



Partners Albania
Center for Change
and Conflict Management

Monitoring Matrix

on Enabling Environment
for Civil Society Development

COUNTRY REPORT

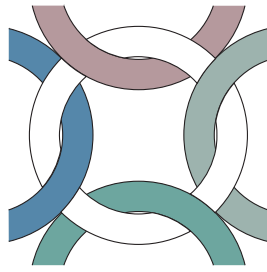
FOR ALBANIA 2014

Project funded by
The European Union



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NETWORK



Balkan Civil Society Acquis Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs

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**OLOF PALME
INTERNATIONAL
CENTER**



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Lead Partner:

Balkan Civil Society Development Network (BCSDN)

Metropolit Teodosij Gologanov 39/II-2

1000-Skopje

Macedonia

Tel.: + 389 (0)2 614 42 11

E-mail: executiveoffice@balkancsd.net;

Website: www.balkancsd.net

Implementing partner in Albania:

Partners Albania, Center for Change and Conflict Management

Rruga Sulejman Delvina, N.18, H.8, Ap. 12, Njësia Bashkiake 5,

Kodi Postar 1022, Tiranë, Shqipëri,

Kutia Postare (PO Box) 2418/1

Tel.: +355 4 2254881 Fax: +355 4 2254883

Email: partners@partnersalbania.org

http: [//www.partnersalbania.org](http://www.partnersalbania.org)

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Team Leader

Juliana Hoxha

Survey Team

Klotilda Tavani Kosta

Adela Bani

Maris Selamaj

Data Administration

Elona Kapexhiu

Data Analyzing and Report Writing

Juliana Hoxha

Klotilda Tavani Kosta

Kostandina Keruti

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Arben Hamzallari

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I. Executive Summary

Civil Society and Civil Society Development in Albania

In Albania, freedom of association is provided and guaranteed by the legislation, and all individuals and legal entities can freely establish, join and participate in non-formal and/or registered organisations without any discrimination. The development of the civil society and Civil Society Organisations (CSOs) has been marked by legal initiatives and changes for creating an enabling environment for the CSOs. The 2014 marked several positive changes and improvements with regards to the legal and regulatory environment for civil society development (CSDev), as well as a better perception of CSOs in regards to the state attitude toward its needs and mutual cooperation.

The legal changes followed the engagements of the state deriving from the granting of EU candidate status to Albania in June 2014, the assessments and recommendations made in the last European Commission Progress Report for Albania, as well as the commitment to address the key burning issues made by the Albanian Government on the National Conference “Social Partners – Time for Action”, organised by Partners Albania on December 2013. The changes are a result of continuous lobbying and pressure of CSOs toward improvements in the legal framework, as well as an increased awareness of the state institutions on the role and importance of CSOs in the democratisation and EU integration process of the country.

To be noted are the adoption of the Resolution for Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country, on 24th December 2014 by the Albanian Parliament; preparation of the draft Law on the Establishment and Functioning of the National Council for Civil Society; preparation of the draft Road Map for Government Policy on Civil Society Development; adoption of the new Law on VAT; adoption of the Law on Public Notification and Consultation; adoption of a new Law on the Right of Information; preparation of the draft Manual for Public Participation in Decision Making Process by the Parliament; and an open and participatory approach by the Agency for the Support to Civil Society (ASCS) to determine its strategy and funding areas.

While these key legislative steps have been made in all areas, the key challenges from 2013 remain the financial viability and sustainability of CSOs, fiscal treatment and regulations, insufficient public funds supporting CSOs activities and services, lack of enabling and transparent public procurement procedures, effectiveness of the new legal framework on public consultation that came into force in the second half of 2014, and lack of transparency of ASCS activities. Lack of official data on the number of CSOs, number of employees (permanent and part-time) and volunteers in CSOs, as well as the economic value of CSOs in the country, remains also an issue.

Key Findings

Key findings from the Monitoring Matrix for Enabling Environment for the Development of Civil Society in Albania address the main findings of monitoring of the legal and regulatory framework in place and the practical impact on their implementation. In overall, the legal framework for establishment and registration of CSOs is in line with international standards and guarantees their right to operate freely, and to regulate their internal structure and operating procedures without unwarranted interference from the state. The legal framework guarantees and allows CSOs to receive funds from different eligible sources of funding as well as to engage in economic activities to secure financial sustainability. One important development with this regard in 2014 is the approval of the new law on VAT and clarification of “economy activity” in the legislation.

With regards to state support through public funding, the Agency for the Support of Civil Society remains the main public entity that target CSOs specifically, distributing public funds through the grant scheme. During 2014, with the new Board of Supervisor and new executive director, ASCS has followed a more open approach with CSOs, by conducting a series of consultative meetings with CSOs for the preparation of the Mid-term and Long-term Strategy, as well as participation in important initiatives for the sector such as the establishment of the National Council for Civil Society. However, CSOs are not satisfied with the transparency and accountability during the selections process of the awarded CSOs and with the conflict of interest rules that are partially respected in practice.

One important development for 2014 is the improvement of cooperation between government and CSOs. Important progress has been made for the materialization of two strategic issues that would contribute to the institutionalization of partnership between the State and CSOs: the adoption of the Resolution For Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country by the Albanian Parliament and the preparation of the draft Law for the Establishment and Functioning of the National Council for Civil Society, an advisory independent body near to the Council of Ministers. In addition, during 2014 in consultation with CSOs was prepared the Road Map for Government Policy on Civil Society Development, which will serve as a strategic document for the cooperation and strengthening of dialogue between the government and civil society. The Law on Notification and Public Consultation, approved in 2014, put forward a requirement for consultation on draft laws and policies with the public. In overall the law is in line with international standards and institutionalizes the public consultation in drafting and approval of the project laws, national and local strategies, as well as policies with high public interest, with the final aim of improvement of quality of policies and juridical acts in general. According to the existing legislation in place, CSOs can compete for state contracts for the provision of different services through public funding. However the legal framework regulating public procurement is not supportive and creates many obstacles that make it impossible for CSOs to compete for the state contracts with the same requirement as other service providers.

No	Top 6 findings from the report	Reference	
		Area	
1	There is no state interference in internal governance of CSOs and no practices of invasive oversight from the state.	Area	1
		Sub-Area	1.1
2	There is a clarification of economic activity of CSOs in the amendments of NPO Law (Law no.92/2013), VAT Law (Law no.92/2014), and the Decision of the Council of Ministers (No. 953, date 29.12.2014).	Area	2
		Sub-Area	2.1
3	ASCS has adopted a more open dialogue with the civil society sector, although transparency and accountability in funding distribution and conflict of interest within the agency remain problematic.	Area	2
		Sub-Area	2.2
4	There is increased cooperation between the state and CSOs in the preparation of strategic documents and establishment of mechanisms for the creation of an enabling environment for CSOs and Civil Society Development.	Area	3
		Sub-Area	3.1
5	A new Law on Public Notification and Consultation that institutionalizes the public consultation in drafting and approval of the project laws, national and local strategies, as well as policies with high public interest is adopted by the Albanian Parliament in October 2014.	Area	3
		Sub-Area	3.2
6	The legal environment is not supportive for CSOs involvement in service provision through public funds.	Area	3
		Sub-Area	3.3

Key Policy Recommendations

Key policy recommendations are based on the actual legal and regulatory framework as well as the practical experience of CSOs and address main key policy recommendations for the creation of an enabling environment for CSOs in Albania and advancement of civil society in general.

So, one of the main recommendations remains the adoption of appropriate financial reporting and accounting rules (including money laundry regulations) taking into account the specific nature of the CSOs, the size of the organization and its type/scope of activity. Up to now, the financial reporting and accounting rules are not effective. The Law "For the Accounting and Financial statement" does not stipulate any specification and different forms for the accounting and reporting of CSOs from businesses and the rules are the same for all CSOs without following the proportionality principle.

All financial reports prepared by CSOs are subject of control by tax authorities and the

General Directorate for Money Laundering, based on the evaluations of tax inspectors who do not have a depth knowledge and understanding of CSOs sector. Thus, another recommendation is provided to improve this situation through increased capacities of the tax inspectors on the new tax legal framework affecting CSOs and adoption of clear tax inspection procedures.

Based on the key findings, one of the recommendations is related with the Agency for the Support of Civil Society. Since transparency and conflict of interest remain a concern issue for CSOs, increased transparency and accountability of ASCS in funding distribution and appropriate programming to respond to the needs of CSO sector is required. Also, ASCS should adopt clear procedures to address issues of conflict of interest in decision making, to ensure a fair selection process of CSOs benefiting from public funds.

Another issue that should be addressed is

the lack of statistical data on the number and economic value of CSOs. Albania does not have available official data from the Court of First Instance of Tirana (the only state authority in charge for the registration of CSOs in Albania) on the total number of CSOs. In addition, there is missing information on the number of full-time and part-time employees and volunteers in CSOs, as well as on the economic value of CSOs. Such data would help the state to understand the importance and role of the sector in the economy of the country, and to design programs and provide incentives to stimulate employment in CSOs.

Albania does not have an adequate law regulating voluntarism issues, despite the indispensable role and contribution of volunteers in the conduction of activities of most CSOs through the years. Adoption of an adequate legal framework for voluntarism would proactively encourage its development and provide benefits for the society.

Considering the discouraging situation with regards to participation of CSOs in public tenders for service delivery, one of the main recommendations remains the adoption of a special law on social procurement, separate from the public procurement law.

No	Top 6 recommendations for reform	Reference	
1	Adoption of financial reporting (including money laundry regulations) and accounting rules that take into consideration the specific nature of CSOs and the size and type/scope of activities by tax authorities.	Area	1
		Sub-Area	1.1
2	Increase capacities of the tax inspectors on the new tax legal framework affecting CSOs and adoption of clear tax inspection procedures.	Area	1
		Sub-Area	1.2
3	Publicly available statistical data on the number and economic value of CSOs in the country is needed.	Area	2
		Sub-Area	2.2
4	Increased transparency and accountability of ASCS in funding distribution and appropriate programming to respond to the needs of CSO sector. Adoption of clear procedures to address issues of conflict of interest in decision making.	Area	2
		Sub-Area	2.2
5	Adoption of the law on Voluntarism.	Area	2
		Sub-Area	2.3
6	Adoption of a special law on Social Procurement.	Area	3
		Sub-Area	3.3

About the project and the Matrix

This Monitoring Report is part of the activities of the “Balkan Civil Society Acquis-Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs” project funded by the EU and the Balkan Trust for Democracy (BTD) and “Increase Citizen Participation in Policy Making and Implementation”, project funded by Olof Palme International Center in Albania with funding from the Swedish Government. This Monitoring Report is the first of this kind to be published on a yearly basis for at least the 48-month duration of the project. The monitoring is based on the Monitoring Matrix on Enabling Environment for Civil Society Development (CSDev) developed by BCSDN and ECNL. It is part of a series of country reports covering 8 countries in the Western Balkans and Turkey¹. A region Monitoring Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country and sub-area at www.monitoringmatrix.net.

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operations of CSOs. The Matrix is organized around three areas, each divided by sub-areas:

(1) Basic Legal Guarantees of Freedoms; (2) Framework for CSOs’ Financial Viability and Sustainability; (3) Government – CSO Relationship. The principles, standards and indicators have

been formulated with consideration of the current state of development and diversity in the countries of the Western Balkans and Turkey. They rely on the internationally guaranteed freedoms and rights and best regulatory practices at the European Union level and in European countries. The Matrix aims to define an optimum situation desired for civil society to function and develop effectively and at the same time it aims to set a realistic framework which can be followed and implemented by public authorities. Having in mind that the main challenges lie in implementation, the indicators are defined to monitor the situation on level of legal framework and practical application. The annual monitoring and reporting in 2014 is focused on twelve (12) proxy standards to be monitored in all countries, and five (5) elected standards to be monitored in Albania based on the expected changes in the Area 3 of the Monitoring Matrix: Government – CSO Relationship. The twelve (12) core standards are as follows: Standard 1.1.2: CSOs operate freely without unwarranted state interference in their internal governance and activities; Standard 1.1.3: CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities; Standard 1.2.1: CSO representatives, individually or through their organizations, enjoy freedom of peaceful assembly; Standard 2.1.1: Tax benefits are available on various income sources of CSOs; Standard 2.2.1: Public funding is available for institutional development of CSOs, project support and co-financing of EU

1) Albania, Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro, Serbia and Turkey.

and other grants; Standard 2.2.2: Public funding is distributed in a prescribed and transparent manner; Standard 2.3.1: CSOs are treated in an equal manner to other employers; Standard 2.3.2: There are enabling volunteering policies and laws; Standard 3.1.2: The state recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector; Standard 3.2.1: There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner; Standard 3.2.3: CSO representatives are equal partners in cross-sector bodies and are selected through clearly defined criteria and processes; Standard 3.3.1: CSOs are engaged in different services and compete for state contracts on an equal basis to

other providers. The five (5) elected standards that are monitored in Albania, are as follows: Standard 3.1.1: The state recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector; Standard 3.2.2: All draft policies and laws are easily accessible to the public in a timely manner; Standard 3.3.2: The state has committed to funding services and the funding is predictable and available over a longer-term period; Standard 3.3.3: The state has clearly defined procedures for contracting services which allow for transparent selection of service providers, including CSOs; Standard 3.3.4: There is a clear system of accountability, monitoring and evaluation of service provision.

II. Introduction

About the Monitoring Report

As part of the projects “Balkan Civil Society Acquis – Strengthening the Advocacy and Monitoring Potential and Capacities of Civil Society Organizations” and “Increase Citizen Participation in Policy Making and Implementation”, Partners Albania carried out for the second consecutive year the research which resulted in the Monitoring Matrix Report 2014. The research was carried out in the period of September – November 2014. The scope of this monitoring report is to give an overview of issues concerning the enabling environment of CSOs in Albania and to provide recommendations on how these issues can be addressed and solved. This year report is focused on twelve (12) core standards and five (5) elected standards. The elected standards belong to the Area 3 of the MM: CSO – Government relationship, and were considered important to be monitored, as they are related with the commitments made by the Albanian government in the National Conference “Social Partners – Time for Action” organized by Partners Albania on December 2013².

This MM Report 2014 prepared by Partners Albania is based on a review of Albanian legislation, policies, studies, and reports used to evaluate the legal indicators of the Monitoring Matrix, as well as survey, and in-depth interviews with CSOs representatives used to evaluate the practical indicators of the Matrix³.

The Monitoring Matrix on Enabling Environment for Civil Society Development

This Monitoring Report is part of the activities of the “Balkan Civil Society Acquis – Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs” project funded by the EU and the Balkan

The overall objective of the project is to strengthen the foundations for monitoring and advocacy on issues related to enabling environment and sustainability of civil society at regional and country level and to strengthen structures for CSO integration and participation in EU policy and accession process on European and country level.

Trust for Democracy (BTD) and “Increase Citizen Participation in Policy Making and Implementation”, project funded by Olof Palme International Center in Albania with funding from the Swedish Government. This Monitoring Report is the first of this kind to be published on a yearly basis for at least the 48-month duration of the project. The monitoring is based on the Monitoring Matrix on Enabling Environment for Civil Society Development (CSDev). It is part of a series of country reports covering 8 countries in the Western Balkans and Turkey⁴. A regional Monitoring Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country and sub-area at www.monitoringmatrix.net.

2) <http://www.partnersalbania.org/?fq=brenda&m=news&gj=gj1&lid=110>

3) http://monitoringmatrix.net/wp-content/uploads/2014/04/BCSDN_Monitoring_Matrix-tool-kit.pdf

4) Albania, Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro, Serbia and Turkey.

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operations of CSOs. It underscores the fact that enabling environment is a complex concept, which includes various areas and depends on several factors and phases of development of the society and the civil society sector.

The Matrix is organized around three areas, each divided by sub-areas:

1. Basic Legal Guarantees of Freedoms;
2. Framework for CSOs' Financial Viability and Sustainability;
3. Government – CSO Relationship.

This Matrix does not aim to embrace all enabling environment issues, rather it highlights those that the experts have found to be most important for the countries which they operate in. Therefore, the standards and indicators

have been formulated with consideration of the current state of development and diversity in the countries of the Western Balkans and Turkey. They have been drawn from the experiences of the CSOs in the countries in terms of the legal environment as well as the practice and challenges with its implementation. The development of the principles, standards and indicators have been done with consideration of the internationally guaranteed freedoms and rights and best regulatory practices at the European Union level and in European countries.

The areas are defined by key principles which are further elaborated by specific standards. In order to enable local CSOs, donors or other interested parties to review and monitor the legal environment and practices of its application, the standards are further explained through indicators. The full Matrix is available in VI. Findings and Recommendation section.

The development of the Monitoring Matrix on enabling environment for CSDev was part of a

collective effort of CSO experts and practitioners from the BCSDN network of members and partners and with expert and strategic support by ECNL. The 11-member expert team spanned a variety of non-profit and CSO specific knowledge and experience, both legal and practical, and included experts from 10 Balkan countries. The work on the Matrix included working meetings and on-line work by experts, which was then scrutinized via stakeholder focus group and public consultations. The work on the development of the Matrix was supported by USAID, Pact, Inc, and ICNL within the Legal Enabling Environment Program (LEEP)/Legal Innovation Grant and Balkan Trust for Democracy (BTD) and "Increase citizen participation in policy making and implementation", project funded by Olof Palme International Center in Albania with funding from the Swedish Government.

Civil Society and Civil Society Development (CSDev) in Albania

The development of civil society in Albania over the past two decades hinged on major legal and institutional shifts that tended to create a more enabling environment for CSOs. The 1990s marked a rapid growth of the CSO sector with the end of totalitarian rule and the transition to democracy. Civil society developed concurrently with the creation and development of the private sector and a free market economy, as a key element for the functioning of the democracy and good governance in the country.

There are approximately 8,449 CSOs registered in Albania⁵. Based on their form of registration⁶, they are divided into 6,263 associations, 846 foundations, 1095 centers and 245 are included under the category "others"⁷. However there are no official data accessible to the public on the number and value of CSOs in the economy of the country, as there are no clear and official data on how many of these are still active, or have re-

- 5) Data are received at Court of First Instance in Tirana, upon request by Partners Albania in April 2014.
- 6) Law No.8788, dated May 7, 2001 On Non-Profit Organizations, Article 10 Division of Non-profit organizations according to Organisation, and Article 11 Center
- 7) The category "other" includes organizations that heavy e different name from Association, Center of Foundation in the register. This includes: Chamber of Commerce, federation, union, institute, agency, committee, fund, judicial person (mainly religious), economic research, group, council, club, movement, academy, alliance, joining, office, forum, organization, or that do not have a specific definition attached to their name as The Red Cross.
- 8) Open.dat.al is a project of Albanian Institute of Science. The aim of the project is to collect and save data on the socio-economic indicators in the country.

registered under the Law No.8788, dated May 7, 2001 On Non-Profit Organizations. Referring to the project open.data.al⁹⁾, there is an increased number of active CSOs from 794 CSOs in 2005 to 2110 CSOs in 2013. These data also shows that there is an average of 170 new CSOs registered annually from 2005-2013, with the highest number of CSOs established in 2013, respectively 254 CSOs⁹⁾. The figure provide by open.data.al remains questionable since it reflects only the CSOs registered with the tax authorities, while not all CSOs necessarily register with tax authorities until they get a grant and/or it is required by the donor.

The legal and regulatory framework for CSOs has been subject to changes over the years. The legal framework for the establishment and registering of CSOs is favorable and in line with international standards. The legal framework for the fiscal treatment of CSOs remains one of the main challenges that needs to be addressed, despite new amendments and legal framework adopted by the end of 2014, which brings more clarity in the economic activity of CSOs.

Changes in the legal framework have been associated with capacity building and organizational development of CSOs, aiming to strengthen their role and contribute in the society, being an equal partner to the state in the strategic developments of the country. The national conference “Social Partners – Time for Action” showed that a unified civil society could bring to the table a high level discussion with the government, as well as a development platform for the creation of an enabling environment for civil society well prepared and presented by experienced civil society experts. About 130 representatives of CSOs in the National Conference discussed and provided their recommendations for policy and legal changes around the three pillars of Monitoring Matrix: Civil society organizations sector involvement in policy making and decision making, and the state support in this process; Support of civil society organizations sector through an enabling legal framework; Civil society organizations sector as a social partner of state in providing services for citizens and public institutions.

The conference resulted in a joint Statement of Representatives of Civil Society in Albania regarding the institutionalization of the relationship between the government and civil society organizations, and the advancement of the legal framework on some of the most pressing issues for CSOs. The statement was presented to the Deputy Prime Minister Mr. Niko Peleshi, in the presence of HE Mr. Alexander Arvizu, US Ambassador in Albania, HE Mr. Ettore Sequi, Head of EU Delegation in Albania, members of Albanian Parliament and government, representatives of donor community, local and international organizations. Recognizing the irreparable role of CSOs in strengthening the democracy and sustainable development of the country, Mr. Peleshi, expressed the commitment of the government to make the cooperation with civil society sustainable and raise it at a higher level.

The conference established the bases of an official dialogue with the new government for the creation of an enabling environment for civil society, towards advancement of civil society as a social partner and an integral part of policy making and decision making processes in the country. As a result of this dialogue in 2014 started the preparation of strategic documents and establishment of mechanisms that would further institutionalize this partnership.

Existence of a strong and active civil society is considered a key factor for Albania in the European integration process. After Albania was granted the status of the EU candidate country in June 2014, civil society experts have been involved in each stage of the consultation process, considered by the European Commission as a valuable source of expertise for the assessment of the developments in their fields of engagement. On the other hand, after years of stagnation, and regression on some dimensions, regarding the relations between the state and civil society, the state has started to apply a more open and collaborative approach with civil society in the preparation of new laws, bylaws, strategies and other policy documents supportive of the integration process of the country.

9) <http://open.data.al/en/lajme/lajm/lang/en/id/1186/Tregues-statistikor-per-Organizata-Jofitimprurese-2005-2013>

Specific features and challenges in applying the Matrix in Albania

From the launch of the monitoring cycle in 2013, Partners Albania aimed at a participatory and inclusive process while carrying out the research for the needs of the Monitoring Matrix report, presenting and discussing the Matrix with large number of CSOs representatives all over the country. This year the survey for the preparation of the MM report was conducted in 12 cities and around 180 CSOs have been contacted to give their input for the MM report, out of which 100 CSOs responded to the survey.

The questionnaire prepared for the survey included questions for 17 out of 24 total standards, leading to a reduction of questions compared with the survey for the preparation of the 2013 MM report. This contributed to a more in depth insight for closer monitoring of the issues selected.

One specific feature of the 2014 monitoring process was the discussions of the preliminary results in six cities (Tirana, Durrës, Elbasan, Shkodër, Vlorë, and Korçë) with 101 representatives of CSOs participating in total. The discussions enriched the findings of the monitoring report.

A key challenge in the conduction of the survey on CSOs sector in Albania remains lack of official information on CSOs (number of CSOs, form of registration, geographical distribution, proportion according their field of activities, etc.). This situation makes the data gathering and analysis more challenging and time consuming.

The intensity of work in a limited timeframe was

another challenge for the survey team involved with the survey administration.

Due to the complexity of the issues covered in the questionnaire, the questionnaire was filled by the executive director of a CSO through face to face or telephone interview, aiming to gather the necessary data required. This was challenging, due to their limited disposability and availability. The questionnaire was followed by in-depth interviews to explore contradicting issues or areas where more information was needed for the analysis purposes.

Another challenge was related with the difficulties to ensure proper and updated information from public authorities and institutions, through their means of information that would facilitate the process of desk research on legal issues.

Acknowledgements and thanks

The country Monitoring Matrix Report 2014 on Enabling Environment for Civil Society Development was prepared with collaborative effort and generous support of CSOs, experts and individuals.

Partners Albania would like to express its gratitude to the executive directors of CSOs who participated in the MM report, appreciating their cooperation, contribution and time devoted.

Partners Albania would like to express its gratitude to Balkan Civil Society Development Network (BCSDN) and the European Centre For-not-For Profit Law (ECNL) and Olof Palme International Center in Albania for their support in the development, orientation and implementation of this monitoring effort.

III. Methodology

Overview of the methodological approach

The MM process was carried out during September – November 2014. Partners Albania employed a set of methodological tools, including both desk research and participatory approach in acquiring data and information with the overall goal of monitoring the legislation and practice indicators of the MM. The aim was to identify progress or lack of thereof in the enabling environment, inc. overall climate, legislation and its effective implementation for the operations of CSOs in Albania.

In contrast the Monitoring process of 2013 when all the standards were monitored, this report highlights the findings on 17 standards on three areas of the Monitoring Matrix.

The monitoring report was prepared through the following research phases:

1. Literature Review

Since the Monitoring Matrix includes indicators for the evaluation of legislation and the practice, the literature review was carried out through:

- 1.1. *Legal review* – a desk research was carried out to review the legal framework and regulations for an enabling environment for CSOs. It included an overview and analysis of Albanian legislation (including implementation of regulations), as well as analyzes of the implementation of international conventions and regulations adopted by Albania;
- 1.2. *Practice assessment based on secondary data* – a desk research was carried out aiming to identify: (i) CSOs reports on needs assessment and their

implementation; (ii) media reports that cover practical implementation of the legislation; (iii) reports prepared by donor and international organizations; and (iv) analysis of the needs in the area/issues and international reports or comparative documents on the topic.

2. Survey

The survey was conducted through the administration of the questionnaire with 100 CSOs. In order to compare the data with the previous year report, PA used the same sample of CSOs as in 2013 with some small changes that included: participation of new established CSOs registered in 2013 - 2014 and increased geographical coverage of CSOs from eight (8) cities in 2013 to twelve (12) cities in 2014. The questionnaire was administered through face to face and telephone interviews with executive directors of CSOs in the period of September – October 2014. The questionnaire was divided in four main sections: one section for each area of the Monitoring Matrix and one section for demographic data of the respondent and CSO. A combination of open-ended questions with questions with alternatives was used in the questionnaire, aiming to gather information on both perception and experience of the respondents on the indicators monitored. The information gather from the questionnaires was entered into a database and was processed and analyzed through SPSS.

3. In depth interviews

Partners Albania carried out in depth interviews with selected executive directors of CSOs,

addressing tailored questions related with some of the findings of the survey, and to get information on the changes in the legal framework for specific areas of the MM Report.

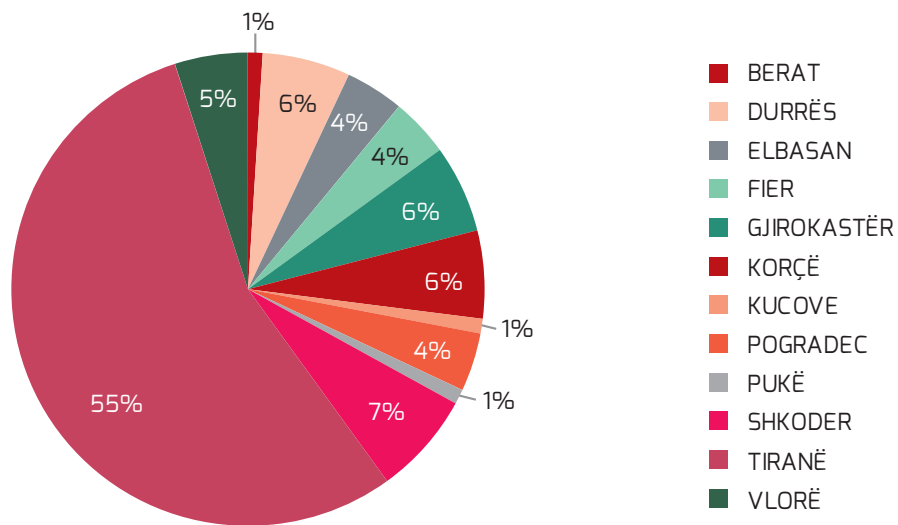
and comments from the surveyed CSOs representatives regarding the implementation of the legal framework.

Participation of the CSO community

Partners Albania utilized its own database of CSOs to inform and invite them to participate in the survey for the preparation of the Monitoring Matrix Report 2014. All the findings for the practice indicators are based on the information

The survey was conducted in 12 cities. The selection of the sample was done in accordance with the number of CSOs located in each city, based on the database of Partners Albania. Graphic 1 presents the geographical distribution of the organizations that responded to the questionnaires.

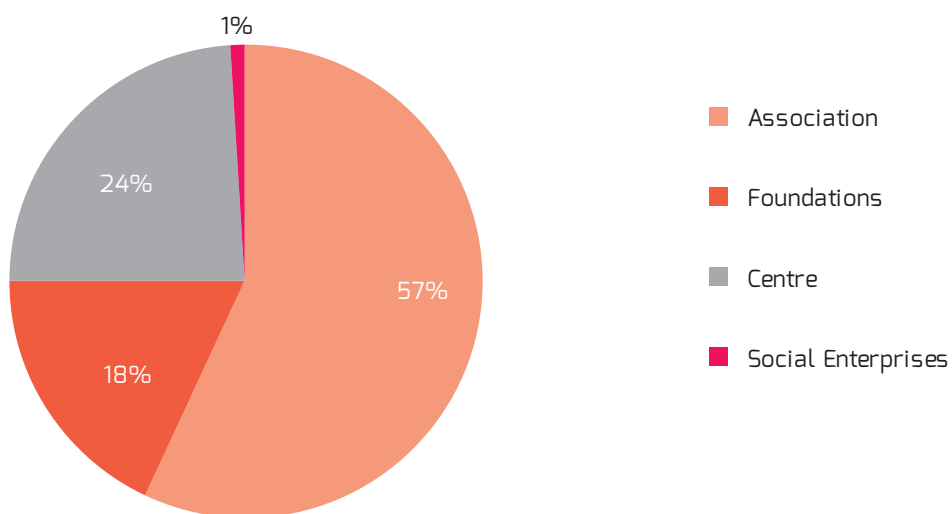
Graphic 1. Map of the distribution of CSOs



With regards to the form of organization, the sample is composed of 57% associations, 24% centers, 18% foundations, and 1% social enterprises, as shown in Graphic 2. Social enterprises are not a legal form of registration recognized by the Albanian legislation, but

this alternative was included in the question, considering the recent developments for the preparation and adoption of a special law on social enterprises, and the operation of some CSOs as social enterprises.

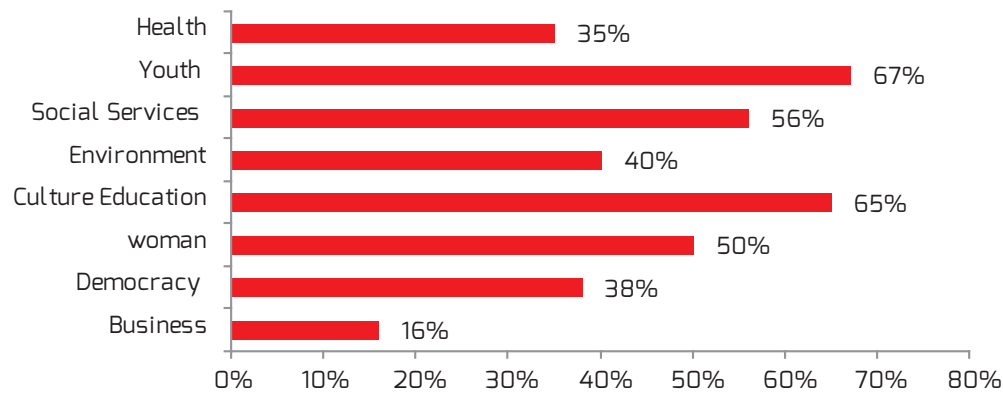
Graphic 2. Form of registration of the organizations



Based on their responses with multiple choose, in the Graphic 3 below are configured the fields of work and main activities of the surveyed CSOs. As the graphic shows, there is a domination of CSOs

working in the youth and culture, education area, followed by CSOs working in the woman area, while there is a low representation from CSOs working in business area.

Graphic 3. Fields of work of CSOs



1. Lessons-learnt

- The inclusive and participatory approach applied ensures a wide participation of CSOs and presented a broad frame of the development of the sector all over Albania.
- The Monitoring Matrix presents a comprehensive and complex set of standards and areas and illustration with particular examples of cases was very valuable for the preparation of this monitoring report.

IV. Findings and Recommendations

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

The evaluation of this sub-area is based on the following standards: Standard 1: CSOs operate freely without unwarranted state interference in their internal governance and activities; Standard 2: CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities.

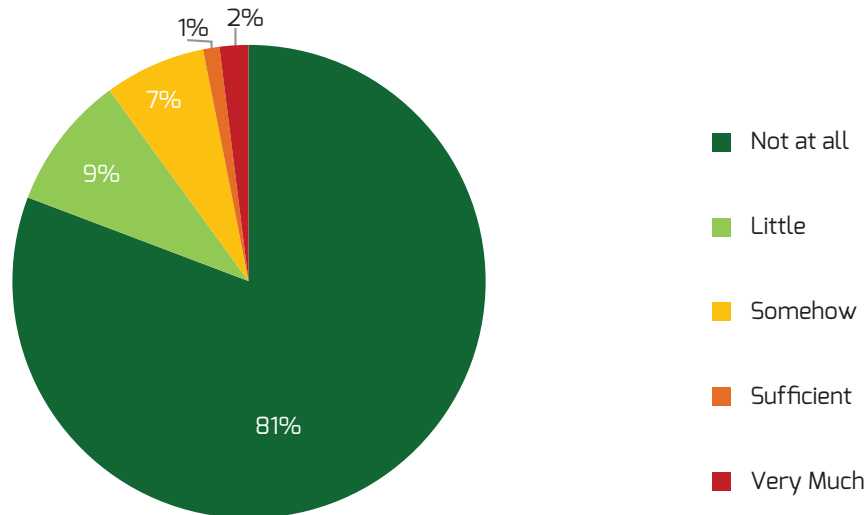
Freedom of association is guaranteed by the legal framework in Albania, as a constitutional right for any individual and legal entity without any age, nationality, legal capacity, gender, and ethnics based discrimination. In this regards, there are no changes in the legislation that would hinder or improve the environment for CSOs development in Albania. The registration of CSOs in Tirana Court of First Instance still represents a barrier and additional costs for individuals and

legal entities that aim to establish a CSO¹⁰.

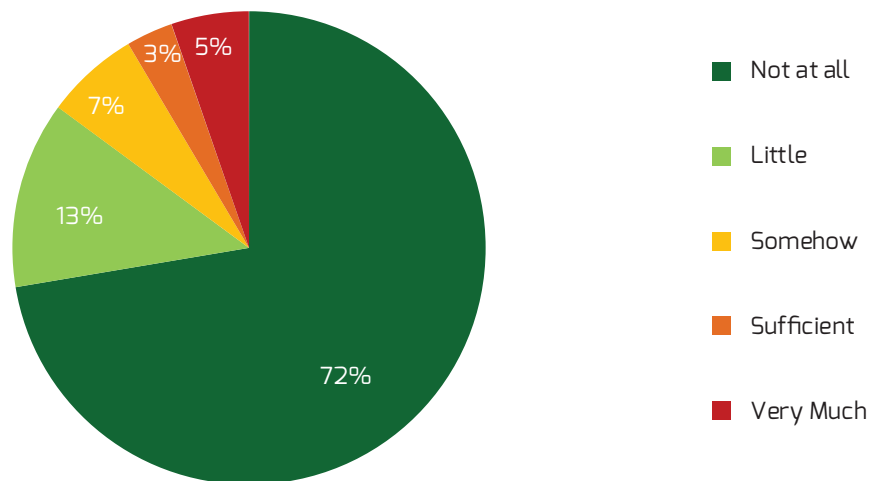
The state guarantees the right of CSOs to regulate their internal structure and operating procedures without unwarranted state interference in their governance and activities. There are no practices of state interference identified such as: requirement of mandatory participation of a state representative in the Board of a CSO, or receive advance approval from the state for carrying out for their activities, etc. While there are no changes in the legal framework in this regards from 2013, the perception and experiences of CSOs related with the state interferences and invasive oversight from the state in their internal governance and activities have improved. Compared with the findings of MM Report 2013, there is an increase of 15% of surveyed CSOs who expressed that there is no practice of state interference in the internal governance, and an increase of 20% of surveyed CSOs stated that there is no practice of invasive oversight from the state.

10) Monitoring Matrix on Enabling Environment for Civil Society Development, COUNTRY REPORT FOR ALBANIA 2013, pg. 17

Graphic 4. State interference in internal governance of CSOs



Graphic 5. Practices of invasive oversight from the state



Graphic 4 shows that 81% of the surveyed CSOs responded that there is “not at all” interference from the state in internal governance of CSOs, and Graphic 5 shows that 72% of the surveyed CSOs responded that there are “not at all” practices of invasive oversight from the state. The few organizations responding that there are “very much” interferences from the state in the internal governance of CSOs (2% of surveyed CSOs) and there are “very much” practices of invasive oversight from the state (5%), did not provide relevant examples from the experience of their organization to illustrate the response with concrete examples.

Law No. 9228, dated 29.04.2004 “For the Accounting and Financial Statement” and the Law No 10294 dated 01.07.2010 “On Public Financial Inspection and Reporting”, are the main laws regulating the CSOs financial reporting. These laws have not been a subject of change in 2014. Financial reporting is not adapted based on the specific characteristics of the work of CSOs, and is not proportionate to the size of the organizations and their type or scope of activities. The accounting and reporting forms for CSOs are not different from the accounting and reporting forms of businesses.

With the amendments made in the Law on NPOs¹¹, all financial reports prepared by CSOs for donors’

11) Law no. 92.2013 For some amendments in the law no. 8788, Date 7.5.2001 “on “Non-Profit Organizations”, amended

funds are subject of control by tax authorities and the General Directorate for Money Laundering, any time that is evaluated necessary from these authorities. After the adoption of the law For the Prevention of Money Laundry and Financing of Terrorism, in 2008¹², the legal and regulatory framework on CSOs have been changed and developed to address the issue. With the last amendments to the law on NPOs in 2013¹³, there are included duties for the decision-making body and executive body with regards to money laundry and financing of terrorism, which are evasive and put the responsibility on these bodies to ensure that partner organizations and those providing funding, services and material support are not used or manipulated for terrorism reasons and money laundry.

On November 19, 2014, the Ministry of Finance issued a directive for the supervision of CSOs from tax authorities, in support of the prevention of money laundry and financing of terrorism¹⁴, aiming to regulate the controlling procedures of CSOs by tax authorities in order to prevent their usage for money laundry and financing of terrorism. The directive provides for a strict supervision every six months for: 1) CSOs that exercise their activity without registering, 2) CSOs with a passive status, 3) and CSOs that do not submit their tax declarations following the requirements of the legislation in force¹⁵.

The law stipulates that the tax inspectors in charge for the supervision of CSOs should be specialized and trained to inspect the financial balance sheets of CSOs¹⁶, but the practice shows that there is lack of capacities of tax inspectors dealing with CSOs, so there is an urgent need for training of tax inspectors, in order to avoid abusive practices and to ensure correct implementation of the legal framework with regards to money laundry and financing of terrorism.

The NPO Law stipulates the transformation, merger, interruption of activity and dissolution of CSOs with its initiative and with court decision.

The sources of income of a non-profit organization are incomes from dues, when there are such, grants and donations by private or public subjects, local or foreign, as well as income from economic activity and the assets owned by the non-profit organization.¹⁷ In any case, the legislation does not present any legal barrier with regards to access to funding, for both local and foreign origin.

While there are no legal limitations that would prohibit CSOs to receive funds from different eligible sources of funding, there are practical reasons that make it difficult for CSOs to freely seek and secure funding from all sources of income. Funds from foreign donors remain the main source that could be freely seek and secured by CSOs (63% of surveyed CSOs expressed that they can freely seek and secure funds from foreign donors). By the other hand, it is difficult for most of CSOs to seek and secure state funds, as 69% of surveyed CSOs expressed that it is difficult to seek and secure funds from central government, 78% of surveyed CSOs expressed that it is difficult to seek and secure funds from local government, and 91% of surveyed CSOs expressed that it is difficult to seek and secure funds from public procurement. This situation remains problematic, and compared with the MM Report 2013, the number of CSOs that find it difficult to seek and secure funds from the state is increased, especially from public procurement, where almost all CSOs evaluated that they can not freely seek and secure funding from this source of incomes. The main reasons for this situation are related with:

- Bureaucratic and not transparent procedures in funds distribution;
- Lack of capacities of CSOs to participate in funding schemes;
- Nepotism and clientelism.

12) Law no. 9917, date 19.5.2008 For Prevention of Money Laundry and Financing of Terrorism

13) Law no. 92/2013 For Some Additions and Changes in the Law No. 8788, Date 7.5.2001 For Non-For-Profit Organisations, changed

14) Directive No. 22, date 19.11.2014 For Supervision of CSOs, from Tax Authorities, in Support of prevention of Money Laundry and Financing of Terrorism

15) Ibid, Article 4

16) Ibid, Article 7

17) Law No.8788, dated 07.05.2001 on "Non-Profit Organizations", Article 35

Another important source of incomes from CSOs is from economy activities. The existing legislation allows for CSOs to engage in economic activities¹⁸, aiming to generate income through development of their own services, in order to have a stable income source which is independent from the state or other donations. With the last amendments made to the NPO Law, it is clearly described the meaning of “economic activity”¹⁹. Nevertheless, despite the clarification between economic and non-economic activity, the existing legal framework is still not favorable toward the CSOs exercising economic activity. As a result, only 14% of surveyed CSOs

declare that they generate incomes from sales of goods and/or services.

Funds from individuals and corporations are another source of incomes for CSOs, although still not considered and used by CSOs at a significant level. Even though in the World Giving Index 2014, Albania have seen its score rise with 10 points, above its five-year average score²⁰, the percentage of CSOs that find it easy to seek and secure funds from individual and corporate donations, remains the same as the previous year (26% of surveyed CSOs).

The assessment of Standard 1, Sub area 1.1., reflects also the assessment for the following indicators of the EU CS Guidelines 2014-2020²¹: 1.1.a. Quality assessment of existing legislation and policy framework; 1.1.b. Progress with the adoption and implementation of relevant legislation; 2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO); and 2.1.b. Quality assessment of financial rules (with the focus on built-in mechanisms that financial rules and obligations change as the turn-over and non-commercial activities change).

The existing legislation and policy framework for the exercise of right of association, in general is favorable, enabling and in line with international standards. There is a more positive perception and experiences of CSOs with its implementation in 2014, compared with 2013. The obligation to register a CSO at the Tirana Court of First Instance presents additional costs for individuals and legal entities that aim to establish a CSO.

With regards to the financial rules and reporting requirements, they are not evaluated as clear, effective or supportive for the functioning of CSOs. They are not based on the characteristics of CSOs, and are not proportionate to CSOs' turnover (no different formats). The accounting and reporting formats are not different from the accounting and reporting forms of businesses.

Sub-area 1.2.: Related-freedoms

The evaluation of this sub-area is based on the following standard: CSO representatives, individually or through their organization, enjoy freedom of peaceful assembly.

The legal framework in Albania regarding peaceful assembly has not been subject of amendments in the last year. It guarantees the right to enjoy

freedom of peaceful assembly as a fundamental human right, based on the Albanian Constitution²² and in the Law on Assembly²³. Those seeking to assembly are not required by the law to obtain permission to do so. They are only required to present a notification letter to the chief of police commissariat no later than three (3) days from the date of the assembly²⁴.

18) Ibid, Article 2

19) Law no. 92.2013 For some amendments in the law no. 8788, Date 7.5.2001 “on “Non-Profit Organizations”, amended, Article 1

20) WORLD GIVING INDEX 2014 A global view of giving trends November 2014, pg.27

21) http://ec.europa.eu/enlargement/pdf/civil_society/doc_guidelines_cs_support.pdf

22) Articles 46, 47

23) Law No.8773, dated 23.4.2001

24) Ibid, Article 5

While there are no changes in the legal aspect, there are considerable changes in the perception and experiences of CSOs with regards of exercising their right of assembly, in all indicators measured compared with the MM Report 2013. So, there is an increased of 14% of CSOs which declare that the freedom of assembly is respected; an increased of 20% of CSOs which declare that there are cases of spontaneous and simultaneous assembly without prior written authorization; an increased of 11% of CSOs which declare that there is no excessive use of force exercised by

law enforcement bodies during assemblies.

These figures reinforce the fact that the state recognizes as its own obligation to facilitate and protect peaceful assembly. This is also evidenced during the assembly organized by civil society and citizens in November 2013 over government plans to destroy Syrian chemical weapons in Albania. And more importantly the opinion of the civil society was taken into consideration by the Government and Prime Minister in the final decision with regards to the above mentioned issue.

The assessment of Standard 2, of Sub area 1.1., reflects also the assessment for the following indicators of the EU CS Guidelines 2014-2020: 1.1.a. Quality assessment of existing legislation and policy framework, and 1.1.b. Progress with the adoption and implementation of relevant legislation.

The existing legislation and policy framework for the exercise of right of assembly has not been subject of changes in 2014, and guarantees the right of freedom of assembly for all individuals and legal entities to peaceful assemble. The legislation requires only prior notification from the leaders of the assembly for exercising freedom of assembly. Surveyed CSOs report that it is noticed a more positive attitude of the state to respect this fundamental human right, compared to the year 2013.

Area 2: Framework for CSO Financial Viability and Sustainability

Sub-area 2.1.: Tax/fiscal treatment for CSOs and their donors

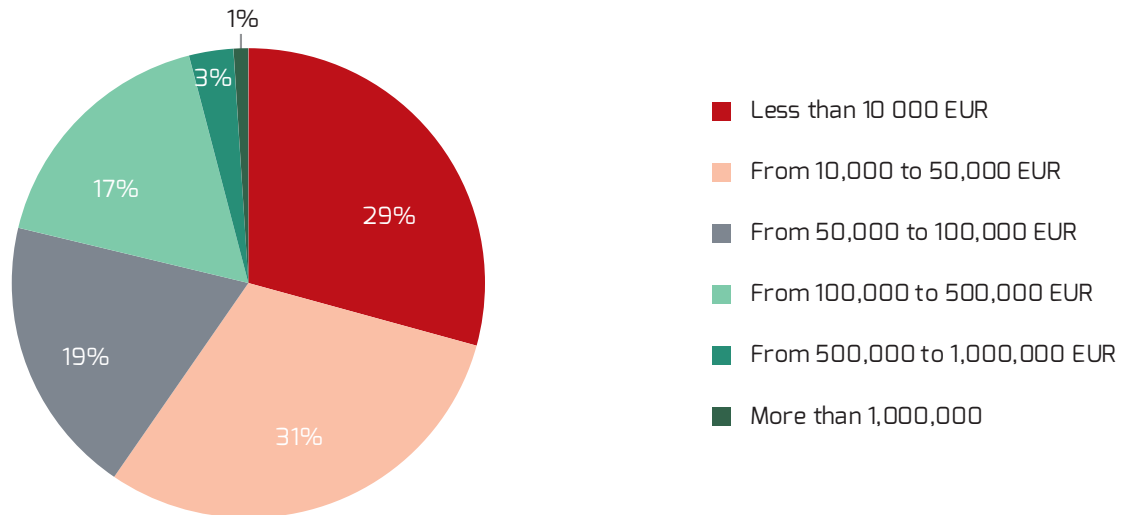
The evaluation of this sub-area is based on the following Standard 1: Tax benefits are available on various income sources of CSOs.

As cited in the CSO Sustainability Index 2013²⁵ “financial viability continues to remain the most pressing issue facing civil society in Albania”. The main source of funding remains grants from foreign donors, while domestic sources (central and local government, donations, paid services, etc.) remains at low level, thus not contributing significantly to the financial viability

and sustainability of CSOs. As it is reflected in the graphic 6 below, 60% of the surveyed organisations reported annual incomes of up to 50 000 euro. There are only two surveyed organizations that have reported significant annual incomes of between 500 000 – 1 million euro: ABC Foundation, and Dorcas Foundation. While ABC Foundation is established through business funds as endowments and operates as a donor agency in the country, Dorcas Aid International Foundation is a charity foundation operating in 18 countries with head quarters in Netherlands. The only one organization that has a budget of over 1 million euro is SOS Children Villages, member of the international organization, SOS Kinderdorf International, present in 132 countries all over the world in assistance to children, families and communities.

25) 2013 CSO sustainability index for central and eastern Europe and Eurasia 17th edition - June 2014, pg.13

Graphic 6. Annual incomes of CSOs



With regards to the fiscal treatment of CSOs and their donors, with the last amendments of the Law on NPOs²⁶, all incomes from traditional non-profit sources, as donations, grants, bank deposits, and membership fee are not subject to income taxes. While CSOs performing economic activities are subject of tax on incomes, only in the cases when these incomes are not used for activities for which the organization is registered²⁷. Another significant change brought by these amendments is the description of “economic activity” and “grant”²⁸, thus clarifying the meaning of both concepts. Although these amendments have a positive contribution towards improving the legal framework for CSOs development in Albania, in 2014 CSOs still faced many challenges in their operations due to the fiscal regime in place.

Considering the situation, fiscal treatment of CSOs was one of three priority issues addressed in the National Conference “Social Partners – Time for Action” organized by Partners Albania in December 2013, in cooperation with the Prime minister’s office and support of US Embassy in Tirana and EU Delegation in Tirana. More specifically, among other issues, the CSOs asked for the engagement of Government to address the following priority issues with regard to the

improvement of regulatory environment for the activity of civil society organizations in the country:

- Clarify the grants’ exemption from the VAT scheme.
- Guaranty VAT reimbursement for EU funds in support of CSOs, as part of Albanian government obligation toward European Union.
- Regulate and differentiate the economic activity of CSO’s.

Following the conference, in 2014, the Working Group for an Enabling Environment for Civil Society in Albania, advocated for the above issues to be implemented, and as a result there are some developments, even though not fully meeting the requirements of CSOs, reflected in the new VAT Law²⁹, and in the Decision of Council of Ministers No.953, date 29.12.2014 that will enter into force starting from January 2015.

Some of the main changes in the VAT law affecting the sector are as follows:

- In its Article 3, the law stipulates that any non-profit sources of income of CSOs as

26) Law no. 92/2013 For some Addition and Changes on Law no. 8788, date 7.05.2001 “For non – profit Organization”

27) Ibid

28) Ibid, Article 1

29) Law 92/2014 Date 24.07.2014 On VAT in the Republic of Albania

membership fee, funds or **grants**, and donations are not subject of VAT³⁰, thus clarifying the grants' exemption from VAT scheme.

- b) The economic activity of CSOs is regulated in the law. Economic activities falling under social, educative, cultural and sportive character, called "activities of public interest" are exempted from the VAT³¹. The Decision of the Council of Ministers³² sets the criteria for CSOs to be exempted from VAT and the criteria for the evaluation of the non-profit purpose of the economic activity of CSOs. The Decision establishes a ceiling of 20% of the annual turnover of the organization resulting from the economic activity, and sets a minimum limit of 5 million ALL in a calendar year to be registered in the VAT scheme.
- c) Public Benefit Status is abolished. Now, the goods and services offered by non-for-profits and excluded by VAT are defined in the law as well as the new procedure, as discussed in point b).
- d) The Law on NPOs requires regulation of fundraising activity, but until now it has been unregulated. The government decision introduces rules regarding VAT application for fundraising activities performed by NPOs.
- e) Albanian government obligation to reimburse VAT occurred as part of finance and grants agreements is reinforced in the new VAT law³³. This is an encouragement for CSOs, to be reimbursed by the state authorities for EU funded projects, based on the agreement between the Government and EU Delegation in Albania and the Instruction No. 4, dated

January 22, 2013 on VAT reimbursement for IPA grants issued by the Ministry of Finance, as well as other bilateral agreements with foreign donors.

With regards to passive investments, the only change comes from the last amendment of the NPO Law in 2013, in which, incomes on CSOs realized through bank interest, one of the forms of passive investments, are exempted from tax on income³⁴.

There is no specific law for the establishment of endowment, but in practice PA identified one example of endowment operating in the country. Albanian Besa Capital (ABC) Foundation³⁵ established in 2008, with a mission to support private entrepreneurships, especially small and medium businesses in Albania. Part of the foundation works is support of projects from civil society organisations. The Foundation was established by Besa Fund, a microfinance institution with a mission to contribute to the country economic growth in the urban and semi urban areas, by promoting and financing small and medium enterprises sector in Albania. When ABC Foundation was established, part of the capital of Besa Fund was given to the foundation to make it operational as an initial capital. The two sources of incomes of the foundation are: bank deposit interests (the initial capital) and revenues from being a shareholder of Besa Fund. The income from the endowments is sufficient to cover a large part of the operation of the Foundation and there are no difficulties, barriers, difficult procedures for its operation.

30) Ibid, Article 3

31) Ibid, Article 51, letter "e", "f", "l", "j", "k".

32) Decision of Council of Ministers No. 953, date 29.12.2014

33) Law 92/2014 Date 24.07.2014 On VAT in the Republic of Albania, Article 77, point 2

34) Law no. 92/2013 For some Addition and Changes on Law no. 8788, date 7.05.2001 "For non – profit Organization"

35) <http://www.abcfoundation.info>

The assessment of Standard 1 of Sub area 2.1., reflects also the assessment for the following indicator of the EU CS Guidelines 2014-2020: 2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities.

There are some developments on the fiscal legislation on CSOs in 2014, as a result of the adoption of the new Law on VAT. Incomes from CSOs mission-related economic activity are not subject to income tax. "Activities with public interest", as specified in the Law on VAT are exempted from VAT.

The decision of the Council of Ministers No. 953, date 29.12.2014 sets the criteria for CSOs to be exempted from VAT and the criteria for the evaluation of the non-profit purpose of the economic activity of CSO. The Decision establishes a ceiling up of 20% of the annual turnover of the organization resulting from the economic activity, and sets a minimum limit of 5 million ALL in a calendar year to be registered in the VAT scheme.

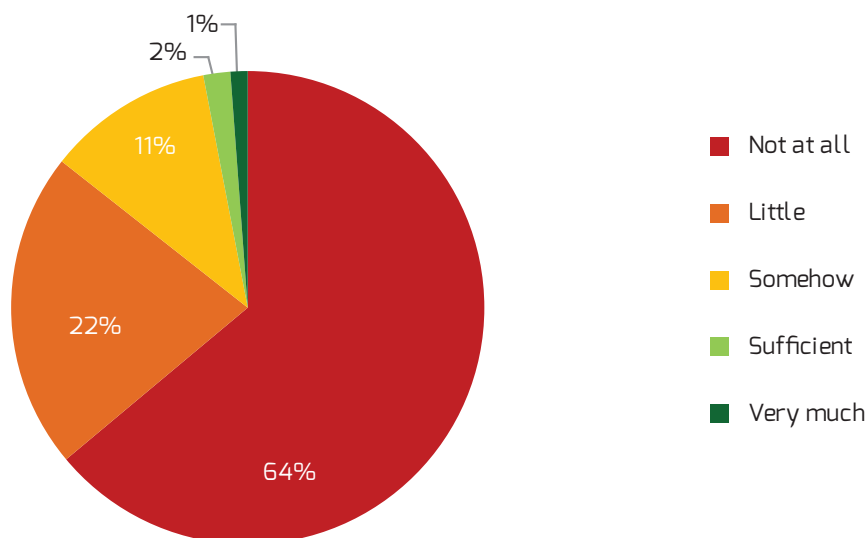
Sub-area 2.2.: State support

The evaluation of this sub-area is based on the following standards: Standard 1: Public funding is available for institutional development of CSOs, project support and co-financing of EU and other grants; Standard 2: Public funding is distributed in a prescribed and transparent way.

Public funding are not available for institutional and program development of CSOs, as 64% of

the surveyed CSOs declare that public funds do not respond to their needs at all, as shown in graphic 7 below. There are only 24 out of 100 surveyed CSOs that have received public funds in 2013-2014. The amount of public funds benefited from each organization varies from 1 400 Euro – 20 000 Euro for 23 surveyed CSOs, while there is an exemption of 100 000 Euro, received by Millieukontakt Albania for the implementation of a project funded by Italian – Albanian Dept for Development SWAP Program³⁶.

Graphic 7. Public funding responds to the needs of CSOs



The Agency for the Support of Civil Society is the main public entity providing public funds for CSOs in 2014. This mechanism, established through the special law³⁷, is centralized and targets

CSOs specifically. The budget allocated to the Agency from the state budget 2014 to support civil society through grants, was around 715,000 Euro (100,000,000 ALL). During 2014 the Agency

36) <http://www.iadsa.info/index.php?lang=3>

37) Law No. 10093, date 09.03.2009 "For the Organization and Functioning of Civil Society Support Agency"

announced two calls for proposals. The first call was published on May 2014 and the second call was announced on August 2014. Until September 2014, the Agency has distributed 51% of the annual budget for CSOs to disburse the funding for awarded CSOs in the third and fourth calls for proposals launched in 2012, and in the fifth and sixth calls launched in 2014³⁸, in which a number of 64 CSOs were awarded.

The priority areas of funding are in line with the strategic priorities of the government, in respect with law for the establishment of the agency, and do not consider the needs and priorities of the sector. While financing for institutional support as strategic investments for CSOs is one of the types of support that the agency should provide for CSOs, according to the Regulation of the Procedures with Grants, yet it is not practiced by the Agency.

Aiming to increase project support and co-financing of CSOs projects, the ASCS is working for the creation of a Joint Fund with other donors, to support common projects of strategic importance in the country. In the meeting of November 17, 2014 of the Supervisory Board of the Agency it was decided that 20% of the grant fund of ASCS shall be part of the joint fund to finance strategic projects³⁹.

Improvement of regulatory framework and work practices of the Agency for the Support of Civil Society, as an important mechanism to support the contribution of civil society organizations in strengthening democracy and sustainable development in the country, was one of the priority issues addressed in the National Conference "Social Partners – Time for Action". New members of the Supervisory Board were selected and a new Executive Director of the agency was appointed at the beginning of the year. In a policy paper on ASCS prepared by Institute for Democracy and Mediation (IDM) is cited that "transparency and inclusiveness of the selection process for ASCS board and Executive Director has been partially considered"⁴⁰.

The new executive director and board of ASCS have followed a more open approach with CSOs in 2014, evidenced by conduction of a series of consultative meetings with CSOs for the development of a strategic partnership, in the frame of the preparation of the Mid-term and Long-term Strategy of the Agency⁴¹, preparation and publication of online Newsletter, participation in important initiatives for the sector, as the establishment of the National Council for Civil Society, etc.

Although, CSOs are not satisfied with the functioning of ASCS in 2014 and have expressed their concerns mostly related with:

- Burdensome procedures and extra costs and insufficient time for the application procedure;
- Lack of transparency in the selection process and in providing feedback on the reasons for rejection of an application;
- Considerable number of CSOs registered in 2014 were awarded undermining the well established organization with a tracked record in the sector;
- Pre - selection of the winners;
- No information provided in the last call for proposals related to the minimum and maximum budget limit for a project submitted.

In addition to the funds from ASCS, during 2014, the Ministry of Culture has granted public funds aiming to promote art and culture across Albania. Until November 2014, the Ministry has launched two calls for proposals, one in January 2014, and one in May 2014. The calls have not targeted CSOs specifically, but a number of 53 CSOs working in the field of art and culture have benefited from these grants in January and May 2014. The total fund of the call launched in May was 18 000 0000 ALL⁴², and a CSO could apply with a total budget of 100 000 ALL – 1 500 000 ALL⁴³, while for the call launched in January a CSO could apply with a total budget of 100 000 ALL - 1 500 000 ALL⁴⁴.

38) http://www.amshc.gov.al/web/raporte/monitorimi/2014/Raporti_per_3-mujorin_3-te_vitit_2014.pdf

39) <http://www.amshc.gov.al/web/newsletter/2014/3.pdf>

40) Bringing ASCS closer to civil society, Gjergji Vurmo & Orsiola Kurti, IDM, pg.2

41) www.amshc.gov.al/web/veprimtari/2014/2014.10.7-9-Takime-Konsultative-english.php

42) <http://www.kultura.gov.al/al/newsroom/njoftime/thirrja-per-projekt-propozime-12-30-maj-2014-projektet-e-perzgedhura-per-mbeshitetje>

43) <http://www.kultura.gov.al/al/newsroom/njoftime/thirrje-per-projekt-propozime-ne-fushat-e-artit-dhe-kultures&page=6>

44) <http://www.kultura.gov.al/al/newsroom/njoftime/aplikimi-per-financimin-dhe-mbeshitetjen-e-projekteve>

Another source of public funding for CSOs delivering social services is the National Lottery established through a special law in 2013⁴⁵. It is specified in the law that an obligatory contribution of 2,2 % of the annual turnover of the licensed should be dedicated to the “good issues”. The selection of projects, organizations or events that will benefit from this fund will be done from a Board for Good Issues that will be established through a decision of the Council of Ministers yet to be issued. It will be composed by four representatives of Ministry of Finance and three representatives of the licensed company. The Board will make its decisions based on the procedures and criteria established through the Decision of the Councils of Ministers and a Directive of the Minister of Finance

yet to be issued. The composition of the Board with representatives only from the Ministry of Finance and the licensed company, puts a question mark on the quality of projects to be funded through the National Lottery.

Compared with the MM Report 2013, there are no significant changes in the perception of CSOs with regards to the transparency and predictability of public financing, considering them as partially achieved. So, 51% of surveyed CSOs declare that financing is not predictable, against 58% of surveyed CSOs in 2013, while 58% of surveyed CSOs declare that participation of CSOs in public financing cycle is not transparent, towards 57% of surveyed CSOs in 2013.

The assessment of Standard 1, Sub area 2.2., reflects also the assessment for the following indicators of the EU CS Guidelines 2014-2020: 2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (This proves availability of funds) and 2.4.b Quality of state funding frameworks for civil society organizations (focusing on procedural document).

The only state mechanism with a mission to provide public funds specifically for CSOs is the Agency for Support of Civil Society. Until September 2014, the Agency has disbursed 51% of the total annual amount of the state funding approved for CSOs. Funding procedures are clearly described and publicly available in the legal framework and internal regulations of the agency, but the implementation of this framework remains problematic, as CSOs evaluate the procedures as burdensome and the process not transparent.

Sub-area 2.3.: Human resources

The evaluation of this sub-area is based on the following standards: Standard 1: CSOs are treated in an equal manner to other employers; Standard 2: There are enabling volunteering policies and laws.

The Albanian legislation related to human resources is unified for all employers and applied without differential treatment of CSOs. They are treated in an equal manner and are subject to the same requirements and obligations by the law as other employers, without any discrimination or incentives. The same situation is reflected also in the findings of the survey with CSOs, as 45% of

them declare that state policies on employment are not considered stimulant. There are no national statistics and information on the number of employed people in the civil society sector. The legal framework on social insurances in place⁴⁶ remains problematic for CSOs with regards to the obligations to pay insurances for at least one employee, even for the periods of time in which the organization has no projects running, no activities and no funds. CSOs have reported that they have been subject of penalties from tax authorities for this reason.

Based on the findings of the survey conducted by PA, as reflected in the graphic 8 and graphic 9 below, most of the organizations that

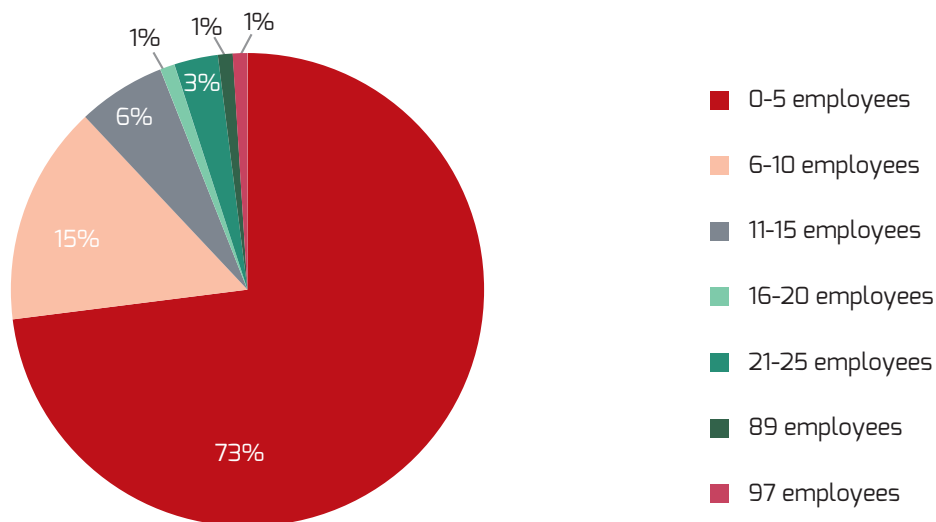
45) Law no. 95/2013 For the Approval of the Licensing Agreement for the National Lottery between the Ministry of Finances, as the authorizing authority, and the “OESTERREICHISCHE LOTTERIEN”, GMBH company, through “OLG PROJECT” SHPK

46) Law No.7703, dated 11.5.1993 “For Social Insurances in The Republic of Albania”

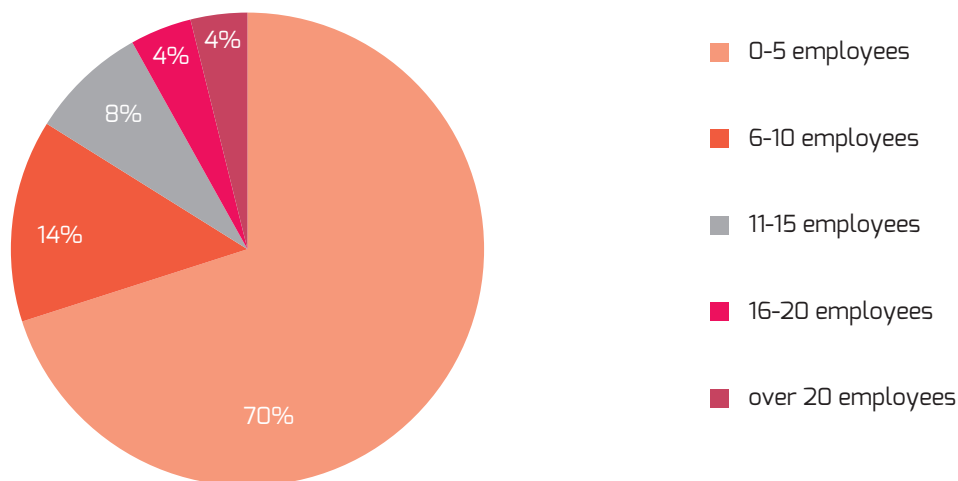
participated in the survey have 0-5 employees full-time or/and part time (73% of surveyed CSOs have 0-5 full-time employees and 70% of surveyed CSOs have 0-5 part-time employees). The next interval with the highest number of surveyed CSOs is 6-10 employees. There are few organizations that have more than 25 employees full time or part time, as Youth Albanian Parcel Services (YAPS) with 89

employees full time and SOS Children's' Villages with 97 employees full time, International organization for Solidarity (SHIS) with 50 employees part-time and Counseling Center for People with Disabilities with 55 employees part-time. All these organizations work in the social services area and deliver paid services for their target-groups, and operate as social enterprises also.

Graphic 8. Full-time employees



Graphic 9. Part-time employees



As cited in the 2013 CSO Sustainability Index, "volunteerism is underdeveloped, and decision makers have not yet acted on the draft Law on Volunteerism prepared by a coalition of youth organizations three years ago"⁴⁷. As a result, there

are no state programs developed on voluntarism. When asked if they have information on state programs on voluntarism, 76% of surveyed CSOs declare that they have no information, while 22% of surveyed CSOs declare that they

47) 2013 CSO sustainability index for central and eastern Europe and Eurasia 17th edition - June 2014, pg.13

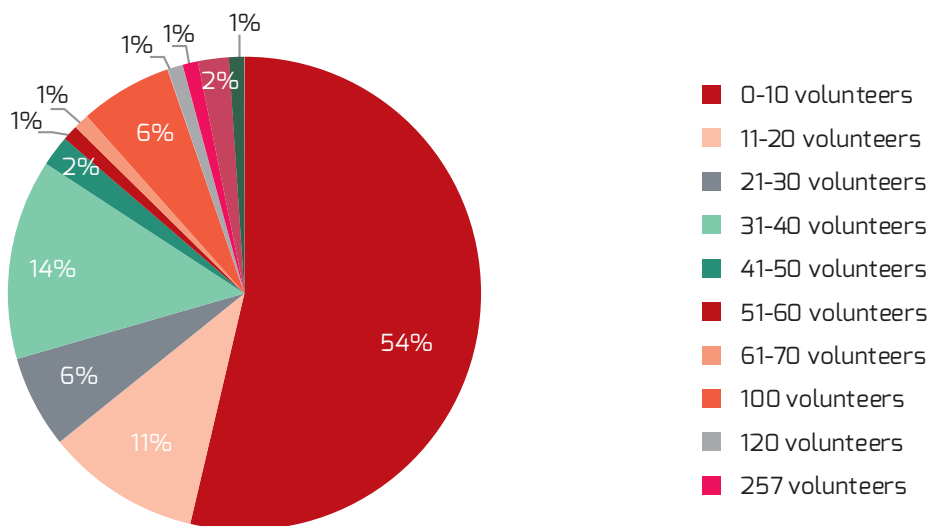
have such information, but they were referring to the students' practices in the institutions and organization as part of their academic studies.

While the state does not prohibit spontaneous volunteering, it puts legal obligations to declare and register at the employment office, and to pay insurances for volunteers, otherwise there are harsh penalties. Therefore, it is considered important from CSOs the adoption of a Law on Voluntarism that would regulate the relationships between CSOs and the volunteers, as well as between CSOs and the state with regards to voluntarism.

Lack of existing incentives to support voluntarism is also reflected in the findings of the survey, and as it can be observed in the graphic number 10 below most of the organisations (51%) have 0-10 volunteers. There are 11 organisations that

have more than 100 volunteers as: Center for Legal Civic Initiatives, Albanian Youth Council, Balkan Youth Link Albania, Roma Active Albania, YMCA Albania, CSO Forum in Pogradec, Artistic Agency of Spectacles in Korça, Ecologic Club of Elbasan, and Albanian Center for Population and Development (ACPD), while there are two organization with 1000 and more volunteers: Journalists Union and Society for Democratic Culture. These organizations are membership based ones, and conduct massive campaigns as the mobilisation of local observers by the coalition of local observers member of which is the Society for Democratic Culture. Thus, the volunteers are mostly engaged on temporary bases, according to the needs of the organization for the conduction of specific activities.

Graphic 10. Number of volunteers



The assessment of Standard 1 and Standard 2, Sub area 2.3., reflects also the assessment for the following indicators of the EU CS Guidelines 2014-2020: 1.2.a. Number of employees in CSO (permanent and part-time), 1.2.b. Number of volunteers in CSOs per type of CSO / sector, and 1.2.c. Quality of legislative framework.

There are no official statistical data on the number of employees (permanent and part time) and volunteers in CSOs. The labor legislative framework is not discriminative, nor simulative toward CSOs. There is not a legal framework to regulate voluntarism in CSOs, despite efforts and initiatives to prepare and submit a special draft Law on Voluntarisms by CSOs to the respective public authorities since in 2011.

Area 3: Government-CSO Relationship

Sub-area 3.1.: Framework and practices for cooperation

The State recognizes, through policies and strategies, the importance of the development of and cooperation with the sector.

Cooperation and partnership between CSOs and government is important to create an adequate legal framework, policies and strategies for the development of the CSOs. The findings from survey with CSOs in 2014 show that cooperation between government and CSOs is improved. Compared with the findings from the survey of the Monitoring Matrix Report 2013, in which only 14% of surveyed CSOs declared that cooperation between government and CSOs is improved, in 2014 there are 43% of surveyed CSOs declaring that the cooperation is improved.

One of the main documents that will serve as a strategic document for the cooperation, and strengthening of dialogue between the Government and civil society is the Road Map for Government Policy on Civil Society Development that has been prepared in 2014. The Road Map aims to lead the Government toward efficient decision-making for improvement of the environment for cooperation with civil society. The document is in compliance with the Guidelines for EU support to Civil Society and Enlargement Countries, 2014 – 2020, which aims to ensure a solid framework for measuring the progress in developing an enabling and stimulating participatory democracy in the countries moving towards EU accession ⁴⁸. The document is prepared in consultation with CSOs, through a series of consultative meetings organized by TACSO Office in Albania.

During this year, following the engagement of the Albanian Government in the National Conference “Social Partners – Time for Action” in December 2013, has started the process for the development of strategic documents and establishment of the mechanisms of partnership between the State and CSOs. Important progress has been made during

this year for the materialization of two strategic issues addressed in the conference of December that would contribute to the institutionalization of partnership between the State and CSOs, as:

1. Adoption to the Albanian Parliament of the Charter for Civil Society
2. Establish of the National Council of Collaboration among the Government and Civil Society Organizations⁴⁹

On December 24, 2014 the Albanian Parliament adopted the Resolution “For Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country”, the first political document that recognizes and establishes concrete commitments in this regard. The preparation of the resolution was based on the Charter for Civil Society prepared and presented since in 2009 and was submitted to the parliament by the Working Group for an Enabling Environment for Civil Society. On 22 October 2014, the parliamentary sub commission on Human Rights organized a hearing session with representatives of CSOs, international organizations, MPs and Council of Ministers, to discuss the Charter of Civil Society.

Through an open and continues dialogue, collaboration and joint work of the Working Group for an Enabling Environment for Civil Society with the Government, after the meeting with the Prime Minister on 9 May 2014, was prepared the draft law for the Establishment and Functioning of the National Council for Civil Society, an advisory independent body near to the Council of Ministers. The establishment of the Council would guarantee the institutional cooperation between the government and civil society in Albania, in support of improvement of democracy, consolidation of good governance, increased of transparency in policy making and decision making, as a result of inclusiveness of civil society in this process. The draft law for the establishment of the Council will be discussed through a wide consultative process with civil society, and line ministries, before sent to the parliament for discussion and approval in the beginning of 2015.

48) <http://www.tacso.org/news/events/?id=11014>

49) http://www.partnersalbania.org/Statement_of_civil_society.pdf

Starting from 2013, there are established some mechanisms/structures at the central administration level, to deal with civil society issues and to facilitate the interaction of the institutions with civil society. To be mentioned are: Office for Coordination with Groups of

Interest in the Parliament, Department of Programming and Development of Foreign Aid at Prime Minister's Office, Civil Society and Strategy Unit in the Ministry of European Integration; and Civil Society Advisory Board on Human Rights of the Ombudsman.

The assessment of Standard 1 and Standard 2, Sub area 2.3., reflects also the assessment for the following indicators of the EU CS Guidelines 2014-2020: 3.1.b Quality of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions in terms of: - CSO representation in general, - representation of smaller/weaker CSOs, - its visibility and availability, - government perception of quality of structures and mechanisms, - CSOs perception of structures and mechanisms.

The structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions are in the process of their establishment, as the National Council for Civil Society, and the adoption of the Resolution "For Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country". Establishment of such structures and mechanisms represents a progress in the relations between two sectors, and as evaluated by the surveyed SCOs has led to an improved and increased cooperation between the government and CSOs.

Sub-area 3.2.: Involvement in policy- and decision-making process

The evaluation of this sub-area is based on the following standards: Standard 1: There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner; Standard 2: All draft policies and laws are easily accessible to the public in a timely manner; Standard 3: CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes.

In October 2014, the Law on Public Notification and Consultations⁵⁰ was adopted by the Albanian Parliament, putting forward the requirements for consultation on draft laws, strategies and policies with the groups of interests. The law institutionalizes the public consultation in drafting and approval of the project laws, national and local strategies, as well as policies with high public interest, with the final aim of improvement

of quality of policies and judicial acts in general. In overall, the law is in line with international standards on public notification and consultations. The law predicts the creation of the electronic register for public notification and consultation that guarantees access to all groups of interest, ensuring thus equity on access to information and services to all. Based on the law, CSOs are given sufficient time to prepare their opinion and provide their recommendations on the draft laws and policies, in line with international standards⁵¹. Also, the law stipulates that a summary of collected opinions is made public and is part of the submission of the draft law for adoption. By the other hand, if the recommendation is not accepted, a summary of the reasons are made public. The law provides also options for redress if the provisions for consultations are not respected, based on the claims by the groups of interest.

The law addresses the main concerns raised by CSOs with regards to lack of binding obligation

50) Law no. 146/2014 date 30.10.2014 On Public Notification and Consultation

51) Ibid, Article 15

for public authorities to publish any draft laws and policies; lack of on-line information and publication of draft laws and policies; lack of clear and reasonable deadlines for submission of comments regarding draft laws; lack of written feedback on the recommendations provided; lack of invitations for public consultations; lack of transparency with the consultation processes; and lack of information on the reasons why the recommendations are not taken into consideration.

A weakness of the law is exception from its field of operation of normative acts that constitute the majority of the legal framework, with a direct impact in citizens and groups of interest rights.⁵² The Law is the result of a long term efforts of civil society started in 2011 by OSFA Foundation in Albania in fulfillment of engagements made by the Albanian government in the frame of the membership of the country in Open Government Partnership, as is the adoption of a new law on the right of information⁵³ that guarantee the right of information of citizens in compliance with international standards.

Another important development in this aspect is the approval of the Law No. 93/2014 For Inclusiveness and Accessibility of Persons with Disabilities, that in its Article 5 “CSOs having the right to be consulted” put obligations to the public authorities to consult individuals with disabilities and CSOs of and for people with disabilities or issues of disabilities.

The developments in the legal framework with regards to the participation in decision-and policy making, in 2014 are associated with a more open, collaborative, and transparent approach by the state institutions at the central level, ensuring an increased participation of civil society in these processes. The findings from the survey with CSOs show that there is an increase of 18% of surveyed CSOs declaring that the level of participation in decision-making is increased and a decrease of 17% of surveyed CSOs declaring that public access in draft laws and policies is difficult and very difficult, compared with the findings of the Monitoring Matrix Report 2013. There are several legal and other regulatory initiatives

mentioned by CSOs that have been developed in consultation with CSOs and interest groups, as: National Strategy for Employment and Skills prepared by the Ministry of Social Welfare and Youth; National plan on OGP; Administrative-Territorial Reform prepared by the Minister of State for Local Government; changes in the Penal Code by the Ministry of Interior Affairs; Roadmap on 5 Key Priorities by the Ministry of European Integration, Fiscal Package for 2015, etc.

The parliament has been very proactive in 2014, in the process of consultation with the public, interest groups and civil society on project laws. The major commitment of the Parliament toward improvements of its cooperation and in relation with civil society was the adoption of the “Resolution For Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country”. The parliamentary committees have been active in organising hearing session with interest groups on project laws. In the webpage of the Parliament there is information on the programme and working agenda of the committees. An important development in the work of the parliament towards increased consultation with the public is the preparation of the Manual on Public Participation in Decision Making Process of the Parliament. CSOs have been invited to provide their feedback on the document on-line and in consultative meetings.

Another positive example of transparency and public consultation on draft laws comes from the Minister of Innovation and Public Administration, that publishes in its webpage draft laws and invites all interested parties to provide their feedback on the drafts.

Although these positive developments there are still needs for improvements to address the concerns of CSOs in 2014 aiming to improve and increase involvement in policy – and decision – making, such as: short notice on the consultation process and lack of feedback on the comments and recommendations made; lack or low level of reflection of civil society comments in the final documents, there are preferences among CSOs

52) <http://www.osfa.al/njofitime/rritja-e-perfshirjes-qytetare-ne-vendimmarrje-dhe-politikeberje>

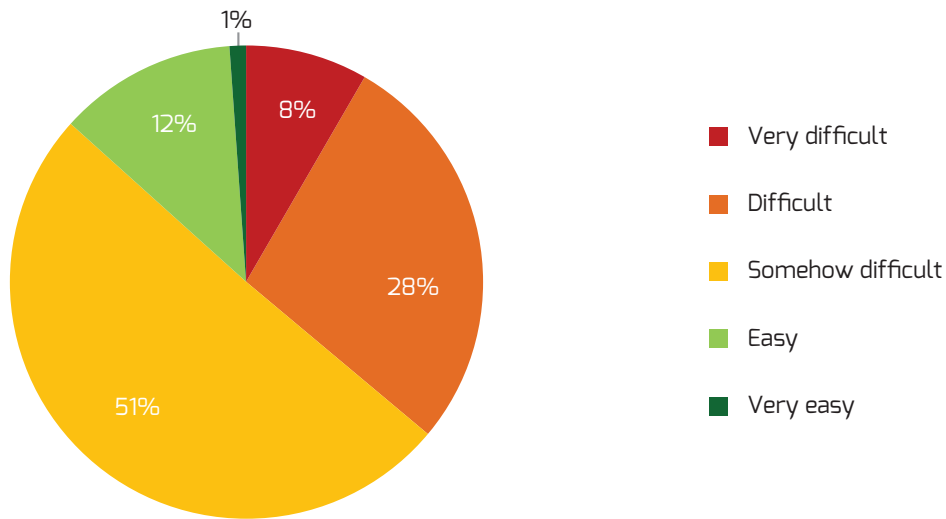
53) Law No. 119/2014 On the Right of Information

that are invited in the consultation processes; lack of updated information on webpage of public institutions, etc.

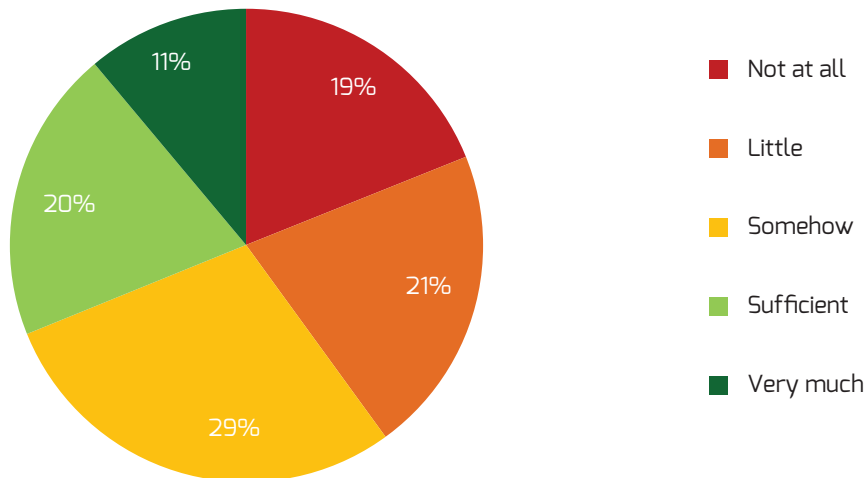
Being represented and equal partners in discussions in cross-sector bodies established by public institutions, based on clear guidelines and transparent and predetermined criteria of selection, would be the highest level of participation of CSOs in decision making processes. From the legislative aspect, the situation in 2014 is the same and there are no chances compared with the findings of the MM Report 2013. Still, there is not a specific law

regulating this issue, but in different laws it is sanctioned the creation of advisory bodies. While there are no changes in the legislation, at the practice level it is noted an improved situation with regards to the easiness of the process of representation of CSOs in cross sector bodies as shown in the graphics 11 and 12 below (11% CSOs less than in 2013 find it difficult and very difficult the representation in cross sector bodies) and in the clearness and transparency of selection of CSOs representatives in these structures (25% CSOs less than in 2013 declare that the selection process is not at all and little transparent).

Graphic 11. Participation in cross-sector bodies



Graphic 12. Transparency in the selection process of CSOs in the cross-sector bodies



While it is important to participate in cross sector bodies, more important is to be able to have the time and opportunity to speak and express your opinion and to debate on the issue. The practice shows that this element of participation is respected at a considerable level, as 67% of CSOs declare that CSOs express and protect their opinion in these bodies. In order to make the partnership an obligation for all public institution, CSOs suggest for the adoption of a specific law

that would oblige the public institutions to invite CSO representatives in decision-making and/or advisory bodies. Among other criteria provided by CSOs, are: mutual trust and respect, increased transparency and correctness in the selection process; selection of CSOs representatives by CSOs themselves; increased capacities of CSOs to be equal partners in these bodies; clear rules of participation; increased cooperation; clear roles and responsibilities based on written agreements, etc.

The assessment of Standard 2 and Standard 3 Sub area 2.3., reflects also the assessment for the following indicators of the EU CS Guidelines 2014-2020: 3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively consulted with CSOs, and 3.1.b. Quality of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions.

Adoption of the Law on Public Notification and Consultations, by the Albanian Parliament in October 2014, is an important step toward increased participation of CSOs in decision making processes. Along with the work for the preparation and adoption of the law, an increased participation of CSOs in consultation of laws/bylaws, strategies and policy reforms is noticed in 2014, compared with 2013. Still, there are only 26% of surveyed CSOs reporting that the level of involvement of CSOs in decision making is high, leading to the need for an increased inclusion of CSOs in decision making by public institutions.

Sub-area 3.3.: Collaboration in social services provision

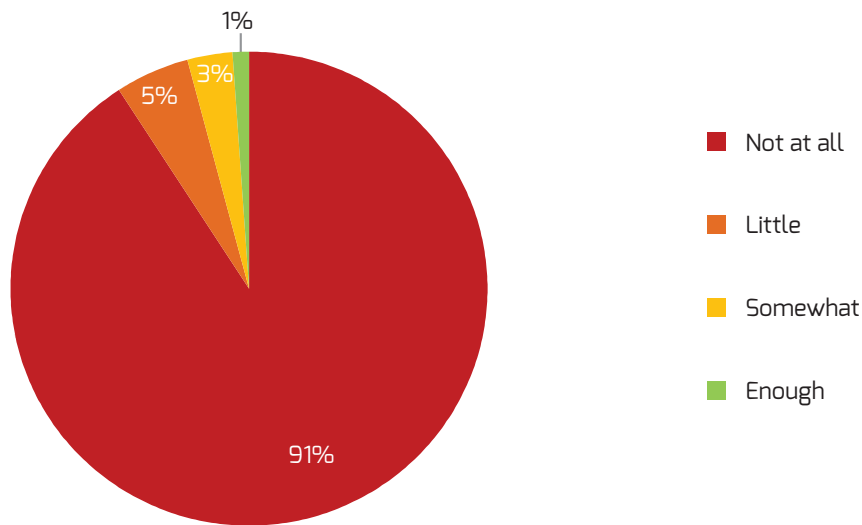
The evaluation of this sub-area is based on the following standards: Standard 1: CSOs are engaged in different services and compete for state contracts on an equal basis to other providers; Standard 2: The state has committed to funding services and the funding is predictable and available over a longer-term period; Standard 3: The state has clearly defined procedures for contracting services which allow for transparent selection of service providers, including CSOs; Standard 4: There is a clear system of accountability, monitoring and evaluation of service provision.

While the Law on NPOs, allows CSOs to exercise activities in the good and benefit of the public, and the Law on Social Assistance and Services allows CSOs to deliver privately funded social services as well as public services with funding

by state budget, the legal framework regulating public procurement procedures creates many obstacles that make it almost impossible for CSOs to compete for state contracts with the same requirements as other service providers⁵⁴. Thus, incomes from public procurements are not an option for CSOs. Compared with other sources of funding, public procurement is the one from which CSOs ensure less funds. This indicator is the only one that has been evaluated more negatively by CSOs, compared with the MM Report 2013. From 75% of surveyed CSOs that have declared that they can not seek and secure funds from public procurement at all in 2013, there are 91% of CSOs that have chosen this alternative in 2014, as reflected in the graphic no.13 below. Even though CSOs are the main private providers of services in the social assistance, health care and education, the examples of CSOs being awarded contracts for such services are almost missing.

54) Refer to the Monitoring Matrix on Enabling Environment for Civil Society Development, Country Report for Albania, 2013 for more specifications on the existing legal framework and obstacles.

Graphic 13. Incomes from public procurement



Considering the negative impact that this situation presents for the development of CSOs, Partners Albania developed in 2014 an advocacy strategy to address the issue. The implementation of the strategy started with the development of a Policy Paper on Social Procurement⁵⁵, addressing contracting of social services, as one of the key areas in which CSOs operate and are the main private providers with the required experience and expertise. The paper presents the existing legal framework in social provision, obstacles for development of the social contracting process and social service provision in general such as: Lack of traditions in providing community-based social services, lack of state financing for social services, lack of appropriate procedures for contracting services, lack of capacity to contract social services, delays and other problems related to payments, CSOs are seen as a source and not a recipient of funding, as well as recommendations to ensure that social contracting is not only

possible but is also a leading practice with regard to the provision and financing of social services in Albania.

Preparation and adoption of a specific law on social procurement, separate from the law on public procurement, would be required to address the issue of procurement and delivery of social services by CSOs.

As a final conclusion, the paper evaluates that the current political situation creates a rare opportunity for the development of Social Procurement. In addition to the reforms that are taking place as the Social Services Reform by the Ministry of Social Welfare and Youth, and the Administrative-Territorial Reform by the Minister of State for Local Government, the fact that there are almost no community-based social services gives the opportunity that when these start developing, CSOs will be the natural partner of the state in social service delivery.

55) <http://www.partnersalbania.org/?fq=brenda&m=news&gj=gj2&lid=131>

V. Findings and Recommendations (Tabular)⁵⁶

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

Sub-area 1.1.: Freedom of association

Principle: Freedom of association is guaranteed and exercised freely by everybody

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. All individuals and legal entities can freely establish and participate in informal and/or registered organizations offline and online	<p>Legislation:</p> <ol style="list-style-type: none"> There is a legal framework according to which any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g. non-profit company) for any purpose. The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc). Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. The law allows for networking among organizations in the countries and abroad without prior notification. <p>Practice:</p> <ol style="list-style-type: none"> Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. Individuals and legal entities are not sanctioned for not-registering their organizations. Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. 	<p>Legislation:</p> <ol style="list-style-type: none"> Any person can exercise his right to establish associations, foundations and centers (three types of CSOs recognized by Law on Non Profit Organizations; The freedom of association is a constitutional right for any individual and legal entity without any age, nationality, legal capacity, gender, and ethnics based discrimination. Registration of CSO is not mandatory, and in cases when CSO decides to register, rules and procedures for registration are clearly established and foreseen by the Law. The process of registration of CSOs is centralized and the registration procedures is done only in Tirana Court of First Instance; The legal framework is too permissive for networking both within and outside the country without prior notice. <p>Practice:</p> <ol style="list-style-type: none"> There are no official data on the number of registered CSOs and organizations can not register online There are no sanctions applied for non-registered CSOs. Registration in Tirana is considered as a barrier for the CSOs based outside Tirana because of additional costs and time needed The registration process is easy, allowing for a relatively straightforward registration of CSOs Participation of individuals in formal and non-formal organizations is easy, and in practice individuals and CSOs can participate in networks and coalitions within and outside their home countries 	<p>Legislation:</p> <ol style="list-style-type: none"> Decentralization of CSOs' registration process. <p>Practice:</p> <ol style="list-style-type: none"> Official data on the registered CSOs number is needed.

⁵⁶ In this section, the tables regarding 12 core standards and 5 additional standards monitored in Albania are marked in pink color. The findings and recommendations for the other standards that have not been monitored in 2014 are based on the Monitoring Matrix Report 2013.

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

Sub-area 1.1: Freedom of association

Principle: Freedom of association is guaranteed and exercised freely by everybody

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>2. CSOs operate freely without unwarranted state interference in their internal governance and activities</p>	<p>Legislation:</p> <ol style="list-style-type: none"> The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. The state provides protection from interference by third parties. Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality. The restrictions and the rules for dissolution and termination meet the standards of international law and are based on objective criteria which restrict arbitrary decision making. 	<p>Legislation:</p> <ol style="list-style-type: none"> The legal framework guarantees the right of CSOs to regulate their internal structure and operating procedures without unwarranted state interference in their governance and activities; Financial reporting and accounting rules do not take into account the specific nature of the CSOs and are not proportionate to the size of organization and its type/scope of activities; Duties for the decision-making body and executive body with regards to money laundry and financing of terrorism, which are evasive and put the responsibility on these bodies to ensure that partner organizations and those providing funding, services and material support are not used or manipulated for terrorism reasons and money laundry; The rules for dissolution and termination are clearly prescribed in the law for the registration of non-for-profit organizations, and restrict arbitrary decision making. 	<p>Legislation:</p> <ol style="list-style-type: none"> Adoption of separate financial reporting and accounting rules and procedures, appropriate for CSOs taking into consideration the specific nature of CSOs and the size and type/scope of activities; Clarification of duties for the decision-making body and executive body with regards to money laundry and financing of terrorism in the legal and regulatory framework of CSOs. <p>Practice:</p> <ol style="list-style-type: none"> Training programs for tax inspectors dealing with CSOs.
	<p>Legislation:</p> <ol style="list-style-type: none"> There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities. There are no practices of invasive oversight which impose burdensome reporting requirements. Sanctions are applied in rare/extreme cases; they are proportional and are subject to a judicial review. 	<p>Practice:</p> <ol style="list-style-type: none"> There is an increased number of surveyed CSOs (73% of CSOs) declaring that there is no practice of state interference in their internal governance; There are no practices of invasive oversight by the state, evidenced by surveyed CSOs (81% of CSOs); Lack of capacities of tax inspectors dealing with CSOs. 	

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

Sub-area 1.1.: Freedom of association

Principle: Freedom of association is guaranteed and exercised freely by everybody

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
3. CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows CSOs to engage in economic activities. 2) CSOs are allowed to receive foreign funding. 3) CSO are allowed to receive funding from individuals, corporations and other sources. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The Law on Non-Profit Organization allows CSOs to engage in economic activities. With the last amendment of the law on NPOs there is a clarification of "economic activity" of to be involved; 2) The legal framework allows CSOs to receive funds from dues, when there are such, grants and donations offered by private or public subjects, local or foreign, as well as income from economic activity and the assets owned by the non-profit organization. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) State authorities should provide guidance to CSOs to engage in economic activities to facilitate the process.
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. 2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. 3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Reporting of economic and non-economic activities with the same format is not effective and burdensome for CSOs; 2) The legislation does not present any legal barrier with regard to access to funding, having them a local or foreign origin; 3) There are no tax incentives for individual and corporation donations that would increase receipt of funding from individuals, corporations and other private sources. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Application of separate format for reporting of economic and non-economic activity of CSOs by tax authorities; 2) Provision of tax incentives for individuals and corporations providing funds from CSOs.

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. CSO representatives, individually or through their organization, enjoy freedom of peaceful assembly	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework is based on international standards and provides the right for freedom of assembly for all without any discrimination. 2) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. 3) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. 4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework guarantees the right to enjoy freedom of peaceful assembly sanctioned in the Albanian Constitution and specified in the law on Assembly; 2) The law recognize and do not restrict spontaneous, simultaneous and counter-assemblies; 3) The law regulates the procedures of prior notifications in case the assembly is organized in public spaces or public passages. When assemblies are planned on open public spaces they may be organized even without prior notification of the police; 4) The Law foresees the right of administrative appeal by organizers; 	<p>Legislation:</p>

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. 2) Restrictions are justified with explanation of the reason for each restriction, which is promptly communicated in writing to the organizer to guarantee the possibility of appeal. 3) Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. 4) There are cases of freedom of assembly practiced by CSOs (individually or through their organizations) without prior authorization; when notification is required it is submitted in a short period of time and does not limit the possibility to organize the assembly. 5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants. 6) Media should have as much access to the assembly as possible. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) The perception and experiences of CSOs with regards of exercising their right of assembly is improved; 2) 88% of CSOs declare that the freedom of assembly is respected; 3) 32% of CSOs declare that there are cases of spontaneous and simultaneous assembly without prior written authorization; 4) 91% of CSOs declare that there is no excessive use of force exercised by law enforcement bodies during assemblies. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Requests to obtain a permission for spontaneous and simultaneous assembly should be limited and should be reduced to notification instead of written authorization by chief of police office.

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. CSO representatives, individually or through their organizations enjoy freedom of expression	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides freedom of expression for all. 2) Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards. 3) Libel is a misdemeanour rather than part of the penal code. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Albania offers constitutional and legal guarantees of the right of citizens to express freely. 2) Any limitations, such as restrictions on hate speech, imposed by legislation are described clearly and in accordance with international laws in the Penal Code of the Republic of Albania 3) Libel is regulated in the Penal Code, despite efforts in 2012 to remove them and include in the civil code 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Libel and defamation should be introduced in the Civil Code rather than being part of the Penal Code

<p>Practice:</p> <ol style="list-style-type: none"> 1) CSO representatives, especially those from human rights and watch dog organizations enjoy the right to freedom of expression on matters they support and they are critical of. There are no cases of encroachment of the right to freedom of expression for all. 2) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. 3) There is no sanction for critical speech, in public or private, under the penal code. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) In practice CSOs exercise their freedom of expression without any interference, as they are allowed to organize seminars, conferences and other public events to discuss different issues, to participate and express their views and opinion in written, electronic and social media, even in the cases of critics to the government 	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSO representatives, especially those from human rights and watch dog organizations enjoy the right to freedom of expression on matters they support and they are critical of. There are no cases of encroachment of the right to freedom of expression for all. 2) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. 3) There is no sanction for critical speech, in public or private, under the penal code. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) In practice CSOs exercise their freedom of expression without any interference, as they are allowed to organize seminars, conferences and other public events to discuss different issues, to participate and express their views and opinion in written, electronic and social media, even in the cases of critics to the government
<p style="text-align: center;">AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS</p> <p style="text-align: center;">Sub-area 1.2: Related freedoms</p>			
<p style="text-align: center;">Principle: Freedoms of assembly and expression are guaranteed to everybody</p>			
<p>STANDARD 3</p> <p>3. Civil society representatives, individually and through their organizations, have the rights to safely receive and impart information through any media</p>	<p>INDICATORS</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law. 2) The legal framework prohibits unjustified monitoring of communication channels, including Internet and ICT, or collecting users' information by the authorities. 	<p>FINDINGS</p>
<p>RECOMMENDATIONS FOR THE STANDARD</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Improvement of penetration even in rural and remote areas; 2) Revise Law on cost for internet and mobile access and services. 3) Public policies for the development of ICT. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Albania legislation met the basic requirements in order to facilitate and support the implementation and improvement of new technologies, new services and new regulations in the Albanian ICT sector 2) But still Albania suffer from the low penetration of fixed lines and Internet, low percentage of PC ownership, high costs of Internet and mobile access and services, low level of awareness of the benefits of the use of ICT, digital gap between urban and rural areas and in comparison to other countries in Europe, low level of state subsidies and lack of policies to support all these 	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT. 2) The Internet is widely accessible and affordable. 3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including te Internet or ICT, or of collecting users' information. 4) There are no cases of police harassment of members of social network groups. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Internet penetration needed in rural and remote areas. 2) Affordable prices of internet for small CSOs in remote and rural areas
<p>RECOMMENDATIONS FOR THE STANDARD</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Improvement of penetration even in rural and remote areas; 2) Revise Law on cost for internet and mobile access and services. 3) Public policies for the development of ICT. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT; 2) Internet is widely accessible and affordable among CSOs in rural areas and big cities, while CSOs, the remote and rural areas, have difficulties with internet penetration, and payment affecting their existence and effective operations; 3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information; 4) There are no cases of police harassment of members of social network groups 	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT. 2) The Internet is widely accessible and affordable. 3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including te Internet or ICT, or of collecting users' information. 4) There are no cases of police harassment of members of social network groups. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Internet penetration needed in rural and remote areas. 2) Affordable prices of internet for small CSOs in remote and rural areas

AREA 2: FRAMEWORK FOR CSOS' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.1.: Tax/fiscal treatment for CSOs and their donors

Principle: CSOs and donors enjoy favourable tax treatment

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. Tax benefits are available on various income sources of CSOs	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. 2) The law provides tax benefits for economic activities of CSOs. 3) The law provides tax benefits for passive investments of CSOs. 4) The law allows the establishment of and provides tax benefits for endowments. <p>Practice:</p> <ol style="list-style-type: none"> 1) There is no direct or indirect (hidden) tax on grants reported 2) Tax benefits for economic activities of CSOs are effective and support the operation of CSOs 3) Passive investments are utilized by CSOs and no sanctions are applied in doing so. 6) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. The Law on NPOs, amended with the Law no. 92/2013 provides that incomes for all donations, grants, bank deposits, and membership fee are exempted for the income tax; 2. The new law on VAT, Law no. 92/2014 clarifies grants' exemption from VAT scheme; 3. Economic activities are not subject of tax on incomes, only in the cases when these incomes are not used for activities for which the organization is registered; 4. Economic activities of CSOs called "activities with public interest" are exempted from VAT; 5. Only bank interest (one of the form of passive investment) are exempted from tax on income; 6. There is no legal framework for endowments. <p>Practice:</p> <ol style="list-style-type: none"> 1. The domestic income sources remains at low level, thus not contributing significantly to the financial viability and sustainability of CSOs; 2. The CSOs sector is treated in the same way as other economic providers; 3. There is lack of information and understanding among CSOs with regards to fiscal treatment; 4. Endowments are not regulated by law, but in practice they can operate freely without burdensome procedures. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Provision of legal regulation for establishment and tax benefits for endowments and all passive investments. <p>Practice:</p> <ol style="list-style-type: none"> 1) Organization of information sessions for CSOs in the legal changes related with the fiscal treatment of grants, economic activity and other sources of funds. 2) Promotion of endowments as income sources for CSOs.

AREA 2: FRAMEWORK FOR CSOS' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.1.: Tax/fiscal treatment for CSOs and their donors

Principle: CSOs and donors enjoy favourable tax treatment

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. Incentives are provided for individual and corporate giving.	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax deductions for individual and corporate donations to CSOs. 2) There are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. 3) State policies regarding corporate social responsibility consider the needs of CSOs and include them in their programs. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. According to the Law on Sponsorship sponsors are considered only business companies and individuals that have the "quality of merchants" 2. The level of tax deduction is not encouraging enough for individual and corporate donations to CSOs 3. Albania has drafted the National Action Plan on CSR and the relevant indicators, establishment of the Multi-Stakeholders Forum on CSR, and adaptation of the ISO 260000 standards. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Revision of the law on sponsorship for further fiscal incentives/facilities for donations, as well as simplification of procedures for reimbursement. 2) Development of corporate social responsibility through national public policies

<p>Practice:</p> <ol style="list-style-type: none"> 1) There is a functional procedure in place to claim tax deductions for individual and corporate donations. 2) CSOs are partners to the state in promoting CSR. 3) CSOs working in the main areas of public interest, including human rights and watchdog organizations, effectively enjoy tax deductible donations. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Procedures in place to claim tax deduction are not functional and do not encourage individual and corporate donations 2) CSOs are playing an important role in promoting CSR 3) No specific deductions for these types of organizations 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Creation of incentives that will lower the tax burden for enterprises to carry out philanthropic activities 2) Consultation of CSOs in CSR promotion 3) Recognition of the donation (making it public and visible)
AREA 2: FRAMEWORK FOR CSOs' FINANCIAL VIABILITY AND SUSTAINABILITY Sub-area 2.2.: State support		
Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner		
STANDARD 1	INDICATORS	FINDINGS
<p>1. Public funding is available for institutional development of CSOs, project support and co-financing of EU and other grants</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a law or national policy (document) that regulates state support for institutional development for CSOs, project support and co-financing of EU funded projects. 2) There is a national level mechanism for distribution of public funds to CSOs. 3) Public funds for CSOs are clearly planned within the state budget. 4) There are clear procedures for CSO participation in all phases of the public funding cycle. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) State support for institutional development of CSOs and project support is stipulated in the law for the establishment and functioning of ASCS; 2) Funds are provided only through national mechanism which has a mandate for distribution of public funds to CSOs and this is The Agency for Support of Civil Society (ASCS); 3) ASCS is working for the creation of a Joint Fund with other donors, to support common projects of strategic importance in the country. 20% of the annual budget of ASCS will be dedicated to this Joint Fund; 3) A contribution of 2.2% of the annual turnover from the National Lottery is dedicated to the "good issues", not specifically targeting CSOs. CSOs can compete for this fund.
<p>Practice:</p> <ol style="list-style-type: none"> 1) Available public funding responds to the needs of the CSO sector. 2) There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. 3) Funding is predictable, not cut drastically from one year to another; and the amount in the budget for CSOs is easy to identify. 4) CSO participation in the public funding cycle is transparent and meaningful. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Public funding are not available for institutional and programme development of CSOs. 64% of the surveyed CSOs declare that public funds do not respond to their needs at all; 2) The ASCS priority areas of funding are in line with the strategic priorities of the government and do not consider the needs and priorities of CSOs. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) ASCS should conduct regular consultations with CSOs to set the priority areas of public funding in response to the needs and priorities of CSOs.
RECOMMENDATIONS FOR THE STANDARD		

AREA 2. FRAMEWORK FOR CSOs' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>2. Public funding is distributed in a prescribed and transparent manner</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds is transparent and legally binding. 2) The criteria for selection are clear and published in advance. 3) There are clear procedures addressing issues of conflict of interest 4) in decision-making. <p>Practice:</p> <ol style="list-style-type: none"> 1) Information relating to the procedures for funding and information on funded projects is publicly available. 2) State bodies follow the procedure and apply it in a harmonized way. 3) The application requirements are not too burdensome for CSOs. 4) Decisions on tenders are considered fair and conflict of interest situations are declared in advance. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds as described in the law for the establishment of ASCS and its internal regulation, allows for a transparent and legally binding procedure; 2) The list of criteria is published during the lunch of the call for proposals. 3) Procedures addressing issues of conflict of interest in decision-making are prescribed in the ASCS law, but not implemented properly in practice. <p>Practice:</p> <ol style="list-style-type: none"> 1) ASCS has adopted a more open dialogue with the civil society sector, although transparency and accountability in funding distribution and conflict of interest within the agency remain problematic. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Adoption of clear procedures to address issues of conflict of interest in decision making of ASCS. <ol style="list-style-type: none"> 1) Increased transparency and accountability of ASCS in funding distribution and appropriate programming to respond to the needs of CSO sector; 2) Simplifier of application requirements applied and documentation required by the ASCS; 3) ASCS should provide written, clear and on-time feedback to CSOs with regards to the rejection of their proposals.

AREA 2. FRAMEWORK FOR CSOs' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner			
STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>3. There is a clear system of accountability, monitoring and evaluation of public funding</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. 2) There are prescribed sanctions for CSOs that misuse funds which are proportional to the violation of procedure. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds and sanctions are prescribed in the CSSA Law 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Develop a regulation with clear system of accountability, monitoring and evaluation

<p>Practice:</p> <ol style="list-style-type: none"> Monitoring is carried out continuously and in accordance with predetermined and objective indicators. Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. 	<p>Practice:</p> <ol style="list-style-type: none"> Internal monitoring is carried during the project implementation by CSSA but without consolidated standards The regular evaluation of effects/impact of public funds is not carried out by CSSA 	<p>Practice:</p> <ol style="list-style-type: none"> More studies for the impact of the projects.
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AREA 2: FRAMEWORK FOR CSOs' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.2.: State support

Principle: State support to CSOs is provided in a transparent way and spent in an accountable manner

STANDARD 4	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>4. Non-financial support is available from the state</p>	<p>Legislation:</p> <ol style="list-style-type: none"> Legislation allows state authorities to allocate non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. 	<p>Legislation:</p> <ol style="list-style-type: none"> Legislation allows state authorities to allocate non-financial support, such as state property, renting space without/ or with reduced financial compensation There no clear procedures/guidelines for non financial support 	<p>Legislation:</p> <ol style="list-style-type: none"> Increase non financial support for CSOs Increased role of CSSA in providing non-financial support to CSOs.
<p>Practice:</p> <ol style="list-style-type: none"> CSOs use non-financial state support. CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. There are no cases of state authorities granting non-financial support only to CSOs which do not criticize its work; or of cases of depriving critical CSOs of support; or otherwise discriminating based on loyalty, political affiliation or other unlawful terms. 	<p>Practice:</p> <ol style="list-style-type: none"> Non-financial support from the state is required by the CSOs, as: state property, making renting space without financial compensation (time), training, consulting and other free resources for CSOs There are cases, especially at local level when a local authority ensures the non – financial support, but they are sporadic cases CSSA do not provide non-financial support to CSOs 	<p>Practice:</p> <ol style="list-style-type: none"> Increase non financial support for CSOs; Increased role of CSSA in providing non-financial support to CSOs. 	

AREA 2: FRAMEWORK FOR CSOS' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.3.: Human resources

Principle: State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs		RECOMMENDATIONS FOR THE STANDARD
INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>STANDARD 1</p> <p>1. CSOs are treated in an equal manner to other employers</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) CSOs are treated in an equal manner to other employers by law and policies. <p>Practice:</p> <ol style="list-style-type: none"> 1) If there are state incentive programs for employment, CSOs are treated like all other sectors. 2) There are regular statistics on the number of employees in the non-profit sector. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The Albanian legislation related to human resources is unified for all employers and applied without differential treatment for CSOs. 2) The legal framework on social insurances in place remains problematic for CSOs with regards to the obligations to pay insurances for at least one employee, even for the periods of time in which the organization has no projects running, no activities and no funds. <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no incentive programs for employment in CSOs. State policies on employment are not considered stimulant by 45% of CSOs. 2) There are no national statistics and information on the employed people (permanent and part-time) in the civil society sector; 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) State policies should be designed to promote and stimulate employment in CSOs. 2) The legal framework putting obligations for CSOs to pay insurances for at least one employee even when CSO has no activity, should be revised, taking into consideration the specific nature of CSOs. <p>Practice:</p> <ol style="list-style-type: none"> 1) Development of a mechanism to collect national statistics and information on the number of employees in the non-profit sector.

AREA 2: FRAMEWORK FOR CSOS' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.3.: Human resources

Principle: State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs		RECOMMENDATIONS FOR THE STANDARD
INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>STANDARD 2</p> <p>2. There are enabling volunteering policies and laws</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. 2) There are incentives and state supported programs for the development and promotion of volunteering. 3) There are clearly defined contractual relationships and protections covering organized volunteering. <p>Practice:</p> <ol style="list-style-type: none"> 1) Incentives and programs are transparent and easily available to CSOs and the policy/strategic document/law is fully implemented, monitored and evaluated periodically in a participatory manner. 2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs. 3) Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Albania does not have a special law on voluntarism; 2) The state puts legal obligations to declare and register at the employment office, and to pay insurances for volunteers, otherwise there are harsh penalties. <p>Practice:</p> <ol style="list-style-type: none"> 1) 76% of CSOs declare that they have no information on volunteering programs; 2) There is no case of restriction on volunteering reported. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Adoption of a Law on Voluntarism to regulate the relationships between the CSO and volunteers, as well as between CSOs and the state. <p>Practice:</p> <ol style="list-style-type: none"> 1) Increased exchange of information among CSOs on volunteering programs and procedures for organization of volunteer activities.

AREA 2: FRAMEWORK FOR CSOS' FINANCIAL VIABILITY AND SUSTAINABILITY

Sub-area 2.3.: Human resources

Principle: State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs		FINDINGS	RECOMMENDATIONS FOR THE STANDARD
STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
3. The educational system promotes civic engagement	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Non-formal education is promoted through policy/strategy/laws. 2) Civil society-related subjects are included in the official curriculum at all levels of the educational system. <p>Practice:</p> <ol style="list-style-type: none"> 1) The educational system includes possibilities for civic engagement in CSOs. 2) Provision of non-formal education by CSOs is recognized. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Non-formal education is described in the Albanian Law on Professional Education, but there is no strategy/policy/law focused only on non-formal education. 2) Civic engagement related subjects are included in the curricula of elementary and secondary education as well as at the university level. <p>Practice:</p> <ol style="list-style-type: none"> 1) Education system does not stimulates the promotion of civic engagements in CSOs; 2) CSOs are widely involved in non-formal education through provision of trainings and professional courses. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Formulation of policies/strategies and laws on non-formal education

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.1.: Framework and practices for cooperation

Principle: There is a strategic approach to furthering state-CSO cooperation and CSO development		FINDINGS	RECOMMENDATIONS FOR THE STANDARD
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. The State recognizes, through policies and strategies, the importance of the development of and cooperation with the sector	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There are strategic documents dealing with the state-CSO relationship and civil society development. 2) The strategic document includes goals and measures as well as funding available and clear allocation of responsibilities (action plans incl. indicators). 3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Cooperation between state institutions and civil society organisations (CSOs) has improved; 2) The Resolution "For Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country", approved by the Parliament is the first political document that recognizes and establishes concrete commitments in this regard; 3) Draft Road Map for Government Policy on Civil Society that has been developed in 2014, with the aim of leading the Government toward efficient decision-making to improve the environment for cooperation with civil society. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Adoption of the draft Road Map for Government Policy on Civil Society.

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.1.: Framework and practices for cooperation

Principle: There is a strategic approach to furthering state-CSO cooperation and CSO development

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation. 2) There are examples demonstrating that cooperation between state and CSOs and civil society development is improved and implemented according to or beyond the measures envisaged in the strategic document. 3) The implementation of the strategic document is monitored, evaluated and revised periodically. 4) State policies for cooperation between state and CSOs and civil society development are based on reliable data collected by the national statistics taking into consideration the diversity of the sector. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) There is an increased cooperation and willingness from state institutions and CSOs for the establishment of a dialogue State-CSO for the discussion and proposal of strategies and policies on civil society. 43% of the CSOs has declared that the collaboration among State and CSOs is improved. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Implementation in practice of the strategic documents prepared and adopted in 2014.

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.1.: Framework and practices for cooperation

Principle: There is a strategic approach to furthering state-CSO cooperation and CSO development

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. The State recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g. Unit/Office for cooperation; contact points in ministries; council). 2) There are binding provisions on the involvement of CSOs in the decisions taken by the competent institution or mechanism(s). 	<p>Legislation</p> <ol style="list-style-type: none"> 1) The draft Law For the Establishment and Functioning of the National Council for Civil Society is prepared 2) "Resolution for Recognition and Strengthening the Role of Civil Society in the Process of Democratic Development of the Country" is adopted by the Albanian Parliament. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Adoption of the draft Law For the Establishment and Functioning of the National Council for Civil Society by the Albanian Parliament

<p>Practice:</p> <ol style="list-style-type: none"> 1) The national level institution or mechanism(s) has sufficient resources and mandate for facilitating CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society. 2) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). 	<p>Practice:</p> <ol style="list-style-type: none"> 1) There are established some mechanisms/structures at the central administration level, to deal with civil society issues and to facilitate the interaction of the institution with civil society. 2) National level institutions have insufficient resources to facilitate the dialogue between CSOs and government, and to propose main policies for the development of civil society. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Development of programs to increase capacities and resources of state institutions to facilitate CSO-government dialogue. 2) Development of programs to increase capacities of CSOs to facilitate CSO-government dialogue. 3) Consultation with CSOs for the preparation of laws/bylaws and strategies for the establishment of national level mechanisms of cooperation and dialogue between CSOs and the state should be conducted by the structures in charge.
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AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.2.: Involvement in policy- and decision-making processes

Principle: CSOs are effectively included in the policy and decision-making process

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>1. There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There are clearly defined standards on the involvement of CSOs in the policy and decision making processes in line with best regulatory practices prescribing minimum requirements which every policy-making process needs to fulfil. 2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. 3) Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The Law on Public Notification and Consultation adopted in 2014 puts forward the requirements for consultation on draft laws, strategies and policies with the group of interest. 2) The law predicts the creation of the electronic register for public notification and consultation that guarantees access to all group of interest. 3) The law also provides options for redress if the provisions for consultations are not respected. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Preparation and establishment of mechanisms to ensure proper implementation of the law on notification and consultation by all public institutions.

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.2.: Involvement in policy- and decision-making processes

Principle: CSOs are effectively included in the policy and decision-making process

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
	<p>Practice:</p> <ol style="list-style-type: none"> Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training. Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. 	<p>Practice:</p> <ol style="list-style-type: none"> Increased participation of civil society in decision and policy making process, as a result of a more open, collaborative, and transparent approach by the state institutions at the central level, Information on the draft documents is not provided in time. Written feedback on the results of the consultations is not provided and reasons for not taking into consideration the recommendations provided by CSOs are not provided. 	<p>Practice:</p> <ol style="list-style-type: none"> Preparation and implementation of clear rules and procedure on the consultation processes by all state institutions Establishment of a practice by state institution to provide in-time and written feedback on the results of the consultation process.

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.2.: Involvement in policy- and decision-making processes

Principle: CSOs are effectively included in the policy and decision-making process

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. All draft policies and laws are easily accessible to the public in a timely manner	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and exceptions are clearly defined and in line with international norms and best practices. Clear mechanisms and procedures for access to public information/documents exist. There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. 	<p>Legislation:</p> <ol style="list-style-type: none"> Adoption of the Law No. 119/2014 On the Right of Information, in line with international standards, establishes clear mechanisms and procedures for access to public information. 	<p>Legislation:</p> <ol style="list-style-type: none"> Establishment of mechanisms to monitor proper implementation of the law in the right of information.

<p>Practice:</p> <ol style="list-style-type: none"> Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions. Public institutions answer the majority of requests for access to public information within the deadline prescribed by law, in a clear format, provide written explanations on the reasons for refusal, and highlight the right to appeal and the procedure for appealing. Cases of violations of the law are sanctioned. 	<p>Practice:</p> <ol style="list-style-type: none"> Some improvements are made by the parliament and other public institutions when draft laws are published on their website. Draft laws are not published by public authorities Although improvements in the legal framework, public access in draft policies and draft laws is evaluated difficult by CSOs. 	<p>Practice:</p> <ol style="list-style-type: none"> Establishment of clear procedures by all public institutions to provide written and on-time feedback on the requests for access to information, in line with the new law adopted. Public authorities and CSOs should provide information to the public on the changes in the law on right of information. 	
<p>AREA 3: GOVERNMENT – CSO RELATIONSHIP</p> <p>Sub-area 3.2.: Involvement in policy- and decision-making processes</p> <p>Principle: CSOs are effectively included in the policy and decision-making process</p>			
<p>STANDARD 3</p> <p>3. CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes</p>	<p>INDICATORS</p> <p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions. There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. 	<p>FINDINGS</p> <p>Legislation:</p> <ol style="list-style-type: none"> There is no specific law regulating the issue of CSOs as equal partners represented in advisory bodies, but in different laws it is sanctioned the creation of advisory bodies 	<p>RECOMMENDATIONS FOR THE STANDARD</p> <p>Legislation:</p> <ol style="list-style-type: none"> Adoption of the legal framework that would require public institutions to invite CSO representatives to decision-making and advisory bodies created by public institutions. Public institutions should prepare and publish clear guidelines to ensure transparency and fairness in the selection of representatives from CSOs in advisory bodies. <p>Practice:</p> <ol style="list-style-type: none"> Public authorities should use different means of communication to publish information on the establishment of advisory bodies/structures CSOs should be involved in the selection process, in order to increase correctness and transparency of the process. Increased capacities of CSOs to be equal partners in these bodies; Establishment of clear rules of participation; clear roles and responsibilities based on written agreements

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.3.: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
1. CSOs are engaged in different services and compete for state contracts on an equal basis to other providers	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. CSOs have no barriers to providing services that are not defined by law ("additional" services). Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. <p>Practice:</p> <ol style="list-style-type: none"> CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g. education, health, research, and training). CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation). When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. 	<p>Legislation:</p> <ol style="list-style-type: none"> The Law on Non Profit Organization based on which CSOs exercises activities in the good and benefit of the public, and the Law on Social Assistance and Services allows CSOs to deliver privately funded social services as well as public services with funding by state budget. To deliver social care services, CSOs need to obtain a license by the Ministry of Social Welfare and Youth based on criteria and procedures defined in a decision by the Council of Ministers. <p>Practice:</p> <ol style="list-style-type: none"> The contracting of CSOs from the state is limited in basic social services related with the reintegration of persons in needs, as the victims of trafficking and domestic violence, or Roma integration. CSOs are not included in all stages of developing and providing services. The procedure for obtaining a prior licensing is somehow burdensome for CSOs. 	<p>Legislation:</p> <ol style="list-style-type: none"> Adoption of a new law on social procurement. Establishment of a new procedure for social contracting, separate from the general public procurement procedures. <p>Practice:</p> <ol style="list-style-type: none"> Inclusiveness of CSOs not only in the delivery of services but also in the identification of needs, planning the social services and in monitoring the local social policy should be ensured by state authorities. Easiness of procedures for obtaining a license by CSOs

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.3.: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
2. The state has committed to funding services and the funding is predictable and available over a longer-term period	<p>Legislation:</p> <ol style="list-style-type: none"> The budget provides funding for various types of services which could be provided by CSOs Including multi-year funding. There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another contracting or grants mechanism). CSOs can sign long-term contracts for provision of services. 	<p>Legislation:</p> <ol style="list-style-type: none"> Financing opportunities from the state have been low and the governments have failed to contract CSOs for an inclusive strategy to support the development of civil society. The tender process is very difficult, the expenses for the preparation of the required documents are high, and the CSOs have no liquidity to cover these expenses. If there are cases of state funding, the funding available is for short term period, maximum of one year. 	<p>Legislation:</p> <ol style="list-style-type: none"> Establishment of mechanisms that would allow state authorities to sign long-term contracts with CSOs for provision of services. Procurement procedure should also be sufficiently simple (not too burdensome) and should allow for CSOs to take part in it Secured funding in the local government budget and national budget for the delivery of community-based social services.

<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs are recipients of funding for services. 2) CSOs receive sufficient funding to cover the basic costs of the services they are contracted to provide 3) , including proportionate institutional (overhead) costs. 4) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Most of CSOs do not have revenues from public procurement, nor from the state contracts. 2) The fund is disbursed at the end of the project, making it difficult the implementations of the project for the CSOs that do not have liquidities to cover the expenses. 3) In some cases, the funding to not cover administrative costs of the organization needed for the implementation of the project. 3) There are delays in payment and funding is not flexible. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Public funding should cover administrative costs of CSOs for the implementation of the project, should be disbursed in time and should be flexible.
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AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.3: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>3. The state has clearly defined procedures for contracting services which allow for transparent selection of service providers, including CSOs</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a clear and transparent procedure through which the funding for services is distributed among providers. 2) Price is not the lead criterion for selection of service providers and best value is determined by both service quality and a financial assessment of contenders. 3) There are clear guidelines on how to ensure transparency and avoid conflict of interests. 4) There is a right to appeal against competition results. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The Public Procurement law prescribes clear procedures and types of procedures for the funds for services distribution. 2) Price is the lead criteria for selection of service providers, not taking into consideration the quality of the service delivered. 3) There are not clear guidance to ensure transparency and avoid conflict of interest. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Provisions in the procurement legislation should allow for the selection of the service provider based on the capacity of the candidate and the quality of service and not on the lowest financial offer. 2) Prescription of clear rules and guidelines for procurement units to ensure transparency and avoid conflict of interests.
<p>Practice:</p> <ol style="list-style-type: none"> 1) Many services are contracted to CSOs. 2) Competitions are considered fair and conflicts of interest are avoided. 3) State officials have sufficient capacity to organize the procedures. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Few services are contracted to CSOs 2) Lack of information and clarity regarding the legal framework and technicalities for CSOs contracting among the public officials dealing with procurement. 	<p>Practice:</p> <ol style="list-style-type: none"> 1) Trainings for public official on contracting CSOs for public services. 1) Increased capacities of CSOs to participate in public tenders. 	

AREA 3: GOVERNMENT – CSO RELATIONSHIP

Sub-area 3.3: Collaboration in service provision

Principle: There is a supportive environment for CSO involvement in service provision

STANDARD 4	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>4. There is a clear system of accountability, monitoring and evaluation of service provision</p>	<p>Legislation:</p> <ol style="list-style-type: none"> There is legal possibility for monitoring both spending and the quality of service providers. There are clear quality standards and monitoring procedures for services. <p>Practice:</p> <ol style="list-style-type: none"> CSOs are not subject to excessive control. Monitoring is performed on a regular basis according to pre-announced procedures and criteria. Regular evaluation of quality and effects/impact of services provided is carried out and publicly available. 	<p>Legislation:</p> <ol style="list-style-type: none"> The law on public procurement foresees obligations valid throughout the performance of the contract for service providers. The law foresees standards for service provider's qualifications, but not for the monitoring procedures. <p>Practice:</p> <ol style="list-style-type: none"> CSOs are not subject of excessive control. The regular publication on impact of services is not available for the public. No regular evaluations on the impact of the services are carried out and publicly available. 	<p>Legislation:</p> <ol style="list-style-type: none"> Establishment of clear quality standards and monitoring procedures for services in the public procurement legislation. <p>Practice:</p> <ol style="list-style-type: none"> Conduction of pre-announced monitoring and evaluation on the impact of services. CSOs and the public should be informed on the results of the monitoring and evaluation performed by public authorities on service delivery.

VI. Used Resources and Useful Links



List of legal and strategic documents, reports and analyses used

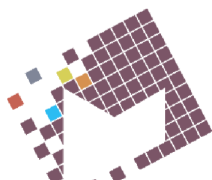
1. IDM (2014) Bringing ASCS closer to civil society, Policy paper of Institute for Democracy and Mediation, December 2014
2. Directive no. 22 date 19.11.2014⁵⁵ "For the inspection of CSOs from tax authorities, aiming to prevent money laundering and financing of terrorism"
3. Decision of Council of Ministers No. 953, date 29.12.2014
4. Law No.8788, dated 07.05.2001 on "Non-Profit Organizations"
5. Law No.8788, dated 07.05.2001 on "Non-Profit Organizations"
6. Law no. 92/2013 For some amendments in the law no. 8788, Date 7.5.2001 "on "Non-Profit Organizations", amended
7. Law No. 8773, dated 23.4.2001, "On Assemblies"
8. Law 92/2014 Date 24.07.2014 on "VAT in the Republic of Albania"
9. Law No. 10093, date 09.03.2009 "For the Organization and Functioning of Civil Society Support Agency"
10. Law no. 95/2013 For the Approval of the Licensing Agreement for the National Lottery between the Ministry of Finances, as the authorizing authority, and the "OESTERREICHISCHE LOTTERIEN", GMBH company, through "OLG PROJECT" SHPK
11. Law no. 146/2014 date 30.10.2014 "On Public Notification and Consultation"
12. Law No. 119/2014 "On the Right of Information"
13. World Giving Index 2014, A global View of Giving Trend, November 2014
14. USAID (2014), 2013 CSO Sustainability Index for Central and Eastern Europe and Eurasia, June 2014.

Useful Links

Agency for the Support of Civil Society	http://www.amshc.gov.al/
Albanian Parliament	http://www.parlament.al/
Delegation of the EU to Albania	http://www.delalb.ec.europa.eu/
IADSA	http://www.iadsa.info/
Ministry of Culture	http://www.kultura.gov.al/
Open Data Project	http://open.data.al/
OSFA	http://www.soros.al/
TACSO Albania	http://www.tacso.org/

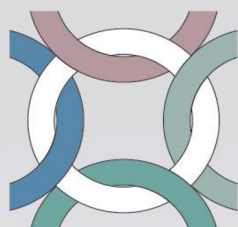
55) Directive no. 22 date 17.11.2014

VII. Annex 1



MONITORING MATRIX ON ENABLING ENVIRONMENT FOR CIVIL SOCIETY DEVELOPMENT

CSOs QUESTIONNAIRE



BALKAN
CIVIL
SOCIETY
DEVELOPMENT
NETWORK



CENZURA PLUS



TÜSÖV
Türkiye Odaklı Sektör Vakfı
Third Sector Foundation of Turkey



ICPCD
Center for International Civil Society Development

Civic
Initiatives



VESTA



KICISIF
Köln International Center for
Institutional Support



QUESTIONNAIRE FOR THE MATRIX MONITORING ON ENABLING ENVIRONMENT FOR CIVIL SOCIETY DEVELOPMENT REPORT

SEPTEMBER 2014



B | T | D The Balkan Trust
for Democracy
A PROJECT OF THE GERMAN MARSHALL FUND



CSOs

Questionnaire

QUESTIONNAIRE FOR THE MATRIX MONITORING ON ENABLING ENVIRONMENT FOR CIVIL SOCIETY DEVELOPMENT

The purpose of this survey is to assess the implementation of laws, regulations and policies affect civic engagement and environment for CSDev. The survey is a component of a regional assessment initiative in the Western Balkans and Turkey. The results of the assessment will be used to develop two annual reports and an annual regional report which will be presented to the European Commission, Brussels. This initiative is funded by the Olof Palme Center, with funding from SIDA and Partnership Program for Civil Society Organisations of the European Union.

All the information gathered are confidential, they will be used for data analysis in the group without reference to any particular institutions case and particular names.

DEMOGRAPHIC DATA

Name of the interviewee	
Position of the interviewee in the organization	
Full name and acronym of the organization	
Type of the organization	Association <input type="checkbox"/> Foundation <input type="checkbox"/> Center <input type="checkbox"/> Social Enterprise <input type="checkbox"/>
Full address of the organization	
Telephone and email	

The field of operation of the organization (Please check all options that are applicable)	Business <input type="checkbox"/> Democracy <input type="checkbox"/> Woman <input type="checkbox"/> Culture and Education <input type="checkbox"/> Environment <input type="checkbox"/> Social Services <input type="checkbox"/> Youth <input type="checkbox"/> Health <input type="checkbox"/> Other
Year of establishment	
Year of registration	
Number of employees and involved persons in the organization	Full time _____ Part time _____ Volunteers _____
Annual income of the organization over the last year	<input type="checkbox"/> Less than 10 000 EUR <input type="checkbox"/> From 10,000 to 50,000 EUR <input type="checkbox"/> From 50,000 to 100,000 EUR <input type="checkbox"/> From 100,000 to 500,000 EUR <input type="checkbox"/> From 500,000 to 1,000,000 EUR <input type="checkbox"/> Over 1,000,000 EUR

1. BASIC LEGAL GUARANTEES OF FREEDOMS

1.1 How do you assess the state interference in the internal governance and activities of CSOs?
 (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	There is state interference in the internal governance of CSOs	Sanctions are applied in rare / extreme cases	The sanctions are proportionate to the nature of the violation	Sanctions are subject to a judicial review	There are surveillance practices of state occupation that impose burdensome reporting requirements
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1.2 Please provide an example for any of the alternatives based on the experience of your organisation

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.....

.....

1.3 Does your organization engage in direct economic activities?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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1.4 If Yes, does the regulation for direct economic activities impose administrative difficulties for your organization? Please explain

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1.5 How would you rate the freedom that CSO have for providing financial resources from local and foreign donors?

Very difficult	Difficult	Somehow difficult	Easy	Very easy
1	2	3	4	5

1.6 If your response is from 1-3, please explain Why?

.....

.....

.....

1.7 How would you assess the procedures to receive funds from individuals, corporations and other sources?

Very difficult	Difficult	Somehow difficult	Easy	Very easy
1	2	3	4	5

1.8 If your response is from 1-3, please explain Why?

.....

.....

.....

1.9 How do you assess freedom of peaceful organizing by CSOs? (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	The freedom of assembly is respected	There are limitations but they are justified and the reasons are communicated in writing	There is use of force exerted by law enforcement authorities.	In case of contra-protests, the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly.	There are cases of freedom of assembly practiced by CSOs without prior authorization	Media is present at these assembly
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1.10 Please provide an example for any of the alternatives based on the experience of your organisation

.....

.....

.....

2. FRAMEWORK FOR CSO FINANCIAL VIABILITY AND SUSTAINABILITY

2.1 Do you secure income from the following sources of funding? (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	Grants from foreign donors	Grants from Central Government	Grants from Local Government	Services offered by the CSO (economic activity of the CSO)	Public Procurement	Donations	Volunteer Work
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.2 Based on the previous Fiscal year, what percentage of the financial resources of your organization has been received from the following sources (please indicate the total percentage in brackets) (please note that the total amount of different financial resources should not exceed 100%)?

- Central state institutions [----- %]
- Local state institutions [----- %]
- Local private companies [----- %]
- Foreign donors [----- %]
- Individual local donations [----- %]
- Membership fees [----- %]
- Tariffs/sale of services [----- %]
- Economic activities [----- %]
- Other (please explain): [----- %]

TOTAL [100%]

2.3 How would you assess the tax treatment of the following sources of income?
(Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	Direct or indirect tax on grants is applied	Tax benefits for economic activity are effective and support CSOs	Sanctions are applicable to passive investments of CSO (if utilised by CSOs)
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 Have you ever benefited from conditional donations (endowments) as a source of income for your organization? Yes No

2.5 If your response is “yes”, what is the cost of endowments that enable the generation of income?

.....

2.6 What are the tax benefits that you’ll be requesting to support CSOs?

1.
 2.
 3.

2.7 How would you assess the availability of public funding (from the state) to support the institutional development of CSOs?

(Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	Public funding is responds to the needs of the CSO	There are government bodies with a clear mandate for distribution / monitoring public funds	Funding is predictable, and easily identifiable	CSO participation in public funding cycle is transparent
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.8 What amount of state funding did your organization received in 2013-2014? (State the amount is in Lek) Insert 0 if you have never received state funds. _____

2.9 What is your assessment on the distribution of public funding to CSOs? *(Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)*

	Information on the procedures for funding and information on funded projects is publicly available	State bodies follow the procedure and apply it in a harmonized way	The application requirements are too burdensome for CSOs	Decisions on tenders are considered fair and conflict of interest situations are declared in advance
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.10 Please provide an example for any of the alternatives based on the experience of your organization.

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.....

2.11 On your assessment how stimulating are governmental policies for employment in the civil society sector?

Not at all stimulating	Somehow stimulating	Neutral	Stimulating	Very stimulating
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.12 Are you aware of state programs that enable volunteerism?

Yes No

2.13 If your answer is Yes, please mention it. _____

2.14 How would you assess governmental policies and laws enabling volunteering?
 (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	Incentives and programs are transparent and easily available from the CSO	Administrative procedures for the organizers of voluntary activities are not complicated	There are cases of complaints over restrictions on volunteering
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. FRAMEWORK AND PRACTICES FOR COOPERATION GOVERNMENT - CSO

3.1 How would you assess the cooperation Government - CSO?
 (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	CSOs participate in all stages of the development, implementation and evaluation of strategic documents dealing with relations State - CSO	Cooperation between the state and CSOs is improved	The implementation of strategic documents dealing with relations State - CSO is monitored, evaluated and reviewed periodically	State policies for cooperation State - CSOs are based on reliable data
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.2 Please provide an example for any of the alternatives based on the experience of your organization.

.....

3.3 How would you assess the level of involvement of CSOs in decision making?

Very low	Low	Somehow	High	Very high
1	2	3	4	5

3.4 If your response is from 1-3, please explain Why?

.....

.....

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3.5 How would you assess the standards of involvement of CSOs in policy and decision making processes? (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	Public institutions routinely invite all interested CSOs to comment on policy / legal initiative at an early stage	CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond	Written feedback on the results of consultations is made publicly available by public institutions	The majority of civil servants in charge of drafting public policies has successfully completed the necessary educational programs/training
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.6 Please provide an example for any of the alternatives based on the experience of your organization.

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3.7 Please list three criteria that would increase the involvement of CSOs in decision making.

1.

2.

3.

3.8 How do you assess public access to the project - laws and policies?

Very difficult	Difficult	Somehow difficult	Easy	Very easy
1	2	3	4	5

3.9 Please list the laws in which you actively participated in 2014 (e-consultations, roundtable, working group, etc.)

1.
2.
3.

3.10 How would you assess the participation of CSOs in the cross – sector bodies?

Very difficult	Difficult	Somehow difficult	Easy	Very easy
1	2	3	4	5

3.11 How would you assess the involvement of CSOs in cross-sector bodies? (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much

	Advisory bodies on issues relevant for civil society generally include CSO representatives	CSO representatives are enabled to freely express and defend their positions	CSO representatives are selected through selection process which are considered fair and transparent	Participation does prevent CSOs from using alternative ways of advocacy or promoting alternative stand-points which are not in line with the position of the respective body
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.12 List three criteria that would ensure that partnership to be effective?

1.
2.
3.

3.13 What are the opportunities of CSOs to compete for state contracts?

(Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	CSOs are able to benefit contract in competition with other providers	CSOs are involved in all stages of development and service delivery	In cases where a license is required, the procedures of taking it are easy
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.14 Please provide an example for any of the alternatives based on the experience of your organization.

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3.15 What is the role of the state in the financing of services provided by CSOs?

(Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	CSOs recipients of funding for services	CSOs receive sufficient funding to cover basic costs of the services they are contracted to provide	Payments are made on time and the funding is flexible
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.16 Please provide an example for any of the alternatives based on the experience of your organization.

.....

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.....

3.17 How would you assess the procedures for contracting the services of CSOs?

Very difficult	Difficult	Somehow difficult	Easy	Very easy
1	2	3	4	5

3.18 If your response is from 1-3, please explain Why?

.....

3.19 List three conditions that would facilitate the contracting of CSO services from the state.

1.
 2.
 3.

3.20 How would you assess the process of monitoring of the state structures to services provided by CSOs? (Please rank from 1 to 5, where 1 - Not at all, 2-Little, 3-Somehow 4 - Enough: 5 - Very much)

	CSUs are subject to excessive control	Monitoring is performed based on procedures and pre-announced criteria	Monitoring results are made available to the public
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.21 Please provide an example for any of the alternatives based on the experience of your organization.

.....

3.22 List three priorities for creating an enable environment for the CSOs activity.

1.
 2.
 3.

Thanks for your time and contribution!

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