practices is particularly relevant in political contexts with illiberal tendencies such as North Macedonia (Gjuzelov and Ivanovska Hadjievska 2019), where CSOs have been or could become subject to attacks and pressures by state and non-state actors (Ognenovska and Trajkovska 2017; 2018).

In a broader sense, organizational governance encompasses “the systems and processes that determine the overall direction, control and accountability of an organization” (Cornforth 2012, 1121). Transparency implies openness and publicity in the work, i.e. timely publication and sharing of information about the work of the organization, which is relevant, accurate and presented in an easily accessible format (Striebing 2017). CSO transparency is a prerequisite for achieving accountability, understood as a responsibility and an ability of civil society organizations to demonstrate

that they have met the expectations² (Benjamin 2007, 206). Internal democracy is particularly important for organizations with membership and it means involving members in central decision-making within the governing (non-executive) bodies, but also continually offering opportunities for influencing the policies and activities of organizations in a consultative manner (Binderkrantz 2009; Clarence et al. 2005; Guo and Musso 2007).

The findings on CSO governance practices in North Macedonia are generally satisfactory, although there is room for improvement of the practice in several areas. In particular, there are challenges associated with separating executive and governing functions in practice. There is a need for adoption of written policies and procedures for monitoring and evaluation of organizational strategy, gender equality and diversity policy and human resource management rules and procedures for a large number of CSOs. Another significant challenge is related to insufficient transparency, i.e. non-compliance with the legal obligation to publish the annual financial report and the performance report. Also, the availability of organizational information, in particular data on staff and members of governing bodies is unsatisfactory for many CSOs.

The report is organized into five sections. First, the research methodology is presented. Second, a brief overview of the key CSO governance challenges in the North Macedonian context follows. Third, the survey findings are presented. Fourth, the conclusions resulting from this research follow. Finally, general guidelines for solutions and specific recommendations for improving CSO governing capacities in North Macedonia are presented.

¹ Civil society organizations contribute to execution of important functions in the political system, among which: social integration of citizens, representation of interests in the decision-making processes and providing social services (Freise and Hallmann 2014, 1).

² It is important to point out that CSOs, depending on their primary function, have many relations of accountability, both with external actors and intra-organizational actors (Ebrahim 2003, 194; Brown and Moore 2001).

Methodology

In order to empirically map CSO governance practices in North Macedonia, a survey was conducted from 19 September to 20 October 2019. The survey was sent via LimeSurvey to a list of 2772 organizations that are registered CSOs under the register of associations and foundations.

In order to empirically map CSO governance practices in North Macedonia, a survey was conducted from 19 September to 20 October 2019. Eight semi-structured interviews were also conducted with CSO representatives, donors and civil servants who have an insight into CSO governance practices in order to map their perceptions and experiences. The questions were adapted and supplemented depending on the experience and role of the interviewee. The list of frequently asked questions and the list of interviewees is presented in Appendix 1. Additionally, the State Commission for the Prevention of Corruption (SCPC) submitted a written response to questions on their perceptions regarding the prevention of conflicts of interest and corruption in the civil society sector. Lastly, three case studies have been identified that are positive examples of governance practices in terms of transparency, accountability, internal democracy and representativeness.

The questionnaire was designed for people who are well-versed in the organization's operations or in management positions to map existing governance practices and their perceptions of their governance capacities. The questionnaire consists of 34 questions organized in three parts: Part One: General Information on the Organization, Part Two: Internal Governance and Part Three: Accountability and Transparency (see Appendix 2). The questionnaire is based on academic literature on CSO governance (Knutsen and Brower 2010; Brown and Moore 2001; Cornforth 2012; Stone and Ostrower 2007; Steen-Johnsen et al., 2011), existing information on transparency and accountability of organizations in North Macedonia (Nuredinoska and Zajazi 2008; Jakoski and Ristovski 2017; Cekov 2018; MCIC 2019), CSO legislation³, as well as

national and international standards for good governance, accountability and transparency (Markovska Spasenoska 2018; Trust Mark of Konekt;⁴ Global Standard for CSO Accountability;⁵ Istanbul principles for development and efficiency of civil society organizations 2010) ; Guidelines on EU support for civil society in enlargement countries 2014-2020⁶.)⁷

The survey was sent via LimeSurvey to a list of 2772 organizations that are registered CSOs under the register of associations and foundations. Responses were received from 234 organizations registered under the Law on Association and Foundations (LAF). The number of responses to the survey is similar to the number of responses to other CSO surveys conducted in North Macedonia in recent years (Ognenovska and Trajkovska 2017, 23; 2018, 15). The descriptive data on the sample structure are presented in Appendix 3 of the Annex. According to the basic data we can conclude that most of the CSOs that responded to the questionnaire were registered associations (92%) with membership (77%)⁸, established

4 The information about Trust Mark is available at the following link: <http://konekt.org.mk/filantropija/gragjanski-organizacii/sto-e-oznaka-za-doverba/>, accessed on 02.12.2019

5 The Macedonian translation of Global Standard for CSO Accountability is available at the following link: http://www.csostandard.org/wp-content/uploads/2019/09/Core_Document_MC.pdf, пристапено на 18.12.2019

6 https://eeas.europa.eu/sites/eeas/files/2016_eu_guidelines_support_civil_society_mk.pdf, accessed on 18.12.2019

7 Some of the questions are adapted from existing questionnaires used for research on activities of interest groups and non-profit organizations with membership (Beyers et al. 2016, Bolleyer 2016), a questionnaire used for mapping of accountability of CSO networks (MCIC, 2019) and a questionnaire for self-assessment of the civil society organizations used by MCIC in 2018.

8 Organizational membership means individuals and/or organizations that have become members of the organization by accepting its basic goals. The members may have full membership (with the right to vote) and associate membership (without the right to vote).

3 Law on Associations and Foundations, "Official Gazette of the Republic of Macedonia", no. 52/10, 135/11 and no.55/16 and the Law on Accounting for Non-Profit Organizations, "Official Gazette of the Republic of Macedonia", no. 24/2003, 17/2011 and 154/2015.

in the period 2001-2010 (43%),⁹ which operate primarily at national level (47%), and work on capacity building (73%) and provide support to the community or target group (57%) as primary functions. The majority of the organizations with membership have 1-100 members (77%), whereas 17% have 101-500 members. In terms of area of activity, there is a good coverage of all key areas of CSO activity. In terms of organizational capacity, organizations with different budget sizes and organizations with different types of human resources are included (see Appendix 3). The most dominant source of funding as a percentage of the annual budget of the CSOs covered by the sample are foreign donations, i.e. for 53% of CSOs the foreign donations make up more than 50% of the annual budget. The least represented source of funding are gifts and donations from the business sector or 77% of CSOs stated that they do not have funds from this source in the annual budget.

The individual responses are anonymous and presented aggregately with the responses from other organizations. The data analysis is descriptive and serves to illustrate the situation of the governance practices. The responses to the questions are presented mainly in percentages, with the exception of a few graphs where the percentage of CSOs due to cross-tabulation was very low in certain categories, thus the data were represented by number of CSOs (frequencies). The findings from the interviews are used to map the CSO governance challenges, contextualize the responses obtained through the survey and develop recommendations for improving CSO governance, accountability and transparency in North Macedonia.

⁹ The oldest organization in the sample has been established 84 years ago, and the youngest one has been established one year ago. The average age of CSOs in the sample is 17,26.



CSO challenges with governance, accountability and transparency in the Macedonian context

The challenges of CSO governance capacities in North Macedonia are closely related to their financial capacities, and in practice, there is a divide between grass-root CSOs operating locally and outside Skopje, with less developed organizational and governing capacities, and national CSOs operating in Skopje, with more developed organizational and governing capabilities.

According to the surveys and interviews conducted so far, the work of CSOs in North Macedonia is not sufficiently visible and remains poorly understood by the general public and the citizens. Although there are minimum legal provisions defined¹⁰ that are related to CSO accountability and transparency, there is still a perception among the citizens that CSOs are not fully transparent and independent in their work (Cekov 2018; SCPC Response 2019). According to the results of a survey of citizens conducted in 2018 on their perceptions of CSOs, 61.5% of respondents agreed that CSOs serve foreign countries and foundations that fund them, and 59.3% of respondents agreed that CSOs are influenced by political parties and work to achieve their agenda (Cekov 2018, 10). As many as 94% of the respondents said that they have nothing to do with CSO work, and only 3.3% used CSO services (Cekov 2018, 12, 14). This points to the existence of prejudices and low trust of citizens towards CSOs that undermines the associative and representative function of CSOs in the political system (Warren 2001; Guo and Musso 2007).

Although many CSOs in North Macedonia publish their activities online (Jakoski and Ristovski 2017), the citizens are mostly informed about the work of CSOs through conventional media (Cekov 2018, 18-19), which indicates a communication gap between the citizens and CSOs. CSOs, given their dependence on foreign donor funding, often prioritize accountability to donors in practice, and spend less time on accountability to citizens and the public which requires a different communication style and strategy. Weak links and feedback mechanisms with constituents and members of associations that represent interests and provide services potentially contribute to citizens' distrust in CSOs. "In addition, due to the lack of widespread practice of evaluation by CSOs themselves, of the impact and results of their program and project activities in the

long run, the contribution that CSOs make to society, even though significant, remains unclear to the general public." The contribution that CSOs make to society even though significant remains unclear to the general public.

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¹⁰ Prescribed in Articles 11, 23, 35 and 53, Law on Associations and Foundations, "Official Gazette of the Republic of Macedonia", no. 52/10, 135/11 and no.55/16.

Data from the survey of civil society organizations

Organizational structure

Division of governing and
executive functions

Decision making based on areas
(division of organizational
power)

Capacities of the governing
(executive) bodies

Organizational and
administrative performance

Prevention of conflicts of
interest

Financial performance

Human resource management

Efficiency and effectiveness
measuring

Reporting and transparency

Involvement of the constituency
in decision making and
organizational activities

Responsiveness to the
stakeholders

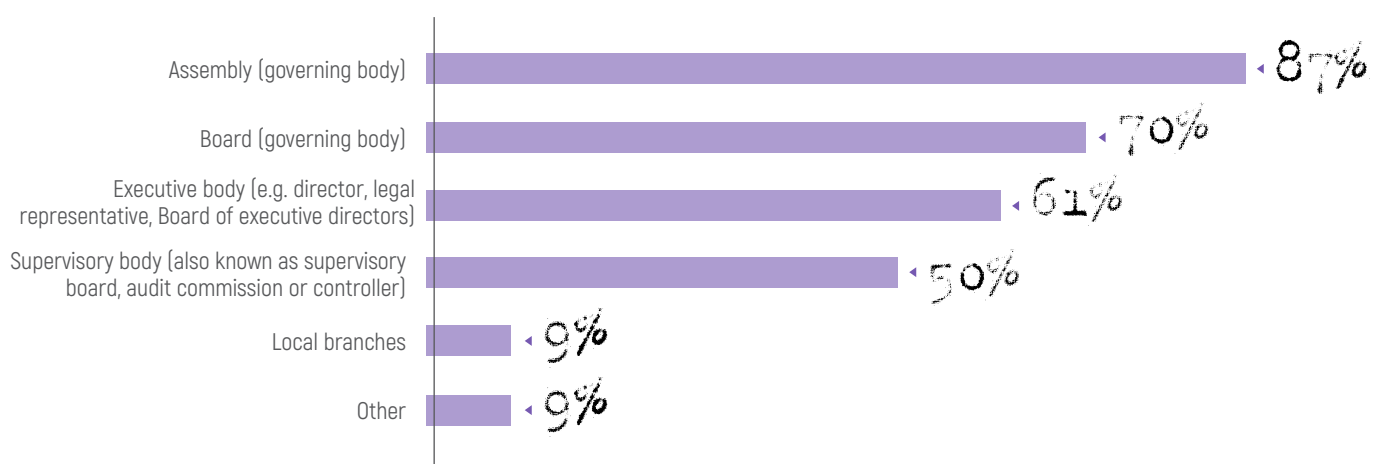
Organizational structure: Regarding the organizational structure, 87% of the CSOs that responded to the questionnaire have an Assembly as a governing body (see Graph 1) in line with the legal obligation for associations of citizens that make up the biggest part of the sample. Also, 70% of CSOs that responded to the questionnaire have a Board as a governing (non-executive) body, whereas 61% have an executive body (e.g. director, legal representative or board of executive directors). In particular, more than half (59%)¹¹ of CSOs have a dual structure of governing (non-executive) bodies that includes the Assembly and the Board. The main reason why such a dual structure is widespread is the old Law on Citizen Associations and Foundations, which provided for the Assembly and the Executive Board to be mandatory bodies in the governing structure (Official Gazette No. 31/98, Article 23). With the 2010 re-registration, many CSOs retained the dual structure by only renaming the Executive Board to Governing, without taking into account the role that such Governing Board

should play, given the distinction between governing (non-executive) and executive functions. Although the supervisory body is mandatory only for CSOs with public interest status (Article 77 of the LAF), which is a status obtained by only three CSOs in North Macedonia,¹² half of the CSOs (50%) covered by the questionnaire responded that they have such a body in the organizational structure.

Division of governing and executive functions: One of the biggest challenges identified through the interviews is the weak division of executive and governance functions into practice, i.e. the occurrence of same persons participating in the work of executive and governing bodies. Such practice is often related to the way organizations are established, of groups of close friends, relatives or like-minded people who, in the further development of the organization, transition to full-time staff, still having influence over the governance of the organization within the governing (non-executive) bodies. In addition, the weak

Graph 1.

Type of bodies in the organizational structure

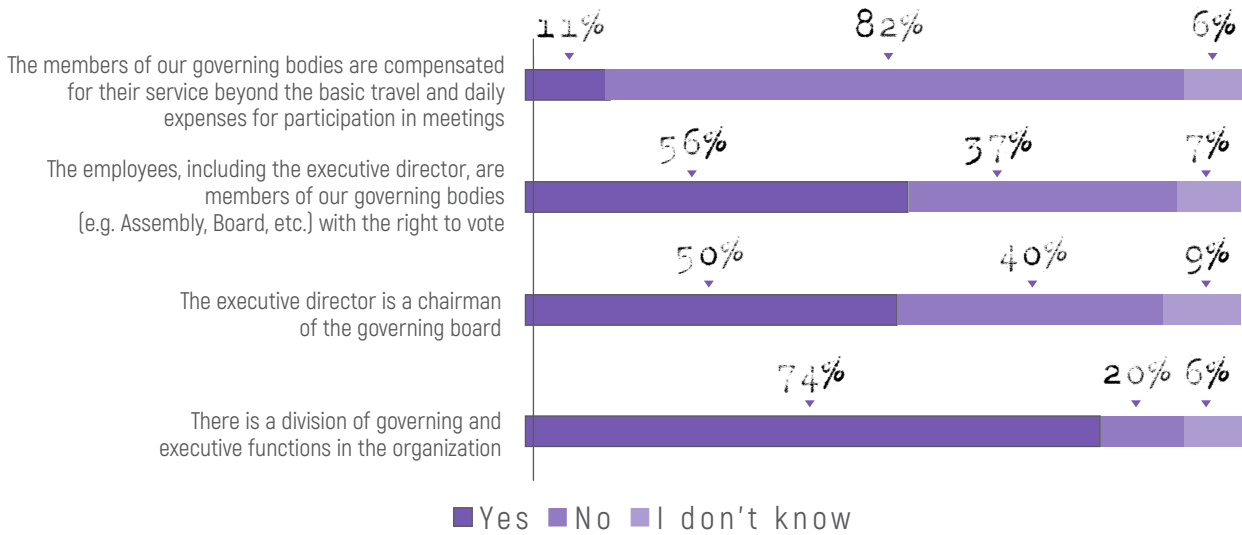


11 Of which 56% are registered associations of citizens.

12 <https://www.nvosorabotka.gov.mk/?q=mk/node/33>, accessed on 20.12.2019.

Graph 2.

Division of governing and executive functions

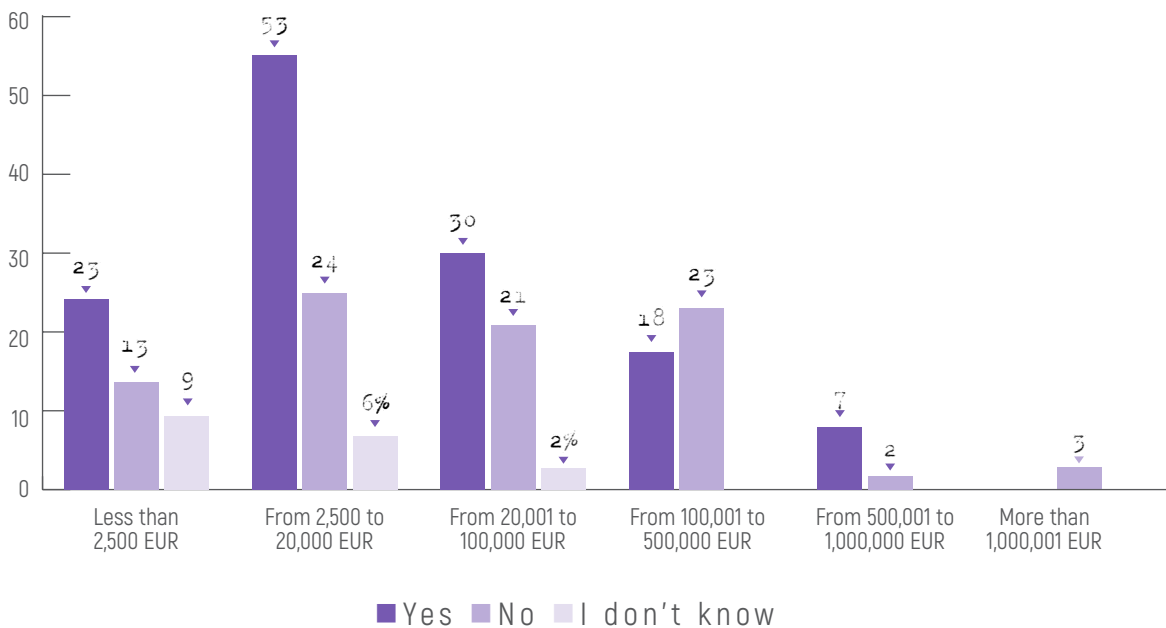


division of executive and governing functions in smaller organizations is also linked to the goals of founders, that are often based solely on enthusiasm and a willingness to contribute voluntarily to a solution of a particular issue or problem, without any greater vision of professionalizing the organization's governance.

This practice is confirmed by the responses obtained from the survey. Although more than two thirds (74%) of CSOs responded that there is a division of governing and executive (managing) functions in the organization, at the same time more than half (56%) reported that employees, including the Executive Director, are members

Graph 3.

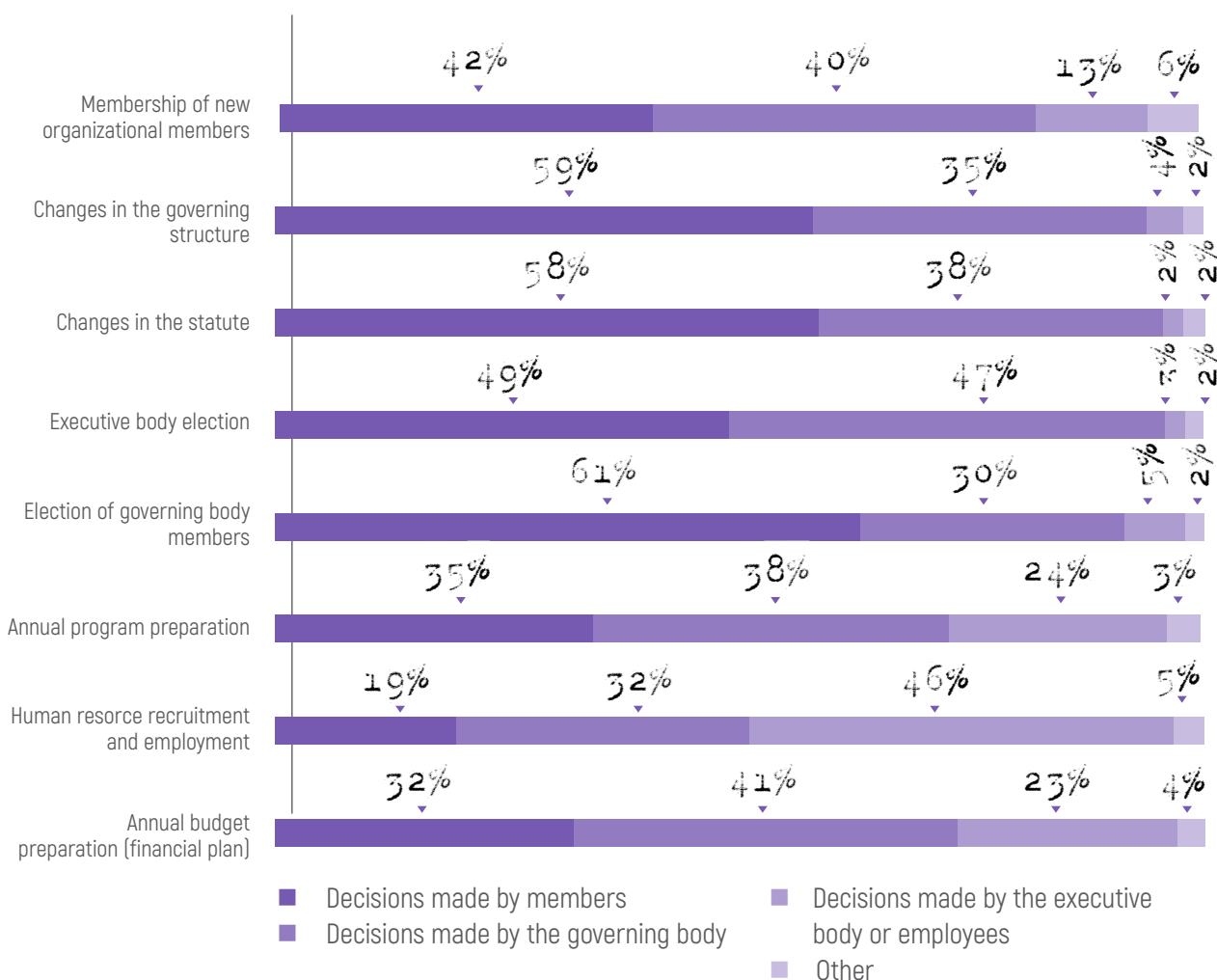
CSOs where the employees and executive director are members of a governing body with the right to vote based on the size of budget [number of CSOs]



of the governing organs of the organization with the right to vote (Graph 2). This means that, in practice, although not contrary to the LAF, one of the principles of good governance which implies separation of functions of the executive bodies from those of the governing bodies is not applied, leading to a situation of conflict of functions, i.e. undermining the intra organizational accountability (Wyatt 2004, 25-29). Thus, for example, in these CSOs there is an

opportunity for employees, as members of a governing body with the right to vote, to participate in determining their own budgets, salaries and evaluating the programs they work on, which are clear situations of conflicts of interest. According to the size of the budget, most CSOs (83 organizations) lacking clear division of governing and executive functions are in the budget range of EUR 2,500 to EUR 100,000 (Graph 3).

Graph 4.
Primary way of decision making across areas



Decision making across areas (division of organizational power): Regarding the decision making by areas, in all CSOs involved in the survey, members of the organization, directly or through delegates, have a key say in deciding on changes in the governing structure (59%), changes in statute (58%) and in election of members of the governing

body (61%). In comparison, when preparing the annual budget and annual work program, the governing body has the primary decision-making role in most CSOs (Graph 4). In one third of CSO members have decisive power in preparing the annual budget (32%) and the annual work program (35%), i.e. they play a more important role in these areas

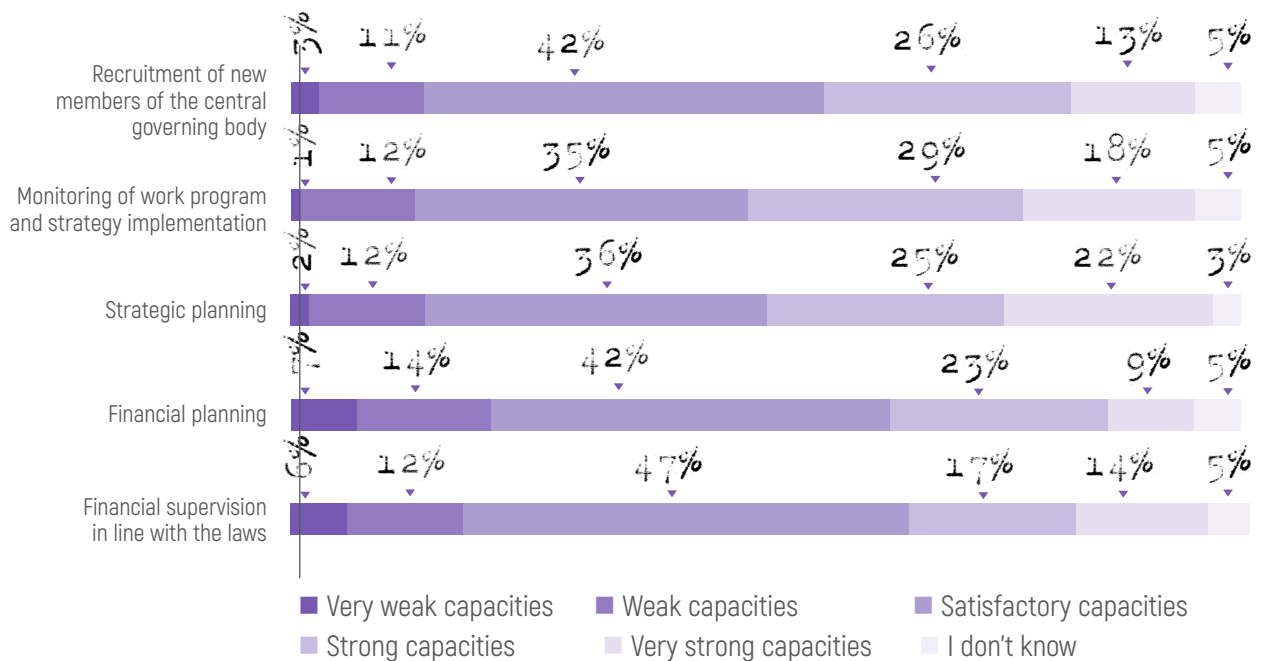
than the executive body and the employees. Decisions made by the executive body or employees are the primary way of deciding when recruiting and employing human resources (46% of the CSOs).

Capacities of the governing (executive) bodies: The governing (non-executive) bodies have central legal and moral responsibilities in CSO governance (Salamon and Flaherty 1997). Almost half of CSOs (47%) assessed that the central governing body has strong or very strong capacities in the area of strategic planning and monitoring of the work program and strategy implementation. Regarding

the recruitment of new members of the central governing body, financial planning and supervision, the majority of respondents assessed the capacities of the central governing body as satisfactory (Graph 5). One fifth of CSOs said that the central governing body has weak or very weak capacities in financial planning (21%).

Graph 5.

Capacities of the members of the central governing body based on areas



Example
of a good
practice:

Public recruitment of members of the Governing Board and a President

The Association of Young European Federalists Macedonia (JEF) is a youth, political organization established in 1991¹³ with the aim of actively involving citizens with an emphasis on youth in the European integration process and creating a united Europe on a federal basis. The organizational membership consists of young people aged 18-30. The organization has so far elected governing board members internally, but due to lack of interest of the current membership for active involvement in the organization's governing activities, in 2019, they decided for the first time on a public call for the recruitment of Governing Board members and a candidate for President of the Association. The call for candidates was publicly shared on social media and in relevant youth media.¹⁴ This practice of public recruitment was seen as a more transparent way of selecting and electing new members of governing bodies than recruiting acquaintances and like-minded people, thereby avoiding the perception by the membership that recruiting new members was driven by the narrow interests of the existing leadership. At the same time, this practice will enable the recruitment of new people with professional competencies that will open new perspectives in the work of the organization. In order to safeguard the values and goals of the organization, they defined clear criteria and competencies of the governing

board members in the advertisement.¹⁵ In addition, the second stage in the selection of candidates foresaw interviews conducted by a commission set up for this purpose, having a task to prepare a report on the conducted interviews and to share them with the membership. The JEF members who elect the candidates at the General Assembly by voting had the last say in the selection process for the members of the governing board and the new president of the organization.

13 In the period of 2009- 2011 the organization was not active and then it was renewed in 2012.

14 <https://www.mladi.mk/2019/09/>

15 <https://www.mladi.mk/kategorii/konkursi/javen-povik-za-kandidati-za-chlenovi-na-upravniot-odbor-na-zdruzhenieto-mladi-evropski-federalisti-makedonija-dzhef-makedonija/>

Graph 6.

Documents and written policies in the area of overall organizational and administrative performance of CSOs

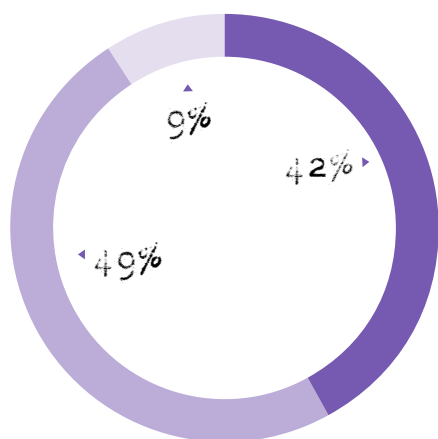


Organizational and administrative performance: Regarding the documents and written policies of the CSOs in the area of overall organizational and administrative performance (Graph 6), more than three quarters of the organizations have an annual work program (88%) and more than two thirds have a strategic plan (73%). It is important to emphasize that almost half of CSOs (49%) that have a strategic plan do not have a strategy monitoring and evaluation plan (Graph 7). Only one fifth of CSOs (21%) have a written gender equality and diversity policy, which raises questions about CSO commitments to gender inclusion and representativeness within their membership and engaged human resources.

According to the responses, more than half of CSOs (54%) do not have a written personal data management policy, and 28% do not have a Rulebook on archiving, storing and handling organizational documents. One quarter of CSOs do not have Rules of Procedure for work of the Assembly (25%), whereas 28% do not have Rules of Procedure for work of the governing body.

Graph 7.

CSOs with a strategic plan that have a document for monitoring and evaluation of the strategy



■ Have ■ Don't have ■ Not applicable

Example of good practice:

Gender representation policy

The National Federation of Farmers (NFF) is a voluntary, non-partisan, non-governmental association of citizens that unites the work of all farmers who are members of agricultural associations and individual farmers in the Republic of North Macedonia to exercise their rights and interests in a contemporary and democratic manner. With the support of We Effect, a Swedish development organization, they have redefined the organization especially in terms of gender issues and the inclusion of small-scale and poor farmers. With their assistance, they have focused on increasing the inclusion of women farmers from rural areas. Thus, for the first time in Macedonia, a female president of the NFF was elected. They have also increased the participation of women in the governing board and sub-sector groups.

NFF consider that these changes and the development of services (e.g. support to their economic activity through study circles, support for opening bank accounts, training to improve their production and entrepreneurship, focus groups, attending agricultural fairs in the region and study visits) and the policies of interest to rural women¹⁶ have led to an increase in the number of female members. More specifically, 5 years ago, NFF had only 5 female members, while in 2019 they had 144 members. NFF has local coordinators through whom the female farmers are recruited in the organization. NFF considers that the increased representativeness of women in governing bodies and their activities have led to a greater feeling among female farmers that they have a voice and are valuable in their environment. Since October 2019, NFF have been focusing on developing a written "Gender Policy of the National Federation of Farmers" with the assistance of a consultant selected through a public call.¹⁷

¹⁶ NFF: The changed measure of the four-year Rural Development and Agriculture Program is non-discriminatory, developmental and we will monitor the implementation: shorturl.at/fvR34, accessed on 15.10.2019.

¹⁷ Call for engagement of a consultant to develop the Gender Policy of the National Federation of Farmers: shorturl.at/tEH57, accessed on 15.10.2019.

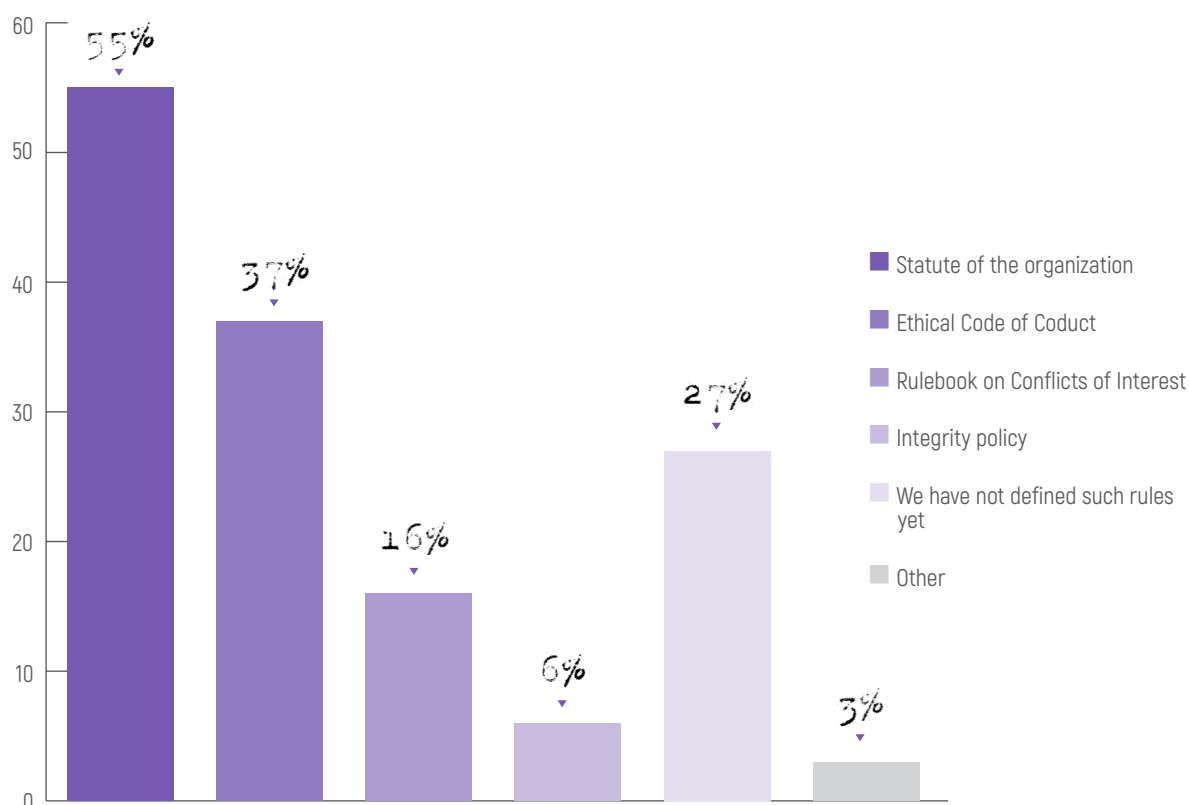
Prevention of conflicts of interest: Conflicts of interest arise when the private or personal interests of a member of the governing body or executive office (the staff) influence the objective making of organizational decisions and the performance of duties in a way that undermines the well-being of the organization (Nuredinoska and Zajazi 2008, 41; MacDonald et al. 2002). In line with the principles of good governance, it is recommended that CSO governing bodies define rules to prevent conflicts of interest that will help them to identify and avoid conflicts in practice in order to protect the reputation, resources and interests of the constituents of the organization (Wyatt 2004, 44).

oneself from discussions and decisions where there is a personal interest (Wyatt 2004, 45).¹⁸

Of those CSOs that have defined rules on conflicts of interest, most have incorporated such rules into the statute (55%), whereas more than one third (37%) have defined provisions in the Ethical Code of Conduct (Graph 8). More than a quarter of CSOs (27%) have not yet defined rules to prevent conflicts of interest in their work. The majority of CSOs that have not defined such rules have a budget in the range from EUR 2,500 to EUR 20,000 (Graph 9).

Graph 8.

Type of document with rules on prevention of conflicts of interest that CSOs have



The rules on conflicts of interest usually include a definition of a conflict of interest, a requirement to report a potential or real conflict of interest, and a rule to completely exclude

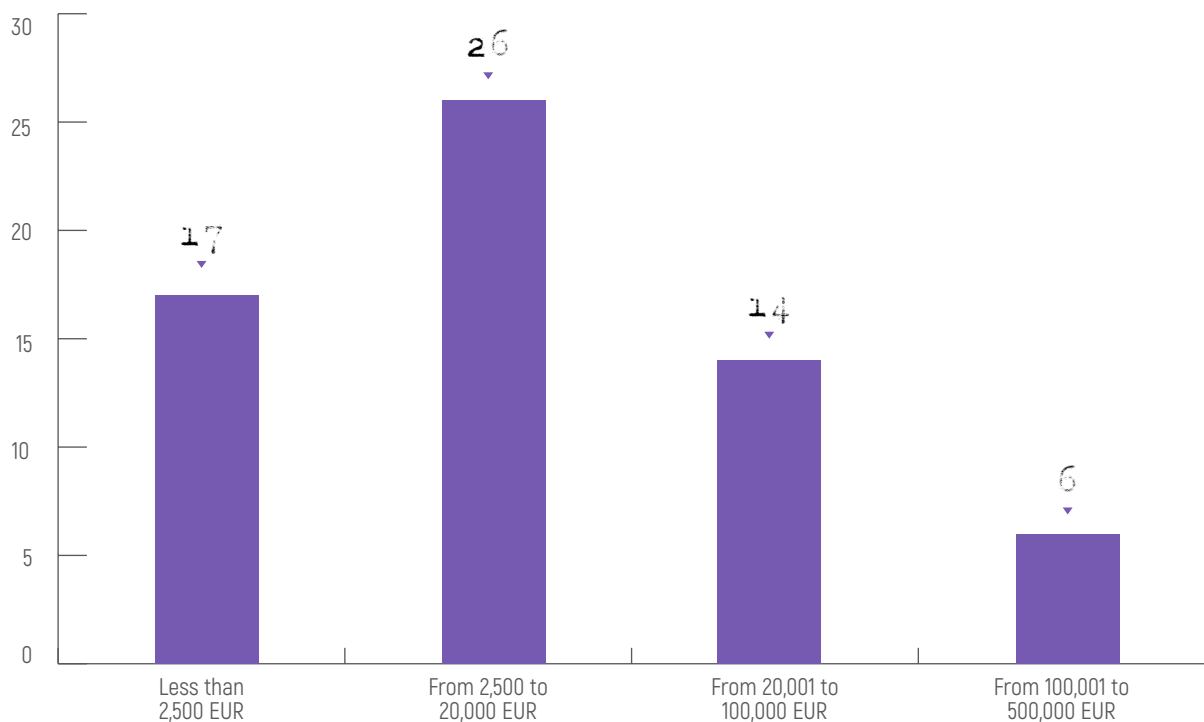
¹⁸ A frequent practice is the signing of an annual statement by the members of governing and executive bodies, employees and volunteers, confirming that they are familiarized with the rules on prevention of conflicts of interest and where they identify real and potential situations of conflicts of interest (Wyatt 2004, 45; Lee 2016).

Financial performance: Good financial management is necessary for efficient use of resources, transparency and accountability in financing and long-term financial sustainability of CSOs (Ogeh Fiador 2013, 115). Regarding the documents and written policies for financial performance of the CSOs, the largest percentage of CSOs that responded to the questionnaire have an annual budget (financial plan) (78%), whereas 60% have a Rulebook on financial and administrative performance (Graph 10). Although only 23% of CSOs in the sample have an annual budget of over EUR 100,000, subject to the statutory obligation to audit financial statements in accordance with international accounting

standards (Smilevski, Atanasovska and Torteovski 2018, 49), 30% of CSOs that responded the questionnaire say they have a written policy for financial audits. The interviewees have the perception that accounting is one of the biggest challenges in the governance of CSOs in North Macedonia. According to the general principles of good governance, CSOs should have a Rulebook on Accounting containing guidelines for internal control and transaction processing (Nuredinoska and Zajazi 2008, 29). One third of CSOs (33%) responded that they did not have a Rulebook on Accounting, whereas 36% did not have a written financial reporting procedure.

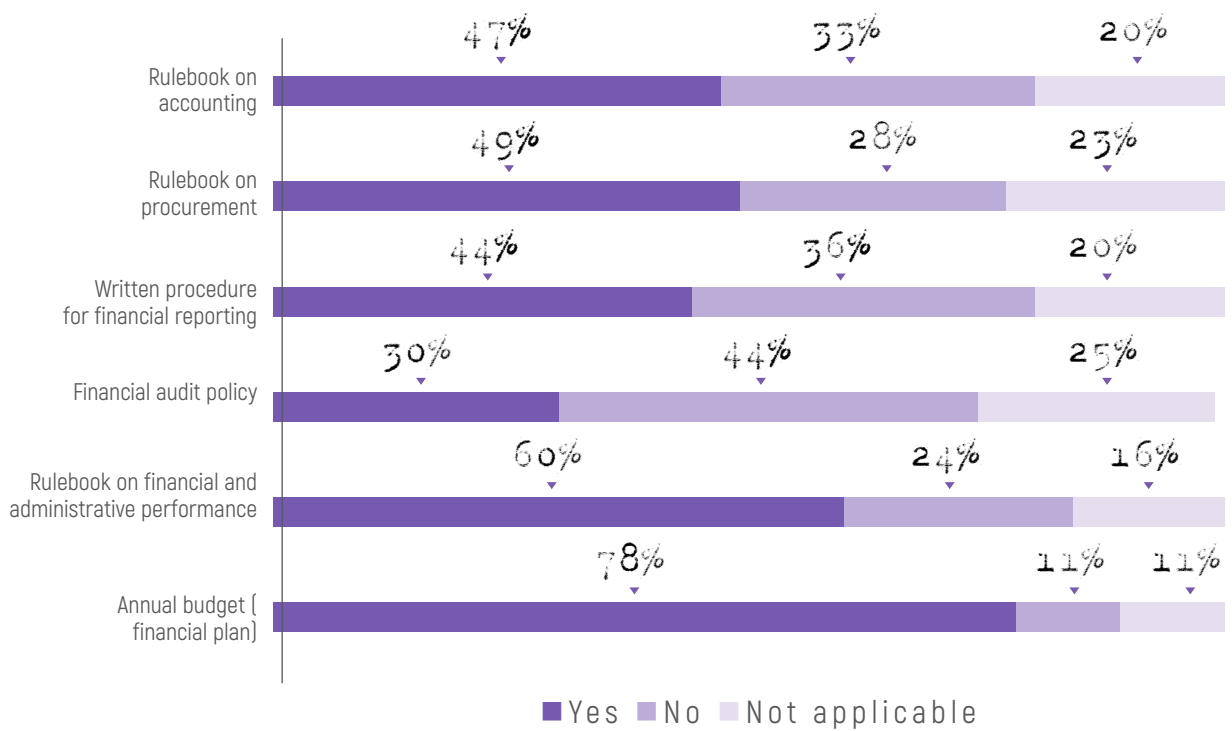
Graph 9.

CSOs that have not defined rules on prevention of conflicts of interest based on the size of budget (number of CSOs)



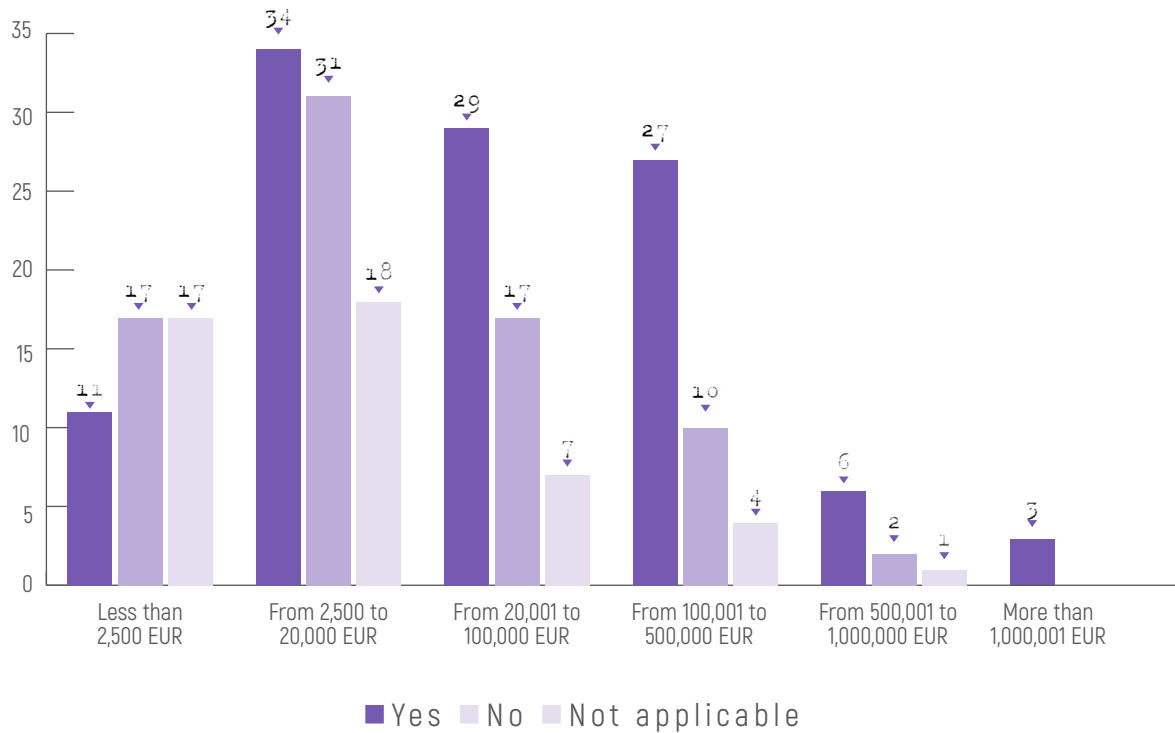
Graph 10.

Documents and written policies for financial performance that CSOs have



Graph 11.

Rulebook on Accounting based on the size of budget
[number of CSOs]



In terms of the size of budget, 60 CSOs that responded to the questionnaire, having a budget of over EUR 2,500, including organizations with a budget of up to EUR 1,000,000 in the past year¹⁹, do not have a Rulebook on Accounting, and 30 CSOs in the same budget range consider that having such a document is not applicable to their operations (Graph 11).

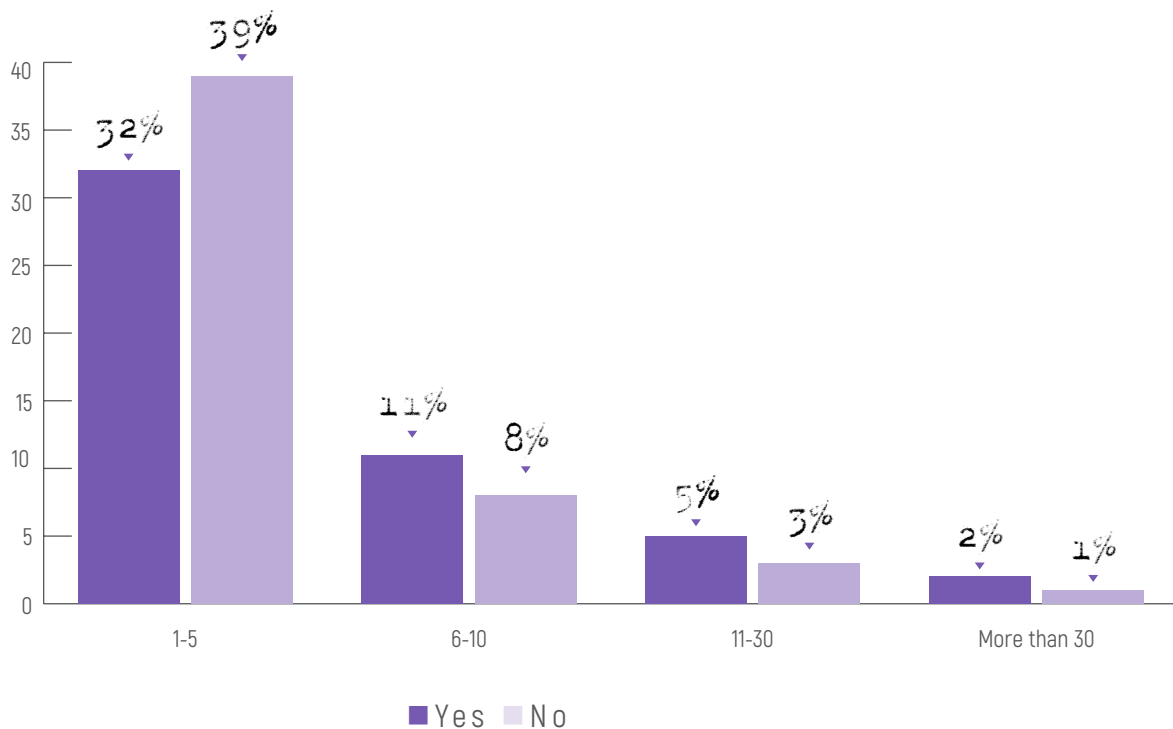
Human resource management: According to the responses, CSOs in North Macedonia have insufficiently developed human resource management rules and procedures as an

important aspect of good governance. One third of CSOs (33%) have Rulebook on Human Resource Management although 76% of CSOs in the sample have employed/hired persons with a temporary contract, and almost half of the CSOs (56%) have regular staff employed for definite or indefinite time. In a similar direction is the finding that more than half of the CSOs (51%) responded that they do not conduct employee performance evaluations (Graph 12). Based on the number of regular employees, organizations with 1-5 employees are the most numerous among those who do not conduct regular employee performance evaluations. Almost two thirds (63%) of CSOs do not use "quality of employees" as an indicator of the effectiveness and efficiency of their activities (Graph 13).

¹⁹ The civil society organizations that have property or annual income lower than EUR 2,500 do not have the obligation to keep accounting according to the dual accounting system and submission of annual financial reports (Smilevski, Atanasovska and Torteovski 2018, 16). However, they have the obligation to keep petty cash register and income and expenses log.

Graph 12.

Implementation of regular performance evaluations of the employees based on number of regular employees

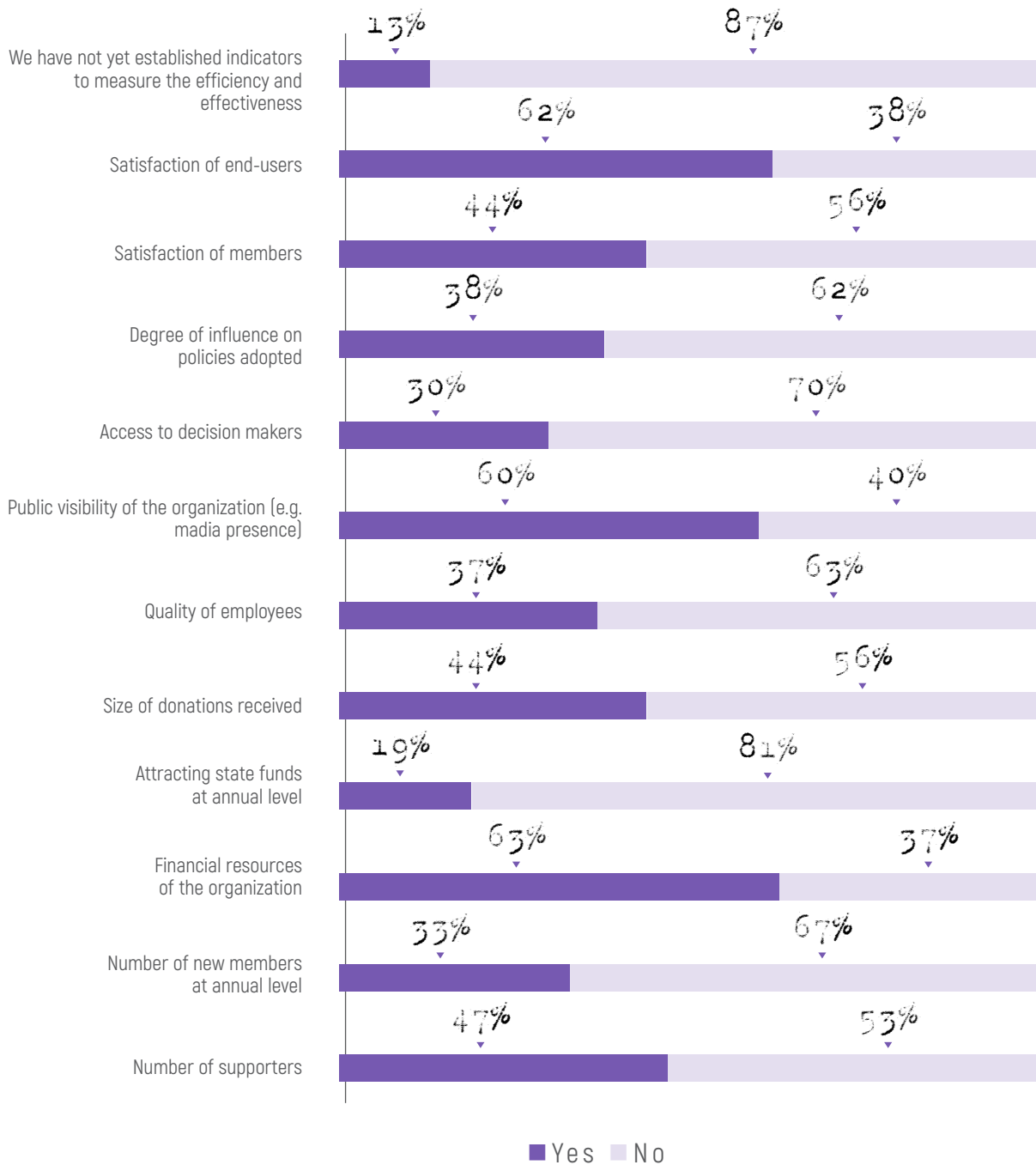


Efficiency and effectiveness measuring: In order to improve their work, more than three quarters (78%) of the CSOs that responded to the questionnaire stated that they are evaluating the efficiency and effectiveness of their activities. The most common indicators used by CSOs to measure the efficiency and effectiveness of their activities are the organization's financial resources at annual level (63%), end-user satisfaction (62%) and public visibility of the organization (e.g. in the media) (60%) (Chart 13). Only 19% of CSOs use the "attraction of state funds at annual

level" as an indicator of efficiency and effectiveness in their work. Although the majority of CSOs that responded to the questionnaire are organizations with membership, two thirds (67%) do not use "attracting new members at annual level" as an indicator of efficiency and effectiveness in their work. This points to insufficient efforts to increase the representativeness of organizations through membership and low interest in developing CSO funding through membership fees.

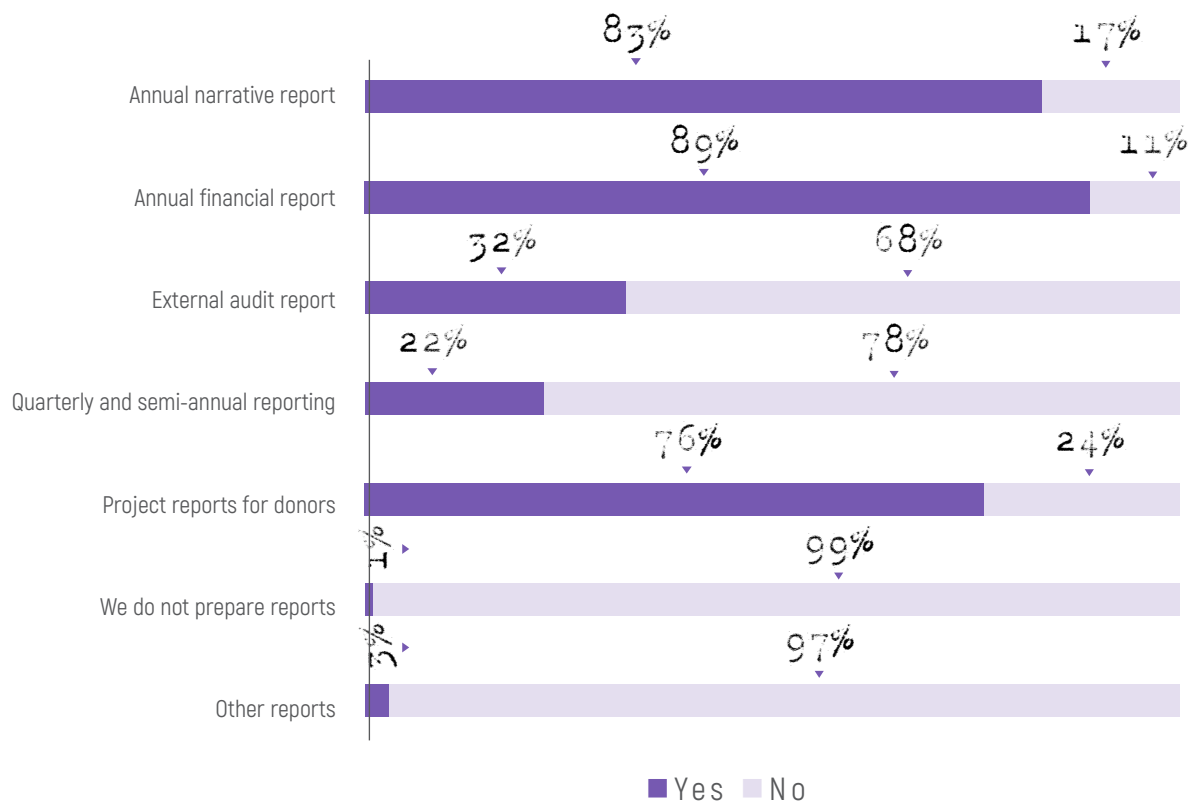
Graph 13.

Indicators used by CSOs to measure the efficiency and effectiveness of their activities



Graph 14.

Type of reports prepared by CSOs

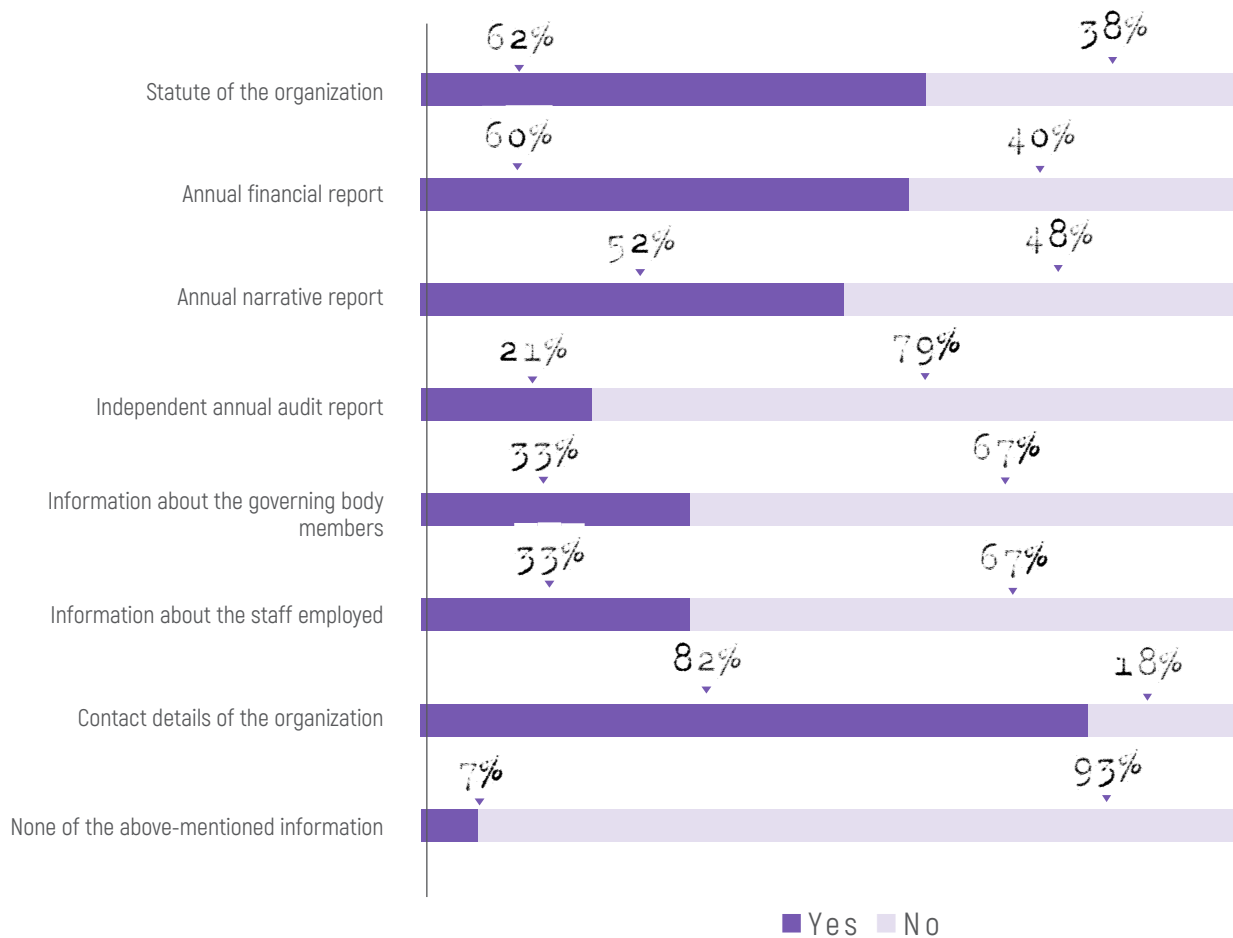


Reporting and transparency: According to the LAF, the Assembly as the highest body in the associations of citizens, and the Board as the highest body in the foundations, have the authority to adopt an annual report on its performance and a financial report (Articles 23 and 35). As this is a mandatory obligation of CSOs, it is expected that all CSOs in the sample prepare such reports and

publish them publicly on their website or otherwise (Article 53 of the LAF). According to the survey responses, in line with LAF, 89% of CSOs prepare an annual financial report and a slightly lower percentage (83%) prepare a narrative report (Graph 14). When it comes to publishing information to the general public as a key indicator of organizational transparency (e.g. publishing information on a blog, website

Graph 15.

Information available to the general public

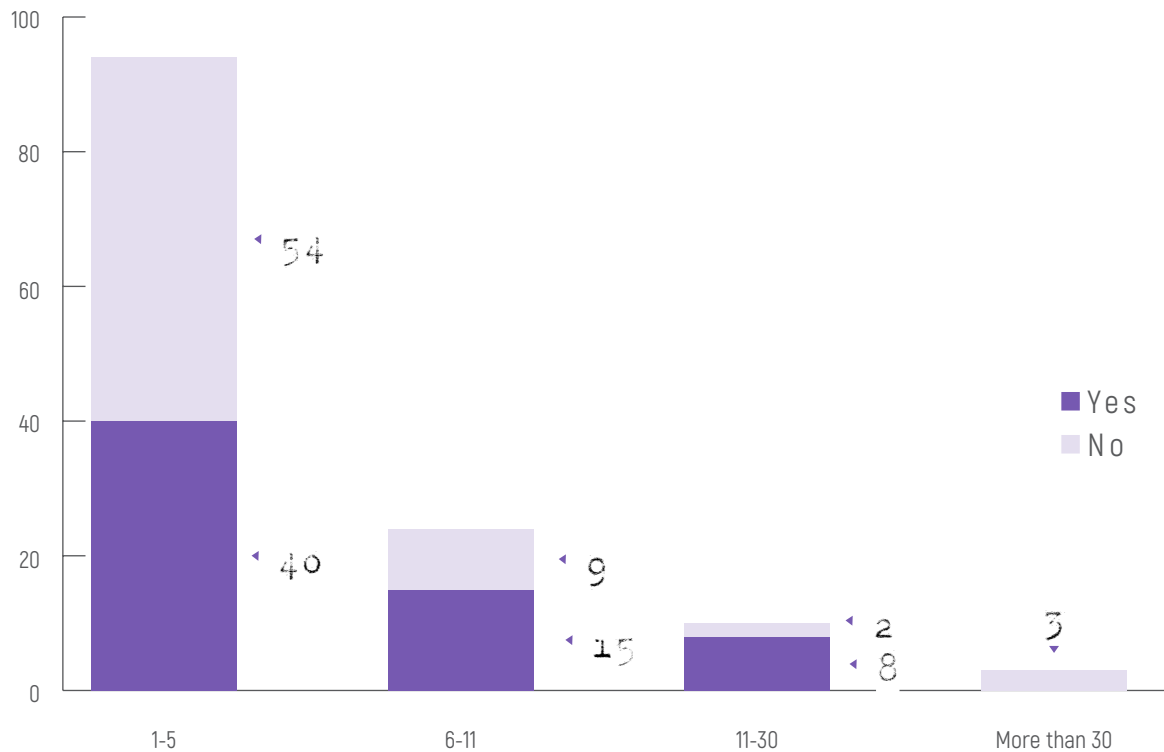


or social media), more than half (60%) of CSOs share their annual financial report and narrative report (52%) (Graph 15). This shows that almost one third of the organizations that prepare such reports do not share them with the general public, although it is a legal obligation. Two thirds of CSOs (76%) prepare project reports for donors, due to foreign donor funding as a major source of funding.

Regarding the availability of information about the organization to the general public, while more than three quarters (82%) of CSOs share contact details of the organization, two thirds of CSOs (67%) do not share information about the employed staff and information about the members of the governing body (Graph 15). The SCPC points out that especially smaller civil society organizations do not have sufficient information about the profile of governing structures (SCPC Response 2019). Given the widespread citizens'

Graph 16.

Publicly available information about the employees based on the number of employees (number of CSOs)

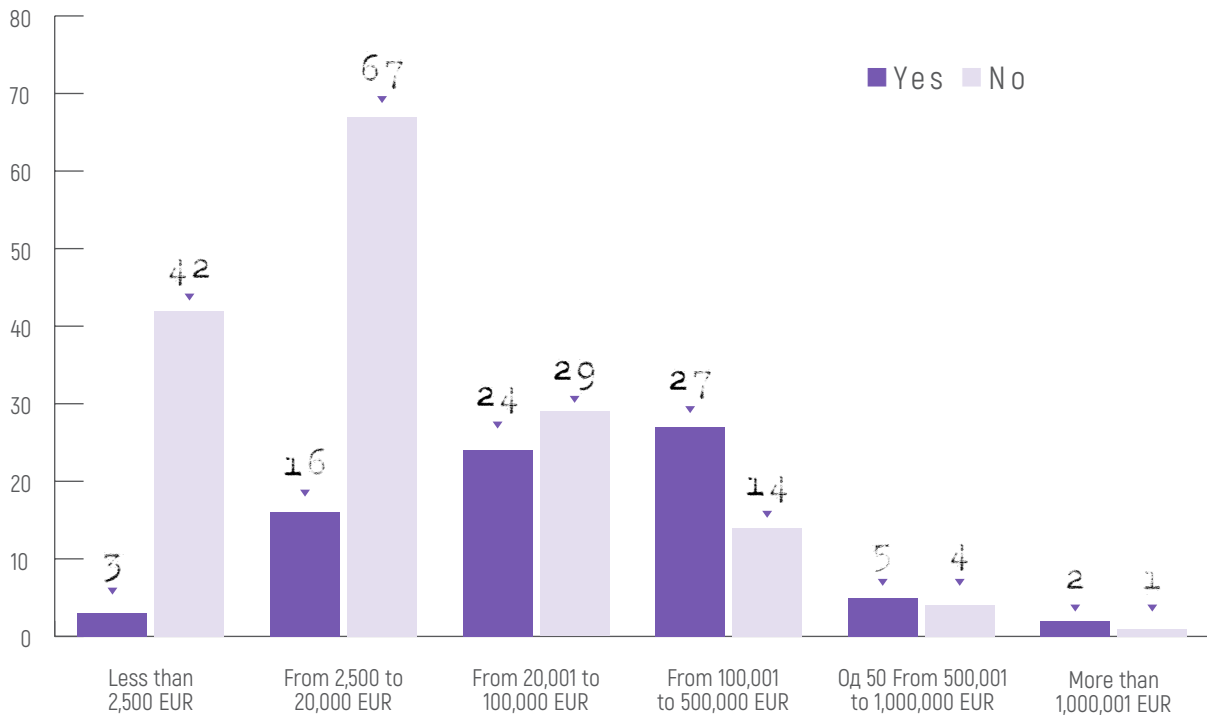


perceptions of insufficient independence of CSOs from party influence and corruption in the civil society sector, it is particularly important to share information about the members of governing bodies and their work. According to the interviews, in addition to the financial and narrative report, one of the main information that private donors (businesses) check on CSOs to which they would like to give a donation is data about the members of the central governing body in order to avoid potential conflicts of interest. It is therefore important to update the platforms for communication with the general public with this type of information.

Most of the CSOs (54 organizations) of those that do not share publicly their employee data are CSOs with 1-5 employees. Based on the size of budget, most CSOs (96 organizations) with a budget from EUR 2,500 to EUR 100,000 do not have publicly available employee information (e.g. information published on a blog, website or social media).

Graph 17.

Publicly available information about the employees based on the size of budget (number of CSOs)



Example
of good
practice:

Transparency

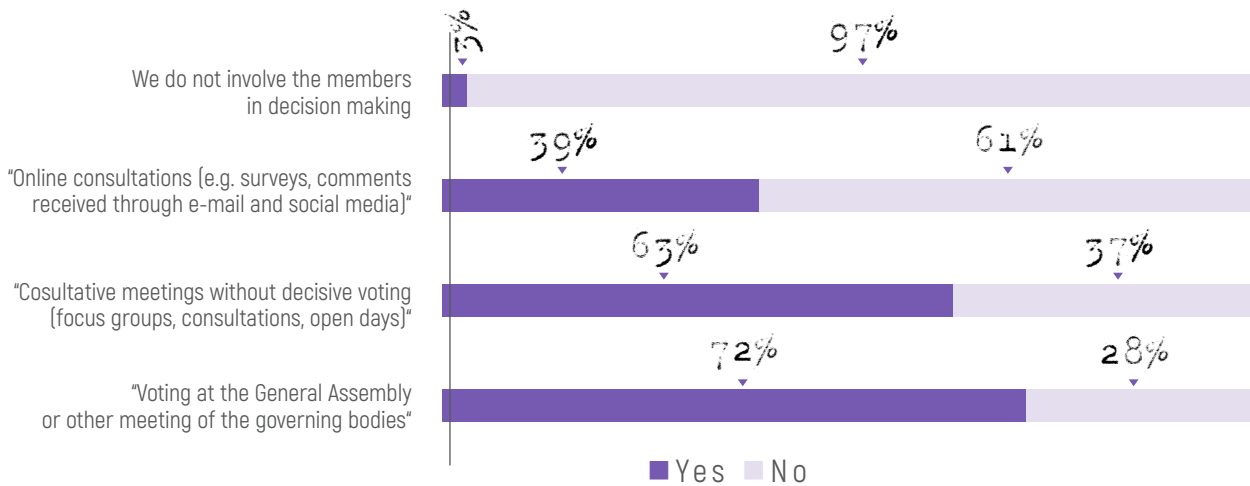
Konekt is a citizen association established in 2008 whose mission is to encourage and promote private donation and social responsibility aimed at effective and long-term development of North Macedonia. Konekt has a highly developed practice of transparent communication with the public. The financial and narrative reports of the organization for the past six years (2013-2018) are available on the organization's website in a format and language that is understandable to citizens.²⁰ They, among other things, share in the narrative report information about the salary

of the Executive Director, a breakdown of funding sources as a percentage of the annual budget, and a list of donors by projects and activities implemented (Konekt 2019, 5-6). This practice allows the public to get a clear picture of how funds from various sources have been distributed over the past year. Additionally, information and contact details of employees and founders of the organization can be found on the website of Konekt.

²⁰ <http://konekt.org.mk/konekt/izvestai/>

Graph 18.

Ways of involvement of the members in the decision-making process

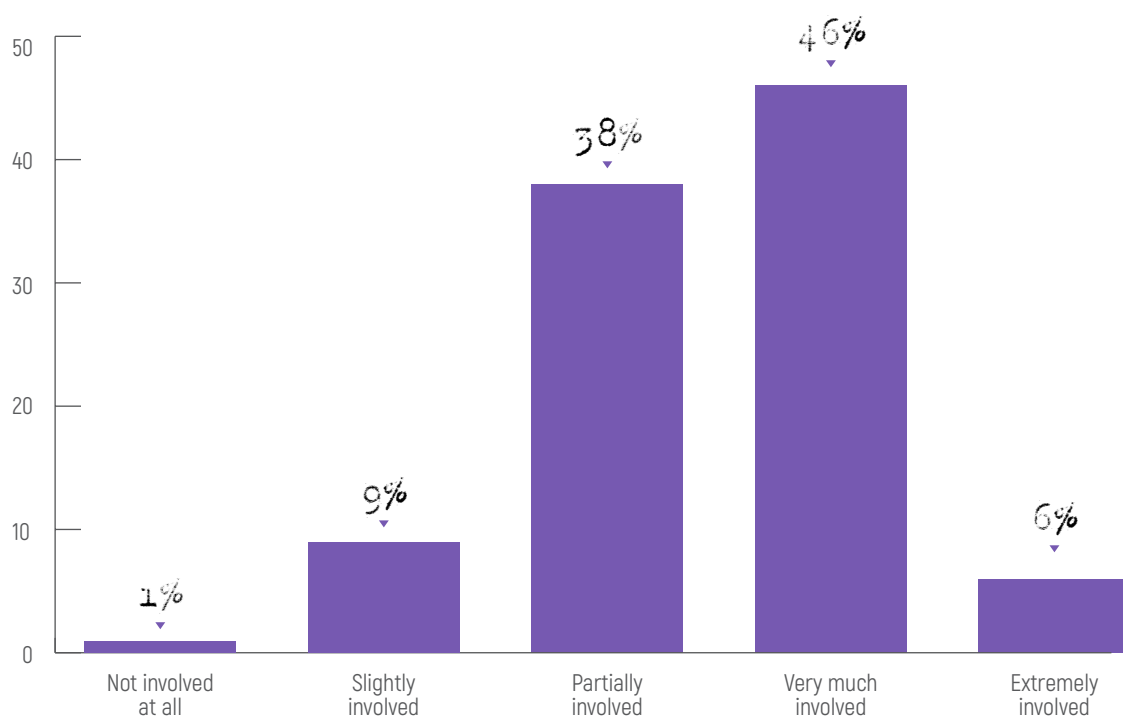


Involvement of the constituency in decision making and organizational activities: While there is a perception that CSOs have weak links and feedback mechanisms with constituents and members, CSOs being surveyed have positively assessed themselves in this segment. As many

as 97% of CSOs with membership involve the members in decision making. 72% of them include members in the decision-making process by voting at the Annual Assembly or other meetings of the governing bodies, whereas 63% involve members in consultative meetings without

Graph 19.

Degree of membership involvement in the organizational activities



decisive voting (e.g. focus groups, open days, consultations) (Chart 18). Although the possibility to engage in online consulting is facilitated by the availability of many free online communication tools (e.g. surveys, email or social media feedback), only 39% of CSOs include members in the decision-making process in this way. According to

the degree of membership involvement in organizational activities (e.g. expressing opinions, participating in program activities, contacting the executive office, etc.), 38% of CSOs responded that the members were partially involved, whereas 46% of CSOs responded that the members were very much involved in organizational activities (Graph 19).

Example of good practice: **Internal democracy and constituency involvement**

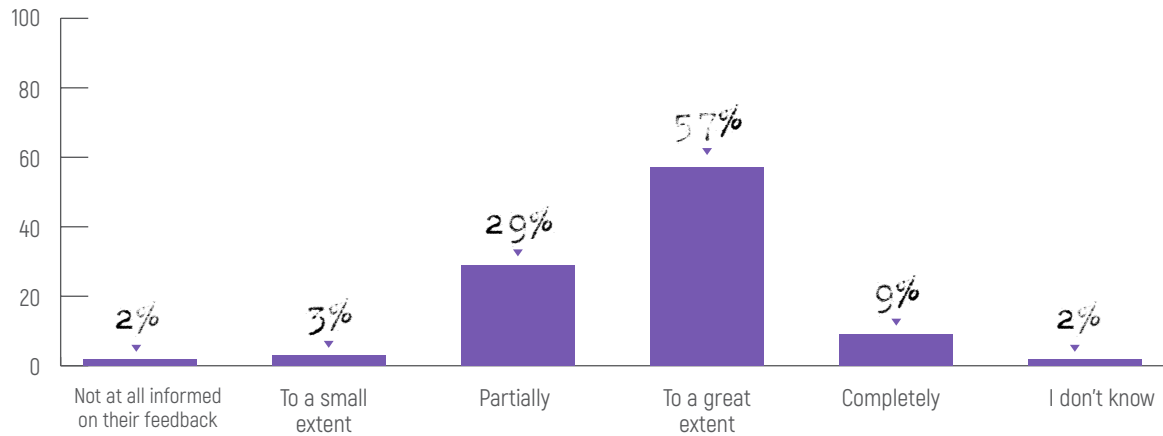
National Federation of Farmers of Macedonia (NFF) in 2017 with the support of We Effect, a Swedish development organization has improved governance procedures, accountability and transparency in order to increase membership involvement in decision making. NFF membership consists of regular members who have spent 2 years within the organization and have the right to vote and associate members who use all services of the organization (e.g. access to information, advertisements, subsidy applications, study visits, etc.), but they have no right to vote. They have established this division of regular and associate members in order to protect against potential party influence in the organization by co-opting new members and to enable socialization (e.g. through information and training) of new members into intra-organizational rules and decision-making processes. In 2019, NFF had 405 individual members with paid membership fees and another 25 local associations as organizational members, or a total of about 3,000 people within the organization. NFF members actively participate in the decision-making process of the Annual Assembly²¹, and they are represented in the Governing Board of NFF, which

meets four times a year. All viewpoints that NFF represents before the state institutions are built into the organization with the participation of members from the “field to institution”. To this end, NFF has developed a sub-sector system, with 6 sub-sector groups that are thematically divided, with members involved in building organizational viewpoints on different issues and policies. NFF has formed a team for increased transparency of the organization with the aim of making informed decisions of the members. For example, NFF informs the delegates (regular members) before the annual meeting and two weeks before the assembly it shares the annual and financial report for the past year and the annual program and financial plan for the next year. Furthermore, all NFF members receive brief information via SMS on applications, programs from the Instrument for Pre-Accession Assistance for Rural Development - IPARD, amendments to laws, etc. NFF has developed this service with the help of free of charge software which includes the contact details of all members. The organization members actively exercise their rights and show great interest in participating in organizational activities (e.g. training, events, study circles). Participation in the organization satisfies the need for socialization as associative living in rural areas has died out. Through occasional surveys with members, based on a representative sample, the Executive Office has found that since the 2017 organizational reforms to date, members have expressed greater satisfaction with the ability of NFF to represent their interests. NFF also believes that the strengthening of internal democracy has contributed to an increased influence in policy advocacy and cooperation with relevant state institutions.

²¹ The General Assembly has adopted the five-year strategy of NFF: shorturl.at/bosuB, accessed on 18.12.2019.

Graph 20.

Stakeholders' impact on the organizational decisions

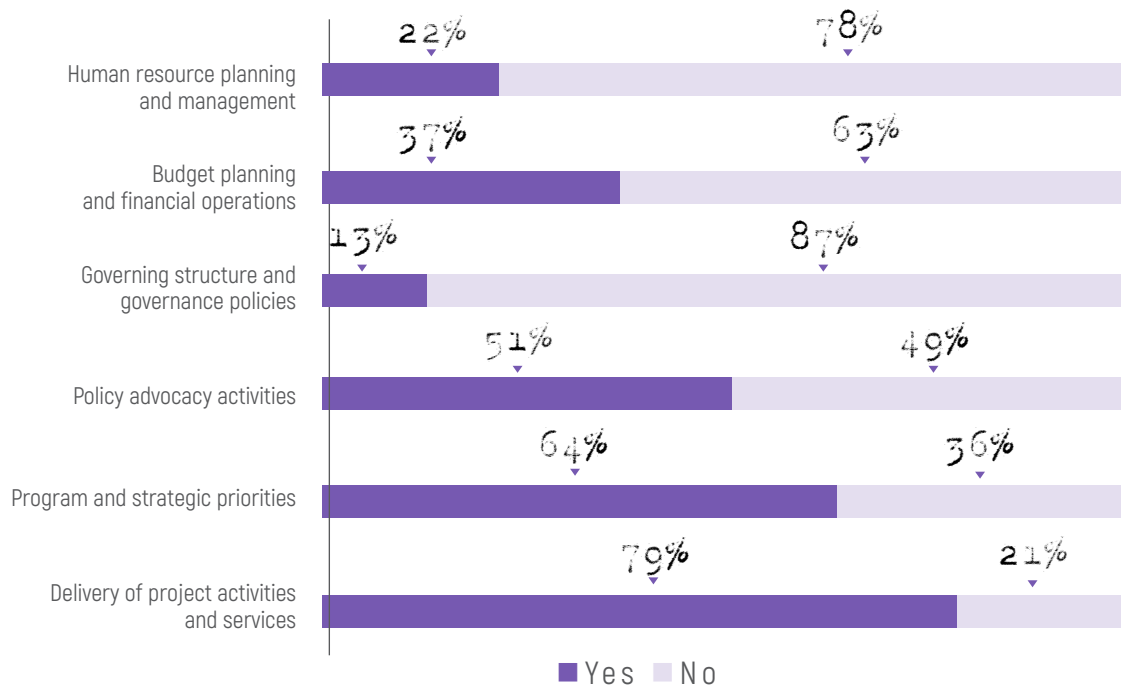


Responsiveness to the stakeholders: The work of organizations is often of interest to various actors in the society, so-called stakeholders, such as end-users, partner organizations, donors, civil servants, etc. More than half of CSOs (57%) responded that decision making in the organization was largely informed by stakeholder feedback, and almost one third (29%) responded that their decisions were partially informed by such feedback (Graph 20).

Stakeholder feedback has the greatest impact on the delivery of project activities and services (79%) and in determining the program and strategic priorities of the organizations (64%). The types of decisions on which the stakeholder feedback has the least impact are those of governance structure and governance policies (13%), human resources planning and management (22%), human resources planning and management (22%), and budget planning and financial operations (37%).

Graph 21.

Type of decisions impacted by stakeholders' feedback



Conclusions

The findings on CSO governance practices in North Macedonia are generally satisfactory, although there is room for improvement of the practice in several areas.

The findings on CSO governance practices in North Macedonia are generally satisfactory, although there is room for improvement of the practice in several areas.

- One of the biggest challenges in CSO governance in North Macedonia is the poor division of governing and executive managerial functions in the organizations in practice, which undermines intra-organizational accountability. This challenge is most present in small CSOs with a budget of EUR 2,500 to EUR 100,000.
- Half of the CSOs have a supervisory body, although this is not a legal obligation, which is a positive governance practice. The activity of these supervisory bodies needs to be further investigated in practice.
- The capacities of the central governing body in the area of strategic planning and monitoring of the work program and strategy implementation of CSOs were generally assessed as strong or very strong. The capacities for recruiting new members of the central governing body, financial planning and supervision are satisfactory according to most of the respondents, which means there is room for capacity building in these areas. There is the greatest need for capacity building of the central governing body in the area of financial planning.
- The main weakness in regard to written administrative and organizational performance policies is the lack of a strategy monitoring and evaluation plan in almost half of the CSOs with a strategic plan. The majority of CSOs also do not have a written policy on gender equality and diversity. According to the findings, CSOs in North Macedonia have insufficiently developed human resource management rules and procedures as an important aspect of good governance.
- More than a quarter of CSOs have not yet defined rules for preventing conflicts of interest in their work. The majority of CSOs that have not defined such rules have a budget of EUR 2,500 to EUR 20,000.
- In terms of financial performance policies, more than half of CSOs have financial and administrative performance policies, which is satisfactory even though there is room for improvement. One third of CSOs do not have a Rulebook on Accounting and no written financial reporting procedure.
- In terms of measuring efficiency and effectiveness, three quarters of CSOs stated that they are evaluating the efficiency and effectiveness of their activities, which is a positive practice. The main indicators they use are financial resources at annual level, end-user satisfaction and public visibility of CSOs. A very small percentage of CSOs use the attraction of new members at annual level as an indicator of efficiency and effectiveness which is problematic in terms of sustainability and representativeness of CSOs with membership.
- In terms of the preparation of annual reports, although the majority of CSOs prepare an annual financial report and narrative report, 11% do not prepare a financial report, whereas 17% do not prepare a narrative report, even though this is a legal obligation for all registered CSOs in accordance with the LAF. Almost a third of the organizations that produce such reports do not share them with the general public, even though this is a legal obligation and therefore there is a need to strengthen the practice in this segment. The availability of organizational information, in particular data about the staff and members of governing bodies is unsatisfactory for many CSOs.
- In terms of internal democracy, taking into consideration the fact that CSOs in the sample are mainly small membership organizations, the vast majority of them involve members in decision making by voting. Less than half of CSOs involve members in consultative decision making (e.g. surveys, possibility for email or social media feedback). Such a consultative approach would allow for more frequent and more inclusive involvement of members, since attending meetings or the Annual Assembly requires more time and resources.
- CSOs are generally responsive to stakeholders in their environment and for more than half of the CSOs, the decision making in the organization is largely informed by stakeholder feedback.

Potential solutions and recommendations for improvement of governance practices

In practice, there are two main strategies for promoting the governance practices of organizations, one through state supervision and regulation and the other through self-regulation by the civil society sector.

In practice, there are two main strategies for promoting the governance practices of organizations, one through state supervision and regulation and the other through self-regulation by the civil society sector (Bies 2010; Ebrahim 2003). Increased state supervision and regulation should be avoided due to the possibility of limiting the diversity of CSOs and abuse of rules by regulatory authorities to limit critical CSOs. (Ebrahim 2003, 193). In addition, there is limited evidence that state regulation contributes to improved accountability and the establishment of good governance rules (Irvin 2005; Lee 2016). Given that there are already defined minimum legal obligations for transparency and accountability in North Macedonia, the dominant opinion of the interviewees is that the most appropriate model for improving governance practices, transparency and accountability of CSOs is through a system of self-regulation.

Self-regulation systems are established by CSOs for CSOs with the aim of adopting common standards and rules of conduct and good governance (ECNL 2015, 3). In practice, there are three main models of self-regulation: 1. Codes of Conduct and Ethics, 2. Certification and Accreditation Systems, and 3. Information databases where organizational information is published for CSOs (ECNL 2015, 7). The development of a comprehensive model of self-regulation in the Macedonian context should take into account the experiences and achievements of existing initiatives to promote CSO governance practices through self-regulation.²² A combined accreditation model and information database, taking into account that public data on CSOs are lacking and that there is a low trust among citizens, is a potentially good solution in the Macedonian context.

It is well known that financial capacities have a significant effect on the adoption of good governance practices in CSOs (Lee 2016; Ogeh Fiador 2013; Saxton and Guo 2009). Thus, as complementary measures to improve the governance practices, the increase in multi-year and institutional funding by the state and bilateral donors was pointed out by the interviewees. In addition, establishing clear mechanisms for monitoring the implementation and evaluation of CSO publicly funded projects at central and local level would have a positive impact on CSO governance practices with public funding, which often have direct links with citizens. The donors and the state could also help improve accountability and transparency by allocating funds for development of websites, communication and public relations training for the staff, and support activities to increase the involvement of the membership and constituents in the work of CSOs. Furthermore, the diversification of funds, i.e. increased funding through private donations by individuals and companies, would contribute to a greater interest in improving CSO accountability for what they have done, since citizens want to fund successful initiatives. Therefore, the improvement of the legal framework for sponsorships and donations would potentially have an indirect positive impact on CSO transparency and accountability to citizens and the public.

²² Draft of quality management system in the civil society organizations (Markovska Spasenoska 2018) implemented by the Center for Research and Policy Making (CRPM) which is a stage of registration in the Institute for standardization of the Republic of Macedonia and the Trust Mark implemented by the association Konekt, a self-regulation system developed by the European Center for Non-for-Profit Law (ECNL) based on the analysis of 20 similar mechanisms in Europe and wider, whose purpose is to increase trust between CSOs and local donors.

Recommendations for CSOs:

- In order to maintain a clear division of governing and executive functions (whose mixing could lead to a conflict of interest), CSOs need to ensure that the Executive Director and the employees are excluded from voting in the (non-executive) body. Such rules may be defined in the Rules of Procedure and/or the Rulebook of the administrative bodies or as part of the rules on the prevention of conflict of interest. In particular, CSOs with greater financial and organizational capacities should invest time and resources in periodic audits of the internal governance structure to avoid mixing governing (non-executive) and executive functions in practice. They may seek external support from a mentor (consultant) or other CSOs that have the capacity to evaluate the governance practice of the organization (e.g. through voluntary involvement in self-regulation initiatives of CSO governance).
- One way to ensure good governance in CSOs is by strengthening the capacities of the supervisory body (e.g. participation in workshops training) in those CSOs that have such body. The members of the supervisory body should be selected according to their knowledge of the legal framework, principles of good governance and rules of conflict of interest, and not because of their closeness to members of the CSO governing or executive bodies.
- In order to maintain and strengthen the capacities of the governing (non-executive) bodies, CSOs need to develop clear criteria and competencies that governing board members need to possess in order to contribute to organizational development. If they cannot identify members with such competencies within the organization itself, it is recommended that CSOs conduct public recruitment of members of the governing bodies that would restore and strengthen the governing capacities of the organization. In order to strengthen the capacities of the central governing body, especially in the area of financial planning and supervision, at least some members of the governing bodies should possess or develop financial planning skills. Members of the governing body, although engaged on a voluntary basis, should take their moral and legal responsibility seriously and take part in training, workshops and information sessions generally related to good governance of CSOs and specifically to financial planning that is critical to the organizational sustainability. It would be useful if CSOs, whose goal is civil society development, to prepare brochures or information packages for new members of the governing bodies of CSOs on their organizational governance tasks that could be used by CSOs of different sizes.
- In developing organizational strategy, the CSOs need to develop a concrete plan for monitoring and evaluation of the strategy so that they can take timely measures to effectively achieve the set goals, but also to demonstrate to the constituents, members and stakeholders to what extent they have achieved the strategic goals. This is key to building confidence in the work of CSOs.
- CSOs that have engaged human resources (employees and volunteers) should pay particular attention to developing rules and procedures for their management. The Executive Director or other employee in charge of human resources management in larger organizations, i.e. the President of the central governing body in smaller organizations, should first and foremost be familiar with the labor legislation. Furthermore, it is recommended that these persons participate in training and workshops on human resource management in order to develop an appropriate Rulebook on Human Resource Management and establish a regular practice of evaluating employee performance. "Quality of employees" should be taken as a key indicator in monitoring and evaluation of the effectiveness and efficiency of CSO activities.
- CSOs should pay attention to gender representation in the governing and executive bodies and thereby be a leading example for public and private sector organizations. To that end, it would be useful for CSOs to develop a written policy on gender equality and diversity in the organization. CSOs working on gender

equality issues could also develop specific guidelines for enhancing gender representativeness and equality within the civil society sector that would be applied by other CSOs in their governance practice. In line with global trends, CSOs working on gender issues could also develop monitoring of the representation of women in the governing and executive bodies of the largest CSOs in the country (e.g. such an initiative on international level is The Fair Share Monitor²³).

- CSOs must formulate rules for preventing conflicts of interest in their work that will familiarize all members, employees and volunteers in the organization. It is recommended that those CSOs that do not have such rules seek assistance from their partners that have such rules or consult with CSOs whose goal is civil society development.
- In addition, to ensure good financial management, it is recommended to develop a Rulebook on Financial and Administrative Performance, a Rulebook on Accounting and a written financial reporting procedure. It would be especially useful for CSOs if they participate in trainings and workshops that will help them in developing such documents.
- In order to improve their representativeness, but also diversify funding sources, CSOs with membership should work to attract new members at annual level. To this end, it is useful to organize forums and networks of membership organizations that would exchange good practices (e.g. useful online tools; communication strategies) for recruiting and maintaining membership. Such an exchange of good practices would also be helpful when establishing regular consultations with members in between Annual Assemblies, e.g. through surveys, web platforms, email or social media feedback. CSOs should actively use the new information and communication technologies in order to inform and democratically involve members and constituents in their work.
- CSOs should be made aware of the legal obligations for reporting and transparency. All registered organizations should prepare an annual financial report and a narrative report in accordance with the LAF and share them publicly. In order to establish trusting relationships with the general public, the data in such reports should be presented in a clear, understandable way, free of jargon and technical language. It is recommended, as a good practice, for CSOs to report among other things, on the remuneration of the Executive Director (if applicable), an overview of funding sources as a percentage of the annual budget, and a list of donors according to projects and activities implemented.
- In addition, in order to increase trust in CSOs by donors and the public, access to information about the employees and members of governing bodies on CSO websites, blogs or social media is of particular importance. As a minimum of information, CSOs should update their websites with the names, surnames, organizational functions and e-mails of employees and members of governing bodies. Smaller CSOs without employees should make data available to members of the governing bodies in the organizations.

²³ <https://www.fairsharew.org/monitor>

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APPENDICES

Appendix 1

List of interview questions

- What are the biggest challenges when it comes to governing capacities of CSOs in North Macedonia?
- Are there differences in the governing capacities of the organizations depending on the region in which they operate, the size of the budget or the mission of the organizations?
- How would you assess the transparency of CSOs to the public and citizens?
- How would you assess the accountability of CSOs to the public and citizens?
- How would you assess the capacity of CSOs to represent the interests of citizens and different social groups? How representative are the organizations?
- How would you assess the accountability of CSOs to the state when spending state money? It is about financial accountability and accountability for achieved results.
- What governance practices should CSOs adopt in order to prevent conflicts of interest in applying for and managing public funds (e.g. government grants, public service contracts)?
- Should good governance in CSOs and increased financial accountability be subject to increased state regulation or civil society sector self-regulation?
- What public policies could have a positive impact on promoting accountability and transparency of CSOs?
- Can you highlight some positive practices of transparent and accountable performance of CSOs in North Macedonia?

List of interviewees

- Ivan Nikolovski, ex-president, JEF
- Viktor Mircevski, Program Manager, Konekt
- Tanja Hafner Ademi, Team Leader, Technical Assistance to the Civil Society Organizations-TACSO
- Biljana Petrovska, Project Manager and Stevan Orozovik, Executive Director, NFF
- Eli Cakar, State Advisor in the Ministry of Local Self-Government and member of the Council for Cooperation with and Development of the Civil Society
- Natasa Gaber Damjanovska, Director, Academy of judges and public prosecutors of the Republic of North Macedonia
- Aleksandar Cekov, Researcher, Center for Research and Policy Making - CRPM
- Gordana Gapik Dimitrovska, State Advisor in the Ministry of Information Society and Administration and member of the Council for Cooperation with and Development of the Civil Society
- State Commission for Prevention of Corruption

Appendix 2

Questionnaire on the governance practices of the civil society organizations

Respected,

Your participation in this research on the governance practice of CSOs in North Macedonia is of great importance for the development of the civil society sector.

The research is part of the activities of the “Sustainable Civil Society: State Funding of Civil Society Organizations” program of the Macedonian Center for International Cooperation (MCIC) implemented in cooperation with the Balkan Civil Society Development Network (BCSDN) and the Center for Information Service, Cooperation and Development of NGOs (CNVOS) from Slovenia, funded by the European Union.

The findings of this survey will be presented in a report that will be publicly available. The report will be the basis for the development of financial and educational programs and activities to strengthen the governing capacities of CSOs, of which the CSOs themselves will have a direct benefit.

It is recommended that this questionnaire be filled out by persons who are well-versed in the organization's operations or in managerial positions. It will take you 25 minutes to complete the survey.

Your individual responses are strictly confidential and anonymous. Your individual responses will not be related to your organization and will be presented aggregately with the responses of the other organizations. In order to evaluate the reliability and quality of the survey responses, some responses will be checked by comparison with organizational information that is publicly available.

If you have questions about the research or if you need further information, please contact (Fanija Ivanovska) on (fiv@mcms.mk).

Thank you for your time!

Part one:

GENERAL INFORMATION ABOUT THE ORGANIZATION

1. **Name of the organization (enter the full name):**
2. **Year of establishment: (enter the year with all numbers)**
3. **Year of registration in the Central Registry of the Republic of North Macedonia: (enter the year with all numbers)**
4. **In what legal form is the organization registered?**
 - Association
 - Foundation
 - Union
 - Organizational forms of foreign organizations
5. **Which of the following primary functions does your organization perform? Select all options that are suitable for you.**
 - Representation of interests and policies
 - Support to the community or target group (e.g. humanitarian activities, local actions, and the like)
 - Providing customer services
 - Capacity building (for example, trainings, awareness raising)
 - Financial support (for example, grants, scholarships, one-time fees, etc.)
6. **What is the primary level at which your organization operates?**
 - Local / municipal
 - Regional (within North Macedonia)
 - National (North Macedonia)
 - Regional (on the Balkans)
 - International (EU / or wider)

7. Below is a list of areas in which CSOs operate. What is the primary area in which your organization operates?

- Civil society development
- Democracy and rule of law
- Human rights promotion and protection and antidiscrimination
- Protection of marginalized persons
- Gender equality
- Agriculture and rural development
- Media and information society
- Sport, hobby and recreation
- Nonviolence and tolerance
- Economic and sustainable development
- Science, education and life-long learning
- Youth
- Social protection and child protection
- Health protection
- Culture
- Environment protection
- EU integration and policies
- Other (please state: _____)

8. What is your organization's total annual income in euros for the last year?

- Less than 2,500 EUR
- From 2,501 to 20,000 EUR
- From 20,001 to 100,000 EUR
- From 100,001 to 500,000 EUR
- From 500,001 to 1,000,000 EUR
- More than 1,000,001 EUR

9. CSOs have different sources of funding. Please enter the approximate percentage of different funding sources listed below in your annual budget. Please enter an approximate percentage in all fields, including

0 (zero) for those sources from which you did not receive funds.

- Membership fees _____%
- State funds allocated by central level institutions (e.g. Government, Ministries)
- _____%
- State funds allocated by the Units of Local Self-Government _____%
- Individual donors (e.g. donations and gifts from citizens) _____%
- Corporate donors (e.g. donations and gifts from businesses) _____%
- Foreign donors (EU, embassies, foreign foundations) _____%
- Economic activities (e.g. sales of goods, services) _____%
- Other (please state) _____%

10. Please enter the number of people employed in your organization during the past year. Only numbers, including 0 (zero), can be entered in the field if you have not hired a certain type of human resources.

- Total number of regular employees (for definite or indefinite time) _____
- Total number of employed/hired persons with a temporary contract (temporary service contract, contract for provision of services, etc.) _____
- Total number of volunteers _____

Part two:

INTERNAL GOVERNANCE

11. Which of the following bodies are part of your governing structure? Select all options that are suitable for you.

- Assembly (governing body)

13. Which of the following documents and written policies in the area of financial performance does your organization have?

	Yes	No	No applicable
Annual budget (financial plan)			
Rulebook on financial and administrative performance			
Financial audit policy			
Written procedure for financial reporting			
Rulebook on procurement			
Rulebook on accounting			

14. The rules on prevention of conflicts of interest are defined in:

Select all options that are suitable for you.

- The statute of the organization
- Ethical Code of Conduct
- Rulebook on Conflicts of interest
- Integrity policy
- We have not defined such rules yet
- Other: (please state) -----

15. Which of the following documents and written policies in the area of overall organizational and administrative performance does your organization have?

	Yes	No	Not applicable
Rules of Procedure of the Assembly (central governing body)			
Rules of Procedure of the governing body (e.g. Board, etc.)			
Rulebook on the work of the executive body (e.g. director, legal representative, etc.)			
Rules of Procedure of the Supervisory Board			
Annual program of the organization			
Strategic plan			
Rulebook on archiving, storing and handling organizational documents			
Rulebook on human resource management			
Plan for monitoring and evaluation of the organization's strategy			
Written gender equality and diversity policy			
Written personal data management policy			

- 16. The organizations most often have a central governing body (e.g. Assembly as is the case in many associations of citizens and governing board in the case of foundations) which has the highest responsibility for governing the organization. In general, how would you assess the capacities of members of your central governing body in the following areas:**

	Very weak capacities (1)	Weak capacities (2)	Satisfactory capacities (3)	Strong capacities (4)	Very strong capacities (5)	I don't know
Financial supervision in line with the laws						
Financial planning (long-term planning of resources)						
Managing situations of conflict of interest						
Strategic planning						
Evaluation of the work of the executive director/body						
Monitoring of the work program and strategy implementation						
Protection of the material assets of the organization						
Recruiting new members of the central governing body (e.g. Governing Board, Assembly, etc.)						
Provision of finances (funds)						

- 17. The organizations, besides governing bodies, also have executive bodies such as: an executive director (also known as a manager, a legal representative) or a board of executive directors managing the organization in order to carry out the activities and decisions of the governing bodies. In general, how would you assess the capacity of your executive body in the following areas:**

	Very weak capacities (1)	Weak capacities (2)	Satisfactory capacities (3)	Strong capacities (4)	Very strong capacities (5)	I don't know
Financial supervision in line with the laws						
Financial planning (long-term planning of resources)						
Managing situations of conflicts of interest						
Strategic planning						
Evaluation of the work of the hired human resources (e.g. employees, volunteers)						
Evaluation of the work program and strategy implementation						
Protection of the material assets of the organization						
Recruitment of qualified human resources (e.g. employees, volunteers)						
Provision of finances (funds)						

18. Please state whether the following statements reflect your organization's established practice:

	Yes	No	I don't know
The organization does strategic planning			
The organization evaluates the efficiency and effectiveness of its work			
There is a division of governing and executive functions in the organization			
The employees of the organization are familiar with the rules on financial reporting			
The organization conducts regular employee performance evaluations			
The executive director is a chairman of the governing board			
The employees, including the executive director, are members of our governing bodies (e.g. Assembly, Board, etc.) with a right to vote			
The members of our governing bodies receive remuneration for their service beyond the basic travel and daily expenses for attending meetings.			
Our governing bodies have minutes of their sessions			

19. What indicators does your organization use to measure the efficiency and effectiveness of its activities? Select all options that are suitable for you.

- Number of supporters
- Number of new members at annual level
- Financial resources of the organization
- Attracting state funds at annual level
- Size of donations received
- Quality of employees (e.g. attracting highly qualified staff for implementation of specific organizational functions)
- Public visibility of the organization (e.g. media presence)
- Access to decision makers
- Degree of influence on policies adopted
- Satisfaction of members
- Satisfaction of end-users
- We have not yet established indicators to measure the efficiency and effectiveness of our activities

20. Many organizations have different types of membership. Organizational membership is made up of individuals and/or organizations that have become members of the organization accepting its core goals. Members may have full membership (with the right to vote) or associate membership (without the right to vote). Given this description, does your organization have a membership?

- Yes
- No
- If no → 25

21. What is the total number of members? Enter a full number.

22. In what ways do you involve members of the organization (individuals and/or organizations) in decision making? Select all options that are suitable for you.

- Voting at the Annual Assembly or other meetings of the governing bodies
- Consultative meetings without decisive voting (focus groups, consultations, open days)
- Online consultations (e.g. survey, comments received through e-mail and social media)
- We do not involve the members in decision making
- Other: please state

23. How important are the members of the organization (individuals and/or organizations) in carrying out the following activities?

	Not important at all	Not important	Neither important nor not important	Important	Very important	Not applicable
Providing information to concerned citizens and users						
Supporting advocacy activities (e.g. participation in campaigns, contacting civil servants, etc.)						
Giving ideas for the organization's activities (e.g. local actions, trainings)						
Managing local branches or groups						
Collecting donations from the public (citizens, businesses, etc.)						
Providing customer service						

24. Organizations differ in the degree to which members (individuals and /or organizations) are involved in the work of the organization, for example expressing opinions, participating in program activities, contacting the executive office, etc. In general, what is the degree of organizational membership involvement in your organization? Select one response.

- Not involved at all
- Slightly involved
- Partially involved
- Very much involved
- Extremely involved

25. The work of organizations is often of interest to various actors in society, i.e. stakeholders such as end-users, partner organizations, donors, civil servants etc. To what extent is decision making in your organization based on the feedback received from stakeholders? Select one response

- Completely
- To a great extent
- Partially
- To a small extent
- Not at all informed by their feedback (If this option → 27)
- I don't know (If this option → 27)

26. What type of decision making does stakeholder feedback impact (e.g. end-users, partner organizations, donors, civil servants, etc.)? Select all options that are suitable for you.

- Delivery of project activities and services
- Program and strategic priorities
- Activities for policy advocacy
- Governing structure and governance policies
- Budget planning and financial operations
- Human resource planning and management
- Other: (please state

Part three:

ACCOUNTABILITY AND TRANSPARENCY

27. Transparency implies openness and publicity in the work, i.e. timely publication and sharing of information about the work of the organization before the public or other actors to request it. The information shared should be relevant, accurate and presented in an easily accessible format. In general, how would you assess the transparency of CSOs in the country in the past year?

Extremely non-transparent 1 2 3 4 5 6 7 8 9 10 Extremely transparent

28. Accountability implies the readiness and ability of CSOs to take responsibility for decisions made and activities carried out, including responsibility for not taking on responsibilities to stakeholders. Accountability also means having a justification for any action taken and communicating to all stakeholders. In general, how would you assess the accountability of CSOs in the country in the past year?

Extremely non-accountable 1 2 3 4 5 6 7 8 9 10 Extremely accountable

29. What reports does the organization prepare in relation to its operations?

- Annual narrative report
- Annual financial report
- External audit report
- Quarterly and semi-annual reporting
- Project reports for donors
- We do not prepare reports
- Other reports: please state

30. Which of the following information about your organization is available to the general public (e.g. information published on your blog, website or social media)? Select all options that are suitable for you.

- Statute of the organization
- Annual financial report
- Annual narrative report
- Independent annual audit report
- Information about the governing body members
- Information about the staff employed

- Contact details of the organization
- None of the above-mentioned information

31. Generally, how would you assess the transparency of your organization in the past year?

Extremely non-transparent 1 2 3 4 5 6 7 8 9 10 Extremely transparent

32. Generally, how would you assess the accountability of your organization in the past year?

Extremely non-accountable 1 2 3 4 5 6 7 8 9 10 Extremely accountable

33. The organizations influence in different ways the processes of preparing, adopting or modifying public policies (e.g. programs, laws, bylaws, allocation of funds, strategies, etc.). Have you or your organization been involved in any of the following activities to influence policies at national or local level in the past year?

34. How do you inform stakeholders about your direct contacts with decision makers outside regular public procedures and policy advocacy activities? For example, such direct contacts may include individual meetings, private friendly meetings, telephone conversations, non-public electronic communications aimed at influencing policies at national or local level. Select all options that are suitable for you.

- Website/blog
- Social media
- Organizational newsletter
- In the Annual report
- By e-mail
- We do not report about the direct contacts with decision makers
- Not applicable
- Other: please state

Thank you for your participation!

	Yes	No	I don't know
Expression of public opinion (e.g. in the media, at a public session of a state body, petitions, etc.)			
Participation in consultations organized by national and local state institutions			
Participation in working groups established within national and local state institutions			
Organizing public gatherings (e.g. protests, actions)			
Providing expert opinion and factual information upon the public request of state bodies			
Direct contacts with elected or nominated persons holding public functions (e.g. individual meetings, private friendly meetings, telephone conversations, electronic communication out of public eye)			
Direct contacts with civil servants (e.g. individual meetings, private friendly meetings, telephone conversations, electronic communication out of the public eye)			

Appendix 3

Basic data about the civil society organizations that responded to the questionnaire

Period of establishment	Percentage	Frequencies
Until 1990	9%	20
1991-2000	25%	58
2001-2010	43%	100
2011-2019	24%	56
Total		234

Period of registration	Percentage	Frequencies
Until 1990	4%	9
1991-2000	24%	55
2001-2010	43%	101
2011-2019	29%	69
Total		234

Registered legal form	Percentage	Frequencies
Association	92%	216
Foundation	6%	13
Organizational forms of foreign organizations	1%	2
Union	1%	3
Total		234

Membership	Percentage	Frequencies
Organizations with membership	77%	180
Organizations without membership	23%	54
Total		234

Size of membership	Percentage	Frequencies
1-100	77%	137
101-500	17%	30
501-1000	3%	6
More than 1000	3%	5
Total		178

Primary functions performed by the organizations	Percentage	Frequencies	Total
Representation of policies and interests	51%	119	234
Support to the community or target group	57%	133	234
Providing customer services	43%	100	234
Capacity building	73%	171	234
Financial support	13%	30	234

Levels of action	Percentage	Frequencies
Local / municipal	19%	44
Regional (within North Macedonia)	21%	50
National (North Macedonia)	47%	109
Regional (on the Balkans)	6%	13
International (EU / or wider)	8%	18
Total		234

Primary area of action	Percentage	Frequencies
Democracy and rule of law	9%	22
Economic and sustainable development	8%	18
EU integrations and policies	1%	3
Environment protection	9%	21
Health protection	2%	4
Protection of marginalized persons	5%	12
Agriculture and rural development	4%	10
Culture	7%	16
Media and information society	3%	7
Youth	11%	25
Science, education and life-long learning	10%	24
Nonviolence and tolerance	2%	5
Human rights promotion and protection and antidiscrimination	11%	25
Civil society development	5%	11
Gender equality	3%	7
Social protection and child protection	6%	13
Sport, hobby and recreation	1%	3
Other	3%	8
Total		234

Annual income	Percentage	Frequencies
Less than 2,500 EUR	19%	45
From 2,500 to 20,000 EUR	35%	83
From 20,001 to 100,000 EUR	23%	53
From 100,001 to 500,000 EUR	18%	41
From 500,001 to 1,000,000 EUR	4%	9
More than 1,000,001 EUR	1%	3
Total		234

Sources of funds in the annual budget	0%	1-10%	11-30%	31-50%	More than 50%
Membership fees	64%	25%	7%	2%	2%
State funds at central level	72%	12%	7%	2%	7%
State funds from the local self-government	66%	18%	9%	4%	3%
Donations and gifts from individual donors (citizens)	68%	20%	8%	2%	2%
Gifts and donations from the business sector	77%	12%	5%	3%	3%
Funds from foreign donors	28%	6%	7%	6%	53%
Funds from economic activity	68%	17%	8%	3%	3%
Other funds	92%	4%	1%	1%	1%

Total number of employees (employed for definite and indefinite time)	Percentage	Frequencies
0	44%	103
1-5	40%	94
6-10	10%	24
11-30	4%	10
More than 30	1%	3
Total		234

Total number of employed/hired persons with a temporary contract	Percentage	Frequencies
0	24%	55
1-5	47%	111
11-30	11%	25
More than 30	3%	6
Total		234

Total number of volunteers	Percentage	Frequencies
0	18%	41
1-5	31%	73
6-10	18%	43
11-30	23%	54
More than 30	10%	23
Total		234

