

Monitoring Matrix on Enabling Environment for Civil Society Development

KOSOVO COUNTRY REPORT 2013

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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

www.balkancsd.net

Implementing partner in Kosovo:

Kosovar Civil Society Foundation (KCSF)

Fazli Grajqevci 4/a, 10000, Prishtinë, Kosovë

Tel.: +381 (0)38 248 636; 248 643

www.kcsfoundation.org

The report was drafted from Kosovar Civil Society Foundation and the core team composed of:

Taulant Hoxha - author

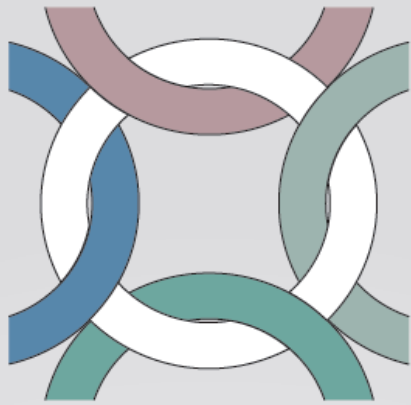
Besnike Koçani - researcher

Dren Puka – researcher

Rina Dragidella – research assistant

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BALKAN CIVIL SOCIETY DEVELOPMENT NETWORK



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

Monitoring Matrix on Enabling Environment for Civil Society Development

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Project funded by the European Union

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Contents

Contents

Executive Summary.....	3
Introduction	6
Methodology.....	10
Findings and Recommendations.....	12
Area 1: Basic Legal Guarantees of Freedoms.....	12
Sub-area 1.1.: Freedom of association	12
Sub-area 1.2.: Related-freedoms	14
Area 2: Framework for CSO Financial Viability and Sustainability.....	17
Sub-area 2.1.: Tax/fiscal treatment for CSOs and their donors.....	17
Sub-area 2.2.: State support	18
Sub-area 2.3.: Human resources.....	20
Area 3: Government-CSO Relationship.....	22
Sub-area 3.1.: Framework and practices for cooperation	22
Sub-area 3.2.: Involvement in policy- and decision-making process.....	23
Sub-area 3.3.: Collaboration in social provision	25
Findings and Recommendations (Tabular)	28
Used Resources and Useful Links.....	57
Annex 1 – List of interviewees	59
Annex 2 – List of interview questions	60
Annex 3 – Organizational survey questionnaire	63

Executive Summary

1. Civil Society and Civil Society Development in Kosovo

The **basic legal framework** for establishment, registration and operation of NGOs is in place, while its implementation is partial, mostly with regards to the provisions related to the operation of NGOs. **Freedom of assembly and expression** are guaranteed by law and in general CSOs exercise these rights freely, although cases of threats to journalists and some activists are present occasionally. There is partially disabling environment for **financial viability of CSOs**, and Kosovar CSOs still are highly dependent on international funding. Some **tax incentives** for private donors are part of the legal framework, but they hardly produce any concrete effect in practice. **Public funds** for CSOs are increasing, but there are no standard procedures and criteria on their programming, selection, monitoring and evaluation. CSOs are not part of policies that promote **employment** and state does not stimulate employment or volunteering with CSOs. A governmental Strategy for Cooperation with Civil Society was adopted in July 2013, and **institutional setup** for implementation of this Strategy is still undergoing. An advancement of legislation at governmental level introduced the requirement to **consult CSOs in drafting public policies**. As a result, an increased involvement of civil society in drafting public policies is noted, although proper implementation of the requirements is still lagging behind. A number of initiatives on **social service provision by CSOs** are addressing issues of licensing of services and service providers, aiming to increase the opportunities of CSOs in these fields. However, service provision from CSOs is still limited to certain social services, and there are no proper **funding, procedures and standards** which would create a supportive environment for CSO involvement in service provision.

Specific challenges with regards to areas of the Matrix consist for the future of CSDev: proper implementation of the basic legislation for CSOs due to the lack of understanding of principles of operation of civil society sector; creating a comprehensive system of public support to ensure transparent and accountable selection, implementation and reporting of CSOs projects and initiatives; bringing the recently established cooperation principles into a horizontal approach for the entire public administration; recognizing civil society as capable service-providers and opening of the public procurement system to CSOs. Most of these challenges lie also within the Governmental Strategy for cooperation with civil society, which can serve as a framework for specific initiatives addressing particular issues. While public institutions are relatively open to drafting new policies and legislation, it is the implementation of the applicable legislation which is very problematic. This is why, in parallel with proposing and amending legislation, both civil society and government should insist on building the necessary capacities and creating the regular monitoring tools.

2. Key Findings

Civil society development (CSDev) has been an issue of discussion mostly within limited groups of civil society, and only recently started to be present in the discourse of the major part of political constellation of the country. During the last five years, the attitude of state officials towards CSO development and civil dialogue is shifting from a large indifference and ad-hoc and non-transparent cooperation towards a gradually increasing interest and need to structure the cooperation with the entire sector. Nevertheless, until now, the specific parts of CSDev related issues were addressed in a fragmented manner and no

coherent approach was present from public institutions. This resulted in incomplete legislation in most of the areas, while the existing laws and mechanisms are not properly implemented. Limited capacities and lack of political willingness were among the main reasons for this. Only recently, the role of civil society was officially recognized by the Government and Assembly, and the first framework documents were introduced. However, the success of these initial steps is dependent on the ownership of public institutions towards these documents, and this is to be measured initially through human and financial resources dedicated for their implementation.

Top 6 findings from the report.		Reference	
1	The basic legislation for establishment and operation of CSOs is in compliance with international standards, but its proper implementation is hampered by limited capacities of public institutions and lack of harmonization with other laws/mechanisms relevant for the operation of CSOs.	Area	1
		Sub-Area	1.1
2	Public Benefit Status exists, but does not produce any effects in practice. Its basic elements exist in the Law on Freedom of Association in NGOs, but there are no implementation mechanisms and harmonization with tax and other laws, resulting in very limited benefits for holders of the public benefit status.	Area	2
		Sub-Area	2.1
3	The approach of public institutions does not contribute towards financial viability of CSOs. Although the share of public funds for CSOs is increasing, there are no criteria, standards or procedure for their programing, implementation, monitoring and evaluation.	Area	2
		Sub-Area	2.2
4	Recently adopted Governmental Strategy for cooperation with civil society provides a comprehensive framework of advancement of the environment on CSDev, however the current institutional setup, and human and financial resources do not guarantee its proper implementation.	Area	3
		Sub-Area	3.1
5	Recent advancements in the legal framework at governmental level have improved CSO involvement in policy making, but proper implementation and clearly defined standards of consultation are still missing.	Area	3
		Sub-Area	3.2
6	In exception for the social service provision, the rest of the environment for service provision is generally closed for CSOs and does not enable CSOs to become equal providers of services.	Area	3
		Sub-Area	3.3

3. Key Policy Recommendations

In a period when civil society development is becoming increasingly present in the discourse of decision-makers and civil society, the fragmented parts of legislation and practice should be put within a coherent strategic approach and addressed horizontally towards supporting CSDev. Building on the recently adopted Governmental Strategy for cooperation with civil society, and utilizing the domestic and international resources available, a systemic intervention is needed both on improving the institutional arrangement and capacities for implementation of basic legislation and advancing the legal framework of related fields such as tax system, public funds and service provision of CSOs.

No	Top 6 recommendations for reform	Reference	
1	The capacities of the NGO Registration Department and other implementing agencies (such as Tax Administration) should be increased in order to properly interpret and implement the basic and fiscal legislation for CSOs	Area	1
		Sub-Area	1.1
2	The tax laws should be harmonized with the Public Benefit Status chapter of the basic NGO Law and concrete benefits for PBOs should be introduced	Area	2
		Sub-Area	2.1
3	A comprehensive system on public funding should be initiated, based on	Area	2

	the objectives of the Governmental Strategy for cooperation with civil society, and the designed criteria, standards and procedures ensure transparent and accountable implementation of public funds for CSOs. Regardless of a comprehensive system, all information on public funds disbursed to CSOs should be made transparent.	Sub-Area	2.2
4	In parallel to establishing a specific unit for cooperation with civil society within the OGG/OPM, there should be specific allocated funding for implementation of the Governmental Strategy for cooperation with civil society, as well as intensive education and capacity-building activities for civil servants on this strategy	Area	3
		Sub-Area	3.1
5	The legislation should be complemented with Minimum Standards for public consultations at governmental level, which would cover the entire cycle of decision-making, starting from agenda-setting to reformulation	Area	3
		Sub-Area	3.2
6	The Public Procurement Law should be amended so to allow NGO registration certificates to be accepted, and sufficient and multi-annual funding should be made available to CSO social service providers	Area	3
		Sub-Area	3.3

4. 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). 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.

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 of 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 lies in implementation, the indicators are defined to monitor the situation on level of legal framework and practical application.

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

Introduction

1. About the Monitoring Report

In concrete terms, civil society in Kosovo is comprised mainly of registered non-governmental organizations (NGOs), while others forms of civil society are not common. Only a few examples of non-registered initiatives may be found, and most of them arise on an ad-hoc basis and do not continue being active after the concrete issue/problem is resolved. In addition, even though formally within the scope of civil society definition, trade unions are rarely seen as such, and cooperation between different trade unions and the other parts of civil society is limited, with trade unions rarely being part of civil society initiatives and forums. Religious communities, in general, are not considered part of civil society. Media remains both in and outside the sector – most of them are registered as private business, but their role in specific issues of democracy may be considered as part of civil society.

This report has addressed issues of civil society in the scope defined above. Nevertheless, particular initiatives or issues which are not directly within civil society have been taken into account, in cases when those initiatives or issues have influenced civil society development. This report covers the period from 2012 to 2013.

2. The Monitoring Matrix on Enabling Environment for Civil Society Development

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.¹

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). 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 Turkey². 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 will be available as of March,

2014.

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.

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.

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.

² Albania, Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro, Serbia and Turkey.

Therefore, the standards and indicators have been formulated with consideration of the current state of development of 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).

3. Civil Society and Civil Society Development (CSDev) in Kosovo

As of November 2013, there are 7,452 registered NGOs, although only around 10% of them are estimated to be still active.

Kosovo's CSOs cover a wide range of fields of their activity. A number of fields are continuously attracting more CSOs and some other fields are experiencing decreases in the

numbers of CSOs involved. Previously, the most present fields of work were women, minority and youth issue. Following Kosovo's independence in 2008, CSOs work on democratization issues, such as rule of law in general and those seen as playing a 'watchdog' role in particular are increasing their presence. In addition, there are numerous CSOs dealing with specific issues such as human rights, youth, women, environment, culture, social inclusion, etc.

Within this constellation, civil society development (CSDev) has been an issue of discussion mostly within limited groups of civil society, and only recently started to be present in the discourse of the entire political constellation of the country. During the last five years, the attitude of state officials towards CSO development and civil dialogue is shifting from a large indifference and ad-hoc and non-transparent cooperation towards a gradually increasing interest and need to structure the cooperation with the entire sector. The internal pressure from Kosovar CSOs and the continuous emphasis that European Union puts on the need for a developed civil sector resulted in an increased interest of public institutions to involve and cooperate with civil society through formal mechanisms and instruments.

In concrete terms, the basic legal framework for establishment and operation of NGOs is in place while its implementation is mostly limited to registration purposes. Freedom of assembly and expression are guaranteed by law and in general CSOs exercise these rights freely, although cases of threats to journalists and some activists are present occasionally.

There is partially disabling environment for financial viability of CSOs, and Kosovar CSOs still are highly dependent on international funding. Some tax incentives for private donors are part of the legal

framework, but they hardly produce any concrete effect in practice. Public funds for CSOs are increasing, but there are no standard procedures and criteria on their programming, selection, monitoring and evaluation. CSOs are not part of policies that promote employment and state does not stimulate employment or volunteering with CSOs. A governmental Strategy for Cooperation with Civil Society was adopted in July 2013, and institutional setup for implementation of this strategy is still undergoing. An advancement of legislation at governmental level introduced the requirement to consult CSOs in drafting public policies. As a result, an increased involvement of civil society in drafting public policies is noted, although proper implementation of the requirements is still lagging behind. A number of initiatives on social service provision by CSOs are addressing issues of licensing of services and service providers, aiming to increase the opportunities of CSOs in these fields. However, service provision from CSOs is still limited to certain social services, and there are no proper funding, procedures and standards which would create a supportive environment for CSO involvement in service provision.

The factors that impede CSO development come from both sides. First and foremost, a large civic apathy does not create the necessary pressure to public institutions for investing their energy and funds in an enabling environment for civil society. CSOs, mostly well-established and professional ones, remain among the few that create a domestic demand for enabling environment, while EU is the main external actor that pushes Kosovo public institutions to work on this. Other sectors, such as business sector, remain aside of the efforts to create enabling environment for CSO development. Another impeding factor is the low understanding of the concept of civil society and its potential for building a democratic and functioning state, including lack of concrete skills necessary to contribute to an enabling environment. Last, problems in rule of law and corruption, as well as very dynamic political developments are an additional burden in keeping the civil society development in the priority list of both government and civil society.

While lack of political willingness is the main reason behind many difficulties in advancing the environment of operation of CSOs, some of the factors are also as a result of the historical development of civil society and state institutions in Kosovo. The history of civil society in Kosovo is part of a broader story of Eastern Europe during the fall of communism, but also shaped by the unique circumstances of Kosovo and the violent break-up of Yugoslavia. When Kosovo's autonomous status was revoked in 1989, civil society became part of resistance, cooperating closely with the parallel government set up in defiance of Belgrade and offering alternative health, welfare, and literacy services. The success of the Movement for the Reconciliation of Bloods Feuds is just one example of the popularity and strength of civil society during this era.³ Almost entire population of Kosovo was active during the full decade of social solidarity and volunteering. The high political motive of that time no longer exists following the liberation and independence, and the resources and energy of that time are long spent.⁴

Civil society faced a radical change after the NATO intervention in 1999, with the United Nations Mission in Kosovo focused on peace building and reconstruction and a flood of foreign donors urging CSOs to play a major role but also sometimes, subtly or un-subtly, defining the parameters of that role. For most of the period of international governance and dual administration of UNMIK and local institutions during 2000's, civil society was mostly focused on emergency actions and reconstruction, as well as interethnic

³ UNDP, Human Development Report 2008, Civil Society & Development, p.12, http://hdr.undp.org/sites/default/files/nhdr_2008_kosovo_en.pdf

⁴ KCSF-CIVICUS, Civil Society Index, Analytical Country Report for Kosovo 2011, Better Governance for a Greater Impact, A call for Citizens, p.23, <https://civicus.org/downloads/CSI/Kosovo.pdf>

reconciliation, having little engagement with public institutions. With local institutions taking over the responsibilities and in particular after Kosovo's independence, new public administration and lack of experience in cooperating with civil society continues to pose additional difficulties in developing new legislation and mechanisms, and in particular in the implementation phase.

4. Specific features and challenges in applying the Matrix in Kosovo

The monitoring of the state of development of CSDev in Kosovo based on this Matrix was a challenging undertaking in Kosovo, mostly due to the huge gaps in data available from Statistical Office or other institutions which are competent for specific areas of CSDev. This is why KCSF has decided to complement two joint initiatives: CSDev Matrix and Kosovar Civil Society Index, in order to ensure the basic data which are necessary for assessing the state of development of civil society and the environment in which it operates. Parallel undertaking of these two initiatives had its benefits and challenges. The main benefits were that a waste amount of data was collected through utilizing Kosovar Civil Society Index research tools, which otherwise would have been impossible to deploy due to limited resources available for Monitoring Matrix on enabling environment for CSDev. At the other hand, it required a very extensive coordination and planning of both initiatives, since the target groups for data collection were very similar, and an over-use of their availability might result in refusal to respond or unreliable information.

Furthermore, an additional challenge was the very fragmented legislation which contains specific provisions relevant for CSDev. Most of the specific provisions are "hidden" in a great number of laws and administrative instructions, and navigation into this complex system of legislation and their proper connection required excessive work in desk research and analysis.

Last, CSDev is still a topic which is not part of the work of majority of CSOs active in Kosovo. This results in limited number of available reports or data which could be used for this exercise. This should be taken into account for the following years of monitoring and the expected revision of monitoring methodology.

5. Acknowledgements and thanks

KCSF work in collecting and analyzing the data for this report was based on a team work, which included the major part of its staff and was built on the results of a number of its other projects and initiatives. Without the generous support of all colleagues of KCSF, it would have been impossible for the core team responsible for this report to complete this assignment. This is why the contribution of every member of KCSF team is highly acknowledged.

In addition, KCSF would like to express its gratitude to all those CSOs and representatives of public institutions, media, academia and business sector who have accepted to provide their opinions and thoughts through participating in surveys and responding to interviews. The information collected from a big number of actors relevant to civil society work in Kosovo was crucial to cover the entire scope of this matrix.

Last, KCSF acknowledges the support provided by BCSDN Executive Office and ECNL to the development and implementation of this monitoring exercise. Their support was very helpful to put the entire information within a clearly defined format, which is comparable regionally while providing sufficient space for country specific information.

Methodology

1. Overview of the methodological approach

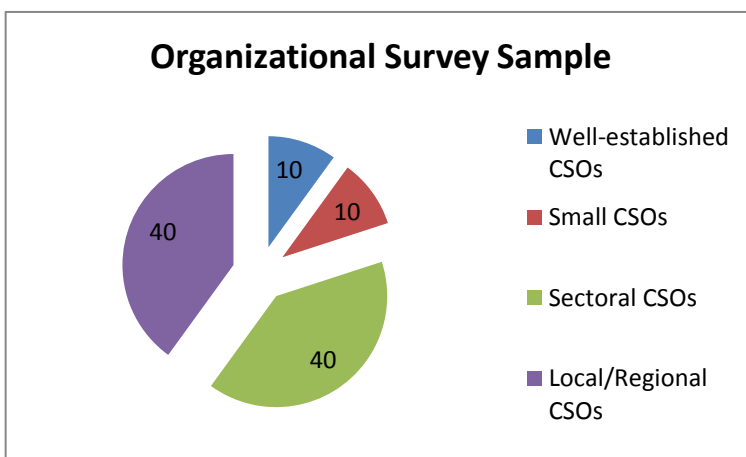
CSDDev Matrix has been developed based on the regional expertise and experience, and aims to address both common issues relevant for the entire Western Balkans and Turkey, as well as specific issues at each of the countries covered. Being used as a monitoring tool for the first time, different methodologies were deployed in different countries, while lessons learnt from the first year of monitoring will be used to revise and agree on a uniform methodology for the future.

Kosovar Civil Society Foundation, being in charge for implementing the Monitoring Matrix for Kosovo, took stock of a parallel research project on the state of civil society and combined the data collection tools for both of the exercises that were carried at the same period of time. Concretely, a set of data collection tools were used simultaneously for Kosovar Civil Society Index and Monitoring Matrix, bringing added value and complementing the scope of issues covered to each of the projects.

Data collection was carried out using two sets of tools: quantitative and qualitative. Organizational survey with 100 active CSOs was the main source of information for many issues which information from CSOs was needed. A limited population survey with 1,300 respondents throughout Kosovo provided general information on the involvement and perceptions of citizens towards civil society in Kosovo. The quantitative methods were complemented by in-depth interviews with more than 30 representatives from civil society and public institutions, as well as 30 short structured interviews with 30 representatives of all sectors outside civil society. Last, a comprehensive desk research of the relevant legislation in force and reports of other local and international organizations and institutions served to collect and analyze the static data, mostly serving the monitoring of indicators on the part of legislation.

Additionally, building on KCSF extensive experience in initiating, designing and implementing numerous pieces of legislation and mechanisms for freedom of association, citizen participation and cooperation between government and civil society, in-house information and experience was used for the sub-areas 1.1. (Freedom of association); sub-area 3.1. (Framework and practices for cooperation); and sub-area 3.2. (Involvement in policy- and decision-making processes).

2. Participation of the CSO community



CSO community was directly involved in data collection, both through quantitative and qualitative methodology. The Organizational Survey was conducted with 100 active CSOs and covered a wide range of topics related to the enabling environment for civil society development. The sample of CSOs included 10 big and well-established CSOs, 10 small grass-root CSOs, 40 CSOs representing various sectors and 40 CSOs representing

various geographical regions. Additionally, the in-depth interviews were conducted with 30 representatives of civil society organizations, public institutions and business sector. The selection of the interviewees was based on the method of “key informants”, which were selected based on their involvement in different fields covered by specific sub-areas of this Matrix, assuming they possess information and data that can be explored by the interviewers. The number of key informants aimed to cover each of the sub-areas of the Monitoring Matrix. Each of the interviewed groups had a number of standard questions, as well as specific sets of questions, depending on their specific field of expertise and experience. The questions aimed to gather information both on the legislation and practice of different sub-areas. Moreover, aiming to explore in-depth the supplementary information provided by key informants, the interviews were conducted with an added flexibility in terms of topics and questions covered. Complementing the key informants, the methodology consisted on interviewing a number of “outsiders”, namely organizations/individuals which are not directly linked with specific sub-areas, but might have information or opinion on any indicator or sub-area of the matrix.

The lists of interviewees, set of interview questions as well as the questionnaire of the organizational survey are listed as an annex to this report.

Findings and Recommendations

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

From 7,452 registered NGOs in December 2013, there are 6,947 domestic and 505 foreign/international NGOs. From domestic NGOs, 6,695 are associations and 252 foundations.

Freedom of association is a constitutional right, guaranteed from the Article 44 of the Constitution of Kosovo and defined in the Law 04/L-57 on Freedom of Association in NGOs. The legal form to which this freedom is extended includes associations and foundations (as per the

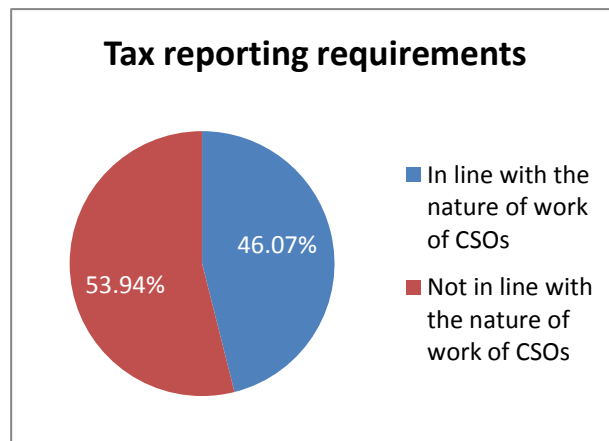
Law on NGOs), as well as trade unions, political parties, employers' associations, religious communities, etc. which are regulated through their respective laws. However, there are no legal provisions on the establishment of non-profit companies or endowments, although the latter is neither prohibited nor allowed explicitly and cases of foundations functioning as endowments can be found. Associations can be established by at least three physical or legal persons, while foundations can be established by one person or a testament. There is no requirement for initial or minimum funds for establishing a foundation, thus most of the foundations are established without any initial property or asset. Registration of NGOs is not mandatory, although vast majority of organizations decide to register in order to gain legal personality. Registration rules are simple and free of charge, and response by the NGO Registration Department shall be provided within 60 days. In practice, most of the NGOs are registered within this deadline, although there are cases when this deadline is not respected, usually due to requirements for additional documents or change in statutes. Although it is considered easily accessible and not burdensome, there are cases when NGO Registration Department requires additional documents which neither are legal requirements nor based on any document or international standard. For example, the law requires at least three persons to establish an association, while the NGO Registration Department requires an additional list with at least 5 members of the association. An online registration platform was designed a couple of years ago, but it became functional only recently and still online registration is not common, mostly due to impossibility to stamp the registration documents through the

In 2012, the Assembly of Kosovo adopted a law sponsored by Central Bank of Kosovo and Ministry of Finance, which allowed transformation of microfinance NGOs into private companies, enabling direct transfer of ownership to leaders of those NGOs. Following the reaction of a coalition of CSOs which opposed this transformation, in 2013 the Constitutional Court declared all provisions related to transformation unconstitutional.

online system. Legislation allows for appeal process, and an administrative instruction on the appeal process exists. However, it is problematic that the same authority is mandated to establish an appeal commission. In addition,

no clear rules on functioning of this commission exist. Most of the problems at the registration phase are due to lack of sufficient capacities and understanding of the legal requirements by the NGO Registration Department, which is the sole responsible authority for registration of NGOs.

In general, CSOs in Kosovo operate freely without unwarranted state interference in their internal governance and activities. The legal framework prohibits public authorities to interfere in the work and activities of NGOs and no cases of direct state interference in internal matters of CSOs are reported. Reporting requirements are twofold: reporting to Tax Administration for their financial transactions and reporting to the NGO Registration Department for Public Benefit Organizations. Reporting requirements to Tax Administration are identical to businesses and 53.94% of the interviewed CSOs consider these requirements as not in line with the specific nature of the work of CSOs. At the other side, reporting of PBOs (231 PBOs in 2013) is both narrative and financial, and PBOs with an income of more than 100,000 EUR should also submit an external audit report. The narrative report however is based on templates which do not allow proper information and assessment of the public benefit work of the CSOs. The Law 03/L-196 for preventing the money laundering and financing of terrorism has lower thresholds of control for payment of CSOs in comparison to other entities: NGOs should ask for special permission to receive more than 1,000 EUR from a single sender or pay more than 5,000 EUR to a single recipient within the same day. To be able to make or receive payments that exceed the amounts specified above, the NGO may require the Financial Intelligence Unit of Kosovo (FIU-K) a one-time or recurring exemption from these obligations. Written request submitted by NGOs to the FIU-K should stress the required type of exemption and the reasons for this exemption, while FIU-K must respond to this request within thirty (30) days. FIU-K answers can be: 1) granted 2) conditionally granted or 3) or denied exemption. However, the entire process of request and response is not associated with the criteria that should be considered by FIU-K when taking a decision. This creates a base for different interpretation or arbitrary decisions. These requirements are burdensome for CSOs as they may create problems for receiving funds from donors or paying funds from local grant makers to their grantees. Moreover, the sanctions for breaching of these limitations are problematic in two aspects: first, they are not proportional to the extent of the breach, as they allow even the dissolution of NGOs; second, they give to the NGO Registration and Liaison Office the authority to dissolve the NGO, which is not in line with the provisions of the Law on Freedom of Association in NGOs. However, these provisions are not reported to be implemented in practice. Within the Law on Freedom of Association in NGOs, legal provisions on dissolution of NGOs are in line with the international principles and standards, although the provisions of distribution of assets are not functional. An administrative instruction on establishment of the Committee for Distribution of remained Assets of the terminated NGO exists, but the specific procedures and criteria on decisions from this Committee are not in place.



In Kosovo, CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities. The legal framework allows CSOs to engage in different economic activities, while related economic activities are also exempt from the profit tax. However, only a number of CSOs engage in economic activities and many of them are not familiar with related obligations and limitations. Similarly, tax administration has limited capacities in dealing with specific nature of work of CSOs, as most of the time CSOs are treated identically as businesses. Receiving foreign funding is allowed and 74% of

the resources of civil society come from international donors.⁵ In addition, CSOs can receive funding also from individuals, corporations and other sources, but in practice individual and corporate philanthropy is not very common. CSOs are not VAT exempted. Nevertheless, funds coming from EU or most of the bilateral donors are exempt from VAT, regardless of economic operator which operates with these funds. As a result, CSOs that benefit from these funds are subject to this exemption also, for that portion of funds only. However, the exemption procedure is not unified for all donors and practical exemption creates difficulties for CSOs in many cases.

To conclude, the basic legislation for establishment and operation of CSOs is in compliance with international standards, but its proper implementation is hampered by limited capacities of public institutions and lack of harmonization with other laws/mechanisms relevant for the operation of CSOs.

The main recommendations for Sub-area 1.1 are:

- **Drafting of the legal framework for non-for-profit companies and endowments should be initiated and their establishment and operation should be explicitly regulated**
- **The capacities of the NGO Registration Department should be increased to properly interpret and implement the Law on Freedom of Associations in NGOs**
- **The legal framework for financial reporting of CSOs, including the money laundering legislation, should introduce a system which takes into account the specific nature of CSOs**
- **The capacities of Kosovo Tax Administration should be increased to properly understand and address the specific nature of work of CSOs**
- **VAT exemption procedure should be unified for all exempted donors, aiming to ease undertaking of such procedures from CSOs**

Sub-area 1.2.: Related-freedoms

Representatives of Kosovar CSOs, individually or through their organization, enjoy freedom of peaceful assembly. Based on the Article 43 of the Constitution, the Law 03/L-118 on Public Gatherings guarantees to all Kosovar citizens the right to organize and participate in public gatherings, but there are no provisions on this right to those who are not citizens of Kosovo. The legal framework requires for prior notification for public gatherings,

except in those places where no additional security measures are required. When no response is provided by authorities in due time (48 hours prior to public gathering)⁶, the public gathering

In December 2012, the planned gathering of a CSO aiming to promote LGBT rights was not allowed, while an employee of that CSO was beaten when a group of 30 protesters entered and damaged property in the building where that CSO was planning to hold a launch party. One person was arrested in connection with the incident, but police released him later that evening.

can take place without any restriction. For any restrictions following the notification for public gatherings is noted, the organizers can appeal to court through a fast-track procedure. Counter-assemblies are not explicitly restricted, although specific provisions imply that if another protest is announced in a same or nearby location, this can serve as a ground for refusing the permission for organizing a protest/public gathering. In practice, CSOs do not report any restriction of their right of assembly, and numerous

⁵ Kosovar Civil Society Index 2013, KCSF 2014

⁶ Law No. 03/L-118 on Public Gatherings, Article 6 (3), http://www.gazetazyrtare.com/e-gov/index.php?option=com_content&task=view&id=336&Itemid=28&lang=en,

assemblies take place on regular basis. However, a case of attack on a CSO event on LGBT rights demonstrates that if addressing taboo issues, this right might still not be respected. In addition, it is a perception of many civil society activists that civil servants are however indirectly restricted to join protests organized by CSOs, in particular those for political issues. The gatherings, in particular peaceful protests, are usually organized in public squares or in front of particular institutions which are target of the protest and media has full access to those assemblies. In protests organized by CSOs during the reporting period, there are no reports for any use of force by police⁷.

The penal code, initially passed in April 2012, would have held journalists liable for defamation and other offenses “committed through the publication of information” in any medium and for refusing to reveal their sources. Following wide protests from media and civil society, the resignation of the Justice Minister in protest to this act and rejection of the code from the President of Kosovo, the Assembly of Kosovo removed the contested articles from the criminal code in October 2012.

In Kosovo, CSO representatives, individually or through their organizations enjoy freedom of expression for various issues of their interest. Based on the article 40 of the Constitution, the freedom of expression is guaranteed to all, and can be restricted only if

necessary to prevent violence or racial, ethnic or religious hate. In general, CSO representatives, including those from human rights and watch dog CSOs, in general enjoy the right to freedom of expression. However, there are reports of limited cases when CSO representatives have been threatened for their critical speech or addressing specific issues. According to the Association of Professional Journalists of Kosovo, there are cases of threats from public officials or business representatives to journalist that reported on corruption or other unlawful affairs, while the reaction of judiciary or police was not according to the expectations of the victims. The threats are usually done from individuals which do not necessarily represent the standpoint of their institutions. There are no reported cases of any sanction for critical speech for any CSO representative or journalist.

CSOs have free access to information and are free to receive and impart information through different media. Possibility to communicate and access information, including via the internet and ICT, is legally guaranteed and there are no reported cases where any restriction is imposed to CSOs. The internet penetration in Kosovo is 72.1%, while in 2011 only 3% of CSOs declared not to have access to internet.⁸ Most of the CSOs use social media to promote their work, while civil society activists are free to receive and impart information through social media. Based on the Law 04/L-109 on Electronic Communication, unjustified monitoring of communication channels is prohibited, in exception of monitoring based on a court decision or in extraordinary situation for reasons of national security. Although CSOs have not been part of any publicized monitoring affair, there are cases of publicizing the materials gathered from monitoring of communication channels, thus the potential for misuse of authorized monitoring remains a concern also among civil society.

⁷ As the reporting period ends in December 2013, the case of police intervention during the protests organized by students associations and CSOs in January-February 2014, in front of the University of Prishtina, will be covered in the 2014 report.

⁸ STIKK, Internet penetration and usage in Kosovo, August 2013, p.11, http://www.stikk-ks.org/uploads/downloads/Depertimi_dhe_perdorimi_i_internetit_ne_Kosove.pdf; Kosovar Civil Society Index 2013, KCSF 2014

To conclude, freedom of assembly and expression are guaranteed by law and in general CSOs exercise these rights freely, although cases of threats to journalists and some activists are present occasionally.

The main recommendations for Sub-area 1.2 are:

- **The right of assembly for non-citizens of Kosovo should be regulated, explicitly guarantying them their right of assembly**
- **The judicial system and police should react more effectively in preventing or addressing threats to CSO representatives and journalists**
- **The reported cases of monitoring of communication channels (mostly telephone conversations) should be investigated and investigation results should be published**

Area 2: Framework for CSO Financial Viability and Sustainability

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

In Kosovo, the legal framework provides tax benefits for a number of income sources of CSOs, although their effect in practice is limited. Grants and donations supporting non-for-profit activity of CSOs are not taxed, and there are no reports on any taxation of such income source. With regards to the economic activity, there are ambiguities in the legal framework, in particular on the economic activities of CSOs which do not have the public benefit status. "A non-governmental organization that conducts any commercial or other activity that is not exclusively related to its public purpose shall be charged income tax..."⁹, while the related economic activities of CSOs are tax exempt up to "a reasonable level of income"¹⁰. Concretely, the economic activity of any registered CSOs shall be directly linked to its mission, and all other economic activities are subject to income tax. In addition, the reasonable level of income is such an income which ensures sustainability and development of the CSO. However, while the Law 03/L-162 on Corporate Income Tax could be interpreted that all non-governmental organizations are subject to the tax benefit for related economic activities, the respective Administrative Instruction 14/ 2010 explaining its implementation talks only about public benefit organizations. This incoherence causes difficulties in its interpretation and implementation, although there are numerous CSOs that have tax free treatments for their economic activities.

There are no explicit provisions on any tax benefits on passive investments of CSOs, while passive investments are not common among civil society in Kosovo. Similarly, there are no provisions on

IPKO Foundation is a local operating foundation in Kosovo aiming to seed and support the development of the next generation of leaders with a digital vision for Kosovo. This foundation ensures its main part of the income through interest income generated from two time deposits, while interest is received every six months.

establishment and operation of endowments, nor related to any tax benefit for the latter. There are no practices found of endowments established or operating in Kosovo.

The Law on Corporate Income Tax and the Law on Personal Income Tax provide tax deductions for corporate or individual donations up to 5% of their taxable income if those donations are for humanitarian, health, educational, religious, scientific, cultural, environment protection or sports purposes. The eligible recipients of donations include NGOs which are granted public benefit status under the framework regulation and any other non-commercial organization that directly perform activities in the public interest and not for profit in the above mentioned areas. This tax benefit is provided only for a selected number of publicly beneficial activities, thus incoherent with the public benefit status which is set in the basic NGO Law. In practice, few CSOs have received individual or corporate donations, but none of them has reported tax deductions as the main reason for receiving those donations. This implies that tax benefits are not the main motivation for donations. In addition, the difficult economic situation does not present a positive environment for corporate and individual giving for civil society. According to the

⁹ Law 03/L- 162 on Corporate Income Tax - Article 33

¹⁰ Administrative Instruction 14/2010 on Implementation of Law 03/L0162 on Corporate Income Tax – Article 21

World Giving Index, Kosovo scores 28% in the overall ranking, while 30% in donating money¹¹. Corporate Social Responsibility is not a wide-spread concept among private companies in Kosovo and the rare cases of CSR are mostly initiated on individual basis, without any state policy on CSR. CSR is promoted neither by state, nor by business sector or CSOs.

To conclude, some tax incentives for private donors are part of the legal framework, but they are not the main motivation for private donations. Public Benefit Status exists, but does not produce any effects in practice. Its basic elements exist in the Law on Freedom of Association in NGOs, but there are no implementation mechanisms and harmonization with tax and other laws, resulting in very limited benefits for holders of the public benefit status.

The main recommendations for Sub-area 2.1 are:

- **The system for tax deductions for individual and corporate donations should be reformed with regards to the scale and scope of deductions and its implementation mechanisms**
- **The tax laws should be harmonized in their full, in particular with the Public Benefit Status chapter of the Law on Freedom of Association in NGOs**
- **CSR should be part of state policies and its promotion should be done by state authorities, in cooperation with CSOs**

Sub-area 2.2.: State support

In Kosovo, there is no public funding for institutional development of CSOs and co-financing of EU and other grants, while project support is present in many cases, mostly at local level. No special law or national policy regulates the state support for CSOs, similarly as no national or local level mechanisms for distribution of public funds to CSOs exists. In practice, the share of public funds for civil society has increased from 8 % in 2010 to 20% of the total resources of civil society in 2013. These funds to CSOs are disbursed from specific institutions at central and local level, without any cooperation or coherence. These funds are not planned within the state budget and only four cases of specific planning for CSO project support at central/local level were identified in the 2014 budget. According to the 2014 budget, NGOs in Rahovec municipality will be supported with 8.000 EUR for social issues and 15.000 EUR for rural development projects; in Istog a with 15.000 EUR budget line is dedicated to participation in capital project through NGO's, community and other donors, while NGO local projects in Kamenice will be supported with 25.000 EUR.¹²

The Law 04/L- 080 on games of chance provides with the possibility to direct a certain amount of funds from the Kosovo Lottery for different social categories, human rights issues, culture and sports. The details of such a transfer shall be determined by an administrative instruction, but such an instruction is still not drafted and there are no reports that such funds are collected or disbursed. The interviewed officials from the Ministry of Finance were not able to provide any data on the amount of funds disbursed to CSOs. In addition, in response to an official request for information on this matter, the Ministry of Finance responded that the Law on Budget does not have any direct allocation or specific budget line for non-governmental organizations. This confirms that the funding is unpredictable and it is impossible to

¹¹ World Giving Index 2013, A global view of giving trends December 2013, p.29

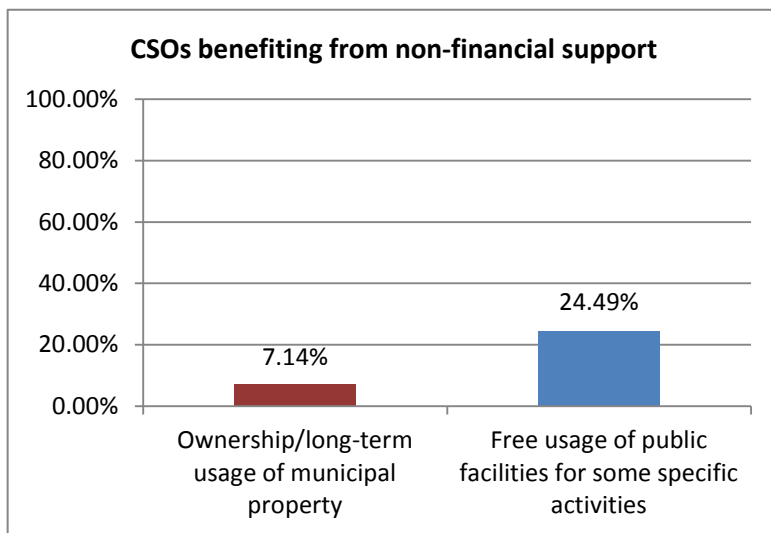
¹² Budget of Republic of Kosovo for year 2014; Financing of Capital Investments 2013-2015, <http://mf.rks.gov.net/en-us/ministriaefinancave/buxhetiirepublikesekosoves/buxhetigendrore.aspx>,

identify the amount of public funds committed or disbursed to CSOs. As participatory budgeting is not common in Kosovo, CSOs are not part of the public funding cycle even for public funds for civil society.

There are no specific procedures for distribution of public funding to CSOs, including lack of standard selection criteria which would ensure that public funding is distributed in a prescribed manner. Due to lack of specific budgetary planning and information on selection, it is very difficult to collect proper information on the amount, type of project and organizations benefiting from public funds. There is little publicly available information on application requirements and most of the decisions on tenders are not transparent. The only CSO specific procedures on addressing the conflict of interest are related to CSOs with public officials as Board members vis-à-vis state funding, although no information on fairness and conflict of interest is available.

In Kosovo, there is no system of accountability, monitoring and evaluation of public funding to CSOs. There are no procedures in place for ensuring accountability, while monitoring and evaluation of public funds is regulated only with general provisions of the Public Procurement Law and Public Finances Management and Accountability Law, which are not related to the specific work of CSOs. Monitoring visits from contracting authorities of public funding are not commonly reported, and when they happen, there are no standardized procedures or follow-up for such visits. As no specific legal provisions exist, the sanctions for misuse of public funds by CSOs are identical to all other legal entities, thus do not take into account the proportionality of the sanction with regards to size and type of CSO. Last, being disbursed in ad-hoc and non-standardized manner, there is no information that any evaluation for public funds for CSOs was carried out.

The Law on Law 03/L-226 on Allocation for use and Exchange of Immovable Property of Municipality allows municipalities to allocate immovable property to CSOs, while other types of non-financial support



which is more common is provision of free usage of public facilities for specific activities of CSOs. 7.14% of CSOs have reported to be provided with ownership or long-term usage of municipal property/offices, while 24.49% of CSOs have reported free usage of public facilities for their specific activities. However, the law prescribes only general criteria and there is no clearly prescribed process of such non-financial support to CSOs. Although there are no reports of unequal treatment of CSOs compared

to other sectors, non-financial support is mostly granted to CSOs representing vulnerable groups and youth organizations. In general, critical CSOs do not benefit from any long-term support and there are only few cases where such CSOs have benefited from any short-term or ad-hoc non-financial support, mostly using municipality premises for some of their activities.¹³

¹³ Kosovar Civil Society Index 2013, KCSF 2014

To conclude, the approach of public institutions does not contribute towards financial viability of CSOs. Although the share of public funds for CSOs is increasing, there are no criteria, standards or procedure for their programming, implementation, monitoring and evaluation.

The main recommendations for Sub-area 2.2 are:

- **A comprehensive system on public funding should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society, and the designed criteria, standards and procedures ensure transparent and accountable implementation of public funds for CSOs. Regardless the comprehensive system, all information on public funds disbursed to CSOs should be made transparent**
- **CSOs should be part of drafting the comprehensive system on public funding and its implementation in line with Monitoring Matrix standards.**

Sub-area 2.3.: Human resources

When CSOs employ people, there are no additional requirements or registrations for them comparing to commercial companies and CSOs are treated equally to other employers by law. However, CSOs are not treated in state incentive programs for employment, and in general, civil society sector is not treated as one of the sectors that contributes to employment.

According to the Labour Law women employed in Kosovo are entitled to twelve months of maternity leave, while the payment during this period is divided between employer and the government. Specific nature of funding of CSOs renders civil society organizations unable to guarantee all rights for women employed, who may give birth to a child during the employment period in the organization. Aiming to address this issue, during 2013, civil society has requested to be treated as a separate sector with its specific needs on this issue. Initial discussions in the Assembly of Kosovo have included interested CSOs in this matter.

While there are certain employment generation programs through public and private sector, CSOs are not part of any support or incentive. There are no statistics on the number of employees in the non-profit sector, while all relevant information on civil society is collected and published from civil society itself.

In 2013, only 3.1% of citizens declare to volunteer for any civil society organization or initiative, compared to 4.5% in 2011, showing a decrease in levels of voluntarism in Kosovo. Similarly, 32.67% of CSOs have the perception that volunteering in civil society is decreasing, compared to 19.8% having the opposite perception. Not recognizing the voluntary work by law remains one of the main reasons for these negative trends.

In general, Kosovo has no enabling volunteering policies and laws. The Law 03/L-145 on Youth Empowerment and Participation stimulates volunteering for youth. Other categories of volunteering are not addressed by any law, and

there are reports that absence of the legal recognition of the voluntary work is one of the reasons for low levels of volunteering in Kosovo. There are no state incentives and programs for youth volunteering and the provisions of the Law on Youth on volunteers are rarely implemented. Registration of young volunteers is obligatory, same as the obligations for contractual relationship and protection for organized volunteering for youth. However, administrative procedures for host organizations of young volunteers are complicated and burdensome for CSOs, thus volunteering takes place in other forms, mostly without any formal procedure.

Kosovar CSOs provide a wide range of educational activities, mostly short-term trainings in their field of work. However, non-formal education is not a concept that is promoted through policies and law, in exception of youth. While the National Qualifications Authority is allowed to establish systems of accreditation and recognition of non-formal education, only few CSOs that provide professional trainings are accredited through this framework. Specific administrative instruction provides some procedures for the recognition of non-formal education for youth. Nevertheless, the existing criteria are burdensome and bureaucratic and the possibilities for recognition of non-formal education is not used. The curriculum of formal educational system has limited civil society related topics – mostly in primary level of education through the subject of Citizenry Education. Some private universities provide with some opportunities for their students to engage with CSOs, while public universities are still lagging behind.

To conclude, CSOs are not part of policies that promote employment and state does not stimulate employment or volunteering with CSOs.

The main recommendations for Sub-area 2.3 are:

- **When designing employment policies, state should acknowledge that civil society is one of the sectors that generate employment, thus should be included in state incentive programs for employment**
- **A comprehensive system on volunteering should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society, with inclusion of other fields beyond youth volunteering**
- **Civil society related topics should be included in the official curriculum of educational system in cooperation with CSOs, and public and private schools and universities should create more opportunities for their students to engage with CSOs**
- **Kosovo Statistical Office, Ministry of Labor and Tax Administration should include CSOs as a statistical category on their employment statistics according to UN/ILO instruments**

Area 3: Government-CSO Relationship

Sub-area 3.1.: Framework and practices for cooperation

Following a MoU between the government and civil society in 2007 and a long process of drafting the document, a Governmental Strategy for cooperation with civil society was adopted in July 2013. This Strategy includes strategic objectives and measures, as well as a specific action plan with definition of responsibilities. Although the action plan includes estimated costs for each of the planned activities, until now there is no allocated budget for its implementation. Both the strategy and action plan have been developed and drafted jointly, with civil society providing most of the expertise to this process. The drafting process involved many CSOs from different areas of interest. Implementation of this Strategy has still not started, with only the mechanisms of implementation being in the process of design. As a result, it is still early to demonstrate any improvement deriving from this Strategy. It is planned that this Strategy will be continuously monitored from both sides, as well as periodic evaluation and revision will take place. Until now, including the process of drafting the Strategy, most of the data has been collected and provided by CSOs. Recently, the Assembly of Kosovo and a number of CSOs has initiated drafting of a declaration by the Assembly which would recognize the role of the sector and plan a number of measures for improving the cooperation and supporting civil society.

The importance of the development and cooperation with the sector is still not fully recognized by the state and operation of specific institutions related to civil society development is still at very early stages. Concretely, the Office for Good Governance within the Office of Prime Minister (OGG/OPM) is the central unit with the mandate to facilitate the cooperation between government and civil society. Following the adoption of the Governmental Strategy for cooperation with civil society, OGG/OPM has also been tasked to serve as a secretariat to the Joint Advisory Council, which is to be established as an advisory body for the implementation of the strategy. While this task is only one of the many tasks of this office, OGG/OPM has insufficient human and financial resources to facilitate CSO-government dialogue, same as for serving as a secretariat to the Joint Advisory Council. Although by its name indicates a mandate to cooperate with civil society, the NGO Registration and Liaison Office within the Ministry of Public Administration deals only with registration of NGOs and public benefit status, and liaison and cooperation with civil society is almost inexistent. At the level of Assembly of Kosovo, following an initiative of international organizations that support the work of the Assembly, a civil society liaison officer was appointed recently, with the aim to serve as a contact point for CSOs that are interested to be involved in the work of the Assembly and its committees. Due to its recent establishment and appointment, this position has still not produced any improvement in the relations of civil society and the Assembly. With regards to involvement of CSOs in the decisions taken by these institutions, the Governmental Strategy envisages continuous consultation with CSOs on all matters related to cooperation between government and civil society, while the design of the implementation modalities for the strategy is being conducted in close cooperation with civil society.

To conclude, recently adopted Governmental Strategy for cooperation with civil society provides a comprehensive framework of advancement of the environment on CSDev, however the current institutional setup, and human and financial resources do not guarantee its proper implementation.

The main recommendations for Sub-area 3.1 are:

- **There should be specific allocated funding for implementation of the Governmental Strategy for cooperation with civil society, as well as intensive education and capacity-building activities for civil servants on the Governmental Strategy for cooperation with civil society and their role in its implementation**
- **The Office for Good Governance within the Office of Prime Minister should establish a specific unit for cooperation with civil society, with a specific mandate to facilitate government-CSO cooperation and invest in enhancing its human and financial capacities**
- **Kosovo Statistical Office should cooperate with civil society development CSOs in collecting and publishing relevant data on civil society sector**

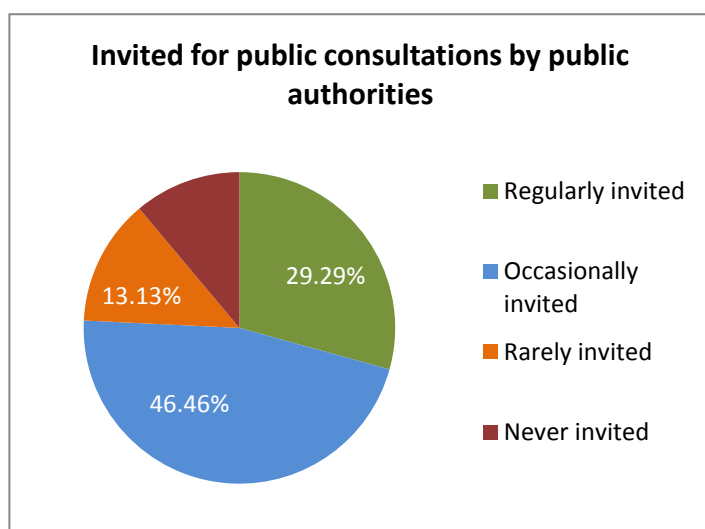
Sub-area 3.2.: Involvement in policy- and decision-making process

The legal framework for CSO involvement in decision-making provides with many opportunities for CSO input at both levels of governance, but the deficiencies in proper implementation and lack of concrete standards do not enable CSOs for their input in a

At governmental level, Ministries are increasingly inviting CSOs to provide written comments, but usually this is not done at early stages and no follow up is being conducted. In most of the cases CSOs are not provided with adequate information on the content of draft document, and the usual time to respond to Ministerial invitation is 15 working days. There are very few cases when written feedback on the results of consultations is provided or made publicly available.

timely manner. Concretely, the Rules of Procedures of the Government requires public consultations for all draft policies/laws, with adequate and timely information to be provided by the proposing authority, as well as feedback on the consultation results. 29.29% of CSOs have declared that they have been regularly invited for consultations for laws/policies relevant for their work. However, as there are no standards for proper implementation of these provisions, these requirements are only partially

implemented. The Rules of Procedure of the Assembly provide with non-obligatory possibilities to invite CSOs and organize public hearings, and Parliamentary Committees organize public hearings only for a certain number of laws. Similarly, the Law on Local Self-government provides with different instruments of citizen participation at local level, including public consultations, sectoral consultative committees, petition, public meetings with the Mayor, etc. However, most of the municipalities do not involve civil society at regular basis and many of the existing legal

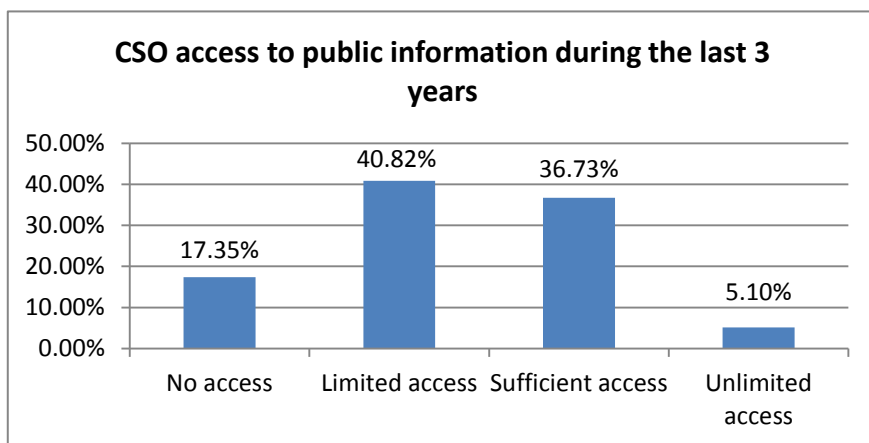


instruments are not properly functionalized. With regards to the capacities of civil servants to involve civil society, there are no educational programs/trainings for civil servants on this issue. A limited number of

trainings have been mostly organized by civil society and there are very few civil servants in charge of drafting public policies which have completed any educational program/training on CSO involvement. As this component is one of the specific measures of the recently adopted Governmental Strategy for cooperation with civil society, it is one of the expectations for improvement in the near future. Last, in exception of the Assembly of Kosovo, other institutions do not have specific units/officers who coordinate and monitor the public consultation process. In Ministries, public consultation process is usually run by their legal departments, while in municipalities there are different practices of work.

The legal framework is not explicit in obliging public institutions to proactively publish all draft laws and policies, while publishing of the laws/policies which are under discussion is related to the public consultation process. As a result, most of the draft laws and policies are not easily accessible to the public in a timely manner. Concretely, access to public information is a constitutional right, guaranteed with the Article 41 of the Constitution. The Law 03/L-215 on Access to Public Documents obliges all public institutions to proactively publish all adopted documents, but does not explicitly require publishing of the drafts of documents in procedure. These documents are public upon request. However, documents regulating the work of the government and local level require public institutions to consult the public during drafting of their laws/policies/regulations, and this process implies also publishing the draft

documents. When it comes to requests for access to public documents, there are clear legal procedures and mechanisms for access to public information/documents. In practice, the number of official requests from civil society is not high and public institutions do not answer regularly within the deadline



of 7 working days. 58.2% of the CSOs consider that they have limited or no access to information relevant for their work, while 37.11% of CSOs never made a request for access to information/documents.¹⁴ According to the 2012 report of the Office of Prime Minister, most of the requests come from journalist, while civil society has a higher share of requests for access to public documents at local level (Municipalities - 44%, Presidency/Assembly/Constitutional Court - 34%, Central Government - 22% and Independent Agencies - 9%). The major part of the refusals is done through administrative silence, while the cases of written explanation on the reasons for refusal are very rare. The Law on Access to Public Documents contains clearly prescribed monetary sanctions for civil servants and institutions breaching the legal requirements for access to public information, but there are no reports that cases of violations of the law have been sanctioned.

CSO representatives participate in many cross-sector bodies but their selection is rarely done based on clearly defined criteria and processes. The legislation allows, but does not oblige public institutions to invite CSO representatives in to decision-making or advisory bodies created by public institutions. As an

¹⁴ Kosovar Civil Society Index 2013, KCSF 2014

exception, sectoral consultative committees on municipal level should be established and comprised from citizens and civil society, but there are only few municipalities that have fulfilled this obligation. There are no guidelines or standard selection mechanisms which would ensure appropriate representation from civil society, while this is one of the specific activities of the Governmental Strategy for cooperation with civil society. There are many decision-making and advisory-bodies which include CSO representatives at different levels of governance. Some national level bodies (such as National Council on European Integration) have selected CSO representatives through an open nomination procedure, but this practice is not common. In general, CSO representatives in these bodies are free to present and defend their positions, without being sanctioned. Similarly, most of the CSOs participating in decision-making and advisory bodies use alternative ways of advocacy, which are not necessarily in line with the position of the respective body.

To conclude, recent advancements in the legal framework at governmental level have improved CSO involvement in policy making, but proper implementation and clearly defined standards of consultation are still missing.

The main recommendations for Sub-area 3.2 are:

- **The legislation should be complemented with Minimum Standards for public consultations at governmental level, which would cover the entire cycle of decision-making, starting from agenda-setting to reformulation**
- **General selection mechanisms should be designed by the Government so to allow all public institutions to apply them with specific adaptations**
- **The Assembly of Kosovo should devise obligatory requirements for involvement of CSOs in the work of the Parliamentary Committees, while the latter should organize public hearings for all draft-laws in the process**
- **The Law on Access to Public Documents should be amended so to oblige public institutions to publish proactively draft laws/policies and policy initiatives**
- **Public institutions should cooperate with civil society in building capacities of civil servants in CSO involvement**

Sub-area 3.3.: Collaboration in social provision

In Kosovo, only a limited number of CSOs are engaged in different services which are paid by state funds. The Law 04/L-042 on Public Procurement allows CSOs to provide services in various areas, although there are some hidden legal barriers, which in some cases prevent CSOs to be eligible for service provision contracts. For example, the only registration certificate eligible by law is “a valid certificate of registration issued by the public authority responsible for registering business organizations in Kosovo”. Although there are equal legal requirements for all kind of legal entities, including CSOs, these provisions are not in line with specific nature of the work of CSOs. Another situation is with regards to social services, which is regulated by Law 02/L-17 for Social and Family Services (and its amendments), which formally recognizes the possibility and allows for different social services to be provided by CSOs. This Law takes into account the specific nature of the work of CSOs, thus no hidden barriers are part of legislation. In practice, there are few CSOs which are able to obtain public contracts for services, and most of those are in the field of social services and areas where no other service providers exist. These CSOs are included in some of the stages of developing and providing services, although their full inclusion in the entire cycle from planning

to evaluation is still lagging behind. For CSOs providing social services, a prior registration and licensing is required and procedure for obtaining licenses is equal to other service providers. New legal basis is in the drafting process, while one of the main strategic objectives of the Governmental Strategy for cooperation with civil society is to open the entire system of public services to CSOs and establish a comprehensive system of principles and standards on service provision by CSOs.

Although there are no data available from state institutions, according to CSOs state funding for services provided by CSOs is limited and funding is not predictable or available for a longer-term period. The amended law for Social and Family Services obliges the institutions to provide annual funds to CSOs that provide social services, but only some CSOs providing social services receive funding from public institutions. In most cases, this funding is not sufficient even for covering the concrete services they provide, let alone institutional costs, which are not covered in general. Legislation allows the institutions to provide only annual funds, thus the funding is not predictable for longer periods of time. Furthermore, many CSOs report delays in payments, while funding is not flexible with regard to the quality of services provided.

The procedures for contracting services are not clearly defined and they don't guarantee a transparent selection of service providers. While the general procurement procedures do not take into account the specific nature of the work of CSOs and have hidden barriers for CSOs (i.e. requirement for business registration certificate for CSOs that want to provide services in various areas), the social services funding procedures and criteria are not regulated by law, but through yearly administrative instructions. In practice, in most cases of social services provision by CSOs, selection criteria are based on best value for quality, technical expertise and financial assessment of applicants. Legal basis provides with general provisions addressing the conflict of interest, but are cases when competitions on social services are not considered in line with the procedures and criteria by some of applying CSOs. The law provides the right to appeal against competition results. As a result, there are some social services that are contracted to CSOs, while other types of services are very rarely contracted to CSOs. With regards to the capacities of officials organizing the procedures, CSOs consider that most of them have sufficient technical capacities to organize the procedures, while lack understanding of the concept of service provision by CSOs.

Despite existence of a legal basis, there is no clear system of accountability, monitoring and evaluation of services provided by CSOs. There is a legal basis for monitoring the spending of CSOs that provide social services, but no quality standards and concrete monitoring procedures exists. The process of drafting the legal basis for qualitative monitoring is in the process, with participation of CSOs. In practice, there are field visits and inspections, which are usually notified in advance. Most of the monitoring is focused on spending verification and technical aspects of service provision, without any qualitative monitoring and assessment. There is no regular evaluation of quality and effects/impact of services provided.

To conclude, in exception for the social service provision, the rest of the environment for service provision is generally closed for CSOs and does not enable CSOs to become equal providers of services.

The main recommendations for Sub-area 3.3 are:

- **The Public Procurement Law should be amended so to allow NGO registration certificates to be accepted, same as business registration certificates,**
- **New legal basis for licensing of social services and provision should be in line with the principles**

set in the Governmental Strategy for cooperation with civil society

- **State institutions should make available sufficient funding for CSOs to cover the real value of services provided and institutional costs of the CSOs, while the legislation should be amended to allow multi-annual contracts to CSOs**

Findings and Recommendations (Tabular)

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
<p>All individuals and legal entities can freely establish and participate in informal and/or registered organizations offline and online</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) 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. 2) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc). 3) 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. 4) The law allows for networking among organizations in the countries and abroad without prior notification. 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework allows all individuals and legal persons, without discrimination, to establish associations, foundations, political parties, religious organizations, employers organizations and trade unions • The legal framework does not regulate establishment of non-for-profit companies • Registration is not mandatory • Registration rules are clearly prescribed, no fee is required and response by the authorities shall be provided within 60 days • The legal framework allows for appeal process, but no clear rules are prescribed and the same authority is mandated to establish an appeal commission • The legal framework does not prohibit for networking among organizations in and outside Kosovo, without any prior notification 	<p>Legislation:</p> <ul style="list-style-type: none"> • Amended or new legislation should explicitly regulate establishment and operation of non-for-profit companies and endowments • Clearly prescribed appeal rules and procedures should be drafted • The deadline for responding to registration request should be shortened • The law should be amended to allow automatic registration in cases when no decision is made within the response deadline

	<p>Practice:</p> <ol style="list-style-type: none"> 1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. 2) Individuals and legal entities are not sanctioned for not-registering their organizations. 3) Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. 4) Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. 	<p>Practice:</p> <ul style="list-style-type: none"> • In practice, every individual and legal entity can form non-profit organizations, in exception of non-profit companies • No one is sanctioned for not-registering their organizations, although proper operation of non-registered organization faces different administrative problems • The online registration system has become operational recently, but online registration is not common • In majority of cases, registration is accessible to all interested within the 60 days deadline, although few cases of subjective decisions, unlawful requirements or delays are reported • Everyone can form and participate in networks and coalitions, in and outside Kosovo • There are very few non-registered organizations present in society and public life 	<p>Practice:</p> <ul style="list-style-type: none"> • Capacities of the registration authority should be increased in order to properly interpret and implement the legal provisions • No additional documents, except those which are required by law, should be required by the registration authority • The already designed online registration system should be promoted and become fully operational • The appeal body should become operational and include CSO representatives, and possibility to appeal should be promoted
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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
CSOs operate freely without unwarranted state interference in their internal	<p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. 2) The state provides protection from interference by 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework prohibits public authorities to interfere in the work and activities of NGOs • No explicit legal provision exists on protection 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework on financial reporting of CSOs should be amended to take

governance and activities	<p>third parties.</p> <p>3) 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.</p> <p>4) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality.</p> <p>5) 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>	<p>from interference by third parties in exercising the freedom of association</p> <ul style="list-style-type: none"> • Only PBOs with an income of more than 100,000 EUR should submit an external audit report • Legal framework for financial reporting of CSOs is identical to private companies and does not take into account the size and type/scope of activities of CSOs • The money laundering regulations have lower/stricter reporting thresholds for CSOs in comparison to other entities • The sanctions on breaches of money laundering regulations are not proportionate extent of the breach and they are not in line with the provisions of Law on Freedom of Association in NGOs on dissolution of NGOs • The sanctions for financial reporting on taxes are identical to private companies and same proportionality is applied also to CSOs • The rules for dissolution and termination of CSOs are in line with the international law and based on objective criteria, in exception of the provisions of money laundering law • The rules for establishment and procedure of the Committee for Distribution of remained Assets of the terminated NGO are not in place 	<p>into account the specific nature of CSOs</p> <ul style="list-style-type: none"> • Money laundering law should be amended to provide for higher thresholds of transactions from and to CSOs and establish clear implementation criteria and procedures • Sanctions on breach of money laundering regulations should be amended to take into account the proportion of breach and dissolution provisions of the Law on Freedom of Association in NGOs • The rules for establishment and procedure of the Committee for Distribution of remained Assets of the terminated NGO should be drafted, in cooperation with CSOs
	<p>Practice:</p> <p>1) There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>2) There are no practices of invasive oversight which impose burdensome reporting requirements.</p> <p>3) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial</p>	<p>Practice:</p> <ul style="list-style-type: none"> • No cases of state interference in internal matters of non-profit entities are reported • More than half of CSOs consider financial reporting requirements not in line with the specific nature of CSOs • Most CSOs report that they had no visits from tax authorities during the last 3 years 	<p>Practice:</p> <ul style="list-style-type: none"> • The capacities of Kosovo Tax Administration should be increased to properly understand and address the specific nature of work of CSOs

	review.	<ul style="list-style-type: none"> • Rare cases of “surprise visits” by tax authorities are reported • Few cases were reported when tax administration required non-financial documents and evidence • Sanctions for CSOs are not common and no evidence of un-proportionate sanction has been collected 	<ul style="list-style-type: none"> • Tax authorities should draft “user-friendly” manuals and provide trainings for CSO, so to assist all CSOs to comply with the reporting requirements
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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
CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities	Legislation: 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.	Legislation: <ul style="list-style-type: none"> • The legal framework allows CSOs to engage in economic activities • The legal framework allows CSOs to receive foreign funding • The legal framework allows CSOs to receive funding from individuals, corporations and other sources • The legal framework for custom tax exemptions is not clear and PBOs are not treated in a standard manner 	Legislation: <ul style="list-style-type: none"> • Custom tax exemptions should be made available to all PBOs and exemption procedures should be simplified

	<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 channeling 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> <ul style="list-style-type: none"> • In practice, few CSOs engage in economic activities. CSOs are not familiar with obligations and limitations on economic activities and no legal advice is available • No restrictions on receiving foreign funding are reported • VAT exemption is provided based on the type of donor and different procedures are applied. Some procedures for its exemption are burdensome and difficult to implement • Custom tax exemption is provided mostly based on the type of donor and most of the procedures for its exemption are burdensome and difficult to implement • CSOs are free to receive funding from different private sources 	<p>Practice:</p> <ul style="list-style-type: none"> • VAT exemption procedure should be unified for all exempted donors, aiming to ease undertaking of such procedures from CSOs
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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>CSO representatives, individually or through their organization, enjoy freedom of peaceful assembly</p>	<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 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework guarantees all citizens of Republic of Kosovo the right to organize and participate in public gatherings • The legal framework has no legal provision regarding the right of assembly of those who are not citizens of Republic of Kosovo • The legal framework indirectly implies that 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework should be amended to explicitly allow the right of assembly also to non-citizens of Kosovo, as well as to allow counter-assemblies

	<p>prior notification procedure, which is not burdensome.</p> <p>4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers.</p>	<p>counter-assemblies are not allowed</p> <ul style="list-style-type: none"> The legal framework requires for prior notification for public gatherings, except in those places where no additional security measures are required (stadiums, city halls, etc.) and/or closed premises. When no response is provided by authorities in due time, the public gathering can take place without any restriction Any restriction following the notification for public gatherings can be appealed by organizers to court through a fast-track procedure 	
	<p>Practice:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants.</p> <p>6) Media should have as much access to the assembly as possible.</p>	<p>Practice:</p> <ul style="list-style-type: none"> CSOs do not report any restriction of their right of assembly Public gatherings are usually organized in public squares, while other places are not common for organizing of public gatherings Counter-assemblies are not common There are no reports for use of force in public gatherings organized by CSOs In general, media has full access to the assemblies 	<p>Practice:</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 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives, individually or through their organizations enjoy freedom of expression</p>	<p>Legislation:</p> <p>1) The legal framework provides freedom of expression for all.</p> <p>2) Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards.</p> <p>3) Libel is a misdemeanor rather than part of the penal code.</p>	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework provides freedom of expression to all • Restrictions are limited to hate speech and in line with international law and standards • Libel is not part of the penal code 	<p>Legislation:</p> <ul style="list-style-type: none"> •
	<p>Practice:</p> <p>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.</p> <p>2) There are no cases of encroachment of the right to freedom of expression for all.</p> <p>3) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private.</p> <p>4) There is no sanction for critical speech, in public or private, under the penal code.</p>	<p>Practice:</p> <ul style="list-style-type: none"> • CSO representatives, including those from human rights and watch dog CSOs, in general enjoy the right to freedom of expression • There are few reported cases of encroachment of the right of freedom of expression for CSOs from public institutions, although there are a number of reported cases of encroachment of this right for journalists • There are few reported cases of threats of CSO representatives for critical speech, and there are a number of reported threats to journalists from public officials or business representatives • There are no reported cases for any sanction for critical speech under the penal code 	<p>Practice:</p> <ul style="list-style-type: none"> • The judicial system and police should react more effectively in preventing or addressing threats to CSOs representatives or journalists

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.2.: Related freedoms

Principle: Freedoms of assembly and expression are guaranteed to everybody

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>Civil society representatives, individually and through their organizations, have the rights to safely receive and impart information through any media</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>Legislation:</p> <ul style="list-style-type: none"> • The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT • The legal framework prohibits unjustified monitoring of communication channels, in exception of monitoring based on a court decision or in extraordinary situation for reasons of national security 	<p>Legislation:</p> <ul style="list-style-type: none"> •
	<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> <ul style="list-style-type: none"> • There are no reported cases where any restriction is imposed on accessing any source of information to CSOs • The internet penetration in Kosovo is 72.1% and monthly price for internet connection is around 4.5% of the average monthly salary from state budget • There are few reported cases of monitoring of communication channels, although no evidence on justification is available • There are no reported cases of police harassment of members of social groups 	<p>Practice:</p> <ul style="list-style-type: none"> • The reported cases of monitoring of communication channels (mostly telephone conversations) should be investigated and investigation results should be published

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
<p>Tax benefits are available on various income sources of CSOs</p>	<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>Legislation:</p> <ul style="list-style-type: none"> • The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs • The law provides tax benefits for related economic activities of CSOs up to “reasonable level of income” • There are no explicit legal provisions for the treatment of passive investments of CSOs • There are no legal provisions for establishing and operation of endowments 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legal framework should explicitly address the passive investments of CSOs • The legal framework should regulate establishment and operation of 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. 4) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost. 	<p>Practice:</p> <ul style="list-style-type: none"> • There are no reported direct or indirect tax on grants • In general, tax benefits for economic activities of CSOs are effective, although there are difficulties in reporting due to reporting procedures which are not specific to CSO work • Passive investments of CSOs are not common • There are no practices found of endowments established or operating in Kosovo 	<p>Practice:</p> <ul style="list-style-type: none"> • Reporting procedures related to tax benefits of CSOs should be taking into account the specific nature of the work of 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
<p>Incentives are provided for individual and corporate giving.</p>	<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> <ul style="list-style-type: none"> • The law provides tax deductions for individual and corporate donations to CSOs up to 5% • The legal requirements/conditions for receiving deductible donations are clear, but include only a few publicly beneficial activities • There are no state policies on corporate social responsibility 	<p>Legislation:</p> <ul style="list-style-type: none"> • The system for tax deductions for individual and corporate donations should be reformed with regards to the scale and scope of deductions and its implementation mechanisms • The tax deductions should be available for all publicly beneficial activities and the tax laws should be harmonized with the Law on Freedom of Association in NGOs – Chapter on Public Benefit Organizations • Policies on corporate social responsibility should be initiated, in cooperation with CSOs

	<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> <ul style="list-style-type: none"> • There is a procedure to claim tax deductions, although it is used in rare cases • CSOs and the state are not active in promoting CSR • Few CSOs have received individual or corporate donations, and tax deductions are not the main motivation for those donations 	<p>Practice:</p> <ul style="list-style-type: none"> • The possibility for tax deductions should be promoted and its procedure should be simplified • CSR should be promoted by the state authorities, in cooperation with CSOs
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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 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>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> <ul style="list-style-type: none"> • There is no law or national policy/document that regulates state support for CSOs • There is no national level mechanism for distribution of public funds to CSOs • Public funds for CSOs are not clearly planned within the state budget • There are legal provisions on the possibility for directing Lottery Funds for different social categories, human rights issues, culture and sports, but no procedure on that exists • There are no procedures for CSO participation in public funding cycle 	<p>Legislation:</p> <ul style="list-style-type: none"> • A comprehensive system on public funding should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society

	<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> <ul style="list-style-type: none"> • Public funding is available, but does not respond to the needs of the CSO sector • No government body has a mandate to distribute and monitor the distribution of state funding • Funding is not planned and predictable and the budget amount for CSOs is impossible to identify • No information for collection or disbursement of Lottery Funds exists • There is no CSO participation in public funding cycle 	<p>Practice:</p> <ul style="list-style-type: none"> • Public funding for CSOs should be made transparent, regardless the comprehensive system of public funding • Public funding for CSOs should be planned in advanced • CSOs should be part of the drafting of the comprehensive system on public funding and its implementation, in line with the Monitoring Matrix Standards
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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 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>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 in decision-making. 	<p>Legislation:</p> <ul style="list-style-type: none"> • There is no specific procedure for distribution of public funding to CSOs • There are no standard selection criteria and different state institutions use different selection criteria • The only CSO specific procedures on addressing the conflict of interest are related to CSOs with public officials as Board members 	<p>Legislation:</p> <ul style="list-style-type: none"> • A comprehensive system on public funding should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society • The comprehensive

		vis-à-vis state funding	system on public funding should have clear procedures on addressing the conflict of interest
	<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>Practice:</p> <ul style="list-style-type: none"> • Information on procedures and funded projects are publicly available only in rare cases • State bodies have no harmonized procedure that they apply • There are no sufficient information to assess and report the application requirements • Most of the decisions on tenders are not transparent and no information on fairness and conflict of interest is available 	<p>Practice:</p> <ul style="list-style-type: none"> • All information on public funding should be public in an adequate and timely manner • Current application requirements should be public • Decisions on provision of public funds should be made by independent boards, which include also CSO representatives

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>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> <ul style="list-style-type: none"> • There are no specific procedures and measures for ensuring accountability, monitoring and evaluation of public funds to CSOs, in exception of the general provisions of the Public Procurement Law and Public Finances Management and Accountability • There are no specific sanctions for CSOs that misuse funds, in exception of the general provisions of the Public Procurement Law and Public Finances Management and Accountability 	<p>Legislation:</p> <ul style="list-style-type: none"> • Specific measures and procedures with regards to accountability, monitoring and evaluation of public funds for CSO should be part of the new comprehensive system on public funding for CSOs
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. 2) Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. 	<p>Practice:</p> <ul style="list-style-type: none"> • There are no standardized monitoring visits for CSOs that receive public funding • No evaluation of public funds for CSOs is carried out 	<p>Practice:</p>

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>Non-financial support is available from the state</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) 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. 2) The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. 	<p>Legislation:</p> <ul style="list-style-type: none"> • The law allows municipalities to allocate immovable property to CSOs • There are very general criteria and no clearly prescribed process on the non-financial support to CSOs 	<p>Legislation:</p> <ul style="list-style-type: none"> • The Law on Allocation for use and Exchange of Immovable Property of Municipality should be amended so to ensure equal opportunities for CSOs and a transparent and clearly defined decision-making process
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs use non-financial state support. 2) CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. 3) 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> <ul style="list-style-type: none"> • There are a number of CSOs that use non-financial support from municipalities • There are no reports of an unequal treatments of CSOs compared to other actors • Non-financial support is mostly granted to CSOs representing vulnerable groups and youth organizations, while there are few reported cases of critical CSOs benefiting from short-term or ad-hoc non-financial support 	<p>Practice:</p> <ul style="list-style-type: none"> • Non-financial support to CSOs should be extended beyond CSOs representing vulnerable groups and youth organizations

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

STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSOs are treated in an equal manner to other employers</p>	<p>Legislation: 1) CSOs are treated in an equal manner to other employers by law and policies.</p>	<p>Legislation:</p> <ul style="list-style-type: none"> • CSOs are treated in equal manner to other employers by law • CSOs have difficulties in implementing the provisions of the Labour Law on maternity leave, due to their specific nature of funding 	<p>Legislation:</p> <ul style="list-style-type: none"> • The amendment of the Labour Law should include CSOs, in order to explore and address solutions on maternity leave for CSO employees
	<p>Practice: 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>	<p>Practice:</p> <ul style="list-style-type: none"> • CSOs are not treated in state incentive programs for employment • There are no statistics on the number of employees in the non-profit sector 	<p>Practice:</p> <ul style="list-style-type: none"> • When designing employment policies, state should acknowledge that civil society is one of the sectors that generate employment, thus should be included in state incentive programs for employment • Kosovo Statistical Office, Ministry of Labor and Tax Administration should include CSOs as a statistical category on their employment statistics

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

STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>There are enabling volunteering policies and laws</p>	<p>Legislation:</p> <p>1) Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices.</p> <p>2) There are incentives and state supported programs for the development and promotion of volunteering.</p> <p>3) There are clearly defined contractual relationships and protections covering organized volunteering.</p>	<p>Legislation:</p> <ul style="list-style-type: none"> • Legislation stimulates volunteering only for youth, and registration of young volunteers is obligatory • There almost no incentives and state supported programs for development and promotion of volunteering for youth • There are obligations for contractual relationship and protection for organized volunteering for youth 	<p>Legislation:</p> <ul style="list-style-type: none"> • A comprehensive system on volunteering should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society, with inclusion of other fields beyond youth volunteering
	<p>Practice:</p> <p>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.</p> <p>2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs.</p> <p>3) Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering.</p>	<p>Practice:</p> <ul style="list-style-type: none"> • There are almost no incentives and programs on youth volunteering and the volunteering provisions on youth are not implemented • Administrative procedures for host organizations of young volunteers are complicated and burdensome for CSOs • Volunteering takes place in any form, mostly without any formal procedure 	<p>Practice:</p> <ul style="list-style-type: none"> • Administrative procedures for host organizations of young volunteers should be simplified

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

STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>The educational system promotes civic engagement</p>	<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>Legislation:</p> <ul style="list-style-type: none"> • Non-formal education is promoted through law and secondary legislation in the field of youth, while the National Qualifications Authority recognizes the non-formal education in some other areas • Limited civil society related topics are included in the official curriculum at educational system 	<p>Legislation:</p> <ul style="list-style-type: none"> • Policies on non-formal education should be designed with participation of CSOs and include other fields beyond youth • Civil society related topics should be included in the official curriculum of educational system in cooperation with CSOs
	<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>Practice:</p> <ul style="list-style-type: none"> • Some private universities provide opportunities for their students to engage with CSOs • Non-formal education provided by CSOs can be recognized by the National Qualifications Authority. In practice, only few NGOs that provide professional trainings are accredited through this framework • Non-formal education provided to youth is recognized, although the existing criteria are burdensome and bureaucratic and such a possibility for recognition is not used 	<p>Practice:</p> <ul style="list-style-type: none"> • Public universities and high schools should be proactive in cooperation with CSOs for ensuring possibilities for civic engagement to their students

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>The State recognizes, through policies and strategies, the importance of the development of and cooperation with the sector</p>	<p>Legislation:</p> <p>1) There are strategic documents dealing with the state-CSO relationship and civil society development.</p> <p>2) The strategic document includes goals and measures as well as funding available and clear allocation of responsibilities (action plans incl. indicators).</p> <p>3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs.</p>	<p>Legislation:</p> <ul style="list-style-type: none"> • There is a recently adopted Governmental strategy for cooperation with civil society, while an initiative of formalizing the cooperation with civil society is going on at the Assembly of Kosovo • The Governmental Strategy for cooperation with civil society includes strategic objectives and measures, as well as a specific action plan with allocation of responsibilities, but no specific allocated funding for its implementation • The measures within the Governmental strategy for cooperation with civil society have been developed jointly with CSOs 	<p>Legislation:</p> <ul style="list-style-type: none"> • There should be specific allocated funding for implementation of the Governmental Strategy for cooperation with civil society
	<p>Practice:</p> <p>1) CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation.</p> <p>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.</p> <p>3) The implementation of the strategic document is monitored, evaluated and revised periodically.</p> <p>4) State policies for cooperation between state and CSOs and civil society development are based on</p>	<p>Practice:</p> <ul style="list-style-type: none"> • There were many CSOs from different areas of interest which participated in the phase of development of the Governmental Strategy for cooperation with civil society • As the Governmental Strategy for cooperation with civil society has been recently adopted, no concrete examples of improvement of relations exist • The Governmental Strategy envisages continuous monitoring and periodic evaluation and revision, but none of them has started in 2013 	<p>Practice:</p> <ul style="list-style-type: none"> • The political will for a proper implementation of the Strategy shall be increased • There should be intensive education and capacity-building activities for civil servants on the Governmental Strategy for cooperation with civil society and their role in implementation

	reliable data collected by the national statistics taking into consideration the diversity of the sector.	<ul style="list-style-type: none"> The Governmental Strategy has been based on data collected mostly by CSOs 	<ul style="list-style-type: none"> Kosovo Statistical Office should cooperate with civil society development CSOs in collecting and publishing relevant data on civil society sector
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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
The State recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector	<p>Legislation:</p> <p>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).</p> <p>2) There are binding provisions on the involvement of CSOs in the decisions taken by the competent institution or mechanism(s).</p>	<p>Legislation:</p> <ul style="list-style-type: none"> The Office for Good Governance within the Office of Prime Minister has the mandate to facilitate cooperation between government and civil society A civil society liaison officer was recently appointed within the administration of the Assembly of Kosovo A Joint Advisory Council for implementation of the Governmental Strategy is envisaged to be established The Governmental Strategy envisages continuous consultation with CSOs on all matters related to cooperation between government and civil society 	<p>Legislation:</p> <ul style="list-style-type: none"> The Office for Good Governance within the Office of Prime Minister should establish a specific unit for cooperation with civil society, with a specific mandate to facilitate government-CSO cooperation
	<p>Practice:</p> <p>1) The national level institution or mechanism(s) has sufficient resources and mandate for facilitating</p>	<p>Practice:</p> <ul style="list-style-type: none"> The Office for Good Governance has insufficient resources for facilitating CSO-government 	<p>Practice:</p> <ul style="list-style-type: none"> The Office for Good Governance should

	<p>CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society.</p> <p>2) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s).</p>	<p>dialogue, including serving as a fully-functional secretariat to the Joint Advisory Council</p> <ul style="list-style-type: none"> The position of civil society liaison officer of the Assembly of Kosovo has still not produced any improvement in the relations of civil society and the Assembly CSOs are regularly involved in drafting and decision of the Office for Good Governance related the implementation of the Strategy, including drafting of the ToR for the Joint Advisory Council 	<p>enhance its human and financial capacities for implementing the Governmental Strategy for cooperation with civil society</p>
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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>There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner</p>	<p>Legislation:</p> <p>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 fulfill.</p> <p>2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions.</p> <p>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>	<p>Legislation:</p> <ul style="list-style-type: none"> The Rules of Procedures of Government requires public consultations for all draft policies/laws, while no minimum requirements are at place The Law on Local Self-Government provides with instruments of citizen participation at local level decision-making The Rules of Procedures of the Assembly provides with non-obligatory opportunities for CSO involvement in the work of Parliamentary Committees There are no educational programs/trainings for civil servants on CSO involvement, but this is 	<p>Legislation:</p> <ul style="list-style-type: none"> The legislation should include Minimum Standards for public consultations at governmental level The requirements for involvement of CSOs should include the entire cycle of decision-making, starting from agenda-setting to reformulation The Assembly should devise obligatory

		<p>part of the recently adopted Governmental Strategy for cooperation with civil society</p> <ul style="list-style-type: none"> • Internal regulations have no specific requirements for specific units/officers to coordinate, monitor and report CSO involvement in their work, but this is part of the recently adopted Governmental Strategy for cooperation with civil society 	<p>requirements for involvement of CSOs in the work of the Parliamentary Committees</p> <ul style="list-style-type: none"> • Public institutions should appoint specific units/officers for CSOs involvement and design capacity building programs
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. 2) CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. 3) Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. 4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training. 5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. 	<p>Practice:</p> <ul style="list-style-type: none"> • Public institutions, in particular ministries, invite CSOs to provide with written comments on draft laws/policies in many cases, although not at an early stage • Most of the municipalities do not involve civil society at regular basis and many of the existing legal instruments are not properly functionalized. • Parliamentary Committees organizes public hearings for some draft-laws in process • In most of the cases CSOs are not provided with adequate information on the content of draft document, and the usual time to respond on Ministerial invitation is 15 working days • There are few cases when written feedback on the results of consultations is provided or made publicly available • There are very few civil servants in charge of drafting public policies that have completed any educational program/training on CSO involvement • There are no units/officers coordinating and monitoring public consultations 	<p>Practice:</p> <ul style="list-style-type: none"> • Ministries should invite CSOs to provide with written comments at early stages of drafting the initiatives • Ministries should use the recommended format for written consultations, with adequate information for the content of the draft document • Parliamentary Committees shall organize public hearings for all draft-laws in the process • The obligation for feedback should be implemented by the government • Government should cooperate with civil society in building capacities of civil servants in CSO involvement

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
<p>All draft policies and laws are easily accessible to the public in a timely manner</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) 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. 2) Clear mechanisms and procedures for access to public information/documents exist. 3) There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. 	<p>Legislation:</p> <ul style="list-style-type: none"> • Existing legislation does not explicitly oblige public institutions to proactively publish draft laws and policies, while it obliges them to publish adopted laws and policies • There are clear legal procedures and mechanisms for access to public information/documents • The law contains clearly prescribes monetary sanctions for civil servants and institutions breaching the legal requirements on access to public information 	<p>Legislation:</p> <ul style="list-style-type: none"> • The Law 03/L-215 on Access to Public Documents should be amended so to oblige public institutions to make public also draft laws/policies and policy initiatives
	<p>Practice:</p> <ol style="list-style-type: none"> 1) Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions. 2) 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. 3) Cases of violations of the law are sanctioned. 	<p>Practice:</p> <ul style="list-style-type: none"> • Public institutions actively publish only adopted laws and policies, while draft laws are not published proactively • Public institutions do not answer regularly within the deadline to the requests for access to public information, and written explanation on the reasons for refusal are very rare • There are no reports that cases of violations of the law have been sanctioned 	<p>Practice:</p> <ul style="list-style-type: none"> • Public institutions shall answer to the requests within the deadline, and any refusal to this right must be accompanied by a written explanation on the reasons for refusal • Civil servants/institutions that violate the legal requirements should be sanctioned

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 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes</p>	<p>Legislation:</p> <p>1) Existing legislation requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions.</p> <p>2) There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria.</p>	<p>Legislation:</p> <ul style="list-style-type: none"> Existing legislation, allows, but does not oblige public institutions to invite CSO representatives on to decision-making or advisory bodies created by public institutions There are no selection mechanisms or standard guidelines of representation from civil society. Some advisory bodies use tailor-made selection mechanism for representation from civil society 	<p>Legislation:</p> <ul style="list-style-type: none"> The Rules of Procedures of the Government and Law on Local Self-government should be amended so to oblige public institutions to invite CSO representatives in decision-making/advisory bodies General selection mechanisms should be designed by the Government, so to allow all public institutions to apply them with specific adaptations

	<p>Practice:</p> <ol style="list-style-type: none"> 1) Decision-making and advisory bodies on issues and policies relevant for civil society generally include CSO representatives. 2) CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. 3) CSO representatives are selected through selection processes which are considered fair and transparent. 4) Participation in these bodies does not 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. 	<p>Practice:</p> <ul style="list-style-type: none"> • Many decision-making and advisory bodies on different issues include CSO representatives • CSO representatives in these bodies generally are free to present and defend their positions, without being sanctioned • Few decision-making and advisory bodies have selected CSO representatives through an open selection process • CSOs participating in decision-making and advisory bodies generally use alternative ways of advocacy which are not in line with the position of the respective body 	<p>Practice:</p> <ul style="list-style-type: none"> • Invitation and selection of CSO representatives in decision-making and advisory bodies should be public and transparent in all cases
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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 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSOs are engaged in different services and compete for state contracts on an equal basis to other providers</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. 2) CSOs have no barriers to providing services that are not defined by law (“additional” services). 3) Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. 	<p>Legislation:</p> <ul style="list-style-type: none"> • General legislation allows CSOs to provide services in various areas, and specific legislation allows CSOs to provide social services • There are hidden legal barriers in general legislation which in some cases prevent CSOs to be eligible for service provision contracts (i.e. requirement for business registration certificate) • There are no additional legal requirements for 	<p>Legislation:</p> <ul style="list-style-type: none"> • The Public Procurement Law should be amended so to allow NGO registration certificates to be accepted, same as business registration certificates

		CSOs in comparison to other service providers, although the general requirements are not in line with specific nature of work of CSOs, in exception of social service provision where specific nature of work of CSOs is part of the legislation	
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g., education, health, research, and training). 2) CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation). 3) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. 	<p>Practice:</p> <ul style="list-style-type: none"> • There are few CSOs which are able to obtain contracts, mostly in social services and areas where no other service providers exist • CSOs are included in some stages of developing and providing services • Registration and licensing is required for all social services, and the procedure for obtaining that is equal to other service providers. New legal basis is on the drafting process. 	<p>Practice:</p> <ul style="list-style-type: none"> • CSOs should be included in all stages of developing and providing services • New legal basis for licensing of social services and providers should be in line with the principles set in the Governmental Strategy for cooperation with civil society

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
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"> 1) The budget provides funding for various types of services which could be provided by CSOs, including multi-year funding. 2) There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legislation obliges state institutions to provide annual funds to CSOs that provide social services • There are no legal barriers to CSOs that provide social services to receive public funding, while for CSOs providing other services which fall 	<p>Legislation:</p> <ul style="list-style-type: none"> • The legislation should be amended so to oblige state institutions to allow multi-annual contracts to CSOs that provide social services

	contracting or grants mechanism). 3) CSOs can sign long-term contracts for provision of services.	under general public procurement law, there are hidden barriers <ul style="list-style-type: none"> CSOs can sign annual contracts for provision of social services 	
	Practice: 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, including proportionate institutional (overhead) costs. 3) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services.	Practice: <ul style="list-style-type: none"> Some CSOs providing social services receive public funding for services provided CSOs, in most of the cases, do not receive sufficient funds to cover the services they provide, while institutional costs in general are not covered Many times there are delays in payments and funding is not flexible with regard to quality of services 	Practice: <ul style="list-style-type: none"> State institutions should make available sufficient funding for CSOs to cover the real value of services provided, as well as institutional costs of the CSOs Payments should be predictable and made on time

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
The state has clearly defined procedures for contracting services which allow for transparent selection of service providers, including CSOs	Legislation: 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	Legislation: <ul style="list-style-type: none"> The law does not include with a clear and transparent procedure through which the funding for social services is distributed Legal provisions on funding criteria are determined in yearly basis, through specific administrative instructions 	Legislation: <ul style="list-style-type: none"> The procedure for funding of social services should not be determined on annual basis, but standard procedures should be part of legal basis

	<p>contenders.</p> <p>3) There are clear guidelines on how to ensure transparency and avoid conflict of interests.</p> <p>4) There is a right to appeal against competition results.</p>	<ul style="list-style-type: none"> • There are general provisions on addressing the conflict of interests • There is a right to appeal against the competition results 	
	<p>Practice:</p> <p>1) Many services are contracted to CSOs.</p> <p>2) Competitions are considered fair and conflicts of interest are avoided.</p> <p>3) State officials have sufficient capacity to organize the procedures.</p>	<p>Practice:</p> <ul style="list-style-type: none"> • Some social services are contracted to CSOs, while there are few other types of services contracted to CSOs • In practice, in most cases of social services provision by CSOs, selection criterion is based on best value based on quality, technical expertise and financial assessment of contenders • In some cases, competitions on social service provision by CSOs, are not considered in line with the selection criteria • CSOs that provide social services consider that state officials have sufficient technical capacities to organize the procedures, while lack the full understanding of the concept of service provision by CSOs 	<p>Practice:</p> <ul style="list-style-type: none"> • Capacities of state officials dealing with social service provision by CSOs should be increased, in particular with regards to the concept of service provision 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 4	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>There is a clear system of accountability, monitoring and evaluation of service provision</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1) There is legal possibility for monitoring both spending and the quality of service providers. 2) There are clear quality standards and monitoring procedures for services. 	<p>Legislation:</p> <ul style="list-style-type: none"> • There is legal basis for monitoring spending of CSOs that provide social services • There are no quality standards and monitoring procedures for social service provision by CSOs, and drafting of legal basis is on the process 	<p>Legislation:</p> <ul style="list-style-type: none"> • Drafting of legal basis for quality standards and monitoring procedures should involve CSOs and be in line with the principles set in the Governmental Strategy for cooperation with civil society
	<p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs are not subject to excessive control. 2) Monitoring is performed on a regular basis according to pre-announced procedures and criteria. 3) Regular evaluation of quality and effects/impact of services provided is carried out and publicly available. 	<p>Practice:</p> <ul style="list-style-type: none"> • In practice, there are field visits/inspections which are notified in advance • Field visits/inspections are performed on regular basis, mostly with regards to spending verification and technical aspects of service provision • Quality and effects/impact of services provided are not evaluated 	<p>Practice:</p>

Used Resources and Useful Links

The resources used directly as part of the desk research include:

- Constitution of Kosovo
- 04/L-082 Penal Code of the Republic of Kosovo
- Civil Law 02/L-65 against defamation and insult
- Law 04/L-57 on Freedom of Association in NGOs
- Law 04/L-57 on Freedom of Association in NGOs
- Law 03/L-222 on Tax Administration and Procedures (including Law 04/L-102 on amending the Law 03/L-222)
- Law 03/L-196 on Prevention of Money Laundering and financing of terrorism (Including the Law 04/L-178 on amending the Law 03/L-196)
- Law 03/L-162 on Corporate Income Tax (including Law 04/L-103 on amending the Lw 03/L-162)
- Law 03/L-161 on Personal Income Tax (including Law 04/L-104 on amending the law 03/L-161)
- Law 03/L-118 on Public Gatherings
- Law 04/L-109 on Electronic Communication
- Law 03/L-212 on Labour
- Law 03/L-145 on Youth Empowerment and Participation
- Law on Budget 2012
- Law 04/L-051 on prevention of the conflict of interest in exercising the public function
- Law 04/L-042 on Public Procurement
- Law 03/L-226 on Allocation for use and Exchange of Immovable Property of Municipality
- Law 04/L-045 on Public-Private Partnership
- Law 03-L/040 on Local Self-government
- Law 03/L-215 on Access to Public Documents
- Law 02/L-17 for Social and Family Services
- Law 03/L-049 on Local Government Finances
- Law 03/L-178 on Classified Information and Verification of Safety
- Law 04/-L-025 for Legislative Initiatives
- Tax Administration Public Explanatory Decision 03/2013 on tax treatments of EU funded imports and supplies
- Regulation 02/2011 on fields of responsibility of the Office of Prime Minister
- Rules of Procedures of the Government 09/2011
- Rules of Procedures of the Assembly
- Administrative Instruction 10/2010 on Youth Volunteering
- Administrative Instruction 14/ 2010 on implementation of Law 03/L- 162 on Corporate Income Tax
- Administrative Instruction 12/2010 on informal education of youth
- Administrative Instruction 04/2011 for providing and ensuring financial support to local NGOs for 2011
- Administrative Instruction 2008/09 for Municipal Transparency
- Administrative Instruction 2008/10 for Municipal Consultative Committees
- Register of the Department for the Registration of NGOs
- Ombudsperson Yearly Reports 2011 and 2012

- Code of Ethics of Kosovo Press
- Kosovo Statistical Office reports for census 2012
- Governmental Strategy for cooperation with civil society
- Governmental Yearly Report on Access to Public Documents 2012
- Ombudsperson Ex-officio Report 28/2012 on the developments during the protests of 14th and 22nd of January 2012
- Annual Report of Kosovo Tax Administration for 2012
- Annual Report of Kosovo Judicial Council for the statistics of regular courts for 2012
- Freedom House "Freedom in the world" report for Kosovo
- South East Europe Media Organisation (SEEMO) Report for Kosovo,
- Civil Rights Defender reports,
- Council of Europe Recommendation CM/Rec(2007)14 of the Committee of Ministers to member states on the legal status of non-governmental organisations in Europe
- European Convention of Human Rights
- Kosovo Civil Society Index
- Association of Professional Journalists of Kosovo reports
- Internet penetration and usage in Kosovo – Kosovo Association of Information and Communication Technology (STIKK), 2013
- Kosovo Security Studies Center report on Telecommunication Monitoring
- IPKO Foundation Financial Statements for the year ended on 31 December 2012 (audit report)
- Transparency Index 2012 for public institutions in Kosovo, Fol Movement
- Civil Society & Development, UNDP Human Development Report 2008

Useful links:

<http://gazetazyrtare.rks-gov.net/Default.aspx>

www.kcsfoundation.org

www.balkancsd.net

Annex 1 – List of interviewees

According to alphabetical order:

- Abetare Gojani IPKO Foundation
- Arben Lila Kosovo Advocacy and Development Center (KADC)
- Ajtene Shabani Tax Administration of Kosovo (TAK)
- Behxhet Binaku HANDIKOS
- Behxhet Gaxhiqi Ministry of Labour and Social Welfare (MLSW)
- Burim Seferi Red Cross of Kosova (RCK)
- Driton Selmanaj Kosovo Democratic Institute (KDI)
- Driton Bajraktari Down Syndrome Kosova (DSK)
- Dionis Licaj Coca-Cola Hellenic
- Faik Hoti Ministry of Health (MH)
- Gani Krasniqi Advocacy, Training and Resource Center (ATRC)
- Gani Lluga ASTRA
- Hajrulla Çeku EC MA NDRYSHE
- Habit Hajredini Office of Good Governance/Office of Prime Minister (OGG/OPM)
- Isuf Zeriqi Tax Administration of Kosovo (TAK)
- Jusuf Thaqi ENCOMPASS
- Kushtrim Kaloshi Advocacy, Training and Resource Center (ATRC)
- Labinot Krasniqi NGO KOHA
- Muhamet Arifi Balkan Sunflowers
- Naime Sherifi The Center for Protection of Women and Children (CPWC)
- Petrit Tahiri Kosova Education Center (KEC)
- Petrit Zogaj FOL Movement (FOL)
- Qerkin Berisha Ministry of Finance (MF)
- Rexhep Bllaca Ministry of Trade and Industry (MTI)
- Shqipe Pantina Center for Policies and Advocacy (CPA)
- Shkumbin Spahija Kosovo Advocacy and Development Center (KADC)
- Valdete Idrizi CIVIKOS Platform
- Valmir Ismajli Kosovo Democratic Institute (KDI)
- Vjollca Çavolli Kosovo Association Of Information And Communication Technology (KAICT)
- Zef Shala Mother Teresa

Annex 2 – List of interview questions

The interviews were semi-structured and based on the profile of the interviewee. Only questions relevant to the interviewee field of work were asked, while additional topics were discussed with each of the respondents.

Provision of public services

- What is the legal framework stipulating the issue of contracting provision of public services?
- What is the legal framework stipulating the issue of contracting NGOs for provision of public services?
- When you contract services, is there any difference in procedures for NGOs? How an NGO is contracted to provide public services?
- In principle, do you cover all expenditures of NGOs on provision of public services? If not, why? Whose obligation is to provide public services (how do you consider the concept of contracting NGOs to provide public services)?
- How do you ensure the quality of provided services? Are they applied to both, NGOs and public providers?
- How many NGOs have applied? How many NGOs have been licensed so far? In which spheres? Who has decided on awarding the licenses?

Fiscal incentives for private donors

- Is there any case when private companies/individuals request fiscal incentives for their donations to NGOs? How many are they during the year?
- Do they enjoy fiscal incentives? What are they? Are they sufficient?
- For what purposes donations may be granted? Which legal organisations/entities?
- What is the procedure that a donor should go through in order to benefit from the envisaged fiscal incentives? How long does it take? Provide an example? Who deals with these cases within TAK?
- Do you provide donations to civil society organisations?
- In case of giving (providing) donation, do you receive fiscal incentives by relevant authorities?
 - If yes, what are they?
 - Are they sufficient as incentives?
 - What is the procedure that you have to go through to benefit from the envisaged fiscal incentives (please provide an example)?
- Is provision of donations by your company planned in advance or the decision is taken based on the requests/needs (ad hoc basis)?
 - Do the envisaged fiscal incentives currently affect your planning to grant donations?

Fiscal treatment of economic activities of NGOs

- What is meant by economic activity of NGOs?
- Can NGOs be involved in economic activities?

- Are there limitations in involving NGOs in economic activities? If yes, what are they?
- How is the income generated from economic activity treated in relation to taxes? Is the Corporate Income Tax paid on these revenues?
- How is the reasonable level of NGOs profit “determined” or “excessive profits” – as defined in Article 33.2 of the Law on Corporate Income Tax? Provide an example?
- How is NGO economic activity generated income managed?

Public assets and funds

- How many types of procedures exist on spending RKS Budget?
- Within the relevant laws/procedures, is there any specific on NGOs?
- What type of funds can NGOs receive from the RKS budget? (contracts, grants...)? How are these funds granted? Is a public advertisement opened, or the funds can be granted without a tender/advertisement?
- What are the criteria to be enforced when NGOs apply for public funds?
- Who controls implementation of the criteria? How are these expenditures reported? How much are the criteria implemented?
- Is there any list of benefiting CSOs? Is there any statistic on the amount of funds given to NGOs (Government, Ministry)?
- How much knowledge do CSOs have for the possibility of applying for the funds?
- How do benefiting NGOs report? Who supervises implementation of the project/contract? Does receipt/acceptance of these funds mean support dependence towards relevant institutions?

Active citizenship in the education system

- How is active citizenship addressed in the education teaching programmes? In which cycle?
- What qualification should have the teachers of these subjects? How many of them have this qualification in practice?
- Who drafts texts for active citizenship?
- Have you consulted NGOs that are specialised in this field? What are they?

Access in official information/documents

- What information is published (without the need to make a request)? Which information **should be** published (without the need to make a request)? Who decides on information publication?
- In addition to the classified documentation is there any type of document which may be closed to public?
- How are requests for access made? (Is there any form, or every interested party should make a specific request)? Who addresses the requests for access in the public documents? Who supervises enforcement of the law (response, deadline)?
- What are the official websites of municipalities?
- What type of information is easier accessed? Which one is more difficult?

- Has there any request for access in public documents been made? Have you been granted the access (on time)? Have the reason for refusal been given in writing? If not, how have you proceeded further?
- Provide us a case which has been tracked even after monitoring of the problem/activity?

Impact of CSOs in developing policy

- What contribution do NGOs give in the process of policy development (is it usually a technical or essential contribution)?
- How are these contributions given? Do NGOs provide contribution in writing, or only through attendance at the meetings?
- How are NGOs selected to be invited in various meetings/groups (especially when there is a limited number for NGOs)?
- Is sufficient information provided in advance to understand the content of the document (in addition to the document in procedure, what else is distributed in advance)?
- What capacities should NGOs have to contribute successfully in drafting policies/laws?
- Are NGOs expected to provide concrete contributions (ready texts for laws/documents) or only to provide options/problems, which are translated into “legal texts” by civil servants?

Political will for implementation of the Strategy on cooperation with the civil society

- Have you been informed of the Government Strategy on cooperation with civil society?
- Have you participated in the process of drafting the Strategy?
- What are the obligations of your institution towards the Strategy? Have you started preparations for implementation of any of these obligations?
- How do you consider cooperation among these two sectors? What do you think for civil society sector?
- Has the certificate of Financial Implication Assessment issued for the Strategy
- Has the necessary budget been committed for implementation of the Strategy? If no, why? When it is expected to be done?

Annex 3 – Organizational survey questionnaire

Civil Society Organizations Questionnaire (questions providing data for the CSDev Matrix)

Name and Surname

Organization

Address

City

Postal Code

E-mail

Telephone

Q. 1: In which type of organization you classify your own (*please indicate only one*)?

Humanitarian organization	1 <input type="checkbox"/>
Trade or business association	2 <input type="checkbox"/>
Professional association (doctors, teachers, etc.)	3 <input type="checkbox"/>
Union	4 <input type="checkbox"/>
Neighborhood/village group	5 <input type="checkbox"/>
Scientific/research institute (Think-Tank)	6 <input type="checkbox"/>
Ethnic community group	7 <input type="checkbox"/>
Cultural group or association (e.g. arts, music, theater, film)	8 <input type="checkbox"/>
Association for social inclusion services (e.g. association of disabled people)	9 <input type="checkbox"/>
Sports association	10 <input type="checkbox"/>
Education group (e.g. association of parents-teachers, school committee)	11 <input type="checkbox"/>
Democratization association (e.g. against corruption, development of civil society)	12 <input type="checkbox"/>
Association of farmers or rural development	13 <input type="checkbox"/>
Organization of youth, students or children	14 <input type="checkbox"/>
Women organization	15 <input type="checkbox"/>
Human rights or legal services association	16 <input type="checkbox"/>
Organization dealing with local matters	17 <input type="checkbox"/>
Environmental organization	18 <input type="checkbox"/>
Economic development organization	19 <input type="checkbox"/>
Hobby organization	20 <input type="checkbox"/>
Religious organization ¹⁵	21 <input type="checkbox"/>
Other groups (Please explain: _____)	22 <input type="checkbox"/>

Q. 2: When was your organization established _____

¹⁵ This DOES NOT include religious communities (e.g. Islamic Community, Catholic Church, etc.)

Q. 3: Is your organization registered?

- Yes 1
- No 2
-

Q. 4: What is your organization's profile?

- Association (membership organization) 1
- Foundation (organization without membership) 2
-

Q. 5: Which is the highest decision-making body of your organization?

- Membership Assembly 1
- Board 2
- Other (specify)_____ 3
-

Q. 6: If you work as an association, specify how many members do you have? _____

Q. 7: How many of staff members are volunteers, and how many receive salaries?

- Number
- Q. 7a – Volunteers _____
- Q. 7b – Receiving salary _____
-

Q. 8: How would you assess the voluntary work in civil society in general, over the last three years:

- Increasing 1
- At a constant level 2
- Decreasing 3

Q. 9a: In your opinion, what has impacted the increase of voluntary work (*please circle all that apply*):

Q.9a: Increasing	
Regulation of youth voluntary work by the Law on Youth	1 <input type="checkbox"/>
Non-monetary benefits for the youth	2 <input type="checkbox"/>

Lack of paid jobs	3☐
Good image of civil society	4☐
Increased awareness of people for voluntary work	5☐
Willingness to assist the successful job of authorities responsible for different fields	6☐
Other (please specify) _____	7☐

Q. 9b: In your opinion, what has impacted the decrease of voluntary work (*please circle all that apply*):

Q. 9b: Decreasing	
Non-recognition of voluntary work by law	1☐
Lack of non-monetary benefits for volunteers	2☐
Dire economic situation of population in general	3☐
Bad image of civil society	4☐
Low awareness levels of population on voluntary work	5☐
Disappointment with the work of authorities in respective fields	6☐
Other (please specify) _____	7☐

Q. 10: In general, the duration of stay for programmatic staff in the organization is:

- Not more than 1 year 1☐
- Around 2 years 2☐
- 3-5 years 3☐
- More than 5 years 4☐

Q. 11: In general, based on the needs and fields of activity, for organization:

- Is very easy to find and hire professional staff 1□
- Relatively difficult to find and hire professional staff 2□
- Very difficult to find and hire professional staff 3□

Q. 12: Upon hiring new staff, the main criteria taken into account are *(circle all that apply)*:

- Educational qualification for relevant field 1□
- Working experience in relevant field 2□
- References from trusted organizations/partners 3□
- Other (please specify)_____ 4□

Q. 13: What is the number of networks, umbrella organizations or federations of which your organization is a member:

- None 1□
- 1 2□
- 2 3□
- 3-5 4□
- More than 5 5□

Q. 14: In the last 3 months, you have had meetings or exchanged information (e.g. documents, reports, data) with other organizations working on similar issues **within Kosovo** (please indicate the number of organizations):

- None 1□
- 1 2□
- 2 -5 3□
- 5-10 4□
- More than 10 5□

Q. 15: In the last 3 months, you have had meetings or exchanged information (e.g. documents, reports, data) with other organizations working on similar issues **outside of Kosovo** (please indicate the number of organizations):

- None 1□
- 1 2□
- 2 -5 3□
- 5-10 4□
- More than 10 5□

a. Q. 16: Do you think that civil society in Kosovo has at its disposal:

	Few	Some	Sufficient
Q. 16a: Supporting organizations for general capacity building?	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Q. 16b: Relevant management trainings for organization?	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Q. 16c: Specific trainings on the fields of activities	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Q. 16d: Legal and practical advice on the work of organization	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Q. 16e: Legal and practical advice of specific issues related to the field of activity	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>

Q. 17: How long did the registration procedures last?

- Less than 2 weeks 1
- Around 1 month 2
- Around 2 months 3
- More than 2 months 4
- Don't know 5

Q. 18: Upon the registration, the relevant registration documents:

- Were prepared by your organization 1
- You have used the template from the Department of Registration and Liasion with NGOs 2
- You have taken them ready made from other existing NGO 3
- You have requested assistance from other persons 4

Q. 19: In general, in your opinion, civil society laws in Kosovo are:

- Very limiting 1
 - Quite limiting 2
 - Favorable on the average 3
 - Completely favorable 4
-

Q. 20: Did the organization ever face an unjustifiable limitation or illegitimate attack by the local or central government?

- | | |
|-----|----------------------------|
| No | 1 <input type="checkbox"/> |
| Yes | 2 <input type="checkbox"/> |
-

Q. 21: If yes, what kind of limitation or attack was carried out (please explain briefly):

Q. 22: Do you have contacts with the Liaison and Registration Office for NGOs:

- Yes, for cooperation purposes, with the initiative of your organization 1
- Yes, for cooperation purposes, with the initiative of the Liaison and Registration Office for NGOs 2
- Yes, for official matters only (NGO registration, annual reports) 3
- No, never 4

Q. 23: Do you report regularly to the Tax Administration of Kosovo:

- Yes 1
- No 2

Q. 24: Do you consider that Tax Administration of Kosovo reporting procedures:

- Are in compliance with the nature of the work of your NGO 1
- Acceptable, but not in compliance with the nature of the work of your NGO 2
- Very difficult, and in discordance with the nature of the work of your NGO 3

Q. 25: Which from the below mentioned you pay on regular basis (*circle all that apply*)?

- Personal income tax 1
- Pension contribution for staff 2
- Rent/property tax 3
- Corporate income tax/profit tax 4

- Value Added Tax (VAT) 5□
- Health insurance for staff 6□

Q. 26: Over the last 3 years did you have any visits by the Tax Administration of Kosovo inspectors:

- No, never 1□
 - Yes, once 2□
 - Yes, several times 3□
 - Yes, many times 4□
-

Q. 27: During their visits, Tax Administration of Kosovo inspectors have requested from you (*circle all that apply*):

- Tax payment documents and proofs 1□
- Financial documents of your organization not related to taxes 2□
- Information and documents on the working program and activities of the organization 3□
- Other: _____ 4□

Q. 28: 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 sources should not exceed 100%)?**

- Q. 28a: Central state institutions [----- %]
 - Q. 28b: Local state institutions [----- %]
 - Q. 28c: Local private companies [----- %]
 - Q. 28d: Foreign donors [----- %]
 - Q. 28e: Individual local donations [----- %]
 - Q. 28f: Membership fees [----- %]
 - Q. 28g: Tariffs/sale of services [----- %]
 - Q. 28h – Other (please explain): [----- %]
-

TOTAL

[100%]

Q. 29: Have you ever benefited from the EU funds?

- Yes 1
- No 2

Q. 30: Which of the categories stated below would best describe the annual income of organization over the last year:

- Less than EUR 10,000 1
- EUR 10,000 – 50,000 EUR 2
- EUR 50,000 – 100,000 3
- EUR 100,000 – 500,000 4
- EUR 500,000 – 1,000,000 5
- Over EUR 1,000,000 EUR 6

Q. 31: Compared to the previous year, your organization's **income** has ...

- | | |
|-----------------|----------------------------|
| Increased | 1 <input type="checkbox"/> |
| Remain the same | 2 <input type="checkbox"/> |
| Decreased | 3 <input type="checkbox"/> |
-

Q. 32: Did you ever receive any invitation from donors for consultation on the programming the funds?

- Yes 1
- No 2

Q. 33: If you were involved on consultations on programming the funds , did you feel that your contribution was taken into account ?

- Not at all 1
- Very little 2
- More or less 3
- Completely 4

Q. 34: What kind of support did you receive from donors over the last 3 years (*circle all that apply*):

- Project grants 1
- Institutional grants 2

- Service contracts 3
- Technical assistance 4

Q. 35: Over the last 3 years, did you receive donations from private persons in Kosovo?

- Yes 1
- No 2

Q. 36: Which was the reason for granting the donations by private persons in Kosovo (*circle all that apply*)?

- Tax incentives for the donated amount 1
- Support for the concrete cause/project/activity 2
- Support for your organization 3
- Improvement of public image of donor 4
- Other (*please specify*): _____ 5

Q. 37: Over the last 3 years, did you receive donations by private companies in Kosovo?

- Yes 1
- No 2

Q. 38: Which was the reason for donations private companies in Kosovo (*circle all that apply*)?

- Tax incentives for the donated amount 1
- Support for the concrete cause/project/activity 2
- Support for your organization 3
- Improvement of public image of donor 4
- Other (*please specify*): _____ 5

Q. 39: Over the last 3 years, from which incentives your organization benefited (*circle all that apply*)?

- Exemption from the corporate income tax/profit tax 1
- Exemption from the rent/property tax 2
- Exemption from the Value Added Tax (VAT) 3
- Exemption from the customs fee 4
- Funds from the budget of Republic of Kosovo 5
- Giving in ownership or use of facilities publicly/state owned facilities 6
- Free of charge use of publicly/state owned facilities/spaces for certain activities 7
- None of the operations mentioned above 8
- Other (*please specify*): _____ 9

Q. 40: Over the last 3 years, did your organization have public beneficiary status?

- Yes 1
- No 2

Q. 41: Over the last 3 years, did you accept funds from the budget of Republic of Kosovo?

- Yes 1

- No 2

Q. 42: Which were the amounts **for a project** funded by the budget of Republic of Kosovo:) (*circle all that apply*):

- | | <i>Central level</i> | <i>Local level</i> |
|-------------------------|----------------------------|----------------------------|
| • Up to EUR 10,000 | 1 <input type="checkbox"/> | 1 <input type="checkbox"/> |
| • Up to EUR 25,000 | 2 <input type="checkbox"/> | 2 <input type="checkbox"/> |
| • Up to EUR 50,000 | 3 <input type="checkbox"/> | 3 <input type="checkbox"/> |
| • Up to EUR 100,000 | 4 <input type="checkbox"/> | 4 <input type="checkbox"/> |
| • More than EUR 100,000 | 5 <input type="checkbox"/> | 5 <input type="checkbox"/> |

Q. 43: Funds received from the budget of Republic of Kosovo over the last 3 years, have been given based on (*circle all that apply*):

- Based on the public invitation for expression of interest 1
- Based on direct invitation to apply 2
- Based on direct contacts with public institutions 3
- Other (specify): _____ 4

Q. 44: Which level of governance is in the main focus of your organization's work:

- Specific village/town 1
- Specific municipality 2
- Large number of municipalities 3
- Central ministries and Government 4
- Assembly of Kosovo 5

Q. 45: Over the last 3 years, did your organization have sufficient access to public information that is relevant for your work?

- There was no access to information 1
- There was limited access to information 2
- There was sufficient access to information 3
- There was unlimited access to information 4

Q. 46: Over the last 3 years, were any of your requests for access to public information rejected?

- Yes, most of the requests were rejected 1
 - Some of the requests were rejected 2
 - Response was delayed for most of requests 3
 - No, none of requests were refused 4
 - We have never filed request for information 5
-

Q. 47: Over the last 3 years, was your organization invited for public consultation by the public authorities (*consultative meeting, written consultation, round table, etc*)?

- It was regularly invited, whenever dealing with relevant issues for our work 1□
 - It was invited often 2□
 - It was invited on rare occasions 3□
 - It was never invited 4□
-

Q. 48: What kind of impact do you think **civil society in general has** in drafting public policies and laws in your country?

- No impact at all 0□
 - Limited impact 1□
 - Significant impact 2□
 - High level of impact 3□
-

Q. 49: Over the last 3 years, was your organization involved in drafting and approving of any public policy, law or municipal regulation?

- Yes 1□
 - No 2□
-

Q. 50: In general, which was the result of your involvement:

Our contribution was completely rejected	Most of our contribution was rejected	Most of our contribution was accepted	Our contribution was completely accepted
1□	2□	3□	4□

Q. 51: In cases when your contribution was rejected, did you ever receive the reasons for such rejection?

- Never 1□
- Only few times 2□
- In most of cases 3□
- Always 4□

Q. 52: How frequent is your communication (*exchange of information, meetings, joint activities*) with relevant public institutions:

- Never 1
- Very rarely 2
- Quite often 3
- Very often 4

Q. 53: Does your organization provide services for certain groups of citizens?

- Yes 1
 - No 2
-

Q. 54: What kind of services your organization provide (*choose the most appropriate answer*)?

- Social services 1
- Health services 2
- Education services 3
- Legal services 4
- Other (please specify) _____ 5

Q. 55: Your organization provides its services:

- Free of charge 1
- With symbolic payment; lower prices than the market 2
- Full payment 3

Q. 56: Your organization covers the expenses for the provision of services from:

- International donor funds 1
- Local private donor funds 2
- Public funds 3
- Payment of services from clients 4

Q. 57: In your opinion, the general social, political and economic environment in Kosovo:

- Hampers the development of civil society 1
- Does not impact the development of civil society 2
- Supports the development of civil society 3

Q. 58: In your opinion, which is the biggest detriment for the development of CSOs in Kosovo (external factors):

- Lack of rule of law 1
- Economic development problems 2

- Dissatisfactory level of education 3□
- Lack of understanding for the role of civil society by the population 4□
- Lack of full international recognition of Kosovo 5□
- Lack of trust for change through involvement 6□
- Inadequate funding 7□
- Other (please specify) _____ 8□

Q. 59: In your opinion, which is the image of civil society to the wider public:

- Good 1□
- Medium 2□
- Bad 3□

Q. 60: The work and impact of CSOs, by the wider public is:

- Overestimated 1□
- Realistically estimated 2□
- Underestimated 3□

Q. 61: The work of CSOs in general, within the current socio-economic circumstances, by the public is:

- Supported 1□
- Not supported 2□
- Hampered 3□