



Roma Responsive Budgeting at local level in North Macedonia

Guidelines for Municipalities



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FOREWORD

Roma Responsive Budgeting is one of the most important tools towards the implementation of all strategic documents that were passed at the local level. Consequently, the need to create this document in order to contribute to strengthening the capacities of municipalities as regards the creation of a responsive and sensitive budget addressing Roma issues.

The Council of Europe provides direct support to local self-government communities through the ROMACTED Program, whose main goal is to promote good governance and empowerment of Roma at the local level. By means of this Program, the capacities of the municipalities are enhanced in respect to better understanding of the concept of sound management and the importance of active involvement of the vulnerable local population in joint decision-making aimed at improving their situation. The purpose of building such partnerships is to ensure respect for human rights in practice and to ensure equal access to rights and services for all citizens at the local level.

With the support of ROMACTED Program, the Republic of North Macedonia promoted the drafting of local action plans for the period 2023-2026. These local action plans envisage a series of activities and measures that have been developed pertaining to the needs of the local Roma population. Within the framework of the ROMACTED Program, an assessment of the needs of the local Roma population was initially carried out and upon a joint consultation of the municipal working groups, a prioritization of the needs and their translation into measures and activities in the local action plans was made. Hence, the tool for identifying needs was tested as a pilot activity, which provided the basic data for creation of measures and consequently, appropriate budgeting.

The Handbook emphasizes the gap between the average citizen and the average Roma citizen, which is visible mostly in areas that are under the mandate of municipalities. The municipalities have competence in ensuring access to minimum conditions for better quality living, such as: access to potable water, sewage, paved streets, sidewalks, street lighting, urban living (urban planning) and legalization of homes, kindergartens, primary and secondary schools.

The concept of gender-responsive budgeting embodies the obvious political will of the national and local authorities to take a real step forward in advancing the integration of Roma.

This Handbook provides steps and tools for Roma Responsive Budgeting.

The Council of Europe shall continue its support in the direction of establishing Roma Responsive Policies both nationally and locally.

HANDBOOK STRUCTURE

- ✓ Analysis of the need to apply the concept of Roma Responsive Budgeting and analysis of the situation of the Roma population in North Macedonia
- ✓ Analysis of the crucial legal framework and national strategies as well as local plans for the Roma in the Republic of North Macedonia
- ✓ Description of the municipal jurisdictions and resources
- ✓ Description of the steps, tools and benefits from the application of the concept of Roma Responsive Budgeting
- ✓ Guidelines and attached forms for planning and monitoring the Budget at the local level in accordance with the RRB concept

List of abbreviations

RRB	Roma Responsive Budgeting
RNM	Republic of North Macedonia
CoE	Council of Europe
MF	Ministry of Finance
MLSP	Ministry of Labour and Social Policy
CSOs	Civil Society Organizations
GRB	Gender Responsive Budgeting
RCC	Regional Cooperation Council
LAP	Local Action Plan

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1. Why do we need Roma Responsive Budgeting?

In July 2019, within the framework of the Berlin process, the Poznan Declaration was adopted as the Declaration of the Western Balkans partners for the integration of Roma within the framework of the EU enlargement process. By adopting the Declaration, the governments committed themselves to further strengthen their respective efforts for the purpose of achieving equality and full integration of the Roma as part of the regional cooperation and accession towards the European Union. The Declaration envisages attainment of specifically defined goals in the areas of employment, education, housing, healthcare, documenting and in the fight against discrimination. Furthermore, it foresees adoption of regional standards on public budgeting related to the integration of Roma and the establishment of official channels and mechanisms for the joint engagement of local governments and Roma communities in the formulation of policies, as well as in the creation of appropriate mechanisms for monitoring and reporting on the implementation of policies related to the integration of Roma.

A large segment of the development gap between the average citizen and the average Roma citizen is noted in areas that are under the municipalities' mandate. Some of the most ubiquitous differences are in the domain of communal issues, i.e. access to minimum conditions for quality of life, such as: access to potable water, sewage, paved streets, sidewalks, street lights, urban living (urban plans) and legalization of homes, kindergartens, primary and secondary schools. A large portion of the competencies in these areas is within the scope of municipalities. Municipalities are responsible for supplying potable water to households, providing for fecal and atmospheric sewage, paving streets, as well as for adopting urban plans that are a prerequisite for the introduction of these services. The operation of kindergartens is also partly under the mandate of the municipality. Additionally, municipalities are involved in the management of schools, whereas school curricula are under the competencies of national level institutions (Ministry of Education and Science and Bureau for Development of Education).

A large portion of the development differential, that is, of the difference in the quality of life between the Roma versus the non-Roma population in North Macedonia, is in domains that are under the jurisdiction of the municipality. Improving Roma's access to potable water, sewerage, paved streets, street lights, etc. are conditions that are to be provided for by the municipality. If the municipality

invests more in providing Roma with access to these services, the difference between Roma and non-Roma citizens in these areas shall decrease.

Nevertheless, there will be differences in other areas that do not directly depend on what the municipality does, such as household income, average level of education, employment, health, etc.

However, if the municipality invests funds and efforts for the social inclusion of the Roma, the differences shall be diminished in those areas that directly depend on its work, and are aimed at improving the quality of life of the Roma at a local level.

The work of the municipality is financed by the municipal budget. The municipality plans its budget for a period of one fiscal year (from January 1st to December 31st).

In this sense, it is necessary to plan local budgets in a way that takes into consideration the needs of Roma, as well as the general necessity and obligation to gradually reduce the gap between Roma and non-Roma citizens in different areas. It is quite obvious that the differences cannot be overcome in a short period of time or within a fiscal year. The mitigation of differences is to be carried out in accordance with the concept of gradual adjustment. This implies a gradual reduction in the gap from year to year. This Handbook was drafted precisely for this purpose, and it provides clear guidelines as to how the concept of RRB is to be applied by the municipal administration.

This concept of planning the local budget by considering Roma needs is called Roma Responsive Budgeting (RRB).

The approach essentially focuses on finances, on the spending of funds in the budgetary sense – i.e. on the budgets of public institutions which are to be adjusted to the real needs of the citizens and that are to be equally allocated in order to contribute towards the implementation of the goal of integrating Roma as part of public services.

The crucial novelty of the concept is that it puts the focus on the budget. Previously, for decades, the basic approach applied everywhere consisted of the drafting of strategic documents, such as strategies, action plans, etc. The focus of those documents was, and still is, on the specific things that need to be implemented and on the concrete goals and results that need to be achieved in order to bring about a certain social change.

The strategic documents also contain financial plans, which for a long period of time did not use to be harmonized with the budgets of the institutions, in whose competence is the implementation of the foreseen measures and activities.

This has led to a situation where a certain strategy or action plan is adopted, but not implemented, i.e., it remains only on paper. This has been a regular practice in North Macedonia and in other countries in the region.

A significant novelty in the RRB concept is that the desired goals and outcomes are directly incorporated in the main financial document of the public institution, that is in its budget. This does not imply that strategies and action plans should not exist. On the contrary, it means that they should directly influence the planning process of the public budget, that is, they should be integrated into the public budget.

The essence of the RRB concept is to place the focus directly on finances, i.e. on spending money. This provides a guarantee that what is envisaged as a measure or activity shall also be implemented.

Apart from the budget projection, it is also important to monitor the execution of the budget.

The goal of the concept of Roma Responsive Budgeting is to overcome the traditional weakness, that is, the approach of exclusively planning strategic and program documents by turning the focus to the key financial document in the public sector – the budget. The goal is to ensure the integration of Roma through more sensitive socio-economic policies in accordance with the needs of the local Roma population.

1.1 The situation of the Roma in North Macedonia

Indisputably, the aim of applying the concept of RRB at the municipal level is to enhance the social inclusion of the Roma. Taking betterment into account, it is absolutely necessary to know the specific socio-economic position of the Roma at the municipal level, as well as the areas in which they have

the greatest needs. To that end, it is essential to have knowledge regarding some of the basic socio-economic indicators that are used to depict that situation.

The new *Roma Inclusion Strategy 2022-2030* was adopted this year and covers the period until 2030. The Strategy uses statistical data from surveys¹ conducted by UNDP and the World Bank in 2011 and then again in 2017, where the so-called targeted sample consists of Roma and non-Roma living in close proximity to Roma in order to compare a larger number of key indicators. Simultaneously, as regards indicators for which data are available at a national level, comparisons are also made against those values. Selected indicators are presented in the table below. It is of importance that when the indicators are reviewed, they are to be also analyzed in the context of the municipal competencies set out under Article 22 of the Law on Local Self-Government. It is quite obvious that some of the areas with the most evident differences between Roma and non-Roma are under the jurisdiction of municipalities, such as access to potable water and sanitation.

Simultaneously, municipalities have certain competencies in other areas, in cooperation with the central government. These are, for example, kindergartens (preschool education), primary education, etc.

These areas have been the subject of considerable interest in the past period. There have been significant efforts to increase Roma participation in pre-school education. In certain municipalities there are programs to stimulate Roma children to complete primary education (scholarships, etc.).

Undoubtedly, such undertakings are not easy. The key impediment to the inclusion of Roma in the Macedonian society is the pervasive discrimination against Roma. This discrimination emanates from the average citizen and his/her personal cultural attitudes. Hence, for example, in several cities, non-Roma have opposed to Roma children going to the same kindergarten or the same class with their children. The pressures of non-Roma citizens over the administrations of kindergartens, primary schools, and municipalities has been documented. Many non-Roma citizens have withdrawn their children from kindergarten or primary school and have transferred them to other educational institutions, where there are no Roma. There are also cases where the management of kindergartens, elementary schools, as well as the administration of municipalities, silently agree and support this behavior.

¹ Regional Roma Survey 2017, <https://www.eurasia.undp.org/content/rbec/en/home/library/roma/regional-roma-survey-2017-country-fact-sheets.html>

This is highlighted in order to reiterate that it is not an issue of easy, harmonious processes, but an issue of rather complex and difficult societal changes.

At the same time, this is noted in order not to lose sight of the key factor for exclusion of the Roma, the discrimination.

It is to be borne in mind that the concept of RRB is implemented in the context of strong discrimination against the Roma. If that is forgotten, there is a risk of getting a simplified picture that consists of relocation of municipal funds, for example for streets, water supply, sewerage, etc., and the funds are always scarce and that is the very essence of the problem. Nevertheless, the problem is much more complex than that. Indisputably, the chronic lack of funds is part of the problem. It is also true that we are talking about intertwined problems that have accumulated over a very long period of time and cannot be addressed in the short term. However, it should not be overlooked that in many municipalities in Macedonia there is an evident lack of political and institutional will to enhance the position of the Roma. The lack of that will largely derives from the indirect and direct discrimination that is still ubiquitous.

Table 2 below showcases some of the indicators used in the new *Roma Inclusion Strategy 2022-2030*.

Table 2. Indicators on the living conditions of the Roma in North Macedonia

	National average (%)	Roma (%)	Non-Roma* (%)
Potable water in the home	99	90	97
Sewer or septic tank	87	84	92
Toilet in the home	97	74	93
Electricity	99	93	97
Overcrowding	/	61	27
Benefit from preventive healthcare		55	72
Unemployment		49	19
NETE**		74	33
Children who attend kindergarten		14	29

Completed primary education		69	93
Completed secondary education		31	87
Households with more than 4 members		40	27
A computer		46	72

Source: UNDP and World Bank research, 2011 and 2017

*who live in close proximity to Roma;

**Rate of people who are neither in education, training, nor employed.

As previously mentioned, some of the most relevant differences are in areas that are direct responsibility of the municipalities.

Table 2 provides an overview of some of the basic indicators used to assess a household's quality of life. Those indicators are usually filled with data collected by means of household surveys. The data presented in Table 2 are data collected at the national level, that is, they do not depict the specific situation of the Roma in a certain municipality. In order to effectively apply the RRB concept in a given municipality, it would be ideal to have data on Roma specifically for that municipality. At the same time, these should be the so-called longitudinal data, i.e. data that are collected in an identical manner with a predetermined periodicity, for a longer period of time, for instance, once a year or once every two years, etc. Hence, it would be possible to obtain real comparability of the values of the indicators over time and to monitor the trend of changes, i.e. whether the situation is improving and to what extent, whether it is stagnating, or worsening.

2. Key legal acts, documents and concepts

2.1. Legal framework

Application of the RRB concept at the local level presupposes general knowledge of the general legal and other acts that regulate the general budgeting process. Budgeting in the public sector and specifically in the municipalities is regulated by a large number of laws and by-laws. Application of the RRB concept does not require exhaustive knowledge of this regulation. Nonetheless, it is indeed useful to know which the main documents that regulate this area are. Those are as follows:

- Law on Budgets

- Law on Execution of Budgets
- Law on Local Self-Government
- Law on Financing of Local Self-Government Units
- Law on Public Internal Financial Control
- Law on Registration and Records of Liabilities
- Law on Accounting for Budgets and Budget Beneficiaries
- Rulebook on Income Classification
- Rules for the Classification of Expenditures
- Law on Financial Support of LGUs and Individual Beneficiaries Established by LGUs for Financing Due and Outstanding Liabilities
- Rulebook on the Form and Content of Periodic Financial Reports of Municipalities
- Rulebook on Approval and Repayment of Loans to Municipalities from the Central Budget

The fundamental legal documents are the Law on Budgets, the Law on Local Self-Government, the Law on Budget Execution and the Law on Financing of Local Self-Government Units.

It is important to note that as of recently, i.e. September 2022, there has been a major change in this domain with the adoption of a new [Law on Budgets](#) (Official Gazette of the Republic of North Macedonia No. 203/22). The new Law on Budgets shall become effective in 2025.

Table 1. Budget calendar

December – March	Municipality Council adopts the budget calendar
By April 15th at the latest	The Government establishes the strategic priorities for the next year
By May 31st at the latest	The Government adopts the Fiscal Strategy
April – May	The Municipality Council reviews the development plan of the municipality, including the strategic priorities of the Government and the adopted Fiscal Strategy
May – June	The Budget Department prepares a notice to the budget beneficiaries to submit the proposed calculations for the upcoming year
June – August	The Budget Department analyzes the submitted calculation proposals and determines the priorities according to the submitted requests.
By September 30th at the latest	The Minister of Finance submits a Budget Circular

latest	
By October 20th at the latest	a. Draft programs have been developed and submitted by the Mayor to the Council b. The Council adopts them c. Public hearings are held d. The content of the proposed programs is published
By November 15th at the latest	The Council adopts the draft programs
From November 15th until November 25th	Public debates, public hearings, presentation of the budget to the electronic media and gathering other proposals by the business community, NGOs, citizens, etc.
By December 1st at the latest	The Mayor submits the budget proposal to the Council
December	A debate is conducted in the Municipality Council bodies
End of December	The budget for the following year is adopted at the session of the Municipality Council
January	Beginning of the budget year

Source: Municipal Budget for Citizens, Community Forums Program

2.2. Key notions

The process of budgeting and management of the municipal budget relies on a large number of technical terms. Most of these terms are defined in the fundamental laws governing the budget process. Although these are technical terms, most of them are commonly used and are known to non-experts in the field as well.

The basic terms used in the field are presented hereunder. The terms were undertaken from the *Handbook for Budgeting of Local Self-Government Units in 7 Steps*.

- Budget is an act of the central government (State Budget) and local government (Municipal Budget), by means of which the annual revenues and other inflows are planned and the annual expenditures and other outflows of the state or the municipality are approved.

- Revenues in the budget are categorized as taxes and other mandatory payments, which are defined by law, inflows resulting from property ownership (interest, dividends, rent, etc.), compensation for goods or services provided, gifts, donations, sponsorships, subsidies and transfers.
- Expenditures are budget payments that are recorded on a cash basis in the Income and Expenditure Statement.
- Municipal budget beneficiaries are the municipal bodies and public services established by the municipality.
- The Municipal Budget is an annual plan of revenues, other inflows and approved funds and includes the basic budget, the budget of subsidies, the budget of donations, the budget of loans and the budget of self-financing activities.
- The basic budget of the municipality is an annual plan of revenues, other inflows and approved funds with the budget for financing the basic competencies of the municipality.
- The budget of self-financing activities is an annual plan of revenues from the activities of the budget beneficiaries, i.e., individual beneficiaries, which are additional to the basic activities defined by law and the approved funds.
- Own sources of revenues are local taxes, local fees and local allowances, revenues from municipality properties, self-contributions, pecuniary fines, donations and other revenues determined by law.
- Subsidy is a transfer from the Budget of the Republic of North Macedonia and the funds' budgets to the Municipal Budget.
- Block-subsidy is a grant intended for the financing of competencies in a certain area established by law.
- Allocated subsidy is a grant intended for the financing of a specific activity.
- Participatory decision-making is the individual or collective engagement of the residents of the municipality in different levels of decision-making on matters of local importance.
- Budget classification is a hierarchical display of codes intended to classify functions, organizational units, activities and economic transactions in a unique and consistent manner.
- Budget deficit is a negative difference between planned, i.e., collected revenues and approved funds, that is, expenditures, and it is financed with funds secured from other inflows.

- Budget surplus is a positive difference between anticipated, that is, collected revenues and approved funds, that is, expenditures, and is used to finance the negative difference between anticipated, realized other inflows and other outflows.
- Budget balance is the difference between all budget revenues and expenditures.
- Indebtedness of municipalities refers to securing of financial resources from domestic and foreign sources of capital within the framework and under conditions established by law.
- Fiscal/budget transparency is openness to the public about the past, present and future fiscal activities of the state, as well as about the structure and functions of the state which determines fiscal policies and outcomes.
- Participatory governance refers to the involvement of stakeholders in the decision-making process as to how economic and social resources are allocated, delivered, used and maintained.
- Accountability implies responsibility to explain the decisions and measures before the public, the citizens, the community in accordance with the expectations it has. It implies comprehensive information about how the undertaken obligations were realized and whether and which results had been achieved.
- Citizen's budget is the presentation of the budget in a simple way in order to inform the citizens about its creation and the spending of allocated funds.
- Financial plan is a plan of inflows and outflows of a given budget beneficiary for a specific budget year.
- Quota is the total amount of funds that the budget beneficiary can spend in a certain period of time within a budget year.
- Liability is an estimated liability, an assumed liability, an incurred liability and a due and outstanding liability.
- Program is a narrower area within a policy, which pursues common specific medium-term objectives. A program can have one or more sub-programs.
- Sub-program is a more detailed part of a program with short-term to medium-term goals and consists of projects and/or activities.
- Liquidity is the ability to pay liabilities in a timely fashion within the agreed period of time.
- General government debt consists of consolidated financial liabilities created on the basis of borrowing by general government entities.

- Budget repurposing is a decision to change the allocation of funds in the municipal budget within the approved budgets.²

2.3. Key documents in the municipal budgeting process

In the process of budgeting and managing the Municipal Budget, a greater number of documents are used that are defined and regulated by the fundamental laws in the area. These documents are important for the application of the RRB concept and knowledge of them is required. They are as follows:

- The budget calendar defines the deadlines for planning the Municipal Budget, where all activities related to the preparation of the budget, execution of the budget through financial statements or monitoring of the execution of the budget by the municipal administration are covered.
- The budget circular letter contains the instructions for preparing the proposal budget by the budget beneficiaries and is delivered by the Ministry of Finance.
- The proposal budget is prepared by the Mayor (municipal administration) in which the annual revenues and annual expenditures are planned and it is to be approved by the Municipal Council.
- The draft development program plan contains the mid-term projections of the approved funds for individual budget programs and sub-programs, the years in which they will be implemented and the sources of financing, i.e. the budgets.
- The budget is an act of the local government that plans the annual revenues and other inflows and approves the annual expenditures and other outflows of the state or the municipality.
- The monthly reports contain data on the total current-operating and capital revenues and expenses for the previous month to which the reporting period refers.
- The Q1 Quarterly Report contains data on the total ongoing - operating and capital revenues and expenditures for the previous three months to which the reporting period refers in accordance with the economic classification of revenues and expenses by accounts and in aggregate.

² Trenkovski, Borche, *Handbook for Budgeting of Local Self-Government Units in 7 Steps*, USAID

- The Q2 Quarterly Report contains data on all outstanding liabilities, as well as outstanding liabilities by type and by item, with the status of the last day of the previous quarter.
- The Q3 Quarterly Report contains data on debts and information on changes to the status of each debt in the previous quarter, as well as changes to the status of issued guarantees and data on the indebtedness of public enterprises established by municipalities.
- The Semi-Annual Report contains data on the total ongoing - operational and capital revenues and expenditures for the previous six months to which the reporting period refers.
- The Annual Report contains data on the total ongoing - operating and capital revenues and expenses, for a period of one year, to which the reporting period refers.

3. Competencies and Resources of the Municipality

3.1. Key competencies

As stated in the introduction of the Handbook, a significant part of the areas in which there is a significant gap between Roma and non-Roma citizens in North Macedonia is under the jurisdiction of the respective municipalities. The responsibilities of municipalities are regulated in the Law on Local Self-Government of 2002. The key article that defines the competencies is Article 22 of this law.

A good knowledge of the responsibilities of municipalities is of utmost importance for effective representation and implementation of the concept of RRB.

Article 22 of the Law on Local Self-Government³ which exhaustively defines these competencies is cited hereunder:

Article 22

List of Competencies:

(1) Municipalities are responsible for performing the following tasks:

1. Spatial (urban and rural) planning, issuance of approvals for construction of facilities of local importance determined by law, planning and maintenance of the space and planning and maintenance of the construction land;
2. Protection of the environment and nature - measures for protection and prevention of water, air and soil pollution, protection of nature, protection from noise and non-ionizing radiation;
3. Local economic development - planning of local economic development; determination of development and structural priorities; management of local economic policy; supporting the development of small and medium-sized enterprises and of entrepreneurship at a local level, and in that context, participation in the establishment and development of the local network of institutions and agencies and promotion of partnership;
4. Communal activities - supply of potable water; supply of technological water; sewage and waste water treatment; public lighting; sewage and treatment of atmospheric water; maintenance of public cleanliness; collection, transportation and handling of communal solid and technological waste;

³ Official Gazette of the Republic of Macedonia No. 5 of January 29, 2002

arranging and organizing public local passenger transportation; supply of natural gas and thermal energy; maintaining graves, cemeteries, crematoriums and providing funeral services; construction, maintenance, reconstruction and protection of local roads, streets and other infrastructure facilities; traffic regulation; construction and maintenance of traffic signals and signs; construction and maintenance of public parking spaces; removal of illegally parked vehicles; removal of damaged vehicles from public areas; construction and upkeep of farmers' markets; chimney cleaning; maintenance and use of parks, greenery, park-forests and recreational areas; regulation, maintenance and use of riverbeds in urbanized parts; naming streets, squares, bridges and other infrastructure facilities;

5. Culture - institutional and financial support to cultural institutions and projects; preservation of folklore, customs, old crafts and trades and similar cultural values; organizing cultural events; stimulation and promotion of various forms of creativity;

6. Sports and recreation - development of mass sports and recreational activities; organization of sporting and other events; maintenance and construction of sports facilities; support to sports associations;

7. Social protection and protection of children - kindergartens and senior citizens' homes (ownership, financing, investments and maintenance); social care for the disabled; children without parents and parental care; children with educational and social challenges; children with special needs; children from single-parent families; homeless children on the streets; persons at social risk; persons affected by drug and alcohol abuse; raising public awareness; housing people at social risk; exercise of rights and education of preschool children. The execution of these competencies is in conformity with the National Program for the Development of Social Protection;

8. Education - establishment, financing and management of primary and secondary schools in cooperation with the central government, in accordance with the law; organization of transportation and meals for students and their accommodation in student dormitories;

9. Healthcare - management of the network of public healthcare organizations and primary healthcare facilities that should include representation of the local self-government in all boards of all health organizations in public ownership, health education; health promotion; preventive activities; protection of workers' health, occupational safety and health; environmental health oversight; infectious disease oversight; assistance to patients with special needs (for example, mental health, child abuse, etc.) and other areas determined by law;

10. Preparations and undertaking measures aimed at protection and rescue of citizens and material goods from military destruction, natural disasters and other emergencies, as well as from any deriving consequences;

11. Fire protection performed by territorial fire fighting units;

12. Supervision over the performance of activities under their competencies, and

13. Other matters stipulated by the Law.

(2) The competencies from paragraph (1) of this Article shall be performed in accordance with the standards and procedures established by law.

(3) The tasks under the jurisdiction of municipalities shall be set out in the Law and shall be binding upon the municipalities.

3.2. Sources of revenues in the municipal budget

The advocacy and effective implementation of the RRB concept requires general knowledge of the way of financing of municipalities in North Macedonia. To this end, a brief summary of the sources of revenues in the municipal budget is useful. This part of the text is taken from the brochure *Municipal Budget for Citizens* drawn up within the framework of the Community Forums Program. The municipalities have the following specific sources of funding:

- Own sources;
- Subsidies of funds from the Budget of the Republic of North Macedonia and from the budgets of the Funds;
- Domestic and international donations, and
- Loans from the Budget of the Republic of North Macedonia, as well as international loans upon prior consent of the Government of the Republic of North Macedonia.

The municipality's own sources of financing are the revenues that, in accordance with the Law, the municipal administration and the council independently determine, establish and charge. The municipality's own sources are as follows:

A) Local taxes:

- Property tax

- Inheritance and gift tax
- Tax on sales of real estate and rights

B) Local fees:

- Communal charges (company sign fee, public lighting, use of streets, usage of parking lots, advertising, advertisements in public places, etc.)
- Administrative fees (for requests, petitions, proposals, reports, appeals, decisions, etc.)

C) Local remunerations:

- Compensation for maintenance of construction land
- Utility fees (water supply, sewerage, public transport)
- Public cleanliness and hygiene, maintenance of streets and road signage
- Fees for spatial and urban plans

D) Property related revenues:

- Rent related revenues
- Interest rate revenues
- Revenues from property sales

E) Revenues from levies

F) Revenues from personal income tax collected in the course of the current year:

- 3% of the personal income tax of natural persons collected in the municipality where they permanently reside;
- 100% of the personal income tax of natural persons engaged in arts and crafts activity registered in the municipality.

A subsidy is a transfer from the Budget of the Republic of North Macedonia and the funds' budgets to the municipal budget. Subsidies provide additional income for financing the responsibilities of municipalities.

The following types of subsidies are allocated:

- VAT revenues

- dedicated grants
- capital grants
- block grants
- subsidies for delegated authority

Donations are non-refundable funds received from governments of other countries or international organizations, as well as from domestic or foreign legal or natural persons that are used for regular or capital expenditures, in accordance with the terms and conditions agreed with the donor.

The purpose and method of using the donations are regulated by an agreement entered into by and between the donor and the mayor, for which prior consent is given by the Municipality Council. The citizens of the municipality can contribute with their ideas and suggestions prior to and during the implementation of a certain project by the municipality.⁴

4. Implementation of the RRB concept

4.1. Benefits of RRB

The main goal of RRB is gradual reduction of the gap in living conditions that exists between Roma and non-Roma citizens. According to the Guidelines for Roma Responsible Budgeting drawn up by the Regional Cooperation Council (RCC), there are additional benefits as regards RRB. They are as follows:

- Greater budget transparency
- Fairer distribution of funds at the local level
- More appropriate spending of funds in response to realistically expressed needs
- Greater involvement of the Roma community in decision-making processes at the local level⁵

It is clear that the application of the RRB concept enables a clear insight into the commitment of the municipality to ensure fair distribution of funds and inclusion of vulnerable groups of citizens.

⁴ Municipal Budget for the Citizens, Community Forums Program www.zels.org.mk

⁵ Guidelines for Roma Responsible Budgeting, Regional Cooperation Council (RCC), 2020

Moreover, the application of RRB provides additional guarantees that budgeting is aligned with the realistically expressed local needs. Indisputably, that process includes the Roma community and hence contributes to a higher level of transparency.

4.2. Preconditions for implementation of RRB

According to the Guidelines for Roma Responsible Budgeting drafted by the Regional Cooperation Council (RCC), the prerequisites and steps for the implementation of RRB are as follows:

- Good familiarization with the situation of the Roma community at the local level
- Understanding of the needs and challenges related to the socio-economic integration of the Roma at the local level
- Real engagement of the Roma community and its representatives at the local level
- Favorable institutional-political context (will)
- Creation of conditions for monitoring the execution of the budget⁶

The situation of the Roma community at the local level can be understood by familiarization with the conditions in a specific municipality. Even though the situation of the Roma community in different municipalities has certain common characteristics, it is also known that there are specific conditions and situations that apply and prevail in certain municipalities, that is, they exist in one municipality but not in others.

Understanding the challenges related to the socio-economic integration of the Roma at the local level can be linked to the argument discussed earlier in the text. The challenges do not just stem from the fact that resources are always limited or scarce. Other factors should also be taken into account, such as the pervasive discrimination that has existed historically and is still extremely acute.

The implementation of RRB requires realistic engagement and involvement on the part of the Roma community, that is, better effects will be achieved in the case of real involvement. Even though it is true that certain steps and measures can be taken top down, that is, without active participation, the

⁶ *ibid*

effect is always greater if the measures are defined in response to realistically expressed and discussed needs.

The existence of an institutional will to change things cannot be emphasized enough. It is clear that there must be a will for a certain measure or undertaking to be implemented. In this sense, it is important to underline that conditions can be created to build the will in local contexts where it does not exist or is not sufficiently expressed. The approach involves broader mobilization of relevant stakeholders at all levels, including political stakeholders, the media, civil society organizations and the public.

The implementation of RRB requires ongoing cooperation with the municipality and with the specific departments and officials within the municipality. That cooperation should be systematic and continuous. It is not enough to provide for inclusion of certain measures in the budget but also to perform regular monitoring of the budget execution in order to ensure implementation of the foreseen measures.

4.3. Relevant Stakeholders

Effective implementation of RRB requires involvement of a larger number of relevant stakeholders. These stakeholders, as a minimum requirement, are the following:

- the Mayor
- the Municipality Council
- Relevant departments within the municipality
- Key officials in the municipality
- the Ministry of Finance
- Line ministries
- Roma community and its representatives
- Civil society organizations (CSOs)
- Media and the wider public

The process may not be understood as a purely technical process in which specific problems will simply be pointed out and they will immediately be endorsed and integrated into the budget. The

reality is rather complex. It is necessary to communicate with the directly involved stakeholders such as the mayor, the council and the competent departments and officials in order to create conditions for cooperation and to ensure basic recognition of the concept.

Furthermore, investments and measures at the local level are often implemented in some form of cooperation with the central level. Funds for larger projects come in the form of subsidies from the central government; funds for certain measures for the inclusion of the Roma community, such as covering the costs of pre-school education (kindergartens) or scholarships, can again be provided by the central government and administered by the municipalities in accordance with the plans and strategies determined at the national level.

The various measures and strategies established at the national level are under the competence of the relevant ministries. In that sense, the efforts to implement RRB in municipalities are to be guided by the knowledge of this wider context.

As already mentioned, the Roma community and its representatives are to be actively involved in order to ensure effectiveness. As a matter of fact, it is possible to foresee top down measures or a process that does not rely on communication with those actually affected. Nevertheless, needs will always be more realistically defined provided that the process involves active communication. This will ensure that all stakeholders are heard, that all needs are well-mapped, that needs are prioritized and ranked in terms of relevance, scope and urgency, etc.

Finally, civil society organizations and the media are stakeholders who can assist with this process. It is essential to assess their possible contribution and assume an approach that will allow for their inclusion.

4.4. Possible weaknesses/impediments

Effective advocacy and implementation of RRB presupposes meeting a number of preconditions. It also largely depends on the quality of documents for the social inclusion of the Roma, either already existing or adopted specifically for the RRB needs. To a large extent, the implementation of RRB is a process of harmonizing and integrating goals, priorities and measures that are foreseen in individual

documents, specifically budget programs of the municipality and documents for the inclusion of the Roma.

Furthermore, the effective implementation of RRB requires quality data, well-defined objectives, indicators, as well as baseline and target values. In this sense, certain shortcomings from several different aspects can emerge as a potential obstacle in the RRB process. These shortcomings may be addressed in a timely fashion if recognized as potential obstacles. The Guidelines for Responsible Budgeting towards the Roma compiled by RCC include a list of contingent shortcomings and weaknesses that can be an obstacle in the RRB process. They include the following⁷:

- ✓ Objectives, including objectives related to impact, outcomes, results and output parameters that are not adequately structured. At some levels, there are no defined goals or inappropriate goals are set. This is especially true in relation to setting target values. Target values are often unrealistic, and sometimes no target values are set.
- ✓ The timeframes are not clearly defined (it remains unclear whether they refer to a specific year or to the entire period of duration of the planning document).
- ✓ The funding source is not accurately determined (the planned budgets do not correspond to the adopted budgeted funds of the responsible institutions).
- ✓ Inadequate indicators (key performance indicators) set for the entire chain of results (impact, outcomes, results and output parameters).
- ✓ Lack of disaggregated initial and periodic statistical data, especially for general measures such as education, housing, employment, health and the like.
- ✓ Strong dependence and reliance on donor funding. Impact assessments are not performed - impact assessment is the process of evaluating the probable impact of a proposed intervention.

The list of these potential weaknesses provides insights to any stakeholders interested in the implementation of RRB as regards factors that are to be verified, predicted, analyzed and addressed in order to effectively implement the process. Some of these factors are beyond the influence of local stakeholders, such as strong dependence on donor funding. A CSO that wants to apply RRB in a certain municipality has no influence on this factor. However, many of the other potential weaknesses can directly be addressed by the stakeholder. For example, inadequacy of the indicators or absence of

⁷ Source: RCC Guidelines, 2020

statistical data are factors that can be taken into account in the planning process of RRB in a certain municipality. Addressing these weaknesses actually means paying more attention to choosing the right indicators as well as defining appropriate indicators in cases when they need to be defined for the specific purpose. This is also applicable to the planning and setting up of a data collection system where these specific indicators shall be entered.

5. Steps in the RRB Process

The RRB process can be divided into several key phases or steps. These are as follows:

- Assessment of the key needs of the Roma community at the local level
- Prioritization of needs
- Defining specific measures
- Analysis of the realistic capacities of the municipality
- Matching the needs of the Roma community with the budget
- Budget monitoring the execution

In the next part of the text, these steps will be subject to detailed elaboration.

5.1. Assessment of the key needs of the Roma community at the local level

The first step in the RRB process is assessment of the real needs of the Roma community at the local level. The most pressing or critical needs are to be considered in the course of the assessment process. These include, for example, the needs that make the life of certain segments of the community very difficult. They usually refer to basic needs, such as lack of potable water, lack of food, heating in winter, etc. It is to be borne in mind that only the needs that are under the municipality's competencies can be covered with the assessment. Furthermore, a criterion for determining the key needs can be the number of citizens who are affected or the relevance of those needs. These criteria of urgency, relevance and scope should be taken into account when assessing what the key needs of the Roma community are.

In this context, two possible situations arise: the municipality does not have a relevant strategic document for the inclusion of Roma or it already has such a document. Should that document already exist, and should it be valid and already adopted by the municipality, then it is to be considered that this step of the process is already completed. The same applies to the next step, prioritization of needs, as well as to the one that follows, i.e. defining specific measures.

If the municipality does not have such a strategic document, firstly an assessment of the needs and their prioritization is to be made followed by definition of the measures to be implemented in addressing such needs. The outcome of these three steps is the drafting of a strategy for addressing the needs of the Roma community at the local level, regardless of whether it exists as a formal document or not.

It is important to note that these steps should be implemented with the active involvement of the Roma community, i.e. of the citizens who are affected. Other relevant stakeholders should also be involved.

5.2. Prioritization of needs

The process of prioritization of needs should yield certain conclusions about needs which are of higher priority compared to others. The needs are always numerous and the funds available are limited. Therefore, it is necessary to decide what the most important thing to do is, for example in the next budget year.

It is of paramount importance that this happens in a process that has a democratic quality, i.e., it includes a discussion as well as a voting process. Other criteria, such as urgency and relevance, should also be taken into account. For example, the majority may vote for the repair of a street in the community. For instance, the street exists, but it is damaged and needs to be repaired. That street is currently affecting the largest number of people (scope) and therefore it will receive a majority vote. On the other hand, a small number of citizens in the community do not have drinking water. Their need will not get enough support in voting because the number of citizens who are directly affected by it is small. This is a classic dilemma in democratic processes where the will of the majority prevails. The question is how to balance the criteria of urgency, relevance and scope (number of affected

persons). There are a number of models for ensuring social justice in this sense. The purpose of these Guidelines is not to dive into this issue as it is the subject of a number of other texts.

As a follow-up, models for prioritization of needs can be presented. These models are commonly used in management practice and serve for more structured decision-making on certain issues.

Model 1. Decision-Making Matrix

A useful way of making decisions is the so-called decision matrix analysis, which is also called multi-attribute utility theory (MAUT). It is particularly useful in cases where there are more options to choose from, as well as more factors that need to be considered. Thus, it is especially useful in situations where there is no clear option. It is used as follows:

- a matrix is designed
- options are placed as rows
- factors are placed as columns
- each option according to each factor is ranked from 1-5
- all factors from 1-5 are weighed. More important factors receive more weight
- The results are multiplied and summed
- results are multiplied and aggregated

Example: Selection of a model for a sewage treatment plant in a Roma community

Step 1.

Factors	Price	Capacity	Regular maintenance costs	Energy consumption	Sum
Weight					
Model 1	2	4	4	1	
Model 2	5	2	3	2	
Model 3	3	5	2	3	
Model 4	5	5	3	1	

Step 2.

Factors	Price	Capacity	Regular maintenance costs	Energy consumption	Sum
Weight	2	3	3	4	
Model 1	$2 \times 2 = \underline{4}$	$4 \times 3 = \underline{12}$	$4 \times 3 = \underline{12}$	$1 \times 4 = \underline{4}$	30
Model 2	$5 \times 2 = \underline{10}$	$2 \times 3 = \underline{6}$	$3 \times 3 = \underline{9}$	$2 \times 4 = \underline{8}$	33
Model 3	$3 \times 2 = \underline{6}$	$5 \times 3 = \underline{15}$	$2 \times 2 = \underline{4}$	$3 \times 4 = \underline{12}$	37
Model 4	$5 \times 2 = \underline{10}$	$4 \times 3 = \underline{12}$	$3 \times 3 = \underline{9}$	$1 \times 4 = \underline{4}$	35

Model 2. Pairwise comparison

Another technique (type of voting) that is suitable for use for this type of decision-making is the so-called pairwise comparison.

This technique is particularly suitable for choosing several options that are in mutual correlation, and there is no precise information for making a decision.

For this type of voting, the so-called pairwise comparison matrix is used.

It is conducted in the following way:

- the options are listed
- they are placed in a table (as rows and as columns)
- they are compared to each other. The letter of the chosen option is written in the cell and a value is given (eg. 0-3), i.e. its advantage over the other option is ranked.
- the result is added up

Example: Selecting a small infrastructure project in a Roma community

A – children's playground

B – open market

C - park

D – sidewalk on Street X

E – renovation of a youth center

	A: Ohrid	B:	C:	D:	E:	F
A:		B1	A1	A1	E1	
B:			B2	B2	E1	
C:				C1	E2	
D:					E2	
E:						
F:						

Sum of points:

A - 2

B - 5

C - 1

D - 0

E - 6 – selected option

The above presented models serve only as guidance as to how to approach deciding which issues are of higher priority. They provide guidance as to how to approach needs assessment and analysis in a structured manner and decision-making that will involve more than simple majority voting.

5.3. Defining concrete measures

Defining concrete measures is the phase that follows the assessment and prioritization of needs. In this phase, the specific issues and problems that are defined as priority in a certain period of time, for example the next 3 years, are reformulated into specific measures that are to be implemented in order to resolve those problems. The Strategy making process is completed with this step. These specific measures, from the aspect of formulation, may be part of the strategic document itself or of the action plan that elaborates on the strategic document.

In this regard it is worthwhile mentioning several aspects. Occasionally, the specific measures include an assessment of the funds needed for their implementation. Many of the strategic plans that are compiled include an assessment of the funds needed, as well as the funds source. A summary of a strategic plan is presented hereunder consisting of a column in which the necessary resources (usually financial) to implement a specific measure should be entered.

Sample format for a strategy or an action document

Measure	Indicator	Activity	Responsible Institution	Timeframe		Necessary resources	Sources of verification
				Initial state	Planned target		
Measure 1	Description						

As already mentioned, the concept of RRB gains importance because a traditional weakness of these strategic documents in the region is that they are not usually linked to the budgets of the institutions responsible for their implementation. In other words, the processes of adopting strategic plans and adopting budgets are not harmonized. The concept of RRB aims to overcome this traditional weakness.

It is also worth noting that the specific measures to be implemented are linked to indicators and target values (targets) that further specify the work to be done as well as the results to be obtained with the implementation of that specific measure.

These concepts of defining measures and results, indicators and target values, are not the subject of detailed elaboration in this Handbook as there are a number of other handbooks that deal specifically with them.

It should also be mentioned that the transition to program budgeting, introduced with the new Budget Law, will impose definition of results and indicators in the budgets themselves. We will have to wait and see the manner in which it will be implemented in practice, given that the implementation of the law is to begin in 2025. Nevertheless, this novel approach actually consolidates the practices of

strategic planning and budgeting that have been completely separated until now. In principle, this could mean that certain measures for Roma inclusion, along with their indicators and targets, could directly be transposed into the municipal budget. It also means that in the next period the concept of RRB will gain importance.

5.4. Analysis of the Realistic Possibilities of the Municipality

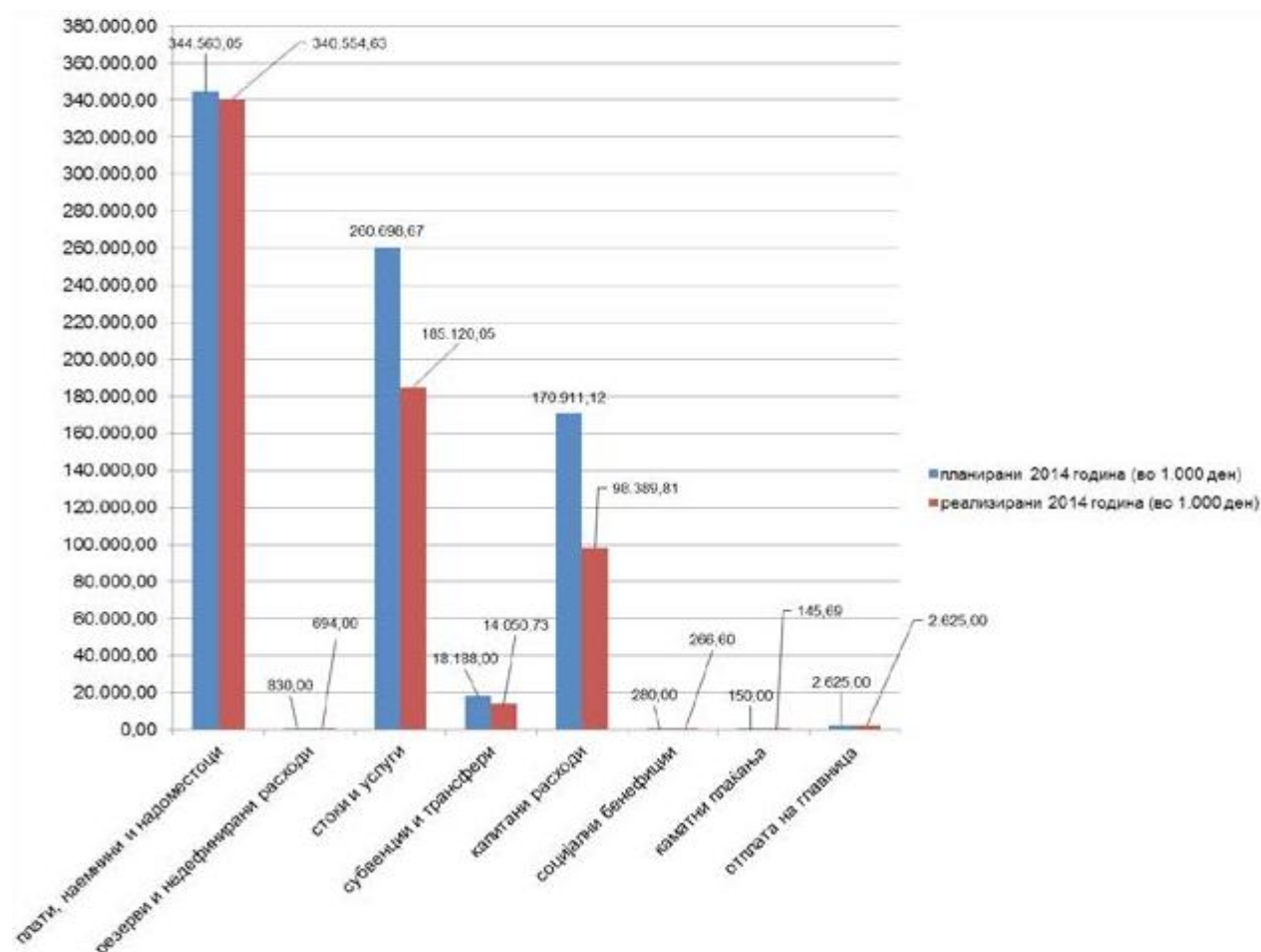
In the implementation of the RRB process, it is essential to analyze the realistic budget possibilities of the municipality. This analysis should be realistic. As already stated, oftentimes strategic documents related to the inclusion of the Roma community are adopted separately from the budgeting process. In those strategic documents, the focus is primarily on a thorough and comprehensive listing of numerous needs of the community. However, oftentimes it is not considered which of those needs can realistically be covered by the municipal budget.

It should also be taken into account that within the municipality there are numerous needs of both the Roma and non-Roma population. It is not enough to perform the analysis only from the aspect of whether there are sufficient funds to cover the stated needs of the Roma. It is crucial to put it in the context of the overall needs.

There are several possibilities concerning the analyzing of the municipal budget. Municipal budgets are generally public. They are published on the websites of the municipalities. Even if the budget is not public, it can be obtained by requesting access to public information.

In doing so, the budget implementation rates can be compared by comparing the foreseen and implemented budget (Graph 1 below). It can be compared for several past years in order to ascertain what the implementation of the municipal budget in a specific municipality is. Furthermore, a specific analysis can be performed of the portion of the municipal budget that is allocated to investments, such as streets, water supply, etc. It can also be done for a few years retrospectively.

Graph 1. Veles Municipality Budget, 2014



Source: Municipal Budget for Citizens, Community Forums Program

A rather certain but not complete picture of the financial capacity of the municipality can be obtained from such estimates.

The next constructive step in the process of analyzing the budget capacity of the municipality is discussion with the municipal representatives. The RRB process must be implemented in constructive and close coordination and communication with the municipality. Without such an approach the RRB process cannot succeed. Therefore, the communication about the RRB and the specific needs of the Roma community that are subject to the RRB is to include the aspect of analyzing the financial capacity of the municipality from the very beginning. It is an integral part of the discussion in which

the proponent of the RRB and the municipal representatives discuss the specific needs, priorities and opportunities.

The discussion in which the analysis of the financial capacity of the municipality takes place should be comprehensive and continuous. It should include all relevant stakeholders from the municipality such as the budget department and selected officials, the council and individual council members, as well as the mayor and his team. It is desirable that the proponent of the RRB process has a strategy in this communication process, as well as secured support by other relevant stakeholders.

5.5. Connecting the needs of the Roma community with the budget

5.5.1. Categorization of the budget programs

Having completing the assessment of the needs of the Roma community, having defined the measures and having assessed the financial capacity of the municipality, it is possible to proceed with connecting the specific measures identified as priorities with the specific budget of the municipality. The goal is to identify the budget programs (budget lines) where certain measures required to implement the measures could be integrated.

In accordance with the Guidelines for Roma Responsive Budgeting⁸ drafted by the Regional Cooperation Council (RCC), as well as in accordance with the Guidelines for Roma Responsive Budgeting at the local level in Albania compiled within the framework of the ROMACTED Program, the categorization of budget programs is deemed a useful initial step in this process.

The RCC Guidelines propose categorization of the budget programs depending on the extent to which a specific budget program is related to the needs of the Roma. The categorization process is specifically elaborated on in the RCC Guidelines. Namely,;

⁸ Guidelines for Roma Responsive Budgeting, RCC <https://www.rcc.int/romaintegration2020/docs/96/guidelines-for-roma-responsive-budgetin>

Category 1. The program is directly related to the integration of Roma. Such programs serve to implement Roma integration policies and are usually explicitly titled as such.

Category 2. The program is indirectly related to the integration of Roma. Such programs do not explicitly implement the Roma integration policy, but may have obvious or potentially indirect relevance to the implementation of the Roma integration policy (as is evident from their title). Such indirectly linked programs are usually aimed at the overall population or at vulnerable or minority groups. If there is a dilemma as to whether the program is not related or indirectly related to Roma integration, it is recommended to categorize such a program under "2". Hence it will be subjected to further analysis (through the following steps).

Category 0. The program is not related to the integration of Roma. According to the title of the budget program, it is evident that it is not relevant for the integration of Roma.⁹

Table 3 below is taken from the non-RCC Guidelines and shows how budget programs are categorized. The RCC Guidelines present a hypothetical budget of a national institution, but the exercise is also quite appropriate for the categorization of budget programs in a municipal budget.

Table 3. Categorization of budget programs

	Program/ sub-program	Activity/Project	Budget	
24	MINISTRY OF EDUCATION AND SCIENCE		143.150.613	
24	MINISTRY OF EDUCATION AND SCIENCE - GENERAL		2.568.439	2
2001	Development of science and technology		1.857.572	0
		Support for realization of common interests in innovation	100.002	0
		Administration and management	103.048	0
		IPA support for participation programs (entry tickets)	1.654.522	0
2001	Management, monitoring and development at all educational		710.867	2

⁹ RCC Guidelines, p. 26

	levels			
		Drafting of legislation at all levels of education	259.379	2
		Oversight of the work of all educational institutions	58.122	2
		Administration and management	218.967	0
		Improving the quality of education	53.420	2
		Increasing accessibility to education, preventing dropouts and discrimination	25.007	2
		Development of a qualifications framework	3.000	2
		Support for education projects of interest	10.000	2
		IPA 2014 - Sectoral support for employment and active involvement of young people	57.843	2
		IPA 2013 - Support for European integration and development projects for 2014-2020	25.129	2
24.1	PRIMARY EDUCATION		72.090.351	2
2002	Pre-school education		2.200.000	2
		Support for the realization of the four-hour preparatory preschool program	2.200.000	2
2003	Primary education		69.890.351	2
		Realization of primary education	67.087.013	2
		Student competitions (primary education)	7.500	0
		Modernization of the infrastructure of primary schools	2.162.944	0
		Procurement of learning materials for students, newly registered and for facilities	632.894	2
24.2	High school (secondary school education)		33.437.603	1
2004	High school		33.437.603	1
		Implementation of high school education	31.658.348	2
		Work with talented students	15.000	0
		Modernization of infrastructure in secondary	1.240.130	0

		schools		
		Scholarships for Roma students in secondary education	514.125	1
		Reform of secondary education	10.000	0
24.3	STUDENTS' STANDARD (pre-university)		3.896.976	2
2007	Support for students in education		3.896.976	2
		A system of student standard facilities	3.169.854	0
		Individual support for students	727.122	2
24.4	HIGHER EDUCATION		23.881.420	2
2005	University education		23.881.420	2
		Support for the operation of a university in city X	17.575.735	0
		Support for the operation of a university in city Y	5.840.485	0
		Support for the inclusiveness of university education	214.000	2
		Support for conducting of postgraduate studies	200.000	0
		Development of higher education	51.200	0
24.5	STUDENTS' STANDARD (university)		7.031.464	2
2007	Support for students in education		7.031.464	2
		A system of student standard facilities	5.173.664	2
		Individual support for students	1.857.800	2
24.6	PROMOTION OF EDUCATION		142.068	2
2001	Management, monitoring and development of all levels of education		142.068	1
		Review of textbooks for the purpose of removing prejudices against Roma, people with disabilities and others	127.008	1
		Vocational and adult education	4.870	2
		Professional development of teaching staff	10.190	2
24.7	QUALITY EVALUATION OF EDUCATION		102.292	2

2001	Management, monitoring and development of all levels of education		102.292	2
		Quality assurance of the educational system	93.034	2
		Expert/Professional support for evaluation and self-evaluation of educational institutions	9.258	0

Source: RCC Guidelines, 2020

It is worthwhile noting that this is a hypothetical example and that in practice it will not be common to find budget programs that can be categorized as 1, either at the national or at the local level. It certainly does not mean that such examples do not exist, but that they are rare. What is more important in this exercise of categorization of budget programs is to find budget programs that could be categorized as 2, i.e., programs that can be indirectly related to the inclusion of Roma. These programs would be starting points in the integration of specific activities and measures directly related to the Roma.

5.5.2. Comparison between the general objectives and the objectives of the Roma Inclusion Strategy

The second step in the process of matching the needs of the Roma community with the budget is comparison of the goals, results and measures as provided in the strategic document or policy for the needs of the Roma community against the specific budget program.

Table 4 below presents a format in which this analysis can be performed, as well as a description of the analysis process itself. The matrix is fully undertaken taken from the RCC Guidelines for Roma Responsive Budgeting, published in 2022. It is of paramount importance to understand the essence of the analysis process.

In the first column, the goals, results and measures of the budget program for primary education are entered. It is the generic budget program for primary education, without particular emphasis on the needs of the Roma community. In the second column, the goals, results and measures from the strategic document that establishes the needs of the Roma community are entered. The third column contains the analysis.

The analysis compares the two programs at the level of strategic goals, at the level of specific goals, as well as at the level of activities. The focus of the analysis is on the assessment of alignment, as the purpose of this analysis is to determine inconsistencies and, based on that, to harmonize the goals, results, and measures of the two programs where possible, i.e. to the greatest extent possible.

It is quite likely to have a huge or total non-compliance in practice. The harmonization effort commences with the promotion of the needs of the Roma community before the relevant stakeholders. Harmonization is not a simple technical measure. It is an effort to represent and integrate the needs of the Roma community into the budget program.

Table 4. Comparison of the budget program against the priorities of the Roma Integration Strategy

	Budget program	Roma Integration Policy	Step 2 Analysis
	Primary education	- National Strategy for Roma Integration - Action Plan for Education - Chapter on Primary Education	Titles are not analyzed
Strategic Objective	<p>1. Enhancing the level of quality of the process and the outcomes of education to the highest level that can be reached: derived from scientific insights into education and the established educational practices.</p> <p>2. Increasing coverage of the entire population at all levels of education, from preschool education to lifelong learning</p> <p>3. Achievement and upkeep of the relevance of education, especially of the forms of education which in whole, or in part, is financed through</p>	<p>Ensuring full engagement of children and young people from the Roma community in quality preschool, elementary and secondary education, greater inclusion of Roma men and women in the student population and provision of support for the education of young people and adults who have not attended school or have dropped out, together with the introduction of effective and efficient mechanisms to combat discrimination and creating conditions in which the Roma can</p>	<p>By determining the key words in both objectives, it can be concluded that the objectives are related in the following way:</p> <p>1. Quality education is provided for all/including the Roma.</p> <p>2. Greater inclusion of all/including the Roma in education at all levels.</p> <p>3. Education is relevant in terms of exercising minority rights for Roma in education.</p> <p>4. Efficiency in education is increased, which means maximum education using minimal resources (with reduced dropout rates and increased class attendance).</p> <p>The two goals differ in the following aspects:</p> <p>1. The increase in the outcomes of education is provided for the general</p>

	<p>public funds, by matching of the structure of the educational system with the immediate and developmental needs of individuals, economic, social, cultural, research, educational, public, administrative and other systems.</p> <p>4. Increasing the efficiency of the use of educational resources: timely completion of education with minimal extension and reduced dropout rates.</p>	<p>exercise all minority rights within the education system.</p>	<p>policy, but not for the Roma Integration Policy.</p> <p>2. Special attention in the Roma Integration Policy is paid to the reintegration of persons who have not attended school or who have dropped out, but this is not the case in the general policy.</p> <p>3. Fight against discrimination is foreseen in the Roma Integration Policy. However, in the general policy this is not clearly stated (although the relevance of education may include provisions relating to non-discrimination).</p> <p>In addition to the recommendations for better harmonization of the strategic goals of both policies (general policy and Roma Integration Policy), it is proposed to improve the formulation of objectives (by using the SMART principle).</p> <p>Since neither policy has impact indicators, it is obvious that the recommendation regarding impact indicators would be</p>
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			<p>to establish such indicators that would be harmonized in both policies.</p> <p>Considering the established key concepts in the strategic objectives, it can be inferred that indicators are to be established to measure: quality, coverage (for example, enrollment and graduation rates), relevance, efficiency (for example, dropout rate), discrimination (for example, occurrence of discrimination).</p> <p>It is also recommended that indicators provide for disaggregation by gender and ethnicity.</p> <p>Furthermore, upon formulating the indicators, the baseline, current and target values should also be determined.</p>
	No indicators are foreseen for measuring impact (strategic objective/general objective).	No indicators are foreseen for measuring impact (strategic /general objective).	
Specific objective	By 2020, all children of school age, as defined by law (at least 98% of each generation), regardless of their socio-economic, national, linguistic,	To deliver good quality primary and secondary education for Roma children and youths so as to	The specific objectives of the two policies are generally aligned. Both relate to the quality of education, dropout

	<p>ethnic, religious and other characteristics, are included in high quality primary education at the national level, also including children from vulnerable groups (rural, Roma, poor, children with disabilities and others), with a dropout rate of less than 5 percent (i.e., 93% of each generation completing primary education).</p>	<p>effectively prevent the dropout and to provide various additional forms of support until the completion of secondary education.</p>	<p>prevention and completion of education. However, the general policy objective does not explicitly refer to additional support for the Roma or vulnerable groups. Furthermore, the Roma Integration Policy does not explicitly address desired enrollment and graduation rates. They are included in the objective of the general policy and are actually target values of the policy. The same target values should be applied to Roma children as well.</p>
Indicators	<p>Specific indicators for the specific objective have not been formulated.</p> <p>Enrollment rate</p> <p>Dropout rate</p> <p>Graduation rate</p> <p>(disaggregated by gender, region, ethnicity, disability)</p>	<p>Net enrollment rate</p> <p>Net attendance rate</p> <p>Graduation rate</p> <p>Gender Equality Index</p>	<p>The general policy does not contain specific indicators. They can be determined from formulation of the objective itself (as in the first column).</p> <p>The Roma Integration Policy explicitly foresees indicators.</p>
Basic	<p>Enrollment rate: 95% or 97%.</p> <p>Attendance rate: 98% (the dropout rate from those enrolled is 2%).</p> <p>Graduation rate: 95% (for those attending last year of education).</p>	<p>Enrollment rate: 78% or 69.1%.</p> <p>Attendance rate: 85%.</p> <p>Graduation rate: 64%.</p>	<p>Both general and Roma Integration Policies provide certain basic data on indicators for the general population and the Roma. Nevertheless, the provided values differ.</p> <p>Regarding the enrollment rate, the general policy</p>

			<p>states that 95% of the total population is enrolled in primary education, whereas the Roma Integration Policy states that 97% of the total population is enrolled in primary education.</p> <p>Additionally, the general policy states that 78% of the Roma are enrolled in primary education, whereas the Roma Integration Policy states that 69.1% of the Roma are enrolled in primary education.</p> <p>The attendance rate is provided in the overall strategy, and the dropout rate can be calculated from the attendance rate, but in any case only for the overall population.</p> <p>The attendance rate for Roma is presented only within the Roma Integration Policy, where no comparison with the total population is made.</p> <p>The graduation rate is provided similarly to the attendance rate, with the note that the general policy tracks the graduation rate for those attending the final year of a given level of</p>
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			<p>education, rather than for everyone within the relevant generation.</p> <p>It is recommended that the core values are aligned and the same sources, methodologies and years are used.</p>
Target	<p>Enrollment rate: 99%.</p> <p>Dropout rate: 5%.</p> <p>Graduation rate: 93%.</p>	<p>No target values provided in the Roma Integration Policy.</p>	<p>Neither the general public policy nor the Roma Integration Policy explicitly include target values.</p> <p>Nonetheless, target values for the entire population are included in the general public policy as part of the specific objective.</p> <p>No target values are included in the Roma Integration Policy.</p> <p>The recommendation from this analysis is to set target values for the Roma population, and to harmonize the target values for the overall population and for the Roma population in both policies.</p>
Actions	<p>To develop local action plans for education.</p> <p>To build 5 new schools.</p> <p>To involve Roma children in extracurricular activities.</p> <p>To revise the curricula for primary education.</p>	<p>To hire teaching assistants.</p> <p>To secure legal and administrative support for enrollment.</p> <p>Training of teachers as regards inclusion.</p>	<p>The comparison between the activities foreseen in the budget program and the Roma Integration Policy correspond to a certain extent.</p> <p>For example, the general</p>

	<p>To develop a mechanism for choosing optional subjects by students.</p> <p>To analyze the textbooks in order to determine any shortcomings in the existing textbooks in terms of gender equality, multiculturalism, respect for diversity and democratic values.</p> <p>To implement a model for identification of persons obliged to complete their education.</p>	<p>Workshops for Roma girls at the transition from the fourth to the fifth grade.</p> <p>Transportation to school for children (distance over 3 km).</p> <p>Identifying Roma children at risk of dropping out.</p>	<p>policy foresees the implementation of a model for the identification of persons obliged to complete their education, which may correspond to the identification of Roma children at risk of dropping out;</p> <p>it also covers the inclusion of Roma children in extracurricular activities (which is not provided for in the Roma Integration Policy, but which nonetheless is relevant for the implementation of its objectives). It also encompasses other activities that could be relevant for the implementation of the Roma Integration Policy.</p> <p>On the other hand, the Roma Integration Policy showcases a large number of measures that are not foreseen in the budget program, such as the transportation of children, legal and administrative assistance for enrollment, teacher training, and so forth.</p> <p>The recommendation from</p>
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			this analysis is to harmonize the measures from both policies, and in particular, to include the measures set out in the Roma Integration policy in the budget program.
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Source: RCC Guidelines, 2020

5.5.3. Calculation of the scope of Roma needs

In continuation to the previous step, Table 5 below indicates how the initial and target values of the set and harmonized indicators can be used to assess the participation of the Roma community needs in the budget program.

This analysis takes the initial and target values of the indicators and calculates their absolute values (in this case, number of children in primary school), assuming availability of the necessary data.

It should be borne in mind that oftentimes in practice there will be no data available for a large number of potentially important indicators, and in particular, there will be no data disaggregated by relevant bases for comparison purposes. Those relevant bases for comparison from the perspective of RRB are ethnicity (Roma versus other ethnic communities) and gender.

Table 5. Model for calculating the Roma community needs into the budget

	Budget Program	Roma Integration Policy
Objective	Increasing the enrollment of children in primary education.	Increasing the enrollment of Roma children in primary education.
Indicator	Enrollment rate	Enrollment rate
Basis	95%	78%
Target value	98%	90%
Absolute values	Total number of children: 350.000 95% enrollment: 332.500	Roma children: 7.500 78% enrollment: 5.850

	98% target: 343.000 Diference: 10.500	90% target: 6.750 Difference: 900
Contribution of the Roma-related goal to the Budget Program goal: 900/10,500 or (expressed as a percentage): 8.6%.		

Source: RCC Guidelines, 2020

Once the percentages of the initial and target values have been calculated in absolute values (enrolled children in primary education), the difference between the value for the general target and the target value related to Roma can be calculated. From that position onwards, it is easy to obtain the extent of the scope of the Roma community needs, and the concrete measures for their fulfillment established on an annual level in the overall strategy/program in that area (in this case primary education).

In the case presented in the RCC Guidelines ([Table 5](#)), that share is 8.6%. In the simplest of terms, this would mean that 8.6% of the budget in that area should be earmarked for the Roma community. This is, of course, a simplified model, the purpose of which is to demonstrate how a certain formula can be established for the allocation of budget resources by applying the concept of RRB.

This model should be understood in a flexible sense. It can happen that the part of the budget in a certain area, for example sewerage, is 90% for the Roma community in the municipality. The municipal budget is small and the construction of sewerage on one street, which in that budget year happens to be in a Roma settlement, has absorbed almost all the budget funds for that purpose.

Nonetheless, the opposite is also possible, where in a given budget year, or in several budget years, the budget funds earmarked for the Roma community needs in a certain area are insignificant or no funds are allocated at all.

Undoubtedly, this depends on the type of area and the nature of the intervention. Infrastructure is capital intensive. On the other hand, a campaign to increase primary school enrollment is usually not capital intensive. The activities on an annual level take place differently for capital-intensive and non-capital projects. For example, when work on a sewage system has commenced, it should also be completed within a certain reasonable time frame. Hence, substantial funds are to be allocated in a short period of time, usually 1 budget year. The activity for raising parents' awareness and identifying children who are not in school can be conducted continuously or periodically, that is, with different implementation dynamics. This can be achieved by allocating smaller budget funds for several years in a row.

5.5.4. Incorporation of measures into a line budget

Table 6 below elaborates on another aspect of matching the budget with the needs of the Roma community. As discussed earlier in the text, in the Republic of North Macedonia as well as in the region, the budgets remain linear. This means that they are represented by cost categories. As already mentioned, this has changed in our country with the new Law on Budgets, which foresees the so-called program budgets, i.e. budgets in which goals, outcomes and measures are defined. The afore-stated Law shall become effective in 2025 and it will take time to see how its implementation will proceed. Table 6 shows how measures for Roma needs can be integrated into a line budget. In the left column, the budget is presented and the items where the costs for the implementation of certain measures from the Roma Inclusion Strategy are can be inserted in bold.

Table 6. Integration of measures in the line budget

	Budget Program - Primary education	Roma Integration Policy - Primary education	
Activities	Differentiation of children as per adequate age Delivery of enrollment letters to the parents Provision of social assistance to parents in need Construction of five new school buildings	Awareness raising campaign among parents Legal aid for obtaining personal documents Differentiation of children as per adequate age	Activities
Budget items	111 Employee salaries 28.000,200 112 Social contributions 7.800,000 113 Contributions in-kind 300.000 114 Per diems 1.700.000 115 Rewards for employees ---	Awareness raising campaign among parents 10.000 Legal aid for obtaining personal documents 10.000 Differentiation of children as per adequate age 5.000	Policy measures for Roma integration and allocated budget (as per the

350.000		
116 Maintenance costs	TOTAL	
7.000.000	25.000	
117 Travel costs		
3.500.000		
118 Payments for service contracts		
35.000.000		
119 Special services		
4.560.000		
120 Taxes		
200.000		
150 Machinery and equipment		
500.000		
TOTAL		
88.910.200		

Source: SRS Guidelines, 2020

This step is inherently useful because it demonstrates how to integrate the costs of specific measures into a typical budget line.

The steps that were shown in this part of the text are complementary, but they are not necessarily related. The procedure from Table 6 can be realized even if the previous steps have not been carried out before. The same applies to all previous steps. Each of them can be implemented independently. They present various aspects and approaches in the process of connecting the Roma community needs and the municipal budget. Undoubtedly, it would be beneficial for all these steps to be taken into account, and to be included in the process of planning, advocacy, and implementation of RRB. Nonetheless, the fact that they can be used independently, in early combinations or that they can be modified and modeled as needed, gives flexibility to the advocate and implementor of this process at the municipal level.

5.6. Monitoring of the execution of the budget

The last step in the implementation of the RRB is the monitoring of the budget execution. This implies monitoring as to whether the anticipated funds included in the budget are properly spent. The monitoring of the budget execution may include various types of activities, such as meetings with the responsible persons from the competent sectors, meetings with the mayor, review of the municipality's reports on the execution of the budget, etc. The process is much more than just an administrative process.

Budget monitoring is a kind of guarantee that what was agreed and included in the budget will actually be realized. It should be noted that occasionally the planned and realized budget do not correspond.

If, for instance, it is established that the political will to implement certain foreseen measures has declined or no longer exists, it can be contemplated to reactivate advocacy measures through the involvement of relevant stakeholders such as political parties, civil society organizations, media, as well as the citizens.

The monitoring of the budget execution can also include monitoring of the quality in the implementation of measures, that is, assuring that certain tasks or activities are not implemented only pro-forma. This monitoring will significantly vary depending on the type of intervention. Monitoring of certain infrastructure works is legally regulated by the regulations pertaining to the specific area. Monitoring the implementation of a public awareness campaign or a household visit activity to identify out-of-school children includes a focus on the quality of the activities implemented as well as documentation of current results that consequently lead to the main expected outcomes.

In a broader sense, the process of monitoring the budget execution can also include long-term monitoring of the results achieved through the implementation of the RRB. This implies that the target values of the key indicators are observed from year to year. For example, if one key indicator is the enrollment rate of Roma children in primary education or secondary education, then changes from year to year are monitored. Consequently, a time series of data is obtained through which it is possible to monitor how the integration of the Roma in this area is taking place. The expected objective is gradual reduction of the gap that exists between Roma and non-Roma in the given area. Disaggregated data are required so that this type of tracking is viable.

6. Budget planning at the local level aligned with the RRB concept

***Planning of a Program that will be aligned with the RRB concept**

The planning of the program, sub-program or project subject to RRB is an integral part of the strategic planning process and the budget process that takes place in the local self-government units.

The program is chosen from the strategic priorities of the national strategy and the local action plan and the priorities of the municipality itself, in accordance with the available financial resources, human resources and other institutional capacities. In this phase of the process, it is assessed whether there are available disaggregated statistical data followed by qualitative analyses of the situation of the Roma in a certain sector, which represent a starting point (benchmark) for the changes that are expected in a period of three years, according to the scope.

The selection of the program, sub-program or project that will be the subject of Roma Responsive Budgeting (situation analysis, budget analysis, planning i.e. creation of a program, implementation and monitoring of the implementation, evaluation and reporting) should be done by the municipalities in conformity with their mission and based on the following criteria:

- The program should have a medium-term timeframe of up to (3 years), which is part of the strategic plan that is being implemented;
- The program should contribute to the achievement of the goals of the Roma Inclusion Strategy and the Local Action Plan for Roma, but, nonetheless, not exclusively;
- The program should directly or indirectly contribute to improving and promoting the well-being and quality of life of the Roma at the municipal level;
- The program should be in accord with the realistic needs of the local Roma population.
- Each municipality is free in its choice of program while ensuring that most of the specified criteria are observed.

***Local working group for implementation of the RRB process**

In the interest of more efficient integration of the RRB, an internal working group is established in the processes of developing strategic plans and the budget.

This working group consists of:

- a coordinator appointed for the improvement of the Roma situation at the municipal level
- the coordinator and deputy coordinator for equal opportunities for women and men at the municipality
- representatives of the sector/s or of local institution responsible for the implementation of the program;
- a representative of the Budget/Financial Affairs Department;
- a representative of the Strategic Planning Department;
- a representative of the Roma community at the local level or an employee in the municipality.

The working group is established for the period in which the Budget is prepared and conducts monitoring of the same.

The working group involved in the development of the program(s) in line with the RRB concept is responsible for the following activities:

- Situational analysis
- Data collection
- Consultations with all relevant stakeholders
- Data analysis
- Creating a program, sub-program or a project
- Developing a proposal of sensitive indicators for the selected program
- Monitoring the implementation of the programs
- Evaluation of the achieved results and drafting of a Report

The working group observes the planning steps in conformity with this Handbook - Form for Program Planning – Appendix 1 (according to the example for RRB)

According to the Roma Inclusion Strategy 2022-2030 and the Local Action Plans for Roma, the responsible planning of the local budget with the aim of full inclusion and equal distribution of funds is to encompass special activities and measures in the Programs and Sub-programs of the Local Self-Government Budget as presented hereunder:

COMPETENCE / MANDATE	Programs	Sub-programs	Sub-Program Description
F- URBAN PLANNING	F1	F10	URBAN PLANNING

			Development of urban plans in settlements with a predominantly Roma population
D- LOCAL ECONOMIC DEVELOPMENT	D1	D10	<p>SUPPORT OF LOCAL ECONOMIC DEVELOPMENT</p> <p>An activity in which a specific need for the local Roma population can be added - Encouraging partnerships and stimulating measures (for example subsidies and/or similar measures)</p>
J- UTILITY ACTIVITIES	J1	J10	<p>WATER SUPPLY</p> <p>in at least one Roma settlement per year</p>
	J2	J20	<p>WATER SUPPLY</p> <p>in at least one Roma settlement per year</p> <p>DRAINAGE AND WASTEWATER TREATMENT</p> <p>in at least one Roma settlement per year</p>
	J3	J30	<p>PUBLIC LIGHTING</p> <p>in at least one Roma settlement per year</p>
	J4	J40	<p>CLEANING OF PUBLIC AREAS</p> <p>in at least one Roma settlement per year</p>
	J6	J60	<p>MAINTENANCE AND PROTECTION OF LOCAL ROADS, STREETS AND BRIDGES AND TRAFFIC REGULATION</p> <p>in at least one Roma settlement per year</p>

	J7	J70	UPKEEP AND USE OF PARKS AND GREENERY in at least one Roma settlement per year
K – CULTURE	K4	K40	CULTURAL EVENTS AND CREATIVITY Celebration of April 8 th - International Roma Day
H – EDUCATION	H1	H10	PRIMARY EDUCATION Scholarships for Roma children
	H2	H20	SECONDARY EDUCATION Scholarships for Roma children
T - IMPROVING HEALTHCARE	T1	T10	IMPROVING HEALTHCARE Specific measures for Roma children
B - SOCIAL PROTECTION AND CHILD PROTECTION	B1	B10	KINDERGARTENS Inclusion of Roma children in kindergartens
L – PROTECTION AND RESCUE	L0	L00	PROTECTION AND RESCUE Risk plan for vulnerable groups
G- GENDER EQUALITY	G1	G10	GENDER EQUALITY Specific measures for Roma women

**Draft Template for Development of Local Programs
(Program Sample Forms)**

Program title (for example: Building Land Development Program)	
City/municipality	
Sector (organizational unit) responsible for implementing the program	
Type of program	<input type="checkbox"/> Horizontal <input type="checkbox"/> Vertical
Legal grounds	<ul style="list-style-type: none"> ✓ Legal obligations (local self-government, Law on Equal Opportunities, discrimination, etc.) ✓ Obligations stemming from national strategies for Roma, for gender equality, for climate change....
1. Introduction/ description of the program	<ul style="list-style-type: none"> - Scope of regulation of the program, grounds for creating the program - we emphasize the importance of the program, - trends in the field - analysis of reports from national and international organizations/recommendations - what is currently topical in the municipality, the state, the world... for the given sector - relation to the the mayor's program or strategy in the respective field
2. The process of adopting the program or identifying areas	<ul style="list-style-type: none"> - initial position – starting point - analysis of the situation, i.e. factors contributing to the unequal position of the Roma with special reference to women, children, adults and other identified subcategories

for improvement	<p>that are at specific risk</p> <ul style="list-style-type: none"> - statistics disaggregated by gender, by field/topic (beneficiaries, interested parties, ...) - data from mapping at the local level (social, energy, ...) which are required for the program and which lead us to where the need for a given activity lies - How many persons approached the municipality for the given area, what specifically for, how many consultations or forums with women and men were held, whether there were surveys, meetings, etc..., - proposals received from prior meetings and analyses, highlighted needs and initiatives - conceptualization (how the decision-making process was conducted, in what way balanced participation was ensured) - additional literature, i.e. if there are any reports that we can use as a source of data related to the field/sector providing us with guidance on which activities are to be implemented 														
3. Program objective or objectives and description	<ul style="list-style-type: none"> - One objective or one main objective and a maximum of 3 sub-objectives: What is that we want to achieve by means of the program 														
4. Measures (or thematic area)	<p>Write down the activities or interventions for each measure individually (thematic area)</p> <p>4.1. Activities - description and timeframe</p> <p>4.2. Indicators by activities - entry indicators, including gender indicators</p> <p>4.4. Budget by activities</p> <p>4.5. Responsible party/performer of the activity</p> <table border="1" data-bbox="539 1783 1401 1989"> <thead> <tr> <th>Activity</th><th>Indicators</th><th>Results</th><th>Time frame</th><th>Budget</th><th>Responsible party for the activity</th><th>Notes</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Activity	Indicators	Results	Time frame	Budget	Responsible party for the activity	Notes							
Activity	Indicators	Results	Time frame	Budget	Responsible party for the activity	Notes									

5. Expected outcomes from the implemented measures	<ul style="list-style-type: none"> - How will we know that we have achieved the objective of the program and what are the intended effects of the measures? - Have some of the measures or activities of the programs contributed towards improving of the Roma position at the local level, with specific reference to girls and boys, women and men?
6. Risks	<ul style="list-style-type: none"> - Which are the assumptions and risks for the implementation of the program (if any)?
7. Program budget and funding sources	<ul style="list-style-type: none"> - A sum of the budgets for the measures, which, in turn are a sum of the budgets for activities - Which measure is covered by the municipality, which subsidy measure is covered by the municipality, which measure shall donations be requested for?
8. Monitoring and reporting/ evaluation	<ul style="list-style-type: none"> - Who will monitor the execution of the program? - Will a monitoring plan be produced? How often will the report be updated? - Who shall draft the report from which indicator data are to be obtained? - Number of reports - Measuring the level of beneficiaries' satisfaction - Promotion of implemented activities - Contents of the report: narrative part, implemented activities, why certain activities were not implemented, gender statistics by beneficiaries - How will efficiency and effectiveness be measured as a basis for program improvement?
9. Final and Transitional Provisions	

Budget monitoring can be conducted using this form. It is to be submitted to the Department for Roma Inclusion within the Ministry of Labor and Social Policy by the month of March of the current year for the previous year.

Annex 2

Draft Template for Monitoring of Local Programs

Program title	
Sector (organizational unit) responsible for implementing the program	
Type of program	<input type="checkbox"/> Horizontal <input type="checkbox"/> Vertical
Achieved results, changes and impacts (initial conditions and indicators showcasing changes are monitored)	
Analysis of budget allocations (planned and spent funds) In the analysis of budget allocations, you can be guided by the: Analysis of funds spent in relation to the set indicators for that program; Analysis of the effects and impact in the process of achieving of program indicators	
Lessons learnt (How can we improve the policy/program in the future to ensure better results against the defined indicators?)	
Conclusions and recommendations	

SAMPLE TEMPLATES

**Draft Programs at the local level for Roma Responsive
Budgeting**

Draft Form for Development of Local Programs

Program title: 2024 PROGRAM FOR SUPPORT TO THE LOCAL ECONOMIC DEVELOPMENT OF THE MUNICIPALITY OF KICHEVO	
Town / Municipality	MUNICIPALITY OF KICHEVO
Sector (organisational unit) responsible for the implementation of the program	Local economic development
Type of Program	<input type="checkbox"/> Horizontal <input checked="" type="checkbox"/> Vertical
Legal grounds	<p>The program for support to local economic development is drafted and adopted on the basis of the competencies of the local self-government stemming from the Law on Local Self-Government, the Statute of the Municipality of Kichevo, other positive legal provisions of the Republic of North Macedonia and the recommendations of the European Union for acceleration of the decentralization process and creation of budgets of the local self-government units in accordance with the adopted documents.</p> <p>Additionally, the Program will contribute to the implementation of the following relevant national strategies:</p> <ul style="list-style-type: none"> - National Strategy for Gender Equality 2022-2026, item 2.10 (Strategy_for_gender_equality_2022_2027.pdf (mtsp.gov.mk)) - National Youth Action Plan 2023-2027 (public-call (ams.gov.mk)) - National Strategy for Equality and Non-Discrimination 2022-2026 (Strategy in line with the NS (mtsp.gov.mk)) - Roma Inclusion Strategy 2022-2030
1. Introduction/ program	Local economic development is an organized activity of the community in which measures and activities are undertaken for the

description	<p>purpose of achieving sustainable economic development. Local economic development addresses the local community population, working together to achieve sustainable economic growth that brings about economic benefits and improvement in the quality of life for all.</p> <p>The strategic planning of the program for local economic development of the Municipality of Kichevo enables the local community to take a concrete step towards realization of the decentralization effects as a political process, strengthening of democratic relations and democratic involvement of citizens in the decision-making process.</p>
2. Process of adopting the program or identification of areas for improvement	<p>Local economic development is the responsibility of the local self-government and to a large extent depends on the sound planning within the local self-government. The measures adopted at the national level do not always prove successful in identifying the needs of the municipalities in the Republic of North Macedonia. Therefore, Local Economic Development Programs are drawn up at the level of each municipality based on the Strategies for Local Economic Development of the municipalities and the development programs of the municipalities.</p> <p>The process of planning this Program, unlike the strategic document, is not based on the direct engagement of public institutions, the business community and civil society (the civil sector, local communities, associations, etc.) considering that in conformity with the Law on Territorial Organization, the Municipality of Kichevo has undergone numerous changes and hence a certain period of time is needed for consolidation and redefining of priorities in line with the newly created situation. Nevertheless, during the planning, the needs of the municipalities which had joined the Municipality of Kichevo were generally considered, and the Program was developed by joint efforts and contacts that enable realization of the common vision of creating conditions for sustainable local economic development and progress of the Municipality of Kichevo.</p>

	<p>The development of the Program is based on previously conducted assessments and analysis of the community, strategies and plans for the development of the municipality in all thematic areas where the local self-government has legal competencies or is in the process of assuming them from the central to the local level. Within those activities, the profile of the Municipality of Kichevo was developed, which is to be constantly updated and include a number of supported initiatives of women and men, Roma and other ethnic communities. Additionally, the Program was developed in accordance with certain EU Guidelines as regards usage of IPA funds, which basically require application of this methodology for the development of work programs and budget planning.</p> <p>In line with the previously stated guidelines and duties, within the framework of the Strategy for Local Economic Development of the Municipality of Kichevo, the work programs and budget planning of all Sectors and Departments in the Local Self-Government of the Municipality of Kichevo are included, with special emphasis on Programs G1, G2 and Regional Development, proposing the following Program for Support of Local Economic Development for 2024.</p>
3. Program objective and description	<p>The Municipality of Kichevo developed the Program for Support of Local Economic Development for the budget year 2024 through the Local Economic Development Department, in accordance with its competencies and responsibilities, with the aim of improving the economic climate and conditions for local development in conformity with the previously adopted strategic goals and priorities.</p>
	<p>Planned measures and activities</p> <p>1.1. Operationalization of the existing Strategy for Local Economic Development for Support for Local Economic Development (support to NGOs, citizens' associations and similar co-financing of projects and activities of common interest)</p> <p>The operationalization of the Strategy for Local Economic Development (which is to be revised by sectors) includes the annual</p>

action plans and programs for the realization of activities for the purpose of achieving the set priorities and strategic goals through launching of:

1. PUBLIC CALL

FOR FINANCING PROJECTS IN THE AREA OF SUSTAINABLE LOCAL ECONOMIC DEVELOPMENT FOR 2024

Projects - (support of non-governmental organizations and associations of citizens, etc., co-financing of projects and activities of common interest.)

- Projects that have impact on strengthening the capacity of the civil sector and improving the quality of life of various target groups (Roma, women, marginalized communities) in accordance with the strategic directions and commitments of the municipality based on pre-determined criteria.

- Projects that affect the strengthening of capacities of associations and NGOs working in the field of improving the living conditions of socially marginalized persons, persons with special needs, etc.

The conditions for awarding the funds will be further defined, where the following parameters or criteria will be taken into account during the selection of projects:

- Composition of the management boards of non-governmental organizations (women and men, members of ethnic communities (Roma and other communities),
- Involvement of women, Roma and other marginalized persons in the implementation of activities.

Estimated budget 1,200,000.00 Denars (see Annex 1 - Summary of Expenses)

Indicators:

- Number of non-governmental organizations that applied for support
- Anticipated number of men/women, Roma and members of other ethnic communities who will be involved in the implementation of

the program

- Estimated number of men/women, Roma and members of other ethnic communities who will benefit from the implementation of the program

1.1 Creating a competitive economy in private business, supporting the development of SMEs and entrepreneurship

Small and medium-sized enterprises are the driving force of economic development, and for this reason, it is necessary to continuously work on finding incentive measures for the opening of new SMEs. Additionally support should be given to existing enterprises in the Municipality of Kichevo in their efforts to find new markets and improve their competitiveness, which will contribute to the development of the local economy, creation of new jobs and unemployment reduction in the Municipality of Kichevo. The foreseen support activities are in accordance with the National Development Policy for Entrepreneurship and the National Development Strategy for SMEs, in terms of creating a global framework for the development of favorable business climate, and in accordance with the Strategy for Local Economic Development of the Municipality of Kichevo. The Municipality of Kichevo is in direct cooperation with SMEs, Chambers of Commerce, the Employment Agency and other relevant institutions and foresees additional activities for networking and promotion of domestic and foreign markets.

The support for the development of SMEs and entrepreneurship is planned to be implemented through the following activities:

- Support to entrepreneurship, creation of business plans, launching of new start-up businesses and implementation of projects that contribute to the reduction of unemployment of different categories of people in the municipality according to the data from the Employment Agency;
- Subsidizing the employment of young people with a special emphasis on young Roma (both boys and girls), long-term

	<p>unemployed persons and people at social risk;</p> <ul style="list-style-type: none"> - Trainings for upgrading skills and knowledge (upskilling and and reskilling) in line with the labor market demands; - Promoting partnerships and incentive measures as a model for support of the development of SMEs and entrepreneurship; - Empowering women, especially from the Roma and other smaller ethnic communities, to apply for calls for entrepreneurship support; - Support of SMEs for participation in fairs and promotions; - Support of SMEs for training and certification; <p>When granting subsidies/support, it is to be borne in mind that at least 30% is to be awarded to the less represented gender and at least an additional 5% for businesses founded by Roma.</p> <p><u>Estimated budget 4,200,000.00 Denars (see Annex 1 – Summary of Expenses)</u></p> <p>Indicators:</p> <ul style="list-style-type: none"> - number of people (disaggregated by gender, ethnicity and age) who applied for any of the measures - Number of supported businesses - Percentage of women-led businesses supported - Percentage of supported businesses managed by Roma women - Percentage of supported businesses managed by Roma <p>1.1 Creation of a framework for proper use of natural resources</p> <p>According to the Strategy for Local Economic Development of the Municipality of Kichevo, the use of natural resources as a function of</p>
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	<p>local economic development is to be based on the rational usage of available resources through the following activities:</p> <ul style="list-style-type: none"> • Encouraging branding of products and services in the local economy in accordance with EU recommendations and legislation. <p>The activity envisages initiating a process for identification of local products and services and informative-consultative meetings with SMEs and local producers.</p> <ul style="list-style-type: none"> • Introduction of programs and projects to support organic production, foraging, new autochthonous fruit plantations, and other agricultural products. • Support for projects and programs related to traditional and authentic crafts (procurement of equipment and tools, remodeling of premises and professional development). • Support for projects that contribute to energy conservation, use of renewable types of energy, environmental protection and their affirmation. • Educational informative workshops and seminars on the possibilities of using the IPARD funds and funds from the Agency for Rural Development. • In respect to tourism development, upkeep of public areas, marking of picnic areas, observation decks, watercourses, springs, footpaths, etc. (encouragement of tourism development-G2). • Promotion of investment opportunities in the Municipality of Kichevo <p>In all these activities, special attention shall be dedicated to secure balanced participation of both male and female representatives, as well as percentual representation of Roma and other ethnic communities in accordance with the last census.</p>
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Estimated budget 1,000,000.00 Denars - (see Annex 1 – Summary of Expenses)

Indicators:

- Number of people attending the trainings (disaggregated by gender, ethnicity and age) for organic production, for IPARD and for energy efficiency,
- Number of people who applied for IPARD (disaggregated by gender, ethnicity and age),
- Percentage of land ownership by women disaggregated by ethnicity,
- Percentage of land ownership by men disaggregated by ethnicity,
- Newly registered rooms for rent in the registry of the municipality in accordance with the Hospitality Law,
- Number of women engaged in tourism activity compared to men
- Percentage of Roma engaged in tourism activity compared to the rest of the population.

1.2. Funds for own co-payment in project implementation

According to the established rules for specific projects application and depending on the donor, provision of own co-payment may be imposed and is to be observed as the first requirement when applying for a specific project. Each donor prescribes specific requirements that the local government should provide for as an integral part of the application for the respective project.

This item foresees funds for own co-payment in the following areas:

- Co-payment on the part of the Municipality of Kichevo for the application and implementation **of international projects.**
- Co-payment in the financing of the Development Center of the Southwestern Planning Region and own co-payment on the part of the Municipality of Kichevo for the

	<p>application and implementation of regional projects within the Southwestern Planning Region pursuant to the Law on Balanced Regional Development and the Annual Program for financing regional projects of the Regional Development Bureau.</p> <ul style="list-style-type: none"> - Joint co-payments in the application and implementation of projects with other municipalities from the Republic of North Macedonia and the region, within the framework of the Programs of various donors, non-governmental organizations and associations, international associations, funds, embassies and others for inter-municipal cooperation and micro-regional projects. - Applying with projects that would contribute to the development of a balanced economic, communal and social infrastructure by supporting programs and projects of impact according to the Law on Local Self-Government and the Strategy for Local Economic Development. This implies development of competencies for organizing and managing the communal infrastructure as well as the so called "soft" competences such as education, social and healthcare, etc. <p><u>Estimated budget 1,500,000.00 Denars (see Annex 1 - Summary of Expenses)</u></p> <p>Indicators</p> <ul style="list-style-type: none"> -Number of applied/received projects - Number of people (disaggregated by gender, ethnicity and age) involved in the implementation of projects - Number of people (disaggregated by gender, ethnicity and age) in the project management structures <p>1.4 Other operational expenses and contractual services</p> <p>For the realization of the events under the Program for Support of Local Economic Development for 2024, certain funds are required.</p>
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	<p>This primarily refers to contracts for provision of certain services entered into with legal or natural persons or fees for the foreseen contents to take place in 2024.</p> <p>The success of the implementation of the planned project activities of the employees in the municipal administration who work in the field of local economic development, is most directly related to the degree of their training and expertise.</p> <p>Given that this is a complex theme in accordance with the European standards, it is necessary to continuously strengthen the capacities of the human resources who work in the field of local economic development.</p> <p>Proof of the relevance of this issue is that in the European Pre-Accession Funds (IPA), an entire component is dedicated to this process of continuous acquisition of new knowledge and approximation to European standards.</p> <p>This program for capacity building of human resources is anticipated to be realized through:</p> <ul style="list-style-type: none"> - Participation in professional trainings, seminars, workshops, conferences, - Translation of professional literature, copying, printing and publishing services, - Consultant services for specific project activities, - Membership in foreign and domestic organizations, - Drafting and designing projects, - Redefining the document for local economic development and its publication. <p>Estimated budget 650,000.00 Denars (see Annex 1 – Summary of expenses)</p> <p><u>Indicators:</u></p>
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	<ul style="list-style-type: none">- Number of people (disaggregated by gender, ethnicity and age) attending training sessions- Number of externally hired persons for projects (disaggregated by gender, ethnicity and age)						
4. Expected outcomes of the measures	<p>Outcomes:</p> <ul style="list-style-type: none">- Increased number of businesses on the territory of the Municipality of Kichevo- Increase in tax revenues as a result of the increased number of companies- Economic integration of the Roma- Economic integration of women- Economic empowerment of young male and female entrepreneurs						
5. Risks	<p>For the successful implementation of the Program, it is necessary to involve the entire population, and in particular the economically inactive population, Roma and other persons who are capable of work.</p> <p>For the purpose of getting in touch with the Roma community prior to the implementation of each of the measures and activities, the responsible person is to hold a meeting with the Roma mediator so as to activate the Roma population and use the program benefits.</p>						
6. Program budget and funding sources	<p>The Program shall be financed with the following financial resources:</p> <table><tr><td>1</td><td>Budget of the Municipality of Kichevo for 2023 in the amount of:</td><td>12.540.000</td></tr><tr><td>2</td><td>International funds:</td><td>3.480.000</td></tr></table>	1	Budget of the Municipality of Kichevo for 2023 in the amount of:	12.540.000	2	International funds:	3.480.000
1	Budget of the Municipality of Kichevo for 2023 in the amount of:	12.540.000					
2	International funds:	3.480.000					
7. Monitoring and reporting/	Monitoring of the implementation of measures shall be carried out by the Local Economic Development Department against the indicators						

evaluation	set in the measures and activities. In case of ascertained gaps in the indicators, additional actions will be taken to overcome them.
8. Transitional and final provisions	This Program shall become effective on the eighth day upon its publication in the Official Gazette of the Municipality of Kichevo.

Annex 1

Summary of Expenses

PROGRAM TO SUPPORT THE LOCAL ECONOMIC DEVELOPMENT OF THE MUNICIPALITY OF KICHEVO FOR THE YEAR 2023			
No.	Activity	Description	Amount
2.1.	Operationalization of the Sustainable Development Strategy: - Financing of local micro-projects for local economic development in accordance with the development strategy, support of NGOs, etc.	- For projects that have an impact on strengthening the capacity of the civil society sector and improving the quality of life of different target groups in accordance with the strategic directions and provisions of the municipality (based on pre-determined criteria).	900.000,00
		For projects that affect the strengthening of the capacities of associations and NGOs that work in the field of enhancing the living conditions of socially marginalized people, people with special needs, etc.	300.000,00
	Total 2.1.		1.200.000,00
2.2.	Creating a competitive economy in private business, supporting the development of	- Support for entrepreneurship, business plans, start-up businesses and implementation of projects that contribute to reducing unemployment in the municipality	5.640.000,00

	SMEs and entrepreneurship	-Subsidies for employment of young people	
		Trainings for expanding skills and knowledge (reskilling and upskilling) in accordance with the labor market demands	120.000,00
		Support of SMEs for participation in trade fairs	100.000,00
		Support of SMEs for training and certification	100.000,00
	Total 2.2.		5.960.000,00
2.3.	Creation of a framework for sound and proper use of natural resources	Encouraging the branding of products and services in the local economy in accordance with EU recommendations and legal regulations	100.000,00
		Introducing programs and projects to support organic production, foraging, new autochthonous fruit plantations and other agricultural products	100.000,00
		Support for projects and programs related to traditional and authentic crafts (procurement of tools, furnishing of premises and professional training)	200.000,00
		Support for projects that contribute to energy conservation, use of renewable types of energy, environmental protection and their affirmation	300.000,00
		Upkeep and marking of picnic areas, observation decks, watercourses, springs, footpaths in the function of tourism development	300.000,00
	Total 2.3.		1.000.000,00
2.4.	Funds for own co-payment in the	Co-payment on the part of the Municipality of Kichevo in the implementation of international projects	300.000,00

	implementation of international projects	Co-payment in the financing of the Development Center of the Southwestern Planning Region, i.e. own co-payment on the part of the Municipality of Kichevo for the application and implementation of regional projects within the Southwestern Planning Region in accordance with the Law on Balanced Regional Development and the Annual Program for Financing Regional Projects of the Regional Development Bureau.	6.000.000,00
		Joint co-payments in the application and implementation of projects with other municipalities from the Republic of North Macedonia within the framework of Programs of various donors, international associations, non-governmental organizations and associations, funds, embassies and others, for inter-municipal cooperation and micro-regional projects .	600.000,00
		Applying with projects that would contribute to the development of a balanced economic, communal and social infrastructure by supporting programs and projects of impact according to the Law on Local Self-Government and the Strategy for Local Economic Development. This implies development of competencies for organizing and managing the communal infrastructure as well as the so called soft competencies such as education, social and healthcare, etc.	300.000,00
	Total 2.4.		7.200.000,00
2.5	Other operational expenses and costs	Participation in professional trainings, seminars, workshops, conferences	100.000,00
		Translation of professional literature, copying, printing and publishing services	100.000,00
		Consultancy services for specific project activities	200.000,00
		Developing and designing of projects	60.000,00

		Redefining the document for local economic development and publication	200.000,00
		Total 2.5.	660.000,00
		TOTAL BUDGET FOR 2023	16.020.000,00

Pursuant to Article 36, paragraph (1) point 1 and point 15 of the Law on Local Self-Government ("Official Gazette of the Republic of Macedonia" No. 5/02), and with reference to Article 22 paragraph 1 point 6 of the same Law and Article 22 paragraph 3 of the Law on Sports (Official Gazette of the Republic of Macedonia no. 29/02, 66/04, 81/08, 18/11, 51/11, 64/12, 148/13, 187/ 13, 42/14, 138/14, 177/14, 72/15, 153/15, 6/16, 55/16, 61/16, 106/16, 190/16 and Official Gazette of the Republic of North Macedonia No. 98/19 and 244/19), the Council of the Municipality of Kochani, at a session held on **12.2023**, adopted the

SPORTS PROGRAM

of the Municipality of Kochani for 2024

Program title: Sports Program of the Municipality of Kochani for 2024	
Town/Municipality	Kochani
Sector (organizational unit) responsible for implementing the program	Department for General and Legal Affairs and Department for Activities of Public Interest
Type of Program	<input type="checkbox"/> Horizontal <input checked="" type="checkbox"/> Vertical
Legal grounds	This Program is adopted in accordance with Article 36 paragraph 1 point 1 and point 15 of the Law on Local Self-Government (Official Gazette of the Republic of Macedonia no. 5/02), and in accordance with Article 22, paragraph 1, point 6 of the same Law and Article 22-a, paragraph 3 of the Law on Sports (Official Gazette of the Republic of Macedonia no. 29/02,

	<p>66/04, 81/08, 18/11, 51/11, 64/12, 148/13, 187/13, 42/14, 138/14, 177/14, 72/15, 153/15, 6/16, 55/16, 61/16, 106/16, 190/16 and Official Gazette of the Republic of North Macedonia no. 98/19 and 244/19).</p> <p>Pursuant to the Law on Local Self-Government and with reference to the list of municipalities' competencies/mandates, the tasks that the Municipality can perform in the field of sports and recreation are defined as follows:</p> <ul style="list-style-type: none"> - Providing conditions for the development of recreational and mass sports; - Organizing and assisting sports activities and events of importance for the local self-government and defining the sports policy of the Municipality of Kochani; - Financing projects, sports events and other events of interest to the municipality, and - Upkeep of sports halls, fields and recreational playgrounds. <p>In addition, the Program shall contribute towards the implementation of the following relevant national strategies:</p> <ul style="list-style-type: none"> - National Strategy for Gender Equality 2022-2026, point 2.10 (<u>Стратегија за родова еднаквост 2022 2027.pdf (mtsp.gov.mk)</u>) - National Youth Action Plan 2023-2027 ((<u>public-call (ams.gov.mk)</u>) - National Strategy for Equality and Non-Discrimination 2022-2026 (<u>Стратегија - усогласена со C3 (mtsp.gov.mk)</u>) - Roma Inclusion Strategy 2022-2030 (<u>Strategija za inkluzija na Romite 2022-2030 03-02-2022 finalna verzija.pdf (mtsp.gov.mk)</u>)
1. Introduction / Program	Sport is an activity that includes all forms of sports activities of athletes of all ages, as well as sports and recreational activities

<p>description</p>	<p>of citizens.</p> <p>In order to meet the needs for activities and protection of rights and interests in the field of sports, citizens can freely and voluntarily join and establish sports associations. Religious and political activity in these associations is strictly prohibited.</p> <p>A sports club is a sports association, that is an entity that performs sports activities. For the purpose of acting in the public interest of the municipality in the field of sports and for the purpose of planning and realizing the program activities, sports clubs can join in municipal and city sports associations of different sports. For the purpose of implementing common program activities, sports clubs from the same sport at the municipal level can join in municipal or city associations of the same sport.</p>
<p>2. Process of adopting the Program or identifying areas for improvement</p>	<p>The 2024 Program was developed on the basis of:</p> <ul style="list-style-type: none"> - the reports on spent funds received from the Municipality of Kochani in 2023 and the requests from the clubs for 2024, - Scoring/evaluation according to the Regulations for Allocation of Sports Funds, - Number of girls/boys involved in the activities, - Number of Roma and members of other ethnic communities who were/are involved in sports activities <p>In the course of 2023, there were 28 active sports clubs on the territory of the municipality, three of which train girls only, five boys only, and the rest train both boys and girls. Expressed in figures it comes down to approximately 250 girls and 350 boys.</p> <p>Out of the total number of 600 members in these sports clubs, there are about 20 Roma (16 boys and 4 girls) that corresponds to the scope of 3.5%, i.e. their percentual representation in the</p>

	<p>Municipality of Kochani.</p> <p>When drafting this Program, we did not have data on the number of men and women and members of the Roma ethnic community who are part of the management structures or coaches in the sports clubs. Such data will be additionally collected in accordance with the Rules of Procedure and Criteria for the Allocation of Funds from the Budget of the Municipality of Kochani in the field of sports (ANNEX 1).</p>
3. Program Objectives	<ul style="list-style-type: none"> • Inclusion of women in the management structures of clubs, unions or associations; <p>In order to meet the objectives of the Program, during the allocation of funds, additional value is given and points are awarded to sports clubs, unions, associations and individual athletes that offer:</p> <ul style="list-style-type: none"> • Encouraging sports activities for children and young girls and boys from all ethnic communities living in the municipality with the aim of promoting health; • Inclusion of women in the management structures of clubs, unions or associations; • Stimulating integration of Roma and other ethnic communities in clubs, unions and associations and in the management structures; • Sports clubs, unions and associations that raise environmental awareness and that contribute to a clean and healthy environment with their activities; • Supporting mass sports, sports training and competitions for the training of sportsmen and sportswomen, irrespective of their religion and ethnicity for the purpose of achieving outstanding sports results; • Promoting and assisting the organisation of sports events; • Upkeep and operation of existing facilities, as well as

	construction of sports facilities in the municipality.
4. Measures - thematic area	<p><u>4.1 SUPPORT OF SPORTS CLUBS, ASSOCIATIONS AND UNIONS</u></p> <p>According to the Rulebook on Procedures and Criteria for the Allocation of Funds from the Budget of the Municipality of Kochani in the Field of Sports, 3,266,000.00 Denars are earmarked for sports clubs, associations and alliances, out of which 500,000 Denars are for the registration fees of sports clubs, 145,560.00 Denars for sports unions and school sports clubs and 2,580,440.00 for sports clubs.</p> <p>The funds earmarked for sports clubs are allocated to sports clubs practicing Olympic sports 2,512,000.00 and 68,400.00 for non-Olympic sports.</p> <p>Furthermore, from the total earmarked funds for Olympic sports clubs, funds in the amount of MKD 1,848,500.00 are allocated to clubs that are categorized as team Olympic sports clubs and funds in the amount of MKD 663,600.00 are allocated to individual Olympic sports clubs.</p> <p>Financial support in the amount of 164,500.00 Denars is provided to school sports clubs, associations and alliances, which is 3.5% of the total budget from the Sports Program of the Municipality of Kochani for 2024.</p> <ul style="list-style-type: none"> • The following clubs of team Olympic sports have applied with the Municipality of Kochani with their own programs: <ol style="list-style-type: none"> 1. FFC Kochani 2. FC Kochani 3. FC Football Stars - Kochani 4. FFC Football Stars 5. BC Basket Dino

	<ol style="list-style-type: none"> 6. GFC <i>Osogovo</i> 7. FBC <i>Ponikva</i> 8. FC <i>Mladost Toshev</i> – Orizari 9. FC <i>Zadrugar</i> – Dolni Podlog <p>• Clubs of individual Olympic sports:</p> <ol style="list-style-type: none"> 1. Gymnastics Sports Club <i>Kochani</i> - Kochani 2. Wrestling Club <i>Spartak</i> 3. Table Tennis Club <i>Kochani</i> 4. Table Tennis Club <i>Happy</i> 5. Sports Club <i>Elektrika</i> - Kochani 6. <i>POSKOK</i> Mountain Biking Club - Kochani 7. Motorcycle Club <i>Zhelki</i> - Kochani 8. Motorcycle Club <i>Strong Riders</i> 9. Karate Club <i>Kochani</i> 10. Karate Club <i>Partizan</i> 11. Association for Youths and Sports <i>Niko</i> 12. <i>Team Strong Monster</i> Weightlifting Association 13. Bicycle Club Association <i>Velo-M</i> <p>• Sports Clubs - Non-Olympic Sports:</p> <ol style="list-style-type: none"> 1. Mountain Sports <i>Moskito</i> - Kochani 2. Mountain Sports Club <i>Osogovo</i> – Kochani <p>• Alliances and Other Sports Clubs:</p> <ol style="list-style-type: none"> 1. Sports Fishing Association and Ecology Club <i>Kochani Fisherman</i> - Kochani 2. OFS <i>Kochani</i> <p>• School Sports Clubs, Associations and Alliances:</p> <ol style="list-style-type: none"> 1. <i>Union of School Sports</i> 2. USC <i>Energia Sport</i> 3. USC <i>Berni Sport</i>
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No.	Sports Club	Funds in Denars
1.	GFC <i>Osogovo</i>	1 205 000,00
2.	FFC <i>Kochani</i>	120 000,00
3.	FC <i>Kochani</i>	30 000,00
4.	FC <i>Football Stars</i>	48 000,00
5.	FFC <i>Football Stars</i>	25 500,00
6.	BC <i>Basket Dino</i>	180 000,00
7.	FBC <i>Ponikva</i>	200 000,00
8.	FC <i>Mladost Toshev – Orizari</i>	40 000,00
	Total (no. 1-8)	1.848.500,00
		Denars
9.	Gymnastics Sports Club <i>Kochani</i>	90 000,00
10.	Wrestling Club <i>Spartak</i>	123 000,00
11.	Table Tennis Club <i>Kochani</i>	45 000,00
12.	Table Tennis Club <i>Happy</i>	25 000,00
13.	Sports Club <i>Elektrika</i>	50 000,00
14.	Association for Youths and Sports <i>Niko</i>	35 000,00
15.	Motorcycle Club <i>Zhelki</i>	25 000,00
16.	Motorcycle Club <i>Strong Riders</i>	25 000,00
17.	POSKOK Mountain Biking Club	35 000,00
18.	BC <i>Partizan</i>	80 000,00
19.	BC <i>Kochani</i>	80 600,00
20.	Team <i>Strong Monster</i> Weightlifting Association	25 000,00
21.	Bicycle Club Association <i>Velo-M</i>	25 000,00
	Total (no. 9-21)	663.600,00 Denars

	22.	Mountain Sports Club <i>Osogovo</i>	43 400,00
	23.	Mountain Sports Club <i>Moskito</i>	25 000,00
		Total (no. 21-22)	68.400,00 Denars
	24.	Sports Fishing Association and Ecology Club <i>Kochani Fisherman</i> – Kochani	70 000,00
	25.	OFS <i>Kochani</i>	75 500,00
		Total (no. 22-25)	145.500,00 Denars
	26.	<i>Union of School Sports</i>	130 000,00
	27.	<i>US Energia Sport</i>	15 000,00
	28.	<i>USC Berni Sport</i>	19 500,00
		Total (no. 26-28)	164 500,00 Denars
	<p><u>*Funds for sports clubs, citizens' associations and alliances shall be paid quarterly and upon submission of a request for earmarked expenses.</u></p>		
	4.1	Registration fee for sports clubs, support to sports unions and clubs, school sports clubs and school sports union	500.000 Denars + 2.890.500,00 Denars
	<p><u>4.2 SUPPORT TO SPORTS EVENTS</u></p> <p>Supporting activities such as organizing sports events are also important for the promotion of sports. In addition to the purchase of cups and other awards for announcing the best teams and individuals, the Municipality of Kochani also financially supports traditional sports events. In conformity with the Rulebook on the Procedures and Criteria for Allocation of Funds from the Budget of the Municipality of Kochani, the Municipality allocates 799,000.00 Denars for support to sports events.</p>		

No.	Event	Planned funds
1.	Athlete's Choice	100 000,00 Denars
2.	St. Peter's Day Football Tournament	180 000,00 Denars
3.	Ilinden Youth Football Tournament - Gorni Podlog	20 000,00 Denars
4.	Virgin Mary Football Tournament Dolni Podlog and Mojanci	70 000,00 Denars
5.	Football Tournament <i>Draganica</i>	30 000,00 Denars
7.	3x3 Basketball Tournament	40 000,00 Denars
8.	Promotion of Ponikva (Osogovo Adventure Cycling Tour)	40 000,00 Denars
9.	Bicycle Tour - Eastern Macedonia	30 000,00 Denars
10.	Wrestling Tournament	90 000,00 Denars
11.	Youth Tournament in Futsal <i>St. Athanasi-Orizari 2023</i>	55 000,00 Denars
12.	Organizing a Tournament for Children in Indoor Soccer <i>Universal Games</i>	35 000,00 Denars
13.	100 Years of Osogovo Football Club	70 000,00 Denars
14.	Other events, cups, medals, diplomas...	39 000,00 Denars
	Total	799 000,00 Denars

* The tournaments shall be organized provided that the organizer is a registered sports club or association.

4.3 MAINTENANCE OF SPORTS FACILITIES

The sports facilities are owned by the Municipality of Kochani and are facilities of public interest, namely: the stadium *Nikola Mantov*, the city sports hall managed by the Primary Schools *St. Cyril and Methodius*, *Nikola Karev* and *Krste P. Misirkov*, the sports hall *Partizan* and the terrain park within the Sports and Recreation Center *Ponikva*, multi-purpose playgrounds, fitness zones, tennis courts, etc. In the interest of successful running of sports activities, it is necessary to maintain the facilities, as well as to equip them. The maintenance of the sports facilities is realized within the framework of other programs, and the activities are transferred to those same programs.

4.3	Maintenance of sports facilities	822 500,00 Denars
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4.4 SUPPORT FOR SPORTS PROJECTS AND INDIVIDUALS WHO HAVE ACHIEVED HIGH LEVEL OF SPORTS SUCCESS

Upon publishing the call, there may be projects filed by numerous institutions, citizens' associations, enthusiasts, etc. in which case contribution by the municipality is occasionally requested. In line with the Program, financial support is also provided to young athletes who will contribute to the development of the Municipality of Kochani either by group or individual sports activities. Funds for individuals are approved upon submission of applications by athletes who have achieved high level of sports results.

The Regional Sports Club for Visually Impaired Athletes *Ponikva* has submitted a request for financial support for a number of sports activities. The Municipality of Kochani will support them with 20 000,00 Denars.

The inclusion of children with disabilities/special needs in the field of sports is expected to be realized by enabling children

with developmental disabilities to attend sports activities organized within the sports clubs in Kochani for free, and the Municipality of Kochani will respond by providing co-payment for them. Children with disabilities who will join sports clubs will be financially covered by the Municipality.

An amount of 60 000,00 Denars has been foreseen for that purpose for 2024.

Individuals who have achieved high level of results in the field of sports will also be financially supported by the Municipality of Kochani.

As for 2024, there is no announcement of certain projects, but, nonetheless, additional requests may be submitted, which will be reviewed and may be granted funds. An amount of 188 000,00 Denars has been foreseen under this item.

4.4	Support of projects in the field of sports and individuals who have achieved high level of sports success	188 000,00 Denars
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4.5 DEVELOPMENT / STIMULATION OF YOUNG ATHLETES

In the area of stimulating young promising athletes, the Municipality of Kochani awards scholarships for young promising sportsmen and young promising sportswomen. Scholarships are awarded to two persons for a period of six months in the amount of 3000,00 Denars respectively.

4.5	Stimulation of young athletes	50 000,00 Denars
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* Scholarships and other financing for young athletes shall be implemented through other programs

5. Expected outcomes of the measures	<p>Short-term outcomes (at the end of the year)</p> <ul style="list-style-type: none"> • Increase in the number of involved children and young boys and girls from all ethnic communities (Roma and other ethnic communities) living on the territory of the municipality in sports activities aimed at promoting their health; • Supporting mass sports, sports practice and competitions for the training of sportsmen and sportswomen, regardless of religion and ethnicity for the purpose of achieving outstanding sports results; • Organizing sports events and other related events; • Maintenance and operation of existing facilities, as well as construction of sports facilities in the municipality. <p>Long-term outcomes and impact:</p> <p>Other social goals are realized by means of sport, such as:</p> <ul style="list-style-type: none"> ✓ <input type="checkbox"/> Greater inclusion of girls and women from smaller ethnic communities (Romani and others) both in sports activities and in club management, and ✓ <input type="checkbox"/> Contribution to a cleaner environment in the direction of achieving better results. <p>The indicators are provided in the monitoring section of the Program.</p>
5. Risks	<p>The Program may not be implemented in its entirety due to a lack of available funds in the budget of the Municipality of Kochani.</p>
6. Program budget and funding sources	<p>As for 2024, the Municipality of Kochani has foreseen funds in the amount of 5 200 000,00 Denars to be allocated for development and support to sports. According to the Rulebook on the Procedures and Criteria for the Allocation of Funds from the Budget of the Municipality of Kochani in the Field of Sports, the funds shall be allocated as follows:</p> <ul style="list-style-type: none"> - Financial support to school sports clubs, associations and alliances – 3.5%

	<ul style="list-style-type: none">- Financial support to sports clubs, associations and alliances – 58%- Financial support to sports events, projects of public interest for the Municipality of Kochani in the field of sports, other materials - 17.5%- Financial support for the maintenance of sports facilities - 17%- Financial support for projects of public interest for the Municipality of Kochani in the field of sports – 4%.																								
	SUMMARY OF EXPENSES																								
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6. Monitoring and reporting/evaluation	<p>The monitoring of the implementation of measures shall be performed in accordance with the Regulations for the Allocation of Funds for the support of sports in the Municipality of Kochani.</p> <p>The monitoring of the implementation of programs of sports clubs, unions and individual athletes shall be conducted by the administrative officer from the Municipality of Kochani in</p>																								

	<p>charge of developing the Sports Program of the Municipality of Kochani by means of reviewing the submitted Reports and by the Council of the Municipality of Kochani by means of reviewing the Report on the Implementation of the Sports Program of the Municipality of Kochani.</p> <p>The following indicators shall be used as indicators for monitoring the Program in the direction of goal achievement:</p> <ul style="list-style-type: none"> - Number of supported men's and women's sports clubs; - Number of supported legal entities that implement activities in the field of sports; - Number of men and women involved in sports clubs as members; - Number of male and female students involved in the activities of school sports clubs; - Percentage of people (men and women, boys and girls) from the Roma ethnic community involved in sports clubs and activities, especially in school clubs; - Percentage of women involved in club management; - Number of women involved as coaches; - Number of men and women from ethnic communities involved as coaches in clubs; - Percentage of Roma (men and women) involved in the management of clubs/unions/events.
7. Transitional and final provisions	<p>(1) The Sports Program of the Municipality of Kochani shall be implemented in conformity with the Law on Sports and in conformity with the valid legal regulations, in cooperation with citizens' associations, sports clubs, individuals involved in sports and sports unions.</p> <p>(2) The earmarked funds from the Sports Program of the Municipality of Kochani for the year 2024 represent a maximum funding and their spending/awarding shall depend on the revenues of the Municipality.</p>

	<p>(3) The allocation and payment of the funds for the implementation of the activities provided for in this Program shall be executed by a Decision adopted by the Mayor and signed by the Mayor or by a person authorized to act on his behalf.</p> <p>(4) The Mayor of the Municipality of Kochani shall provide for the implementation of the Sports Program of the Municipality of Kochani for 2024.</p>
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This Program shall become effective on the eighth day upon its publication in the Official Gazette of the Municipality of Kochani.

ANNEX 1

Draft

Pursuant to Article 22-a, paragraph 3 of the Law on Sports (Official Gazette of the Republic of Macedonia No. 29/2002; 66/2004; 83/2005; 81/2008; 18/2011; 51/2011; 64 2012; 187/2014; 153/2016; 106/2016 and 90/2016), the Council of the Municipality of Kochani at its session held on ___.2024, adopted the following

RULEBOOK

on the Procedures and Criteria for the Allocation of Funds from the Budget of the Municipality of Kochani in the Field of Sports

I General Provisions

Article 1

This Rulebook prescribes the procedures and criteria for awarding of funds to entities that implement programs of public interest in the field of sports provided for in the Sports Program of the Municipality of Kochani in the course of one year.

Article 2

The funds provided from the Sports Program of the Municipality of Kochani, which is adopted annually by the Council of the Municipality of Kochani, refer to:

1. Financial support to sports clubs, associations and alliances;
2. Financial support for sports events;
3. Financial support for the maintenance of sports facilities in the Municipality of Kochani;
4. Financial support for projects of public interest for the Municipality of Kochani in the field of sports.

Article 3

(1) Financial support to sports clubs denotes support to sports clubs that meet the following requirements:

- Sports clubs that are licensed to perform sports and are registered in the Municipality of Kochani;
- Sports clubs that have filed a Report to the Municipality of Kochani on the performance of the club for the previous year no later than the date of submission of

their Program for using funds from the Budget of the Municipality of Kochani, in accordance with Article 8 of this Rulebook;

- The Report is to include the following: what the funds were spent on, number of people disaggregated by ethnicity and sex who partook in the activities, number of people disaggregated by ethnicity and sex in the management and management boards, i.e. hired by the sports clubs as coaches and managers. The new Program should also indicate an estimated number of people, divided by ethnicity and sex, who will be engaged in the activities of the sports clubs.
- Sports clubs that act to realize a common interest in the development of sports in the Municipality of Kochani.

Additionally, the following shall be evaluated and points shall be awarded:

- Sports clubs that promote gender equality, that is, include women in their activities;
- Sports clubs that stimulate the integration of Roma and other ethnic communities by means of inclusion in their activities;
- Sports clubs that raise environmental awareness.

(2) Financial support to sports associations and alliances denotes support to sports associations and alliances that meet the following requirements:

- Sports associations and alliances licensed to perform sports activities and registered in the Municipality of Kochani;
- Sports associations and alliances that have filed a Report to the Municipality of Kochani on the performance of the association for the previous year accompanied by a Program application for the following year. The Report is to include the following: what the funds were spent on, number of people disaggregated by ethnicity and sex who partook in the activities, number of people disaggregated by ethnicity and sex in the management and management boards, i.e. hired on the part of the sports associations and alliances. The new Program should also indicate an estimated number of people disaggregated by ethnicity and sex who will be included in the activities.

(3) Financial support for sports events denotes support for sports events that meet the following requirements:

- Organizing and assisting with sports activities and events that are important for the local self-government and defining the sports policy of the Municipality of Kochani,

- Sports events can be organized by sports clubs and associations that have filed a Report to the Municipality of Kochani on the performance of the club or the association for the previous year accompanied by a Program application for the following year. The Report is to include the following: what the funds were spent on, number of people disaggregated by ethnicity and sex who partook in the activities, number of people disaggregated by ethnicity and sex in the management and management boards, i.e. hired for the realization of the event. The new Program should also contain an estimated number of people disaggregated by ethnicity and sex who will be included in the activities.

(4) Financial support for the maintenance of sports facilities refers to sports facilities that are owned by the Municipality of Kochani. Namely,:

- The city football stadium *Nikola Mantov*;
- The city sports hall managed by the Primary School *Ss. Cyril and Methodius*;
- The city sports hall managed by the Primary School *Nikola Karev*;
- The city sports hall managed by the Primary School *Krste P. Misirkov* - Orizari;
- The sports hall *Partizan*;
- The trekking park within the sports and recreation center *Ponikva*;
- Multi-purpose playgrounds;
- Fitness zone *Bavchaluk*;
- Tennis courts and football fields owned by the Municipality of Kochani and others.

(5) Financial support for projects of public interest for the Municipality of Kochani in the field of sports denotes financial support for projects that meet one or more of the following requirements:

- development of mass sports in the Municipality of Kochani,
- meeting the needs of a larger target group/groups,
- inclusion of people from Roma and other ethnic communities,
- attractiveness of the event,
- raising environmental awareness,
- promoting gender equality by including people of different sexes in the activities,
- inclusion of persons with disabilities (both men and women) in sports activities.

II.1. Decision and Call for Allocation of Funds

Article 4

(1) During the previous year for which the funds from Article 2 of this Rulebook are allocated, the Municipality of Kochani, publishes a Call for Allocation of Funds applicable to the entities from Article 2 points 1, 2 and 4 of this Rulebook with the aim of realizing sports activities of public interest for the Municipality of Kochani.

(2) The Call from paragraph 1 of this Article is published annually.

(3) The Call is published in local media and on the website of the Municipality of Kochani and lasts for at least 7 (seven) days, counted from the day of its publication.

(4) The method of submission of applications for allocation of funds is stated in the Call from paragraph (1) herein in addition to other issues pertaining to the allocation of funds and designation of a contact person on behalf of the applicants.

III. 2. Application for Allocation of Funds

Article 5

(1) A written application for awarding of financial resources is submitted to the Mayor of the Municipality of Kochani via the archive office of the Municipality. The submission in question is to contain information about the applicant and a brief elaboration, namely the aim/reasons for requesting financial resources. The request should also contain a description of the expected outcomes, a description of whether inclusion of women and people of different ethnicities (Roma and other communities) is foreseen in the activities, as well as a detailed budget statement. The request should not exceed 5 pages.

(2) The request addressed to the Mayor of the Municipality of Kochani is first reviewed by the Mayor, who forwards it to an administrative officer for further processing. The administrative officer enters the particulars of the received submission in an internal logbook.

II.3. Control over Intended Use of Funds

Article 6

(1) Upon the submission of Reports from Article 7 paragraph (1) of this Rulebook, the designated administrative officer reviews the Reports on the Intended Use of Funds and verifies the following:

- timely delivery of the Report;
- completeness of the Report, including the number of fund beneficiaries disaggregated by ethnicity and sex;
- intended/unintended use of funds;
- current status of the dedicated account, that is, whether it is blocked or not.

(2) The designated administrative officer ascertains which of the applications of entities - beneficiaries from Article 2 of this Rulebook shall be taken into account for allocation/non-allocation of funds.

II.4. Decision on Allocation/Non-Allocation of Funds

Article 7

(1) The administrative officer reviews the request for approval of financial resources and verifies whether it is in accord with the intended activities of the Sports Program adopted by the Council of the Municipality of Kochani.

(2) Records are drawn up about the submitted applications and explanations are given as to whether each of the requests is or is not justified in line with the Sports Program of the Municipality of Kochani for the current year against the stipulated criteria in the Rulebook.

(3) The compiled record and the case file are presented to the Mayor of the Municipality of Kochani for decision making.

(4) The designated administrative officer compiles and forwards the approved decision to the Financial Affairs Department and the unapproved decision to the petitioner.

II.4. Report on Funds Spent

Article 8

(1) The entities from Article 2 paragraph 2 point 1, 2 and 3 of this Rulebook are obligated to submit a Report to the Municipality of Kochani for the spending of funds that they were awarded.

(2) The entities from Article 2 paragraph 2 points 1, 2 and 3 of this Rulebook are to submit an Annual Report on the Funds Spent as part of their application and their own Program for the following year.

(3) The Report from paragraph 1 of this Article contains, in particular, the following elements:

Narrative part:

- Implemented activities (participation in municipal, regional and national leagues, national and international tournaments)
- Achieved sports results
- Number of club members disaggregated by sex and ethnicity
- Management structure disaggregated by sex and ethnicity
- Collected funds from membership fees and number of club members
- Activities with juniors

- Inclusion of marginalized and underrepresented communities in sports activities (Roma, girls, people with disabilities)

Financial part:

- Comprehensive overview of spent funds supported by documentation (paid invoices, pay slips, bank statements, receipts, hotel reservations, transportation tickets, etc.)

III Criteria for Awarding Funds

Article 9

(1) Pursuant to the Law on Local Self-Government and the Competencies of Municipalities, the following is proscribed as an addition to their competencies:

- Securing conditions for the development of recreational and mass sports,
- Organization and assistance regarding sports activities and events that are of importance for the local self-government and defining the sports policy in the Municipality of Kochani,
- Maintenance of sports halls, fields and recreational playgrounds.

III.1. Beneficiaries of Budget Funds from the Municipality of Kochani in line with the Sports Program of the Municipality of Kochani

Article 10

(1) The following entities are entitled to receive funds:

- Sports clubs legally registered to perform sports activities in the Municipality of Kochani;
- Sports associations acting in the common interest and development of sports in the Municipality of Kochani;
- Sports alliances;
- Organizers of sports events;
- Institutions, associations, etc. which are in charge of maintaining sports halls, fields and recreational playgrounds.

(2) In accordance with the Sports Program of the Municipality of Kochani, the beneficiaries of budget funds from the Municipality of Kochani, i.e. sports clubs, are categorized into the following groups:

A. Group – Olympic sports

A.I Team sports

- I-1. Football
- I-2. Handball
- I-3. Basketball
- I-4. Volleyball

A.II Individual sports

- II-1. Athletics
- II-2. Wrestling
- II-3. Swimming
- II-4. Skiing
- II-5. Tennis
- II-6. Table tennis
- II-7. Judo
- II-8. Cycling
- II-9. Chess
- II-10. Sports gymnastics
- II-11. Triathlon
- II – Sports and recreation for persons with disabilities

B. Group – Non-Olympic sports

B.I Individual sports

- I-1. Karate

B. II

- II-1. Alpinism
- II-2. Mountain sports
- II-3. Fishing

C. Group – Federations with complex content

C.I Complex sports

- I-1. Association of School Sports
- I-2. Municipal Football Association
- I-3. Municipal Sports Union

III.2. Criteria for Awarding Funds provided in line with the Sports Program of the Municipality of Kochani

Article 11

From the total budget of the Sports Program of the Municipality of Kochani, the funds are allocated as follows:

1. Funds for registration fees to clubs from group A1 – Olympic Team Sports, namely:
 - 70% of the registration fee for entering the first senior league, and
 - 50% of the registration fee for entering the second senior league,and the rest of the funds are divided, expressed in percentage, as follows:
2. Financial support to school sports clubs, associations and alliances – 3.5%
3. Financial support to sports clubs, associations and alliances – 58%
4. Financial support to sports events, projects of public interest for the Municipality of Kochani in the field of sports, other materials - 17.5%
5. Financial support for the maintenance of sports facilities within the Municipality of Kochani, unforeseen activities and promotional materials for events - 17%
6. Financial support for projects of public interest for the Municipality of Kochani in the field of sports – 4%.

Article 12

The funds from Article 11, paragraph 1, point 3 are further distributed on a percentual basis, as follows:

1. Financial support to sports clubs – 94%.
2. Financial support to sports unions and associations – 6%.

Article 13

The funds from Article 12, point 1 are further distributed on a percentual basis, as follows:

1. Financial support to sports clubs with Olympic sports – 97%.
2. Financial support to sports clubs with non-Olympic sports - 3%.

Article 14

(1) The funds from Article 12, paragraph 1, point 2 are allocated for the financing of municipal sports alliances and associations thus contributing to their unobstructed operation and are aimed at: provision of spatial conditions, functioning of federation bodies as well as functioning of the regional and municipal competition system.

Article 15

The funds from Article 13, paragraph 1 are further distributed proportionally, that is:

1. Financial support to sports clubs of Olympic team sports – 70%.
2. Financial support to sports clubs of individual Olympic sports - 30%.

The funds from Article 15, paragraph 1, point 1 are further distributed in accordance with the following criteria:

(1) Sports clubs of Olympic team sports

1a. Sports clubs competing in the senior league

Article 16

For participation in the previous competition season

- | | | |
|--|---------|------------|
| - I League seniors | | 30 points |
| - II League seniors | | 25 points |
| - III League seniors | | 15 points |
| | | |
| ○ For participation in international system competitions | | 10 points |
| ○ Activities with juniors | | 10 points |
| ○ Spectators at matches | maximum | 200 points |
| ○ Tradition | maximum | 200 points |
| ○ Charged membership fee | | 50 points |
| ○ Competition | maximum | 200 points |
| ○ Clubs including women, both as athletes and within the management structure, | maximum | 50 points |
| ○ Clubs including Roma and other ethnic communities, both as athletes and within the management structure, | maximum | 50 points |
| ○ Impact on the development of environmental awareness | | 20 points |

1b. Sports clubs competing in the junior league

- For participation in the previous competition season
 - - I league juniors 15 points
 - - II league juniors 10 points
 - - III league juniors 5 points

- For participation in international system competitions 8 points
- Activities with juniors 10 points
- Spectators at matches maximum 200 points
- Tradition maximum 200 points
- Charged membership fee 50 points
- Clubs including women, both as athletes and within the management structure maximum 30 points
- Clubs including Roma and other ethnic communities, both as athletes and within the management structure maximum 30 points
- Impact on the development of environmental awareness Maximum 20 points

1c. For national competitions in the league system for cadets or pioneers

- For participation in a national system of competitions 5 points
- For winning a place at the state level:
 - - I place 5 points
 - - II place 3 points
 - - III place 2 points
- For participation in international tournaments 3 points
- Clubs including women, both as athletes and within the management structure, a maximum of 5 points
- Clubs including Roma and other ethnic communities, both as athletes and within the management structure, a maximum of 5 points
- Impact on the development of environmental awareness 5 points

* The financial support to the clubs can be increased in the course of the year provided that one of the clubs has moved to a higher league of matches based on a Decision adopted by the Council of the Municipality of Kochani.

Article 17

The funds from Article 16 paragraph 1, point 2 are further distributed in accordance with the following criteria:

(1). Sports clubs of individual Olympic sports

1a. Sports clubs that compete in the I league seniors

- For participation in the national system of competitions 20 points
- For winning a place in national system competitions:
 - - I place 5 points
 - - II place 3 points
 - - III place 2 points
- for participation in the Balkan Championship 5 points
- for participation in the European Championship 8 points
- for participation in domestic tournaments 1 point
- for participation in international tournaments 2 points
- Clubs including women both as athletes and within the management structure maximum 5 points
- Clubs including Roma and other ethnic communities both as athletes and within the management structure, maximum 5 points
- Impact on the development of environmental awareness 5 points

1b. Sports clubs competing in national league systems for juniors, cadets or pioneers

- For participation in a national system of competitions 15 points
- For winning a place at the state level
 - I place 3 points
 - II place 2 points
 - III place 1 point
- for participation in the Balkan Championship 4 points
- for participation in the European Championship 5 points
- for participation in domestic tournaments 1 point
- for participation in international tournaments 3 points
- Clubs including women both as athletes and within the management structure maximum 5 points
- Clubs including Roma and other ethnic communities both as athletes and within the management structure maximum 5 points
- Impact on the development of environmental awareness 5 points

Article 18

The value of a point is calculated against the quotient of the total amount of funds provided as per Article 16, and the total number of points of the sports clubs that have applied and have met the requirements set out under Article 16 paragraph 1, point 1.

Article 19

The value of a point is calculated against the quotient of the total amount of funds provided as per Article 17 and the total number of points of the sports clubs that have applied and have met the requirements set out under Article 17 paragraph 1, point 1.

Article 20

(1) The organization of traditional sports events that are of interest to the Municipality of Kochani shall be financed in line with the previously submitted Programs by sports clubs, unions or associations, or alternatively they shall be organized by the administration of the Municipality of Kochani.

(2) The sports event organizer who bids for obtaining funds from the Budget of the Municipality of Kochani shall submit a Program for the organization of sports events.

(3) The organizer is obliged to use the allocated funds for the organization of the event.

Article 21

The funds provided for under Article 11, points 3 and 4 shall be allocated according to the analysis performed, that is, the Minutes of the municipal administration and the Decision of the Mayor of the Municipality of Kochani.

Article 22

This Rulebook shall become effective on the day of its adoption, and shall be published in the Official Gazette of the Municipality of Kochani.

MUNICIPALITY OF BITOLA

2024 EDUCATION PROGRAM

INTRODUCTION

The 21st century schools and learning must consider the challenges pertaining to the individuals' need of academic development. Conditions are to be created for these individuals to function properly in society based on the demands set by the society, while also providing the individuals with an ethical platform with the aim of contributing to sustainable development that protects the core of the society; nature and the environment. The Municipality of Bitola believes that this comprehensive way of reasoning - where education is an upgrade for all learning - secures this combination. Nevertheless, we try to maintain a more traditional view of learning that will provide all children with sound development, academic knowledge and good skills and a more comprehensive view of the society and world that surrounds them. We base this on a model that has goals that advocate teaching our students to understand and care for themselves, to understand and care for each other, their community, the environment and the planet to the best of their abilities for the future of a democratic society.

The role of municipalities in the education system is to provide and maintain the educational infrastructure, which consists of school buildings and equipment, transportation, teaching aids, as well as management of educational funds and educational staff.

When adopting the Education Program, the Municipality of Bitola introduces already applied practices and experiences from other cities as well as from its own past experience.

The Education Program for the year 2024 of the Municipality of Bitola defines several priority activities in the field of education, which aim at contributing to the improvement of the overall education for the benefit of the citizens of the Municipality of Bitola.

The starting point for this Program is the Law on Primary Education and the Law on Secondary/Higher Education and the mandates that derive from them, that is, organization and provision of adequate educational conditions on the part of the municipalities.

The goals of the Program are clearly defined from a gender perspective as well, including insights from the assessments of the needs and priorities of diverse target groups, particularly the specific needs of men and women, that is, boys and girls.

LEGAL FRAMEWORK FOR THE DEVELOPMENT OF THE PROGRAM

In exercising its mandate in the field of education, the municipality acts in accordance with the current legislation and by-laws adopted by the state and by the local self-government. The Education Program of the Municipality of Bitola for 2023 is based on the following:

- The Law on Primary Education (Official Gazette of the Republic of North Macedonia no. 161/19 and 229/20)
- The Law on Secondary Education (Official Gazette of the Republic of Macedonia No. 44/1995, 24/1996, 34/1996, 35/1997, 82/1999, 29/2002, 40/2003, 42/2003, 67/2004 , 55/2005, 113/2005, 35/2006, 30/2007, 49/2007, 81/2008, 92/2008, 33/2010, 116/2010, 156/2010, 18/2011, 42/2011, 51 /2011, 6/2012, 100/2012, 24/2013, 41/2014, 116/2014, 135/2014, 10/2015, 98/2015, 145/2015 and 30/2016)
- The Statute of the Municipality of Bitola (Official Gazette of the Municipality of Bitola No. 10/05)
- Other laws and by-laws relating to social, child and healthcare in the Republic of North Macedonia.

In addition, the Program will contribute to the realization of the following relevant national strategies:

- Roma Inclusion Strategy 2022-2030 (Strategija za inkluzija na Romite 2022-2030 03-02-2022 finalna verzija.pdf (mtsp.gov.mk))
- National Strategy for Gender Equality 2022-2026, (Strategija_za_rodova_ednakvost_2022_2027.pdf (mtsp.gov.mk))
- National Youth Action Plan 2023-2027 (public-call (ams.gov.mk))
- National Strategy for Equality and Non-Discrimination 2022-2026 (mtsp.gov.mk))

PROGRAM OBJECTIVES

The main goal of the Education Program is to stimulate progress in the educational process and motivate students to achieve high results in education, enhancing the quality of education with

special focus on marginalized communities (Roma students, students from socially disadvantaged families, girls and boys with disabilities, etc.) as well as the working conditions.

Additionally, the goal of the Program of the Municipality of Bitola in the field of education is to enhance the quality of education and working conditions in schools, to create and implement educational policies in accordance with the local needs for the development of the educational process. The Municipality of Bitola protects the children's rights to equal access to quality education and builds equal conditions for the teaching process, strives to create an open, innovative and modern learning environment tailored to the children's needs in cooperation with the teachers, parents and students.

The Program is based on the principles of equality, non-discrimination and respect for human rights, and it directly contributes to the implementation of obligations arising from international, national and local documents in these areas.

The specific goals of the Program of the Municipality of Bitola in the field of education are as follows:

- Ensuring active engagement on the part of the Council of the Municipality of Bitola towards meeting the citizens' needs and interests in the field of education,
- Finding forms for an efficient and economically justified development of the educational process,
- Planning the development of education,
- Improving the conditions for conducting the educational process,
- Stimulating male and female students to upgrade their knowledge,
- Ensuring equal educational opportunities for all children, i.e. including and stimulating the achievement of results in the education of children from marginalized communities (Roma students, students from socially disadvantaged families, girls and boys with disabilities, etc.),
- Maintaining the continuity of the educational process and protecting and reducing the risk of spreading the Coronavirus in all schools in conditions of a worldwide pandemic,
- Practical application of the acquired knowledge,
- Enhancement of the teaching process, extracurricular and leisure activities in primary schools,
- Motivating male and female students to achieve high results in the areas they show interest in,

- Developing and monitoring the talent and giftedness of students and encouraging their creativity,
- Nurturing culture and tradition among children,
- Developing children's awareness of tolerance and coexistence and multiculturalism, gender equality, ecology, traffic safety, etc.
- Integrating and supporting children with special educational needs in mainstream education in the Municipality of Bitola,
- Financial aid for parents of elementary school students,
- Quality assurance and professional development of teachers,
- Exchange of experiences and good practices with other municipalities in the area of education.

FINANCING

The activities in the field of education prescribed by this Program shall be from the 2024 Budget of the Municipality of Bitola determined for that purpose as well as through other forms and activities via the Ministry of Education and Science, own revenues of schools and from donations.

In the course of the implementation of the Program, the Council of the Municipality of Bitola shall support the institutions and citizens' associations that will implement projects in the field of education financed by other investors such as interested partners, foundations, business sector, etc.

ACTIVITIES FOR THE IMPLEMENTATION OF THE EDUCATION PROGRAM OF THE MUNICIPALITY OF BITOLA IN 2024

The activities of the Municipality of Bitola in the area of education in 2024 will be aimed at encouraging, supporting and assisting in achieving of the objectives of this Program, and that is creating conditions for a more efficient and economically sound development of the educational process by realizing the second phase of the process of decentralization of education.

This Program and the activities it entails will be supplemented according to the needs that will arise in the current year 2024, hence the activities that are foreseen in it are divided into two basic items, as follows:

- the H1 program – primary education,
- the H2 program – secondary/higher education.

The Program enables budget monitoring, transparency and efficiency of the funds provided for the implementation of gender budgeting.

FINAL PROVISIONS

The Mayor of the Municipality of Bitola monitors the implementation of this Program, proposes initiatives, provides opinions and submits proposals regarding the realization of its objectives and activities. Nevertheless, the implementation of this Program is under the competencies of the Commission for Public Activities and the Department for Public Activities at the Sector for Economic Development, Public Activities and Information Technology within the Municipality of Bitola.

This Program shall become effective upon being approved by the Council of the Municipality of Bitola and will be applied until the end of the year, that is, until the adoption of the Program for 2025.

	Activity	Responsible party	Activity Description	Objective	Time Indicators	Financial Resources (amount expressed in MKD)	Indicators
1	One-time financial aid for first-graders	Municipality of Bitola	One-time financial aid in the amount of MKD 3,000.00 - net amount per child to families who have enrolled a child in the first grade in the municipal primary schools	Reducing the financial burden of parents with first graders	2024	3.500.000,00 Denars	Number of persons who received one-time financial aid Number of single-parent families that received financial aid Number of Roma families that received financial aid
2	Support of talented children/ students	Municipality of Bitola	Support of talented children / students based on grade point average and competitions	Acknowledging their efforts	2024	300.000,00 Denars	Number of persons disaggregated by sex (male/female) who received one-time financial aid

3	Classes and educational programs for Roma who have returned from abroad	Ministry of Education and Science, Bureau for Promotion of Education, Municipality of Bitola	To create opportunities for separate classes and abridged educational programs for Roma who have returned from abroad	An increasing number of returnees who will continue their education and complete primary education	2024	Ministry of Education and Science Bureau for Promotion of Education	Number of Roma children (girls and boys) who were involved in further education and in which grade they continued
4	Teacher trainings	Ministry of Education and Science, Ministry of Labour and Social Policy, Bureau for Promotion of Education,	Trainings for teachers in primary and secondary schools and caregivers in kindergartens on non-discrimination and hate speech	Creating an environment for developing the potential of each student through reduced discrimination and hate speech - Acquaintance with Roma culture, history and customs -sensitised teachers and caregivers towards Roma students	2024	Ministry of Education Ministry of Labour and Social Policy	Number of involved teachers, caregivers (disaggregated by gender and ethnicity)

5	Courses for functionally illiterate Roma adults	Ministry of Education and Science Center for Vocational Education Employment Agency Center for Lifelong Learning Erasmus projects and donors	To verify and offer courses for functionally illiterate Roma adults	To reduce the percentage of functionally illiterate Roma - To offer verified adult education programs	2024	Donations	Number of Roma (disaggregated by gender and age groups) who have become literate
6	Project ROMACTED (Reconstruction of the hall of the Primary School Gjorgi Sugarev)	Municipality of Bitola ROMACTED Project and donors	Reconstruction of the hall of the Primary School Gjorgi Sugarev	Improvement of working conditions at the school	2024	Grant: 307.500,00 Budget Support: 200.000,00	Reconstructed hall

7	Tutoring	Municipality and local primary schools Municipal Budget	<ul style="list-style-type: none"> - List of identified students (Roma boys and girls) with poor results - Developing of a <u>tutoring</u> program Number of realized tutoring hours	Implementation of tutoring for the weakest Roma students who are included in the 3rd, 4th and 5th grades of primary education who show low educational results	2024	200.000,00	<ul style="list-style-type: none"> - Number of children involved in tutoring, of which 50% should be girls - hired 7 tutors to implement tutoring - Number of realized tutoring hours At least 65% of students improved their grades
11.	Support for primary education	Municipality of Bitola Ministry of Education and Science	Salaries and benefits for employees, running costs, maintenance, other contractual services	Creation of conditions for normal functioning of primary schools	2024	H1 – 733.534.110 Denars	Number of employed teachers (disaggregated by sex, by ethnic structure and by age), Number of maintenance operations

12.	Support for secondary /higher education	Municipality of Bitola Ministry of Education and Science	Salaries and benefits for employees, running costs, maintenance, other contractual services	Creation of conditions for normal functioning of secondary/higher education schools	2024	H2 – 404.000.679 Denars	Number of employed teachers (disaggregated by sex, by ethnic structure and by age), Number of maintenance operations
13.	Reconstruction of primary and secondary education schools	Municipality of Bitola	Reconstruction of facades, roofs, change of joinery, toilets, floors....	Improving the conditions for the functioning of schools	2024	Real Estate Development Program, Ministry of Education and Science, Donors	Number of reconstructed schools Number of engaged students who benefit from the reconstruction (disaggregated by sex, age and ethnicity)
TOTAL						1.142.042.289	

FORESEEN EXPENDITURES FOR IMPLEMENTATION

of the Education Program in the Municipality of Bitola for 2024

As for Program H1 - Primary Education and pursuant to the requests that the schools have submitted to the Municipality of Bitola for the year 2024, a total of 733,534,110.00 Denars have been foreseen, out of which 590,531,840.00 Denars for salaries and contributions (568,368,000.00 are

planned in the draft budget, calculated on the basis of the last salary paid for 2023), and additional 143,002,270.00 Denars for material costs. Regarding salaries and benefits from block subsidies/transfers from the Ministry of Education and Science for 2024, an amount of 570,066,000.00 Denars is foreseen, which means that 20,465,840.00 Denars are missing, out of which 10,611,469.00 are for the annual leave pay.

Currently, in the draft budget of the Municipality of Bitola for 2024, 39,500,000 Denars are foreseen for material costs, yet, it can be inferred that the needs of primary schools are much greater and they will be compensated by rebalancing the budget.

A total of MKD 10,588,800.00 is foreseen as expenditures from self-financing activities for Program H1 – Primary Education.

A total of MKD 7,171,066.00 is foreseen for the donation account for Program H1 – Primary Education.

A total of 341,000,000.00 Denars have been earmarked by the Ministry of Education and Science as block subsidies/transfers for H2 Program - Secondary Education. The needs of secondary schools for the year 2024 are in the amount of 404,000,679.00 Denars, out of which 282,905,179.00 Denars for salaries and allowances, and additional 121,955,000.00 Denars for material costs, which means that 63,000,679.00 are missing from block subsidies. Compensation for the annual leave pay and class 48 in the draft budget are not foreseen due to the limited amount of the subsidy. Namely, the total compensation amount is set at 5,538,578.00. As regards capital expenditures according to the real needs of schools, an amount of 48,102,500.00 is required. This amount is not foreseen either due to the limited amount of the subsidy. Hence, part of the funds will be compensated with the transferred surplus, whereas the remaining part will be compensated by budget rebalancing.

A total of 16,699,400.00 Denars is foreseen as expenditures from self-financing activities for H2 Program - Secondary Education.

A total of 2,573,000.00 Denars is foreseen for the donation account for Program H2 – Secondary Education.

Support to primary education					
No.	Program	Item	Description	Budget	Subsidies
1	H1	401130	Base salaries		
2	H1	401310	Personal income tax		
3	H1	401320	Personal income tax from allowances		
4	H1	402110	Basic contributions to the Pension		

			Fund		
5	H1	402210	Basic healthcare insurance		
6	H1	402220	Basic health insurance for occupational diseases		
7	H1	402310	Basic contributions to the Employment Agency		
8	H1	404110	Annual leave pay		
9	H1	421110	Electricity		
10	H1	421120	Water supply and sewage		
11	H1	421130	Waste tax		
12	H1	421190	Other utility fees and services		
13	H1	421220	Fire wood		
14	H1	421240	Liquid fuels		
15	H1	421310	Mail-courier fees		
16	H1	421390	Other communication costs		
17	H1	421440	Transportation of people		
18	H1	423110	Office supplies, stationery		
19	H1	423120	Magazines, newspapers, etc. to be used by employees		
20	H1	423710	Cleaning and hygiene products		
21	H1	423720	Materials for various repairs		
22	H1	423810	Small inventory		
23	H1	424210	Construction maintenance		
24	H1	424230	Disinfection, disinsection and deratization		
25	H1	424420	Repairs and maintenance of software and hardware equipment		
26	H1	424440	Repairs and maintenance of other equipment		
27	H1	425250	Property and title insurance		
28	H1	425490	Other healthcare services		

29	H1	425760	Transportation services		
30	H1	425990	Other contractual services		
31	H1	426310	Participation in seminars and conferencies		
32	H1	426410	Publication of calls		
33	H1	426990	Other operational costs		
34	H1	464990	Other transfers		
35	HA	482930	Reconstruction of other facilities		
			Total:	39.500.000	570.066.000

Support to secondary education					
No.	Program	Item	Description	Budget	Subsidies
1	H2	401130	Base salaries		183.441.177
2	H2	401310	Personal income tax		16.262.654
3	H2	401320	Personal income tax from allowances		553.834
4	H2	402110	Basic contributions to the Pension Fund		52.144.988
5	H2	402210	Basic healthcare insurance		20.802.601
6	H2	402220	Basic health insurance for occupational diseases		1.386.823
7	H2	402310	Basic contributions to the Employment Agency		3.328.358
8	H2	404110	Annual leave pay		4.984.744
9	H2	421110	Electricity		7.780.000
10	H2	421120	Water supply and sewage		2.110.000
11	H2	421130	Waste tax		1.320.000
12	H2	421190	Other utility fees and services		91.000
13	H2	421220	Fire wood		60.000
14	H2	421240	Liquid fuels		15.600.000

15	H2	421310	Mail – courier fees		70.000
16	H2	421390	Other communication costs		187.000
17	H2	421440	Transportation of people		590.000
18	H2	423110	Office supplies, stationery		450.000
19	H2	423120	Magazines, newspapers, etc. to be used by employees		108.000
20	H2	423610	Teaching and educational aids		340.000
21	H2	423710	Cleaning and hygiene products		605.000
22	H2	423720	Materials for various repairs		430.000
23	H2	423810	Small inventory		350.000
24	H2	424210	Construction maintenance		1.200.000
25	H2	424230	Disinfection, disinsection and deratization		215.000
26	H2	424420	Repairs and maintenance of software and hardware equipment		310.000
27	H2	424440	Repairs and maintenance of other equipment		185.000
28	H2	425250	Property and title insurance		687.000
29	H2	425490	Other healthcare services		730.000
30	H2	425760	Transportation services		36.100.000
31	H2	425990	Other contractual services		62.900
32	H2	426310	Seminars and conferences		340.000
33	H2	426410	Publication of calls		350.000
34	H2	426990	Other operating expenses		467.100
35	H2	464990	Other transfers		2.255.000
36	H2	480140	Purchase of IT and video equipment		2.180.000
37	H2	480190	Purchase of other equipment		1.900.000
38	H2	482930	Reconstruction of other buildings		41.602.500
39	H2	483120	Purchasing of school furniture		1.790.000
40	H2	483190	Purchasing of other inventory		630.000
			Total:		404.000.679

N o	Code	Donor accounts	Amount	Program
1	EU Funding 742 114	Reconstruction of the hall in the Primary School Gjorgji Sugare	307.500,00	
	482 930	Reconstruction of other facilities	307.500.00	
		TOTAL	307.500,00	

ROMACTED phase II “Promoting good governance and empowerment of Roma at local level” is a Joint Programme between the European Union (DG NEAR) and the Council of Europe.

ROMACTED Programme phase II is implemented in the period January 2021 and December 2024.

The Programme is designed to build up political will and sustained policy engagement of local authorities, to enhance democratic local governance and to build up capacity and stimulate the empowerment of local Roma communities to contribute to the design, implementation and monitoring of plans and projects concerning them through the following outcomes:

1. empowering Roma community - on the individual level (assisting people to practice their basic rights and to expand their capacity and skills), as well as on the community level (assisting people to get organised to voice out their interests around community problem solving, and;
2. improving and expanding the institutions’ commitment, capacities, knowledge and skills in working for Roma inclusion, putting in practice the concepts of good governance;
3. contributing to preparation of the local development actions that aim to improve the quality of life for Roma and to reduce the gap between Roma and non-Roma, including in relation to mitigating the effects of the COVID-19 pandemic

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