



EU TECHNICAL ASSISTANCE
TO CIVIL SOCIETY ORGANISATIONS
IN THE WESTERN BALKANS AND TÜRKIYE



DG NEAR REVISED GUIDELINES
FOR EU SUPPORT TO CIVIL SOCIETY
WESTERN BALKANS AND TURKIYE
2021–2027

Baseline Assessment Report

ANNEX 3
COUNTRY ANALYSIS
KOSOVO



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Introduction to Annex

This country analysis is an Annex to the DG NEAR Guidelines for EU Support to Civil Society 2021–2027: Baseline Assessment Report 2021.

The Guidelines outline the results towards which EU support to civil society in the enlargement region will aspire in this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2021 which is the baseline year.

This annex provides a summary of the evidence for assessment of the situation in Kosovo against each of the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which is available on the tacso.eu website.

Methodology

The analysis presented in the main report and country annexes is based on data collected from primary and secondary sources. Primary research included surveys of CSOs and public officials, as well as a legal analysis of relevant laws. Secondary sources such as reports produced by CSOs, national human rights institutions, government, and others were reviewed to provide relevant information and data. The data collection and analysis refer to 2021 which is the baseline year.

The survey of public officials was run between 13 October and 22 November 2022. The aim of the survey was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engage most closely with CSOs. The survey consisted of mostly closed questions and was anonymous. For Kosovo, 14 responses were received from public institutions. The survey was anonymous.

The CSO survey was run between 26 September and 18 October 2022. The CSO survey was circulated broadly and elicited 83 valid responses from Kosovo CSOs in total. It consisted of mostly closed questions.

More than half of the respondents, 67.5%, were senior officers within the organisation, mostly executive directors, but also other senior managers, board members or presidents. In terms of duration within the organisation, 61% had been with the organisation for eight years or more.

Less than half of the respondents, 45%, identified as women; only 1.2% did not select a binary identification. More than four-fifths of respondents, 88%, were aged 31 or older; 29% were older than 51 years of age.

Just over a quarter of the respondents, 32.5%, identified as belonging to a community, minority, or marginalised group. Of those who identified as belonging to such a group, 10% identified as persons with disabilities, 14% as belonging to the Roma, Ashkali or Egyptian communities, and none as belonging to the LGBTIQ+ community.

More than two-thirds of participating CSOs, 80%, were established over the past two decades; almost half of them, 48%, between 2011–2021. Only 3.7% of participating CSOs were established in 1990 or earlier.

Virtually all respondents, 99%, came from officially registered organisations. Half of participating CSOs, 52%, were registered as citizen’s associations; 20% were foundations.

The highest proportion of CSOs participating in the survey, 30%, were working on human rights, followed by socio-economic development, with 28%; education, research, and innovation, 19%; and social inclusion, transparency and accountability, 15%. In addition to this, 13% of participating CSOs worked on public participation in decision-making, and 13% on youth mobility, followed by 12% working on community building and development, and 12% on with minority rights and non-discrimination.

More than half of participating CSOs, 59%, were small organisations with 1–10 permanent, full, or part-time staff and volunteers working at the time of the Survey. Only 3% of participating CSOs engaged 51 or more staff and volunteers. Just over a third of participating CSOs, 38%, had an annual turnover of up to EUR 25,000. 19% of respondents stated that the annual turnover of their CSO was between EUR 100,001 and EUR 500,000, while 13% stated that the annual turnover of their organisation exceeded EUR 500,000.

Assessment against indicators

The data collected informed the analysis of the situation in 2021 against each indicator. For the indicators that have a normative assessment, such as compliance with legislation or standards, the following traffic-light system was used to provide a quick visual guide:



The assessment was applied to those indicators where the assessment was deemed meaningful.

The remaining indicators do not have a normative standard, but instead, provide an indication of year-on-year trends. Future assessment reports will provide comparative values against the 2021 baseline.



Specific Objective 1

A conducive environment for civil society to carry out its activities is in place.

SO 1.1. All individuals and legal entities in the Enlargement region can establish, join and participate in non-formal and/or registered organisations, can assemble peacefully and can express themselves freely.

Indicator 1.1.a: Extent to which relevant domestic legislation provides that:

- Associations can be established or registered without discrimination on any grounds;
- No unlawful restrictions are placed on the scope of their activities or pursuit of their objectives;
- Their termination may only occur following a decision by an independent and impartial court;
- No unlawful restrictions are placed on freedom of peaceful assembly;
- Freedom of expression is exercised by all, and no unlawful restrictions imposed.

4 – meets most standards

In Kosovo, the right to **freedom of association** is established by Article 44 of the Constitution¹. It includes the right of everyone to establish an organisation without obtaining any permission, and freedom as to the membership and participation in the activities of the organisation. Additionally, the legal provisions within the Law on the Freedom of Association in NGOs² on the reasons enabling the establishment or registration of associations are in line with international principles and standards, since for a few years now no major problems in registration or establishment of NGOs have been reported in either domestic or international reports.

Involuntary termination of an association, which may take the form of dissolution or prohibition, may only occur following a decision by an independent and impartial court. However, the grounds for restrictions on **freedom of assembly** should be defined more clearly, with regards to peaceful assemblies.

Article 8 of the Law on Public Gatherings³ determines that a peaceful public gathering can be prohibited if there are “considerable reasons that the gathering might be used for violence” or “incitement of violence or hatred”. Because of their vagueness, terms such as “real risk” and “considerable reasons” must be further clarified in case law. If there is no consensus on the understanding of those terms, it would be helpful to insert additional definitions into the law to clarify when the authorities can decide when to prohibit an assembly. Therefore, the law governing freedom of peaceful assembly has various limitations which constitute interference with the right to freedom of assembly. According to Article 4 of the said Law⁴, there are objectives that include: a) preservation of public order, peace and security, b) safeguarding of freedom and the rights of other persons, c) protecting public morals and health. However, the Law sets a stricter limitation by establishing that “*the right to participation and speech in public gatherings is forbidden in cases when public gatherings are used to incite violence, inter-ethnic or religious hatred or other incitement forbidden by the Law*” and forbidding public gatherings when the same is not granted permission by the police.⁵ However, it is worth mentioning that the Law is currently subject to initiated amendments and has passed the first reading in the Assembly of the Republic of Kosovo⁶.

1 Constitution of the Republic of Kosovo, Article 44, available at: <https://gzkrks-gov.net/ActDetail.aspx?ActID=3702>

2 Law No. 06/L-43 on Freedom of Association in NGOs, available at: <https://gzkrks-gov.net/ActDocumentDetail.aspx?ActID=19055>

3 Law No. 03/L-118 on Public Gatherings, available at: <https://gzkrks-gov.net/ActDocumentDetail.aspx?ActID=2633>

4 Law No. 03/L-118 on Public Gatherings, available at: <https://gzkrks-gov.net/ActDocumentDetail.aspx?ActID=2633>

5 Law No. 03/L-118 on Public Gatherings, available at: <https://gzkrks-gov.net/ActDocumentDetail.aspx?ActID=2633>

6 Draft Law 08/L-188 on Public Gatherings, available at: <https://www.kuvendikosoves.org/shqj/projektligjet/projektligji/?draftlaw=406>

The restrictions to **freedom of expression** are proportionate and necessary in a democratic society if they are in line with most recent International Human Rights Standards and Council of Europe recommendations and standards on tackling hate speech. At the constitutional level⁷, the standard for such limitations is regulated by Article 40 paragraph 2, requiring that the following conditions be met cumulatively: a) a limitation is set by law, b) a limitation is necessary to prevent the encouragement or provocation of violence, and c) a limitation aims to prevent violence on grounds of race, nationality, ethnicity, or religion.

SO 1.2. Public authorities protect CSOs from interference and attacks and respect their right to privacy.

Indicator 1.2.a: Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights.

3 – moderately meets standards

According to Article 43 of the Law on Freedom of Association in NGOs⁸, it is stipulated that “the NGO that does not agree with the Decisions of the NGO Registration Department, related but not limited to issues of non-registration, dissolving, deregistration or against administrative omissions, shall have the right to object or request the review of decisions, actions or omissions of the department and public institutions, including the right to file a lawsuit before the competent court on administrative matters within a time limit of thirty (30) days in accordance with the Law on General Administrative Procedure”.⁹

An NGO can seek review of decisions effecting the exercise of their rights, beyond issues related to non-registration, dissolution, or deregistration, or against administrative omissions. The scope of such appellate rights includes the right to submit a lawsuit within 30 days at the court competent for reviewing administrative matters.¹⁰

However, Article 18 of Administrative Instruction GRK – No: 02/2014 on the Registration and Functioning of NGOs¹¹, enables the Department of NGOs to suspend the activity of an NGO. The appeal against such a decision is handled by the same authority issuing the decision (a Commission inside the Department of NGOs at the Ministry of Public Administration).¹² Considering that the review of such decisions should be made by an independent authority, this element of the Article is considered as not being in line with the legal and constitutional order of the Republic of Kosovo or with international law.

Based on the CSO Survey, 12.5% of respondents said that in 2021 government authorities took decisions on their organisation which negatively impacted its ability to exercise its rights. Examples of these decisions provided by the respondents in the Survey included expulsion from municipal public spaces, lack of support for CSOs operating in northern municipalities in Kosovo from local government authorities based on political agendas, as well as failure to provide municipal public spaces for pre-agreed projects (with EU).

Only 16.7% of CSOs were able to effectively challenge such decisions through official, legal, judicial, and administrative channels.

7 Constitution of Kosovo, 2008, Article 40, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702>

8 Law no. 06/L-43 on Freedom of Association in NGOs, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>

9 Law no. 06/L-43 on Freedom of Association in NGOs, Article 43, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>

10 Law no. 06/L-43 on Freedom of Association in NGOs, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>

11 Administrative Instruction GRK - No. 02/2014 On Registration and Functioning of Non-Governmental Organisations, Article 18, available at: <https://mpb.rks-gov.net/ap/desk/inc/media/42849C56-2EA4-4D79-9175-40848137EE39.pdf>

12 Administrative Instruction GRK - No. 02/2014 On Registration and Functioning of Non-Governmental Organisations, Article 18, available at: <https://mpb.rks-gov.net/ap/desk/inc/media/42849C56-2EA4-4D79-9175-40848137EE39.pdf>

Indicator 1.2.b: Extent to which CSOs are protected by law from threats, attacks, judicial harassment, and discriminatory treatment, in particular:

- threats including intimidation, harassment, defamation, as well as hate speech online and offline;
- attacks including acts of violence, physical abuse, searches and damage to property;
- judicial harassment including arbitrary arrest and detention, unlawful interference with communications, and abuse of criminal, civil and administrative proceedings or threats thereof;
- discriminatory treatment including disproportionate reporting requirements for CSOs.

4 – meets most standards

The Kosovo Criminal Code¹³ provides protection from threats against international organisations, although threats against CSOs specifically are not defined in law. Additionally, the Code provides protection only with regards to attacks against international organisations. Attacks against CSOs are not defined in the Law. Additionally, the Law does not provide protection for CSOs from arbitrary arrest and detention, or specific CSO-targeted protection from interference with communications.

There is no law that protects CSOs from the abuse of criminal, civil or administrative proceedings. A certain type of legal action, often referred to as a SLAPP lawsuit (Strategic Lawsuit Against Public Participation), represents a considerable threat to public debate and freedom of expression. A recent case in Kosovo involved the environmental activist Shpresa Loshaj, facing a SLAPP lawsuit because of her activism against hydropower plants in the Deçan Valley.

The applicable and formal legal protection of CSOs in Kosovo from threats, attacks, judicial harassment, and discriminatory treatment meets most international human rights law standards. More specifically, Article 13 of the Law on Freedom of Association provides the following guarantees that include:

- a) The NGO exercises its activity independently from state institutions;
- b) Public institutions shall support and promote the activity of NGOs;
- c) Public institutions shall treat NGOs with full respect, equality, and non-discrimination;
- d) Public institutions shall provide an adequate environment and apply good practices, so that an NGO can exercise its activities in accordance with its objectives and activities;
- e) Public institutions shall protect the NGO from third-party interventions;
- f) Public institutions shall not interfere with the NGO's rights and freedoms, or with persons exercising their right to freedom of association;
- g) Public institutions shall make public all forms of cooperation and support of NGOs.

Indicator 1.2.c: Proportion of CSOs that operate effectively without threats, attacks, judicial harassment and discriminatory treatment, in terms of:

- number of complaints concerning lack of protection of CSOs;
- number of attacks on CSOs and their members;
- number of instances of damage to property;
- number of instances of discriminatory treatment in reporting;
- number of instances when CSO offices were unlawfully searched, subjected to inspections;
- number of instances of interference with the communications of CSOs.

Based on the CSO Survey, 83% said that their organisation or its members were not subjected to threats or physical attacks. At the same time, 12% said that the organisation, members, or both were subjected to threats or physical attacks.

¹³ Code No. 06/L-074 Criminal Code Of The Republic Of Kosovo, available at: <https://md.rks-gov.net/desk/inc/media/A5713395-507E-4538-BED6-2FA2510F3FCD.pdf>

87% of the respondents said the organisation or its members did not submit an official complaint because they were denied protection from threats or physical attacks, whereas 8% said they did.

Similarly, 89% said the organisation did not experience property damage as part of any threats and physical attacks against them, whereas 6% said they did.

In terms of the requirements by authorities to submit reports which were excessive and unjustifiable and amounted to discrimination against the organisation, 89% responded they were not required to, whereas 6% responded they were.

On the question of whether the offices of the organisation were subject to unlawful searches, 93% responded they were not. Similarly, on the question related to unlawful inspections, 95% responded they were not subjected to any. In terms of whether the authorities interfered with the communications of the organisation, 89% replied that they had not, and 6% that they had. Amongst the replies in the positive were the cases when the authorities advised that an event should not take place.

SO 1.3. Measures used to fight extremism, terrorism, money laundering or corruption are targeted and proportionate, in line with the risk-based approach, and respect human rights standards on freedom of association, assembly and expression

Indicator 1.3.a: Extent to which laws to combat extremism, terrorism, money laundering and corruption do not unduly restrict legitimate activities of CSOs.

4 – meets most standards

There is no specific provision under the relevant laws to combat extremism, terrorism, money laundering and corruption that restricts any of the activities of the CSOs. However, CSOs are subject to supervision and control from state bodies with respect to measures against money laundering (AML) and financing of terrorism. The legislative framework in Kosovo, as in a few other countries, is not fully in line with the Financial Action Task Force (FATF) Recommendations, and places additional burdensome requirements on CSOs (Kosovo, Albania, BiH).¹⁴

As regards Kosovo, in the framework of a regional study, it was found that legislation on AML/FT is considered problematic for CSOs, as it does not reflect the nature of the sector, may cause registration difficulties, and can be misused, threatening the legitimate work of CSOs. Both ML (Money Laundering) and FT (Financing of Terrorism) are criminalised in Kosovo.

Indicator 1.3.b: Proportion of CSOs whose ability to undertake legitimate activities is not restricted by the implementation of laws to combat extremism, terrorism, money laundering and corruption, and in particular by:

- being judicially harassed for their alleged connections with extremism, terrorism, money laundering and corruption;
- discriminatory restrictions placed on funding,
- authorities or banks preventing them from opening bank accounts, sending or receiving money.

On the question as to whether an organisation or its members were subjected to judicial harassment for alleged connections with extremism, terrorism, money laundering or corruption, 95% of CSOs responded they were not, whereas 2% responded they were. On the question whether the organisation was subjected to discriminatory restrictions because of receiving funding from a particular source, 93% responded they were not, whereas 4% responded they were.

¹⁴ Western Balkan 2020 – Monitoring Matrix on Enabling Environment for Civil Society Development, available at: https://www.balkancsd.net/novo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020_FINAL.pdf

As regards an organisation being prevented by government authorities or banks from opening a bank account, sending, or receiving money, 87% responded they were not, whereas 8% responded they were. These responses (8%) pertained to individual cases of CSOs and did not constitute the existence of a formal limitation for/against opening a bank account which can be verified.

SO 1.4. Public authorities treat all CSOs equally with regards to their operations, and equitably with other entities (such as businesses).

Indicator 1.4.a: Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions than business entities, all else being equal.

5 – fully meets standards

The Law on Freedom of Association in NGOs, except for the financial and reporting obligations on NGOs with public benefit status, as well as the requirements related to the registration process, does not place any other burdens on NGOs.

While Law No. 06/L-016 for Commercial Companies, which covers businesses, obliges these companies to provide data, information, and reports for a range of procedures and activities such as registration, internal organisation, changing/rectifying and completing of data, filing for the merging and separation of businesses, registration, forms of contributions, co-ownership, financial reporting, auditing, etc.

NGOs are subject to inspection by the Finance Intelligence Unit (FIU) and Central Bank of Kosovo (CBK), and sanctions can be imposed on them for various violations. A list of specific obligations for CSOs is provided in Article 29 of Law no. 05/L-096 on the prevention of money laundering and combatting terrorist financing.¹⁵

In general, it does not seem that NGOs are more subjected than businesses to inspections or sanctions. Due to the more specific nature of their operation, the obligations referenced above for NGOs are regulated in a more structured way in the Law on Freedom of Association in NGOs, while a part of them is also in the Law on the Prevention of Money Laundering and Financing of Terrorism, on account to of the connection that their activity (NGO) can have with different businesses. Among such obligations is included the requirement that, except in limited circumstances, all income and expenditures of NGOs shall be executed by bank and financial institutions licensed by the CBK, through bank accounts opened on behalf of the NGOs.

SO 1.5. Central and/or local public authorities have enabling policies and rules for small community organisations and civic initiatives (grass-roots organisations).

Indicator 1.5.a: Small community/local organisations and civic initiatives are allowed to operate by law without registering.

3 – moderately meets standards

The legal framework in Kosovo does not recognize the category of community-based organisations. However, since the exercise of the freedom of association without having to register is a constitutional right, and defined by primary and secondary legislation, anyone can establish an organisation, including a community-based organisation. Although there are no reports of any restrictions on the functioning

¹⁵ Law No. 05/L-096 on Prevention of Money Laundering and Combatting Terrorist Financing, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540>

of unregistered organisations, most local donors (including central and local institutions) and international donors do not provide funds to unregistered organisations. In January 2017, the Ministry of Public Administration launched the Electronic Registration System for NGOs¹⁶, envisaged to facilitate the simplified and easy registration process of an NGO. The system offers the same services as the Department for NGO Registration. In Kosovo, all organisations, regardless of their size, need to be formally registered to be able to operate in most activities, such as applying for funding.

Indicator 1.5.b: In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision making processes as registered CSOs.

3 – moderately meets standards

In 2013, the Government of Kosovo approved for the first time the Governmental Strategy for Cooperation with Civil Society, the document that contains the basic principles and ways of involvement of CSOs in decision-making. Most recent strategy on this field was adopted in 2019 and covers the period from 2019 to 2023.¹⁷ Public consultation is a legal and regulatory obligation that emerges not only from the Government Rules of Procedure¹⁸ (Article 32), but also from the National Plan on Kosovo's membership in the Open Government Initiative Partnership. All interested parties can participate in the public consultation as civil society organisations, but also as ordinary citizens. The Regulation on Minimal Standards for Public Consultation Process (No. 05/2016) was adopted in 2016. Article 68 of the Law No 03/L-040 on Local Self Government guaranteed participation in public decision-making processes at the local level.¹⁹

In Kosovo, despite many legislative drafting initiatives and room for CSO contributions, only a formally registered CSO is considered as an official counterpart when it comes to formal participation in decision-making. For example, only a registered CSO can become a member of the Council for Cooperation with Civil Society and the Government.

SO 1.6. All CSOs are free to solicit and receive funding.

Indicator 1.6.a: Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions, as regards:

- cash and in-kind donations from all sources;
- funding from domestic public bodies;
- funding from institutional, corporate or individual donors;
- funding from foreign governments or multilateral agencies.

5 – fully meets standards

The provisions of the Law on Freedom of Association in NGOs can be considered as measures to create a wide space regarding the operation of non-governmental organisations in Kosovo. They also provide for sources of funding for NGOs, including donations, insurance proceeds, securities, legacies, membership, gifts, grants, movable property, real estate, and income from invested funds, as well as income generated through the legal activities of an NGO with its property and means. So, the sources of NGOs in Kosovo can be financed, and as such, they can be considered in line with the practices of countries

¹⁶ Electronic Register of NGOs: <https://ojg.rks-gov.net/Regjistrohja.aspx>

¹⁷ Government Strategy for Cooperation with Civil Society 2019–2023, available at: <https://zqm.rks-gov.net/assets/cms/uploads/files/Strategjia%20ne%20tri%20gjuhe.pdf>

¹⁸ Regulation of Rules and Procedure of the Government of the Republic of Kosovo no. 09/2011, available at: <https://kryeministri.rks-gov.net/wp-content/uploads/2022/07/RREGULLORE-E-PUNES-SE-QEVERISE-SE-REPUBLIKES-SE-KOSOVES-NR-09-2011.pdf>

¹⁹ Article 58, Law No. 03/L-040 on Local Self-Governance, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2530>

in the region and beyond.²⁰ The Regulation on Criteria, Standards, and Procedures on Public Funding of NGOs includes the principle of equal treatment and non-discrimination towards applicants, as well as the inclusion of beneficiaries of all genders, as guiding principles for its implementation, as stated in Article 4, paragraph 1.2.²¹

Indicator 1.6.b: Proportion of CSOs that can access a broad range of funding without undue government interference.

On the question as to whether undue government interference (arbitrary audit, frozen account, requirement to register as a foreign agent) prevented their organisation from accessing any type of funding, 79% of CSOs answered negatively, whereas 21% responded they were not aware of any such actions.

SO 1.7. Public financial and non-financial support to CSOs is available in IPA beneficiaries, and provided in a transparent, accountable, fair and non-discriminatory manner.

Indicator 1.7.a: The level of public funding available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law.

4 – meets most standards

The applicable legislation has determined that each provider of public financial support (central or local institutions) must include such financial support within the framework of separate budget lines. This means that the amount of public financial support for NGO projects and programmes must be planned in the process of preparing the annual budget of the Government, or the budget of other providers of public financial support in cases where those institutions are not budgetary organisations (e.g. public enterprises, independent funds, or similar institutions). When determining the number of projects and programmes to be financed, the public financial support provider must consider the available amount of funds approved within the budget for the current year, dedicated to the financing of NGO projects and programmes. However, the level of public funding is not clearly articulated in the legislation. Likewise, the institutional capacities to monitor the implementation of the projects should also be considered. The Regulation²² approved by the Ministry of Finance establishes unique criteria to be implemented, while, in terms of the possibility of providing financing by budgetary organisations, it has continued to support a decentralised model, where such institutions based on their priority areas also determine the level of financial support.

Indicator 1.7.b: Percentage of public budget actually disbursed to CSOs in a year.

The total Government Budget in Kosovo for 2021 was 2,626,300,000 EUR²³. The report on public funding of CSOs shows 29,768,569.52 EUR²⁴ as funding for CSOs. However, this figure is open to interpretation, because it includes the emergency relief package for COVID-19 and all other funding provided for services obtained by the Government and provided from CSOs, such as training provided to public

20 See Article 35 part 1 of the Law on Freedom of Association in NGOs, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>

21 See Regulation MF - Nr - 04/2017 On Criteria, Standards and Procedures on Public Funding of NGOs, available at: https://www.mbpzhr-ks.net/repository/docs/2018_rregullorja_MF_Nr_042016_per_perkrahje_te_OJQve_dhe_manuali.pdf

22 See Regulation MF - Nr - 04/2017 On Criteria, Standards and Procedures on Public Funding of NGOs, available at: https://www.mbpzhr-ks.net/repository/docs/2018_rregullorja_MF_Nr_042016_per_perkrahje_te_OJQve_dhe_manuali.pdf

23 Annual Financial Report 2021, Ministry of Finance, Kosovo. Link: <https://mf.rks-gov.net/desk/inc/media/1F25B154-2116-4D2D-96A4-25691600EA9D.pdf>

24 Annual Financial Report 2021 for Public Funding of CSOs <http://ojqfinancime.rks-gov.net/wp-content/uploads/2022/06/RaportiVjetor2021.pdf>

institutions, etc. Up to 35% of this funding went to various capital projects, religious communities, local action councils, federations and sports clubs and other institutions, including educational and training social services.

Indicator 1.7.c: Extent to which legal provisions regulating the award of public funding to CSOs ensure that:

- funding criteria are clearly defined, objective and publicly announced;
- evaluation of proposals is clear and impartial;
- conflict of interest is clearly regulated;
- reporting requirements are clear and proportionate.

4 – meets most standards

Kosovo has made significant progress in determining a funding model for NGO projects and programmes in recent years. Regulation No 04/2017 on Criteria, Standards and Procedures on Public Funding of CSOs²⁵, has established standard rules on transparency, through which the public funding of NGOs will be accomplished in an organised manner, and based on predetermined and competitive criteria. In addition, it provides a harmonised approach to all public funding opportunities in terms of all public funding of NGOs.²⁶ Moreover, the Law on Public Financial Management stipulates that for grants, donations and subsidies provided by public authorities, rules must be issued by the Minister of Finance which determine the criteria for their allocation, the method of selecting beneficiaries, the amount, etc. The Regulation also contains a set of forms that are applicable in all calls for public funding. It also specifies the rules for the Evaluation Committee under Chapter V, which regulates in detail the criteria and procedure for evaluation of funding applications. In 2021, the Regulation needed to undergo revisions to address issues of potential conflict of interest.

Indicator 1.7.d: Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards.

4 – meets most standards

The public institutions in Kosovo publish their calls on their websites and social media channels. However, it would help if the Government published all calls in one place.

Additionally, detailed data on the grants awarded and other support are published in an updated official platform maintained by the Kosovo Government.²⁷ However, due to shortage of capacities and regular reporting, this information is only available at a certain point annually, or when the final report is produced, which is March every year.

Indicator 1.7.e: Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory.

2 – minimally meets standards | 22–25%

Based on the Survey, 9% of CSOs said that the provision of public funding to CSOs was not transparent at all, whilst 38% responded it was insufficiently transparent. On the other hand, 25% considered it suf-

25 Regulation No 04/2017 on Criteria, Standards and Procedures on Public Funding of CSOs, available at: <http://ojqfinancime.rks-gov.net/en/220-2/>

26 Analysis of Kosovo Legislation in regard to Philanthropy and NGOs, pp. 12–13, available at: <https://figorg.com/wp-content/uploads/2020/05/ENG.Aanlize-legislacionit-te-Kosoves-final-ENG-1-1.pdf>

27 Platform for Public Funding of CSOs, available at: <http://ojqfinancime.rks-gov.net/lista-e-hollesishme/>

ficiently transparent, and 15% very transparent.

Similarly, on the question as to how far the provision of public funding to CSOs was, 47% responded that it was either not fair at all, or insufficiently fair. The other 22% responded that it was very fair or sufficiently fair.

Indicator 1.7.f: Public funding does not exclude CSOs on the basis of their constituency representation.

According to the CSO Survey, only 15% of respondents said that the authorities did not want to fund the work with the people they serve and represent.

61% of CSOs said they had applied for public funding in 2021, whereas 36% said they had not. Furthermore, 75% said their applications were successful, whereas 25% said they were not. The percentage that replied negatively (25% not successful application) were further requested to elaborate on the reasons for their unsuccessful application, and the 65% replied that the authorities funded their preferred organisations, whereas 20% replied that the application procedure was too complicated.

On the question as to why the organisation not applied for public funding, an equal number of respondents replied that they either did not need public funding or did not think they had a realistic chance of winning. Another 15% replied the funds offered by the public funds were too small.

SO 1.8. Individuals and corporations enjoy tax benefits for their donations to CSOs.

Indicator 1.8.a: Tax legislation allows for tax relief as regards:

- Individual giving
- Corporate giving

5 – fully meets standards

Individuals may be subject to tax relief for the donations they have made to CSOs. Based on the Law No. 05/L-028 on Personal Income Tax, Article 28 specifies the tax deduction allowed for public interest activities. Contributions made by taxpayers in the form of donations to humanitarian sponsorship, health, education, religious, scientific, cultural, environmental protection, and sports purposes, etc. are considered as contributions given for the public interest and are allowed as expenditure at up to a maximum of ten percent (10%) of taxable income computed before this contribution is deducted. The same criteria apply for corporations/businesses. They are entitled to tax relief for the donations they have made to CSOs with public interest activities.

Indicator 1.8.b Proportion of private individuals who have given money to a CSO.

According to the Charities Aid Foundation World Giving Index 2021²⁸, 59% was the proportion of private individuals who gave money to a CSO in Kosovo. This percentage placed Kosovo 5th on the worldwide list for private giving. Combined with other indicators, in 2020 Kosovo was amongst the top ten most generous countries in the world.

28 CAF WORLD GIVING INDEX 2021, Charities Aid Foundation, <https://good2give.ngo/wp-content/uploads/2021/06/caf-world-giving-index-2021.pdf> Accessed 8 November 2022.

SO 1.9. Tax benefits are available to CSOs.

Indicator 1.9.a Extent to which applicable tax laws provide for appropriate tax benefits for CSOs.

3 – moderately meets standards

The legislation applicable to NGOs' tax obligations and exemptions is Law No. 06/L-105 on Corporate Income Tax²⁹ (CIT), Law No. 05/L-028 on Personal Income Tax³⁰ and Law No. 06/L-022 on Social Enterprises³¹.

According to the Law on Corporate Income Tax, CSO income from grants are exempt from CIT if the CSO maintains the status of a public benefit and the funds are used for the purpose of public benefit activities³². Specifically, Article 8 on Exempted Incomes states “with the exception of cases provided for under Article 34 of this Law, the income of organisations registered under Legislation on the Registration and Operation of Non-governmental Organisations that have received and maintained public benefit status to the extent that the income is used exclusively for public benefit purposes is exempt from tax”. CSOs that are membership-based and that receive income from membership fees are not required to pay taxes on membership fees, if the CSO maintains the status of public benefit and the funds are used for the purpose of public benefit activities or for offering services to its members, provided that the fees are below market rates. However, the Tax Administration of Kosovo reserves the right to impose tax obligations if it verifies that the activities of the NGO are of a commercial nature, rather than of public benefit. This right comes into force when there are cases of the surplus profit of the NGO being distributed for the purpose of increasing the income of its staff, such as salary and other increases, or overcharging for goods and services when compared to market prices. Additionally, a 10% tax applies to all surplus profit in cases of commercial activities. CSOs must pay taxes on income they generate from economic activities/social enterprise activities, and this is regulated by the Law on CIT, Article 34. The same article applies in cases of taxes on the investment income of CSOs. Capital gains or investment income is treated as economic activity and taxed in accordance with Article 34 of the Law on CIT above.

In terms of tax obligations, and if CSOs are liable to pay tax on donations, Article 8 of the Law on CIT above does not differentiate between individual and corporate giving. Both types of giving are exempt from tax if the CSO has maintained public benefit status and the income is used exclusively for public benefit purposes.

The legislation does not specify any provisions regarding real estate property, gifts or inheritance, and such cases would require an interpretation for tax treatment from the authorities.

SO 1.10. The policies and legal environment provide incentives and facilitate volunteering and employment in CSOs.

Indicator 1.10.a: Laws regulating volunteering are adopted.

1 – does not meet standards

Kosovo does not have a Law on Volunteerism in force. The only law that mentions volunteering is Law No. 03/L-145 on Empowerment and Participation of Youth³³. However, it refers to volunteers of ages 15 to 24, and the age restriction represents a serious obstacle to voluntary work and equal inclusion.

29 Law No. 06/L-105 on Corporate Income Tax <https://gzk.rks-gov.net/ActDetail.aspx?ActID=20988&langid=2>. Accessed 8 Nov. 2022.

30 Law No. 05/L-028 on Personal Income Tax <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11014> Accessed 8 Nov. 2022.

31 Law No. 06/L-022 on Social Enterprises <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18187> Accessed 8 Nov. 2022.

32 There are around 200 CSOs with Public Benefit Status in Kosovo. Source: Public Register of CSOs in Kosovo <https://ojq.rks-gov.net/Ker-koOJQ.aspx>

33 Law No. 03/L-145 On Empowerment and Participation of Youth. <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2654> Accessed 8 Nov. 2022.

Indicator 1.10.b: Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation.

2 – minimally meets standards

The Youth Strategy 2019–2023 and its Action Plan³⁴ is a comprehensive strategy of the Ministry of Culture, Youth and Sports for young people in Kosovo. Under its Objective 4 on Volunteering Development, the Strategy refers to supporting annually up to 20 youth organisations that promote volunteering and volunteer work. Specific activities include development of the legislation for volunteering as well as development of capacities of CSOs to recruit, engage and manage volunteers.

Despite these efforts, voluntary activities in Kosovo remain unregulated and uncoordinated, and there is a lack of resources to properly implement them.

Indicator 1.10.c: Proportion of CSOs that benefit from state employment strategies and programmes.

In terms of benefits from the Government employment programmes, 15.9% of the CSOs who responded did make use of the benefits. Examples included apprentices engaged for three months and compensated with 70% of their expenses from the Employment Office. Only 13.6% of CSOs replied that in 2021 their organisation had benefited from COVID-related governmental employment support.

Indicator 1.10.d: Proportion of CSOs that benefit from state volunteering strategies and programmes.

In terms of benefits from government volunteering programmes, only 4.5% of CSOs responded that they did benefit, whereas 93.2% responded they did not. This shows that this resource is underutilised (when available).

Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce.

According to the Annual Report 2021 of the Kosovo Pensions Savings Trust³⁵, a total of 25,385 employees were engaged formally with NGOs during that year. This number represented 4.9% of total employees engaged in at least one sector during 2021.

Indicator 1.10.f: Percentage of people who volunteered their time to an organisation.

According to the Charities Aid Foundation World Giving Index 2021³⁶, 10% of people volunteered their time to an organisation in Kosovo in 2021.

34 Strategy for Youth 2019–2023 https://www.mkrs-ks.org/repository/docs/Strategy_for_Youth_2019-2023.pdf Accessed 8 Nov. 2022.

35 Kosovo Pensions Savings Trust Annual Report 2021, available at: http://www.trusti.org/wp-content/uploads/2021/12/AnnualReport2021_eng_web.pdf Accessed 8 Nov. 2022.

36 CAF WORLD GIVING INDEX 2021. Charities Aid Foundation, <https://good2give.ngo/wp-content/uploads/2021/06/caf-world-giving-index-2021.pdf> Accessed 8 Nov. 2022.



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions.

SO 2.1. Public authorities and institutions include CSOs in decision- and policy-making processes.

Indicator 2.1.a: Laws, by-laws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs in that:

- CSOs have access to the draft document from the beginning of the drafting process to the end of the adoption procedure;
- At least 15 days are allowed for commenting before the draft document enters adoption procedure;
- The use of extraordinary/expedited procedures to adopt legislation without allowing for consultation is an exception and duly justified;
- Reports on results of public consultations, including reasons for rejection of comments, are published in a timely fashion;
- Working groups members from CSOs are selected based on a public call, clear criteria and in line with equal treatment;
- Working group members from CSOs include representatives of society as a whole, including women's groups, LGBTIQ groups, migrant groups, minorities, disability groups, and others as appropriate, in line with the Human Rights Based Approach.

3 – moderately meets standards

In Kosovo, Regulation (GRK) No. 05/2016 On Minimum Standards for Public Consultation Process³⁷, specifies the minimum time for the wider public to provide their replies to online consultations, which is 15 days. Additionally, it sets out rules for organising meetings, stipulates reporting requirements, and regulates the way reporting on the outcomes of public consultations must be conducted. In order to facilitate the process of public consultations, the Platform of Public Consultations in Kosovo³⁸ was created by the Government in Kosovo, to allow for easier facilitation of the process of gathering public and CSO comments and thus conducting public consultations. Despite all the interventions made to assure the completeness of this process, the response rate from civil society and citizens to public consultations through the online consultation portal remains relatively low. The reasons noted are mostly pertaining to the lack of feedback and the questionable ability of the institutions to engage in a participatory manner with the CSOs and the public. In terms of reporting, an Annual Report on Public Consultation is published every year. However, the level of detail pertaining to the reasons for rejection of any comments is not covered. The institutions are form various consultative working groups for their needs in completing the legal obligations in a consultative process; however, the formation of working groups and their work is not documented in an organised form.

37 Regulation (GRK) No. 05/2016 On Minimum Standards for Public Consultation Process, available at: <https://gzk.rks-gov.net/ActDocument-Detail.aspx?ActID=15036>

38 Platform of Public Consultations in Kosovo, available at: <https://konsultimet.rks-gov.net/Storage/Docs/Doc-62bab617062c9.pdf>

Indicator 2.1.b: CSOs are effectively included in oversight mechanisms.

In Kosovo, the law enforcement system remains problematic compared to the legal framework which is in line with European and international standards. In terms of oversight mechanisms, these are usually performed in the way that CSOs conduct assessments of various legislation in their fields. There are civil society organisations in Kosovo that oversee the implementation of laws and work to protect the rights of citizens and ensure that laws are applied fairly. These organisations can provide help and support to Kosovo citizens in cases where they feel that the laws have not been applied fairly in their case and can help resolve issues related to compliance with the laws of the country. They are focused on ex-post evaluation. However, these organisations mostly carry out sectoral monitoring of the implementation of laws. Therefore, it can be concluded that CSOs are not effectively included in oversight mechanisms, and that all activities are usually carried out by CSOs in a project-based form. On rare occasions, the initiative to set up an oversight comes from the institutions, although there are cases when institutions cooperate with CSOs in such initiatives.

Indicator 2.1.c: Proportion of CSOs that have participated in consultations during preparation of state reports under international human rights and other legal obligations and the implementation of treaty body recommendations.

On the question as to whether the government authorities launch open calls for CSO participation in consultations on the drafting of government reports under international human rights or other treaties or the implementation of a treaty, 34% of CSOs responded that they did, 23% responded they did not, whilst 43% responded they did not know. Out of the total number of positive responses, 80% responded that they participated in government-launched open calls for CSO participation. To the same question, 20% responded that they did not participate.

SO 2.2. Public authorities and institutions acknowledge the importance of civil society in societal policy debate and EU integration processes.

Indicator 2.2.a: Extent to which CSOs assess the attitude of public officials towards civil society as supportive.

3 – moderately meets standards 56%

In terms of how supportive the public officials toward civil society were, over half of the respondents from the CSOs responded negatively, with 'not at all supportive' or 'insufficiently supportive'. Almost one third considered the Government to have been sufficiently supportive. The most challenging part to be observed in these responses was that zero percent observed the Government as being 'very supportive'.

At the same time, this view contrasted with the public authorities' responses, which considered themselves as being 'very supportive' or 'sufficiently supportive' towards civil society organisations.

SO 2.3. Public authorities contribute to civil society strengthening by cooperating with civil society through strategic policy frameworks and relevant institutional mechanisms.

Indicator 2.3.a: Proportion of CSOs that were effectively consulted in the preparation of civil society cooperation strategies.

On the question of whether in 2021 was there a national strategy in effect for working with civil society, almost one third, or 29% of respondents, said that there was. The rest replied with 25% in the negative, and 45% that did not know. This result is concerning, because of the Government Strategy for Cooper-

ation with Civil Society³⁹ has been a binding document for several years in Kosovo and is often referred to as the basis of the CSO–Government cooperation process. There are working groups based on the Strategy that consist of CSO members but calls for members replacement are very frequent.

On the issue of whether the strategy was drafted through a public consultation, a good proportion of CSO respondents or 77% replied that they agreed that it was. The rest claimed that they did not know. The Strategy did undergo a public consultation process, and a full report exists in the Platform for Public Consultations.

On the question as to whether the CSOs were effectively consulted during the strategy preparation, the majority of CSOs - 80% - replied they were sufficiently effectively consulted; although only 10% replied that they were fully effectively consulted. The rest claimed they did not know.

Indicator 2.3.b: IPA beneficiaries have adopted currently valid civil society cooperation strategies.

5 – fully meets standards

In Kosovo, the Government Strategy for Cooperation with Civil Society⁴⁰ was first drafted and adopted in 2013. This was the first time that the Government formally recognised civil society as a key player in policy-making and good governance. Upon expiration of the first version, a new Strategy was adopted, that is currently valid and covers the years 2019–2023.

In the second Strategy, the Government of Kosovo showed its commitment to investing additional financial and human resources with the intent to establish functional mechanisms for structured cooperation between government and CSOs. This is why there are four strategic objectives which have been set for the implementation period: 1. Increased civil society participation in policymaking; 2. Increased accountability and transparency in public funding for CSOs; 3. Development of practices and procedures for contracting CSOs to provide public service; and 4. Increased volunteering in public benefit programmes. The Strategy has enabled a more structured cooperation between the government and civil society.

Indicator 2.3.c: Civil society cooperation strategies are accompanied by adopted budgeted action plans.

5 – fully meets standards

The Government Strategy for Cooperation with Civil Society is accompanied by an Action Plan. The Action Plan has a specified budget⁴¹, that is provided for each of the four strategic objectives. However, it cannot be established whether there is an allocation of the planned budget. Moreover, diverse topics that follow different donor initiatives, such as volunteerism and others, are supported by international donors. The methodology for monitoring and reporting on the implementation of the Strategy has succeeded in defining more precise indicators for each of the strategic objectives and determined clear milestones to be laid down for each year of the Action Plan, which is reflected in the budget needs.

39 Government Strategy for Cooperation with Civil Society 2019–2023 <https://zqm.rks-gov.net/assets/cms/uploads/files/Strategjia%20e%20tri%20qjuhe.pdf> Accessed 17 Nov 2022.

40 Government Strategy for Cooperation with Civil Society 2019–2023 <https://zqm.rks-gov.net/assets/cms/uploads/files/Strategjia%20e%20tri%20qjuhe.pdf> Accessed 17 Nov 2022.

41 Source: Office of Good Governance, Office of Prime Minister of Kosovo.

Indicator 2.3.d: Proportion of CSOs that rate civil society cooperation strategies as relevant and effective.

In the context of The Government Strategy for Cooperation with Civil Society and its relevance as regards the extent to which the strategy's objectives and design respond to civil society needs, policies and priorities, the majority of CSO respondents answered that it was 'sufficiently relevant'.

At the same time, most of the representatives of the public authorities responded with 'very relevant'.

Moreover, the public authorities' respondents noted that the objectives of the 2019–2023 Strategy were determined based on consultations with civil society, with consideration of the results of a conducted evaluation of the former strategy, as well as the wider priorities set out in the relevant European Union documents. In doing so, complementarity and coherence was ensured with the objectives and measures planned in other relevant government strategic documents, namely the Programme of the Government of the Republic of Kosovo for 2017–2021, the National Development Strategy 2016–2021, Better Regulation Strategy 2017–2021 and Strategy for Improving Policy Planning and Coordination in Kosovo 2017–2021.

In the context of the Government Strategy for Cooperation with Civil Society and its effectiveness as regards the extent to which the Strategy is expected to achieve its objectives and its results, including any differential results across groups, more than half of the CSOs responded that it was 'sufficiently effective'. Likewise, in the public authorities' Survey, the majority also responded with 'sufficiently effective'.

Indicator 2.3.e: Public structures responsible for the implementation of civil society cooperation strategies are appropriately resourced.

On 2 April 2019, by Decision No. 05/96, the Government established the mechanisms for cooperation of the Government with civil society, namely the Council for Cooperation of the Government with Civil Society. The Council for Government Cooperation with Civil Society is composed of civil society and Government Representatives whose responsibility is to contribute to working groups implementing the Government Strategy for Cooperation with Civil Society 2019–2023. The Council's duties are based on the rulebook for the work of the Council. Since its formation in 2019, the Council has been divided into four working groups that reflect the areas identified in the strategy. These are: Objective 1. Increased civil society participation in policymaking; Objective 2. Improvement of the regulatory and institutional framework for financing the sustainability of programmes and projects of CSOs in the public interest; Objective 3. Development of practices and procedures for the contracting of CSOs for the provision of public services; and Objective 4. Increased volunteering in programmes of public interest. Despite the progress achieved with regards to implementation of the Strategy, the Council has needed to make efforts to engage the members in a meaningful manner. The engagement ranges from attendance at meetings to recording the contribution of members as part of the working group for the Strategy. The Secretariat of the Council is insufficiently staffed, as only two persons are appointed to deal with all the procedures and monitoring.

Indicator 2.3.f: Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs in that:

- they have an agreed programme of work
- they have agreed rules of procedure
- they meet regularly
- rules allow CSOs to call the meetings and contribute to agenda setting
- there is adequate follow-up to conclusions and recommendations.

3 – moderately meets standards

According to the Government Decision no. 05/96 dated 2 April 2019, the Council for Government Cooperation with Civil Society is the formal group that coordinates the process of Government cooperation with Civil Society. There are 29 members, 15 from the CSOs and 14 from the Government⁴². The CSO members are selected by the Civil Society Organisations themselves, although one is appointed by the CiviKos Platform, a large network for CSOs in Kosovo. The mandate of the Council members is four (4) years, with the right to re-election. The Council operates based on Rules of Procedure which are drafted and adopted by the Council Members based on Government Decision no. 05/96 dated 2 April 2019 on the establishment of the Council, signed by the Prime Minister. In terms of its programme, the Council bases its work on the Action Plan deriving from the Strategy for Government Cooperation with CSOs. Due to the pandemic and for other administrative reasons, the Council met only once in 2021. The agenda of the meeting was set by the Secretariat and the members could propose points for discussion. The Secretariat has convened Council meetings, after consulting with the Co-Chairs on meeting date, agenda, discussion materials and any other issues important for the preparation of the meeting. Once the recommendations have been adopted, the Council is responsible for their implementation. The Council will cooperate with other public institutions, as well as with Civil Society Organisations, to carry out its tasks. However, there have been challenges to face as regards adequate organisation of meetings, agenda setting and the follow-up to the work of the Council.

42 Council for Cooperation between Civil Society and the Government, available at: <https://kryeministri.rks-gov.net/zyra-e-kryeministrit/keshilli-per-bashkepunim-te-qeverise-me-shoqerine-civile/>



Specific Objective 3

CSO capacity and resilience to carry out their activities effectively are reinforced.

SO 3.1. CSOs' internal governance structures follow the principles of good governance.

Indicator 3.1.a: Proportion of CSOs that have an independent and effective governing body with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability.

3 – moderately meets standards

57%

The proportion of CSOs that have a governing body and a governing document, and whose governing document defines roles and responsibilities, and which does not have paid members of staff on the board was 57%. In the CSO Survey, 96% of CSOs reported having a governing body, whereas 99% had a governing document. In the case of 94% of the CSOs, this governing document defined the roles and responsibilities of the governing body. As regards the independence of the governing bodies, however, it is concerning that 32% of the respondents reported that the executive director or another paid staff member of their organisation was a voting member of the governing body.

Indicator 3.1.b: Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body.

2 – minimally meets standards

25%

Based on the Survey, 25% of CSOs required that the conflict-of-interest declaration be signed every year. On the other hand, 14% never required the conflict-of-interest declaration to be signed by the members of the governing body, whilst 49% required it only once, upon a member's entry into their role.

Indicator 3.1.c: Proportion of CSOs that share relevant information on their organisation using means and channels that are accessible to all stakeholders in terms of publishing.

- their statutes
- governance structure
- organisational policies.

2 – minimally meets standards

29%

Based on the CSO Survey, 29% of respondents said that they published the governing documents on their website, including organisational structure, members or both, and have also published any of the organisational policies listed in the survey.

As to whether the organisation's governing document, statute, articles of association, or similar founding document, was published on the organisation's website, 31% said they were. To the same question, 30% responded that they were not. However, the most challenging finding was that 27% of organisations did not have a website.

For the question related to the terms of the structure of the organisation's board and the names of the members of the board being published on the organisation's website, only 21% responded that they had both, with organisational structure being the more dominant. Whereas the challenging finding was that 23% stated that they did not have either of these items of information published. What is more, 67% stated they had no organisational policies such as a Recruitment Policy, a Diversity, Equality and Inclusion Policy, a Gender Equality Policy, etc., published in their websites.

Indicator 3.1.d: Proportion of CSOs that have an organisational gender equality policy.

3 – moderately meets standards | 50%

In relation to the gender equality organisational policy being in effect in the organisation, 50% responded said they did have this policy in effect.

Indicator 3.1.e: Proportion of CSOs that have an organisational strategy, including vision, mission, and goals.

4 – meets most standards | 69%

According to the Survey, 69% of respondents said that they were CSOs that had a strategy, and that the strategy articulates at least one of the three elements of vision, mission, or goals.

On the question as to whether the organisation had an organisational strategy, a strategic plan or similar strategy, 75% of CSO respondents said they did. Specifically, for 2021, around 58% of respondents said that their organisational strategies stated their organisational vision, mission, and goals.

SO 3.2. CSOs are able to communicate the results of their activities to the public.

Indicator 3.2.a: Proportion of CSOs that have at least one on-line channel of communication.

5 – fully meets standards | 95%

The CSO Survey revealed that only 5% of CSO respondents did not use the online channels of communication that the organisations used regularly to communicate about their work to the public. 56% of the respondents claimed they had used their website for communication. Facebook was by far the most popular channel, with 92% using it, followed by Instagram, with 53%. The traditional media such as TV, newspapers and radio, were used by only 3.1% of respondents.

Indicator 3.2.b: Proportion of CSOs that have specialised communication staff.

As regards whether the CSOs had appointed staff responsible for external communication with stakeholders and the public, 70% responded that they did have the staff, whereas 30% responded they did not.

Indicator 3.2.c: Proportion of CSOs that cooperate with the media.

In terms of partnerships with the media, 34% of CSOs noted that in 2021 they had engaged in partnerships and cooperated with the media sector.

SO 3.3. CSOs are transparent about their programme activities and sources of funding.

Indicator 3.3.a: Proportion of CSOs that publish their annual reports and financial statements.

2 – minimally meets standards 38%

Both an annual report and a financial statement were published by 38% of CSOs in 2021. 59% of CSOs published annual reports, whereas 45% published their financial statements, while 28% did not publish either kind of report.

For the published data, websites were used by 33% and hard copy by 27%, whilst alternative means constituted 18%, with social media and internal mailing lists for members and donors.

Indicator 3.3.b: Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year.

2 – minimally meets standards 23%

On the question of whether the organisation published information about its funding sources and the corresponding amounts received, 23% said they did not. On the other hand, 27% did publish details of their funding sources and amounts received. This figure was further broken down to 65% for funding sources, and 29% for amounts received. As regards not publishing annual reports, the responses varied, but most of them cited insufficient funding as the main reason for not producing one. Others claimed that their annual report was regularly submitted to the Tax Administration and Office for Registration of NGOs, as part of the regulatory and legal requirements.

Indicator 3.3.c: Degree of public trust in CSOs.

Data not available for 2021.

SO 3.4. CSOs monitor and evaluate the results and impact of their work.

Indicator 3.4.a: Proportion of CSOs that have carried out an evaluation of their work in the last year.

3 – moderately meets standards 55%

On the question as to whether an organisation in 2021 carried out an internal or external evaluation of a project, strategy, internal process, or other item, 55% responded that they had done so for their projects. 35% responded that they did so for their strategies, and 40% for internal processes. Around 15% replied that they did not carry out any kind of evaluation.

On the specific number of evaluations that were carried out in 2021, most of the responses revolved around 2–4, with 55% of the respondents. For CSOs that did not carry out any evaluation, the reasons were that there were no projects, or that the work was done with few of the capacities necessary for executing such an evaluation.

SO 3.5. CSOs use research and evidence to underpin their work.

Indicator 3.5.a: Proportion of CSOs whose work is based on evidence generated through research.

5 – fully meets standards	95%
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In CSO Survey, 95% of CSOs responded that they used some kind of research to inform their work. On the question as to what kind of research their organisation carried out to inform its work, 56% responded that field research was the preferred method. 53% of the respondents replied that consultations with the community were utilised. Surveys also proved to be popular with 43% of CSOs, but general opinion surveys were marked low, with only 19% using them. On the question regarding absence of research, the comments attributed this problem to loss of motivation among the volunteers conducting the research. In other words, the organisations did not have the capacities for this part of the work. Considering that only 5% responded that they did not carry out any research to inform their work, it can be concluded that this standard was fully met.

Indicator 3.5.b: Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work.

4 – meets most standards	63%
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In terms of consultation with relevant stakeholders, 63% responded that they consulted their local communities and partners. Members and local authorities were consulted equally by more than half of the responding organisations. In terms of less consulted stakeholders, individual donors were the lowest number, with 15%. In the cases of no consultation, which were 3%, the problem was attributed to lack of interest from the stakeholders.

SO 3.6. CSOs work in fair and respectful partnerships to achieve shared goals.

Indicator 3.6.a: Proportion of CSOs taking part in local, central and international CSO networks.

As regards membership in civil society networks, national networks were predominant, with 65% of respondents. Formal networks were marked by 55% and international networks by 48%. Informal networks were the least popular, and 5% specified that they did not belong to any network. Overall, 91% of CSOs were members of either local, national, or international networks.

Indicator 3.6.b: Proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and private sector.

On the question whether the organisation had engaged in partnerships with the private sector and the media, almost 35% had engaged as partners. Interestingly, public institutions were exceptionally low on the scale, with only 1.7%. What is more, none of the data related to any of the categories was high, with 20%.

SO 3.7. CSO have a diversified funding base.

Indicator 3.7.a: Proportion of CSOs whose sources of donor income are diversified.

3 – moderately meets standards 53%

53% of CSOs responded they had received more than 50% of their budget from a single donor or a diversified funding base.

In terms of receiving diversified donor funding, i.e. two or more donors, 47% of CSOs responded that they did. Specifically, 42% responded that they had one other donor, whereas around 20% of CSOs replied they had two or more other donors. At the same time, 38% responded that they had no other donor.

With regards to the sources of funding, local and central national government sources led with 49%, followed with 47% from foreign private foundations and international CSOs. On the other side, bilateral donors, and the European Commission, but also the United Nations, the Organisation for Security and Co-operation in Europe and the Council of Europe were at around 30%. The lowest percentage of responses – 18% - was registered for domestic private foundations.

On the question as to how many had received more than 50% of the budget from one single donor, 47% responded that they had. At the same time, 61% replied that they had had no donor for more than half of their budget.

Indicator 3.7.b: Proportion of CSOs raising funds from sources other than donors e.g., membership fees, corporate/individual giving and income generating activities.

4 – meets most standards 63%

In terms of how many CSOs had at least one other source of income, 63% responded that they did. In terms of sources of funding other than donations, individual donations attracted 33% of positive responses and 46% of negative responses. That was followed by the CSOs' own business/social enterprise activity/service provisions, with 25% of positive responses and 50% of negative responses. Membership fees accounted for 21% of positive responses and 54% of negative responses. When it came to private businesses, only 8% of responses were positive, whilst 56% were negative - this was a large negative percentage, considering the potential these sources could have in projects like corporate social responsibility. As regards crowdfunding, 13% replies were marked as positive, whereas 56% were marked as negative, also indicating an area which could be further explored in the future.

SO 3.8. CSOs have effective, empowered and developed human resources.

Indicator 3.8.a: Proportion of CSOs that employ staff

In 2021, 25% of CSOs worked without any paid staff. Out of the total responses, 35% had employed 1-5 persons, 13%, 6-10 persons, and 25% had employed 11 or more persons.

Indicator 3.8.b: Proportion of CSOs that have organisational human resources policies.

1 – does not meet standards 2%

Only 2% of the CSOs which participated in the Survey had all nine of the organisational human resources policies in place. On the question as to whether there were any of the organisational policies in effect in the organisation, 10.4% responded that they had no policies in place. On the other hand, 27%

responded they had one policy, 4% had two, 10% had three of them, 6% four of them, 6% six of them, 8% seven of them, and 2% either eight or nine of them.

From the organisational human resources policies mentioned in the Survey, 42% said they had a Recruitment policy, 33% a Diversity, Equality and Inclusion policy, 25% Safeguarding of Children and Vulnerable Adults policies, 25% a Disciplinary policy, 38% a Performance Evaluation policy, 23% a Bullying and Harassment policy, 21% a Grievance/Complaints policy, 13% a Remuneration policy, and 4% a Redundancy policy. 10% noted that they had other policies in place.

Indicator 3.8.c: Proportion of CSOs that have advertised publicly their staff and volunteering vacancies in the last year.

On the question as to whether the organisation had publicly advertised staff and volunteering vacancies, various (communications) channels, social media and websites were mostly utilised, with above 40% of CSOs. Similarly, internet portals were used by more than 37% of respondents. The challenging finding was that 16.7% had not used any of the above channels, with reasons ranging from issues to do with recovering after the pandemic, to lack of vacancies due to absence of activities.

Indicator 3.8.d: Proportion of CSOs that have organisational policies encouraging recruitment of a diverse workforce.

With regard to having policies that encouraged recruitment of a diverse workforce, such as recruitment and diversity inclusion policies, 21% of respondents said they did have such policies in place.

Indicator 3.8.e: Proportion of CSOs whose staff and volunteers have attended a training course in the past year.

4 – meets most standards	79%
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On the question as to whether the organisation enabled staff or volunteers to attend a training course for the purpose of their professional development, 79% of CSOs said they had enabled them, whereas 18% said they had not.

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