



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

COUNTRY REPORT FOR SERBIA 2016



B | T | D

**The Balkan Trust
for Democracy**

A PROJECT OF THE GERMAN MARSHALL FUND

Project funded by the European Union and BTD

Contents

I. EXECUTIVE SUMMARY	4
1. Civil Society and Civil Society Development in Serbia	4
2. Key Findings	5
3. Key Policy Recommendations	5
4. About the project and the Monitoring Matrix.....	6
II. INTRODUCTION	7
1. About the Monitoring Report	7
2. The Monitoring Matrix on Enabling Environment for Civil Society Development.....	7
3. Civil Society and Civil Society Development (CSDev) in Serbia.....	9
4. Specific features and challenges in applying the Matrix in Serbia.....	10
5. Acknowledgement	11
III. METHODOLOGY	12
1. Overview of the methodological approach	12
2. Participation of the CSO community	13
3. Lessons-learnt	13
IV. FINDINGS AND RECOMMENDATIONS	14
1. Area: Basic Legal Guarantees of Freedoms.....	14
2. Area: Framework for CSO Financial Viability and Sustainability.....	22
3. Area: Government-CSO Relationship.....	33
V. USED RESOURCES AND USEFUL LINKS.....	41
1. List of legal and strategic documents, reports and analyses used	41

LIST of ABBREVIATIONS

- *BIRN - Balkan Investigative Reporting Network*
- *BTD - The Balkan Trust for Democracy*
- *CEAS - Centre for Euro-Atlantic Studies*
- *CI - Civic Initiatives*
- *CINS - Center for Investigative Journalism of Serbia*
- *CMR - Country Monitoring Report*
- *CRTA - Center for Research, Transparency and Accountability*
- *CSDev - Civil Society Development*
- *CSO(s) - Civil society organization(s)*
- *CSR - Corporate Social Responsibility*
- *ECNL - European Center for Non-Profit Law*
- *EU - The European Union*
- *GOCCS - The Government office for cooperation with civil society (the Office)*
- *HJC - the High Judicial Council*
- *KRIK - Crime and Corruption Reporting Network*
- *LoV - Law on Volunteering*
- *LSG - Local Self-Government*
- *MM - Monitoring Matrix*
- *NCEU - National Convention on European Union*
- *OGP - Open Government Partnership*
- *SBRA - Serbian Business Registers Agency*
- *SECO - Sectoral civil society organizations*
- *SEIO - Serbian European Integration Office*
- *TA - Tax Administration*
- *TACSO - Technical Assistance for Civil Society Organisations*
- *TIN - Tax Identification Number*
- *USAID - United States Agency for International Development*
- *VAT – Value-added Tax*
- *WBT - West Balkan and Turkey*
- *WG - Working group*
- *YUKOM - the Lawyers' Committee for Human Rights*

I. Executive Summary

1. Civil Society and Civil Society Development in Serbia

2016 was very dynamic concerning the number and diversity of key state activities which have had significant influence to the civil society. During the year, total 6 of 35 negotiation chapters in the process of the European integrations were opened. Civil society have had an important role in the opening the Chapters 23 (Judiciary and Fundamental rights) and 24 (Justice, Freedom and Security) and will continue to monitor negotiation process. CSOs gathered in National Convention on European Union (NCEU) were involved in development of action plans for these two chapters as well as they actively lobbied for its opening toward EU institutions. The same as other Western Balkan countries, Serbia was a transition country on the refugees' route to the EU countries. CSOs were actively involved in providing humanitarian and legal aid to the refugees.

Even though the legislation framework for freedom of association and related rights in most cases is in accordance with the international standards, there are a lot of cases, in the practice, of their violation. Working group formed by Government of the Republic of Serbia prepared the Draft of the Civil Code which also includes more restrictive framework for associations, foundations and endowments. The Draft prescribes restrictions in terms of membership - resignation from membership is forbidden if it causes tangible or intangible damage for association. Also, it does not allow for economic activities of CSO, does not recognize differences between foundations and endowments etc. Although, the legal framework for freedom of expression and freedom of association is mostly in place, there are a lot of gaps in its implementation that makes difficulties for CSOs, particularly for watchdog organizations. This is also the result of the general conditions in the Serbian society that are not favorable for any criticism of the Government actions. Increasing influence of the pro-government media and conservative, radical state officials resulted in negative campaign against CSOs, independent journalists and media/media portals, as well as independent institutions - the Ombudsman and the Commissioner for Information of Public Importance and Personal Data Protection.

Legal framework that guarantees transparent state funding was not changed in 2016. Procedures for monitoring and evaluation are still very weak and rare and there is no measuring of the influence of the state funding for CSO. There were no changes in the legal environment in 2016 which would stimulate or facilitate volunteering. Legal framework established in 2010 is still over-codified and makes it difficult for CSOs to engage volunteers in their work. Working group established in 2015, coordinated by the Ministry of Labor, Employment, Veteran and Social Policy, still did not prepare analysis on impacts of the existing Law. On the other side, CSOs have organized information and consultation meetings aimed at maintaining focus on this issue and stress urgent necessity of revising the Law on Volunteering.

Although the new director of Government office for cooperation with civil society was appointed in February, after more than 1,5 years from finishing the public debate, Serbia is still missing a National Strategy on Enabling Environment for Civil Society Development in the Republic of Serbia. In terms of strengthening inclusion of CSOs in policy making processes, there are still no changes in the relevant legal framework, but it is important to highlight public debate on changes Law on Public Administration and Law on Local Self Government. Proposed changes could significantly strengthen citizens' participation in decision making process both on national and local level.

Key challenges for the future of civil society development are connected to the general Government course. There is a growing trend of right-wing and pro-Russian structures in all

segments of society. The image of civil society again is in the context of foreign agents. Although the Government has declarative attitude that cooperation is necessary, the officials do nothing to prevent the atmosphere in society that is not stimulated for further development of the civil society. The adoption of the Strategy in 2017 and its full implementation will be the significant factor, but also, strengthening awareness of all other relevant actors, such as political parties, MPs, educational system and media is needed.

2. Key Findings

No	Top 6 findings from the report	Reference to the Monitoring Matrix		Reference to the EU CS Guidelines	
		Area	Sub-Area	Objective	Result
1	The Draft of Civil code prescribes new rules which will derogate achieved level of exercising freedom of association.	Area	1	Objective	1
		Sub-Area	1.1	Result	1.1.a
2	Although the legal framework for freedom of assembly and freedom of expression is mostly in place, there are lots of gaps in its implementation that make difficulties for CSOs, particularly for watchdog organizations.	Area	1	Objective	1
		Sub-Area	1.2	Result	1.1.b
3	Tax benefits system is not favorable for private and company donations to CSOs.	Area	2	Objective	2
		Sub-Area	2.1	Result	2.3.a
4	Monitoring and evaluation procedures are very weak and do not secure transparency of the spending state funding for CSOs.	Area	2	Objective	2
		Sub-Area	2.2	Result	2.4.b
5	Legal framework for volunteering is over-codified and not simulative for CSOs.	Area	2	Objective	1
		Sub-Area	2.3	Result	1.2.c
6	There is no binding document for obligatory CSOs inclusion in all phases of policy making process.	Area	3	Objective	3
		Sub-Area	3.2	Result	3.1.a

3. Key Policy Recommendations

No	Top 6 recommendations for reform	Reference to the Monitoring Matrix		Reference to the EU CS Guidelines	
		Area	Sub-Area	Objective	Result
1	Harmonization of the Draft of Civil code with existing Law on Association and Law on Foundations and Endowments	Area	1	Objective	1
		Sub-Area	1.1	Result	1.1.a
2	Consistent implementation laws and by-laws in the area of freedom of assembly and freedom of expression by all state authorities levels	Area	1	Objective	1
		Sub-Area	1.2	Result	1.1.b
3	Changes of the Corporate Income Tax Law, Personal Income Tax Law and Property Tax Law aimed on harmonized definition of the public interest with legal framework for civil society, introduction of tax deductions for CSOs institutional grants and incentives for individual giving.	Area	2	Objective	2
		Sub-Area	2.1	Result	2.2.a
4	Changes of the Regulation on funds for existing CSOs' programs of public interest aimed on strengthening monitoring and evaluation procedures.	Area	2	Objective	2
		Sub-Area	2.2	Result	2.4.b
5	Urgent adoption of new Law on Volunteering which will treat volunteering as a public interest activity instead of free labor.	Area	2	Objective	1
		Sub-Area	2.3.	Result	1.2.c
6	Urgent changes of the Law on Public Administration, Law on Local Self Government and Government Rules on Procedures in order to ensure effectively CSOs inclusion in early stages of policy making processes.	Area	3	Objective	3
		Sub-Area	3.2	Result	3.1.a

4. About the project and the Monitoring 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 European Union (EU) and the Balkan Trust for Democracy (BTD). This Monitoring Report is the first of this kind and is published on a yearly basis since 2013. 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 7 countries in the Western Balkans and Turkey¹. A Regional Monitoring Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country and sub-area at www.monitoringmatrix.net.

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

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

II. Introduction

1. About the Monitoring Report

The Civic Initiatives Project team coordinates and prepares monitoring report for Serbia. The current report assesses the enabling environment for the development of civil society in Serbia during 2016. The report is based on activities and experiences of CSOs, state and local institutions, independent bodies and media, and offers information about the conditions in legislation and practice for key areas and indicators according to Monitoring Matrix. The report on monitoring for Serbia is based on the assessment of the situation in the sector, obtained by implementing an extensive desk research and comparative analysis to the previous findings, including data from researches and analyses carried out by different Serbian CSOs, and inputs of informal groups and public institutions provided in consultation and through experience in regular cooperation and communication with them.

The report relates to CSOs registered in the Agency for Business Registers of the Republic of Serbia (SBRA) in accordance with the Law on Associations (2009) and the Law on Endowments and Foundations (2010), as well as informal groups that have not been formally registered, but exist in a large number and are important especially in small local communities.

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 and published on yearly basis since 2013. 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 7 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 at www.monitoringmatrix.net.

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operations of CSOs. 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. 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

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.

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

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 at www.monitoringmatrix.net.

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).

In addition to in-depth and qualitative monitoring, the 2015 introduced the 5-grade scale “traffic light” codes ranging from (1)-fully disabling environment to (5)-fully enabling environment code and (0)-No data available/Missing.

Category/code	Legislation	Practice	Score
Fully disabling environment	<i>Legislation is fully restrictive and against MM standards³. It is restrictive to the operation of CSOs and their representatives and seriously obstructs or hampers their work.</i>	<i>In practice, MM standards are severely restricted or violated and the operation of CSOs and the work of their representatives are hampered. Malpractices and restrictions are common, threats to CSOs/their representatives exist and are heavily affecting their work.</i>	1
Disabling environment	<i>Legislation is restrictive and not in line with MM standards. It is hampering, making difficult the operation of CSOs and the work of their representatives, but still allow some space for operation of CSOs and work of their representatives.</i>	<i>In practice, MM standards are not met/not satisfied. CSOs are hampered; face substantial challenges and obstacles in their operation, but despite serious difficulties CSOs and their representatives can still operate.</i>	2
Partially enabling environment	<i>Legislation partially meets/satisfies MM standards, and there are still some minor legal restrictions or issues which are not regulated.</i>	<i>In practice, MM standards are partially met / satisfied. Severe violations are not common but minor restrictions and difficulties in the work of CSO/representatives are reported.</i>	3
Enabling environment	<i>Legislation is in line with MM standards.</i>	<i>In practice, MM standards are respected/satisfied. No or very few cases of smaller breaches, restrictions or hampering of the operation of CSOs/their representatives have been reported.</i>	4
Fully enabling environment	<i>Legislation is fully in line with MM standards. There can even be cases of legislation surpassing standards and principles enshrined in the MM.</i>	<i>In practice, MM standards are fully respected/satisfied, and implementation of the legislation is a routine process from all parties involved. There are cases of best practices which surpass the standards and principles enshrined in MM standards.</i>	5

³ Monitoring Matrix standards are developed with consideration of internationally guaranteed freedoms and rights as enshrined in international law and best regulatory practices at the regional level.

The system was created in order to address the need for 'compressed' and effective visual communication of findings and systematic presentation of changes in the enabling environment for CSDev on the level of standards across countries and years. This system does not replace, but complements the qualitative assessment, as the narrative country reports are the basis on which the categorization is conducted. Furthermore, the introduction of the categorization system enables standardization of quality of the Country and Regional Reports and contributes to more effective evaluation of indicators with the Monitoring Matrix Tool-kit. While quantitative elements are used in order to make aggregations of scores technically possible, the visual representation of all is provided only with descriptive category labels. Table 1 presents the categories with the descriptive category labels and scores assigned for each, both for legislation and practice.

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

In Serbia, there are three common not-for-profit organizational forms that include associations, foundations and endowments (legacies). Other not-for-profit legal forms, which are outside the scope, include political parties, trade unions, chambers of commerce, cooperatives, and private institutions (faculties and universities). According to the SBRA data as of December 2016, there are over 27.000 associations and 650 foundations & endowments which are roughly 5.000 CSOs more than two years ago.

In terms of active CSOs, according to the previous SBRA data, about 60% of them submitted financial reports. CSO sector in Serbia is relatively young, because most of the organizations were established in 2000s.

CSOs established before 1990 encompass organizations not usually perceived as CSOs (by the public, themselves, or the other part of the sector); such as the Red Cross, Hunters associations, Voluntary Fire-brigades, Auto-moto clubs, professional associations. Most often, these CSOs are more traditional and mostly politically passive in terms of advocacy initiatives. These organizations are spread out all over Serbia, and they have branch offices in almost every town and municipality. Further, smaller group of more or less professionalized CSOs has emerged from the so-called "traditional" associations above during nineties and later. These associations retain their member-based service orientation, but have been transformed - in most cases through inclusion in internationally sponsored capacity building programmes - into modern, active CSOs which apply a rights-based and capacity-building approach to their activities with their membership, leading them into areas such as advocacy, policy dialogue and the provision of services to members which aim to empower by increasing their knowledge, skills and access to resources.

Within organizations established during the 90's and later there are three 'subgroups': 1) established in the 90's focusing on combating human rights violations, disbursing humanitarian aid for refugees and displaced persons, promoting peace and reconciliation, fighting poverty, and promoting democratic values and principles. 2) The other 'subgroup' emerged as a new wave after political and social changes in October 2000, joining the previous group. 3) Special case are recently registered CSOs after 2010.

The allocation of public funds is regulated by a special regulation, which details the way, steps, deadlines and procedures of transparent allocation of public funds on all levels. The Office for Cooperation with Civil Society of the Government of the Republic of Serbia is still the main institutional mechanism for offering support for the development of dialogue between the Government of the Republic of Serbia and CSOs. The Office offers support to Government institutions in understanding and recognizing the roles of CSOs in decision-making processes.

This often creates situations in which other state institutions use it as the only channel of communication and cooperation with CSOs, instead of developing and advancing direct relations

with CSOs. Strategic document for cooperation between state and civil society is not adopted yet. The image of civil society is improving, even though it is still negative in many respects. This is the result of many factors, including the key lack of public understanding of the term "nongovernmental organization", "civil society organization", a lack of public acknowledgement of diversity/differences of CSOs and their activities, including a lack of acknowledgement of CSO contributions to changes in the society in Serbia by the government, and poor reporting from the media. CSOs have not been able to increase direct contact with citizens, and weak skills of CSOs in the field of public relations contribute to the overall bad image of the civil society.

In the last couple of years, new leaders of CSOs have stood out by participating in debates on national television, leading websites and social networks, trying to encourage the public to better understand the work and the role of civil society in Serbia. It is important to mention that the trend of establishing organizations which can be directly linked with political parties, especially those participating with leading coalitions, has intensely continued both on the national and local level in 2016. The right of freedom of association is being violated in favor of political parties that have the power of decision-making, mostly in the allocation of financial funds from the budget line 481.

Also, there were reports about cases of newly-founded organizations close to the political majority, as legitimate representatives of the public to participate in bylaw-making processes, at the expense of other organizations, with long-term experience or expertise in certain areas (for instance during the creation of the Strategy for the reform of the legal system). Even the legislation framework for human rights and basic freedoms in most of cases is in accordance with international standards, in the practice, there are a lot of cases of their violation which is directly reflected on CSOs work. Increasing influence of the conservative, radical and religious movements is visible in media as well as in everyday activities of the state officials. From the direct and indirect power centers with strong support of the pro-government regime, media and campaigns against anybody who criticizes Government activities have been launched.

This relativizes basic principles of a democratic society, civic participation, anti-discrimination etc. It is very important to note that new director of Government office for cooperation with civil society finally has been appointed during 2016. This directly reflected on postponing adoption of the National Strategy on Enabling Environment for Civil Society Development in the Republic of Serbia which still has not been adopted by the Government.

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

Since its creation in 2013, the Matrix represents a complex instrument that requires a diverse professionalism and engagement of various actors. With limited funds established, and limited timeline it was difficult to organize a universal consultation process which would reflect the opinions of the entire civil society and a more intense advocating campaign towards implementing key recommendations. Also, real state in which Serbia's civil sector has found itself during 2016 was additional challenge (strong campaign aimed to discredit its credibility, numerous cases of violence basic rights, and limited capacities of the Government Office for cooperation with civil society). This returns the focus of the whole sector on the level of basic rights exercising. Also, during the year, numerous organizations were faced with urgent need for reaction during refugees' crises, changed their priorities and re-located human and other resource. Information on problems and difficulties in implementing regulations was received through direct contact from numerous civil society organizations active at the national and local level through regular activities of Civic Initiatives and thanks to the role of the TACSO Resource center.

Additionally, online survey based on the questionnaire was conducted. The specific feature regarding this was the complexity of the questionnaire, and the time needed for filling out. Although, the questioners were distributed to more than 600 CSOs, only 102 responded the survey but without relevant stratification based on geographical or thematic area. Taking in to

consideration the timeline of this report, we could not use data from some relevant reports for 2016 (annual reports of the independent bodies, Serbian Business Register Agency reports etc. Government Office for cooperation with civil society).

In some cases we used data from the previous years (the Report on the Economic Value of the Non-Profit Sector in the Countries of the Western Balkans & Turkey), because there is no relevant data for 2016 (e.g. last available annual report on state funding for CSOs is for 2013). This is the second key challenge during monitoring process and it is very important finding for further advocacy actions in the area of the enabling environment for civil society development in Serbia. A lack of official data or delay with its publishing is recognized in different areas and will be a challenge in all further monitoring processes.

5. Acknowledgement

We are immensely grateful to the Office for cooperation with civil society of the Government of the Republic of Serbia, the Business Registers Agency, the Republic Institute for Social Protection, Technical Assistance to Civil Society Organizations – TACSO Serbia, YUKOM, the Association of Independent Electronic Media, the Independent Association of Journalists of Serbia, Catalyst Balkans, Trag Foundation, CRTA whose reports and analysis we used for monitoring. Also, we would like to thank all other representatives and experts from numerous civil society organizations who have contributed to the development of this report through offering experiences about the way that certain regulations are being implemented in practice.

III. Methodology

1. Overview of the methodological approach

The process of the development of the monitoring report was based on the analysis of existing legal and strategic documents regulating CSOs work, on one side, and analysis of numerous CSOs or independent institutions' surveys and reports, as well as questionnaires and interviews, on the other. Relevant documents (laws, by-laws, strategies, action plans, and reports) were collected through desktop research; all were available on the state institutions', independent institutions', numerous CSOs' web sites and on-line legal data base Paragraf Lex ([www. paragraf.rs](http://www.paragraf.rs)). Data on implementation of current legal and strategic framework were collected during different public events organized throughout the entire year (both by the state authorities and CSOs), as well as in daily communication with numerous CSOs, institutions, representatives of donor community, independent experts and consultants. Information was often gathered during discussions at different press conferences and presentations of reports and previous work done both by institutions and CSOs.

Important sources were also publications published within the project Balkan Civil Society Acquis - Strengthening the Advocacy and Monitoring Potential and Capacities of CSOs": The Report on the Economic Value of the Non-Profit Sector in the Countries of the Western Balkans & Turkey- with up-dated information for Serbia. Also, we used publication and researches prepared by other CSOs: Report from the monitoring mission CRTA - Citizens on watch (CRTA), *Enhancing the Corporate Philanthropy in Serbia: Improvements to the Legal Framework* (Trag Foundation and Catalyst Balkans), Access to justice: provision of information, advice and free legal aid in Serbia Country report was prepared as part of the project "Triple A for citizens: access to information, advice and active help" (YUCOM) and TACSO Needs Assessment Report 2016. In addition, with the full monitoring exercise being completed for 2015, the monitoring for 2016 has covered the 12 core standards and 9 other which are deemed to be the most important ones, namely:

- Standard 1.1.1: All individuals and legal entities can freely establish and participate in informal and or formal registered organizations offline and online;
- Standard 1.1.2: CSOs operate freely without unwarranted state interference in their internal governance and activities;
- Standard 1.1.3: CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities;
- Standard 1.2.1: CSO representatives, individually or through their organizations, enjoy freedom of peaceful assembly;
- Standard 1.2.2: CSO representatives, individually or through their organizations enjoy freedom of expression;
- Standard 2.1.1: Tax benefits are available on various income sources of CSOs;
- Standard 2.1.2: Incentives are provided for individual and corporate giving;
- Standard 2.2.1: Public funding is available for institutional development of CSOs, project support and co-financing of EU and other grants;
- Standard 2.2.2: Public funding is distributed in a prescribed and transparent manner;
- Standard 2.2.3: There is a clear system of accountability, monitoring and evaluation of public funding;
- Standard 2.2.4: Non-financial support is available from the state;
- Standard 2.3.1: CSOs are treated in an equal manner to other employers;
- Standard 2.3.2: There are enabling volunteering policies and laws;
- Standard 2.3.3: The education system promotes civic engagement;

- Standard 3.1.1: The state recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector;
- Standard 3.2.1: There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner;
- Standard 3.2.2: CSO representatives are equal partners in cross-sector bodies and are selected through clearly defined criteria and processes; and
- Standard 3.3.1: CSOs are engaged in different services and compete for state contracts on an equal basis to other providers.

2. Participation of the CSO community

Once the Monitoring Matrix on Enabling Environment for Civil Society Development in Serbia has been presented and published on Civic Initiatives' website, the opportunity for CSOs participation and commenting was opened. CSOs were invited to send comments, findings and recommendations. Online questionnaires were sent to civil society community with the aim to collect different experiences regarding laws' implementation and cooperation with Government and total of **102** CSOs participated during November 2016. Consultations' events with CSOs have been organized in Belgrade, Kruševac (Central Serbia), Požega (Western Serbia), Niš and Leskovac (South Serbia), Bujanovac and Vranje (South Serbia with mixed ethnic structure), Novi Sad, Sombor and Kikinda (Vojvodina-Northern Serbia), Zaječar (Eastern Serbia), Novi Pazar (Western Serbia with mixed ethnic structure). In addition, one consultative meeting was held with SECO consortia members during September 2016. Collected data are relevant for all MM areas. More than 200 CSOs and other stakeholders participated in these consultations. Also, during 2016, representatives of Civic Initiatives participated in relevant events organized by other CSOs and state authorities where we collected useful information regarding basic legal guarantees of freedoms and participation in decision making processes and transparent state funding (Public debate on the Draft of Civic Code, draft of the Second Action Plan for Open Government Partnership, CSOs Sustainability Index, etc).

On November 30th national workshop with all relevant stake-holders was held with the purpose of collecting inputs for CMR 2016 preparation (representatives of the Government Office for cooperation with civil society, SEIO, key CSOs with strong advocating potential on national level etc).

As mentioned above, being a resource type of organization for CSDev, CI were in daily communication with different CSOs who approached with questions and their experiences on different issues which also were taking in to consideration.

3. Lessons-learnt

- Monitoring Matrix is a comprehensive tool that has established a baseline of the CSDev in Serbia, using well developed indicators, which provide comparison from year to year, monitoring of CSDev progress and role of different actors in that process. Regional approach and exchange of information among peers is very useful in this process.
- Monitoring Matrix should consider timeframe for the process of the report's preparation and harmonized with the timeframe for the publishing official state statistics in relevant areas.
- Survey questionnaires based on MM indicators should to be simplified.
- Stronger inter-sector cooperation for analysis of environment for CSDev and advocacy for improvement is needed to introduce a diverse expertise (by legal, tax and constitutional law experts, economists).

IV. Findings and Recommendations

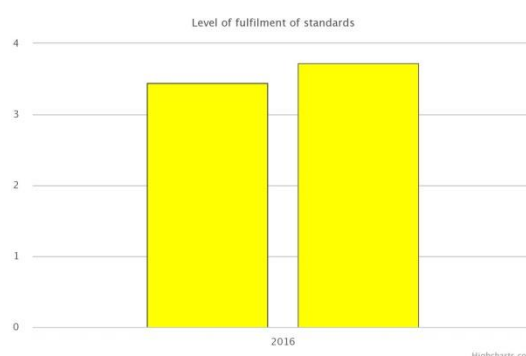
1. Area: Basic Legal Guarantees of Freedoms

Sub-area 1.1.: Freedom of association

1.1.1. Establishment of and Participation in CSOs

Legislation

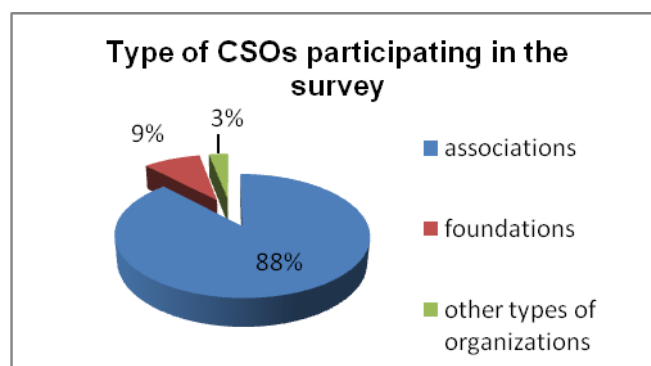
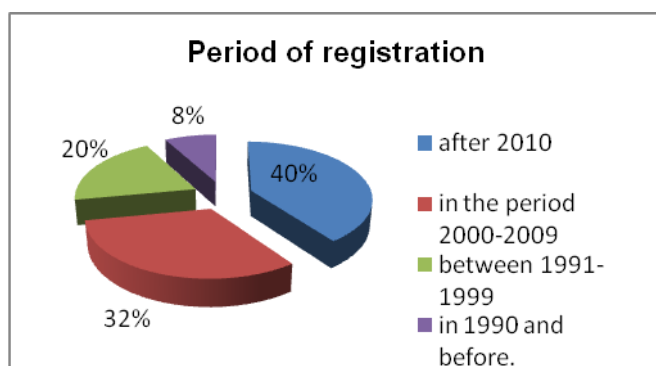
Freedom of association is regulated by the Constitution of the Republic of Serbia (2006), Law on Association (2009) and the Law on Endowments and Foundations (2010). There was no change in legal framework during the 2016. However, a working group formed by Government of the Republic of Serbia prepared the Draft of the Civil Code which also includes more restrictive framework for associations, foundations and endowments. Public debate started in June 2015 and was opened till July 2016. The Draft prescribes restrictions in terms of membership, does not allow for economic activities, does not recognize differences between foundations and endowments etc.



According to the Draft of the Civil Code, conditions for association's establishment would be more restrictive in terms of residence/seat of the founders proposing that more than half of them need to have residence/seat on the territory of the Republic Of Serbia. In addition, it is not in accordance with other Government's documents relevant primarily for the process of EU integration (Action Plan for Chapter 23, the Draft National Strategy for Creation of an enabling environment for civil society development, action plans for the implementation of the Open Government Partnership, etc.)

Practice

The total number of registered associations is 28.963, while 737 of them are foundations and endowments⁴. Answers from CI Questionnaire on enabling environment also indicate that associations are dominant form of CSOs - out of 102 CSOs participating in the survey, 88% are associations and 9% are foundations, while 3% belong to other types of organizations. 40% of surveyed CSOs were registered after 2010, 32% in the period 2000-2009, 20% between 1991-1999, and only 8% in 1990 and before.



⁴Data gathered on December 19, 2016

In September 2016, BIRN Serbia, Trag Foundation and CRTA established the Endowment Civil Society House. This has been the first endowment in Serbia founded by legal entities with the capital asset fund of 30.000 EUR.

In the first half of 2016, one-stop business registration system, which refers to association endowments and foundations, became fully implemented in practice. Thanks to the advancement of a one-stop registration system and consolidation of the Serbian Business Registers Agency's (SBRA) and the Tax Administration's procedures, the time of establishment, registration and issuance of TIN (Tax identification number) is shortened to a maximum of 24 hours.

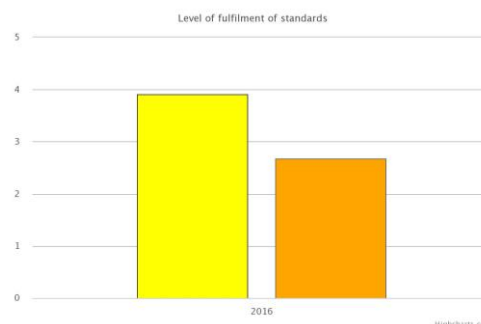
Since the introduction of improved one-stop registration system, it awarded 21.499 TINs for the first five months of application of this novelty. Instead of going to the Tax Administration, founders and entrepreneurs need to complete correctly the Registration of unique legal persons and other entities and registration in a single register of taxpayers, available on the website of the SBRA⁵.

Majority of surveyed CSOs made a voluntary decision to register (63%), while only 20% made a decision to register as mandatory due to legal restrictions on informal action, mostly because of easier access to funding. Less than half of surveyed CSOs assess that the registration procedure was easy (47%), and only 1/4 state that the administrative requirements for registration were burdensome. According to 24% of surveyed CSOs, the registration procedure was inexpensive, while 20% state that it was expensive. The registration procedure lasted within the time limits prescribed by the law (41%), while 1% only stated that the registration procedure took longer than prescribed by law. The decision on registration was assessed as objective by 31% CSOs, while not a single organization commented on the registration process being politically influenced or arbitrary. Majority of CSOs assessed that they faced no challenges (71%). Among those that faced challenges, most stated that their statutes were sent back for revision, or that the procedure was too complicated and/or demanding.

1.1.2. State Interference

Legislation

There were no changes regarding free and independent achieving association's goals as well as securing the transparency of activities regulated by the statute of association. The legal framework, as previous years, does not stipulate discrimination of CSOs or their representatives in terms of guarantees of protection from the interference by third parties, compared to other individual or legal entities.

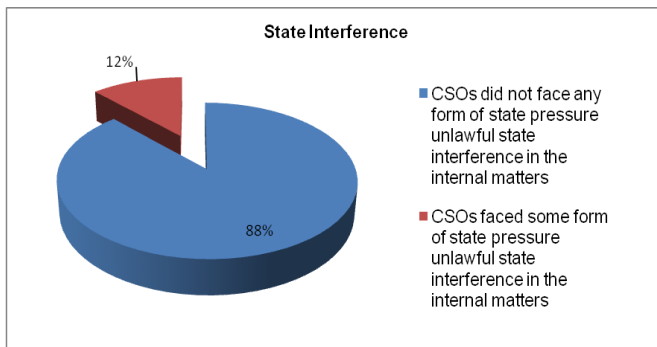


CSOs still use 3 different formats respecting financial and tax rules (bylaw act for Law on Accounting Implementation) according to their annual turn-over as for other legal entities. However, specific nature of non-profit entities is not recognized in financial regulations applied by banks (money laundering and counter-terrorism regulations). All sanctions to which CSOs are subject are the same as for all other legal entities. The process and reasons/rules for associations' dissolution and termination are the same as previous years. It is clearly prescribed by the Law in which cases/ under which condition the association will be deleted from the Register and its' activities will be prohibited.

Practice

High majority of CSOs (88%) did not face any form of state pressure unlawful state interference in the internal matters in 2016. However, during 2016, some pro-regime media continued strong campaign aimed on demolition the credibility of the civil society in Serbia in terms of the structure of its foreign financing.

⁵<http://www.apr.gov.rs/>



There are recorded cases of state interference in internal matters of CSOs such as imposing on type of activities which should be implemented and persons who should be included/employed. This is particularly visible when it comes to finance CSO programs/projects from local self-governments budgets, when certain LSG representatives tried to impose implementation of activities which wouldn't be in accordance with aim or other project's activities.

Some of documents requested (Decision on registration with the Business Registers Agency and a certificate issued on the PIB), the Treasury takes directly from the Business Registers Agency, ex officio.

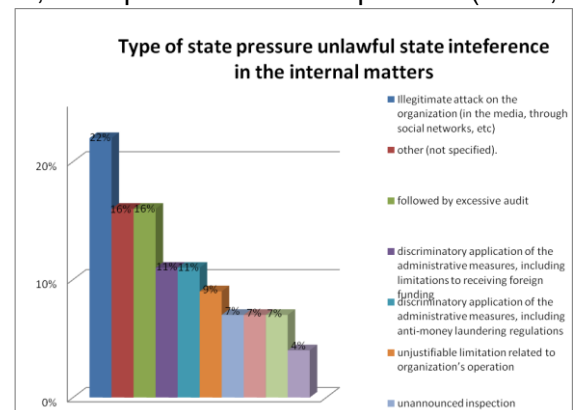
In September 2016, Ministry of Finance announced the notification on the obligation of legal entities to register and open a separate dedicated sub-account at the Treasury. This refers to registered legal entities, which have their own identification number and tax identification number, meaning citizens' associations and civil society organizations, which are transfer funds from the state budget. This procedure is regulated by the Rulebook on the method of determining and recording of public funds and on the conditions and manner of opening and closing the sub-account with the Administration of the Treasury. The whole procedure is harmonized with the new Law on

This obligation has been implemented from 2012 until the beginning of 2014, but, in 2016 one step back was made.

60% of surveyed CSOs answered they practiced of invasive oversight, which impose burdensome reporting requirements during 2016. Out of this number, around 16% mentioned excessive audit (16%), discriminatory application of the administrative measures, including anti-money laundering regulations and limitations to receiving foreign funding (11% each); unjustifiable limitation related to organization's operation (9%); unannounced inspection, limiting access to bank account and excessive control over organization's internal regulations (7% each); announced excessive inspections (4%), while 16% of surveyed CSOs mentioned "other" (not specified). 98% respondents stated that during 2016 they received no sanctions. The rest of 2% stated they did and answered that applied sanctions were administrative and without right to appeal.

Some pro-regime media (Informer and Pink TV) accused the journalists' associations, independent media portals (BIRN, KRIK, CINS) and

some CSOs that got money from abroad to bring down the government, they are the enemy of the state and foreign agents. Shortly after writing of national newspaper "Politika"⁶ on foreign donations awarded to CSOs followed attack on Human Rights House Belgrade⁷. Although reaction of Ministry of Interior was prompt, so far the investigation did not yield any results. The smear campaign opened by this article followed through the year of 2016. A few of the most notable cases were reporting on donations published in national newspaper "Informer" which obviously used leaked information from the banks.⁸



Also, organizers of protests "Ne da(vi)mo Beograd"⁹ as well as Jelena Milić, Executive director of CEAS (Centre for Euro-Atlantic Studies)¹⁰ have reported on multiple occasions that they were receiving threats,

⁶ <http://www.politika.rs/sr/clanak/346224/Kome-stizu-dolari>

⁷ <http://www.gradjanske.org/napad-na-kucu-ljudskih-prava-u-beogradu/>

⁸ <http://informer.rs/vesti/politika/87013/SOROS-HAOS-SRBIJI-DAO-SKORO-CETIRI-MILIONA-EVRA-Objavljujemo-spisak-svih-placenika-americkog-tajkuna>

⁹ <http://rs.n1info.com/a209121/Vesti/Vesti/Prete-i-prate-aktiviste-Inicijative-Ne-davimo-Beograd.html>

¹⁰ <https://www.ceas-serbia.org/sr/aktuelno/saopstenja/5668-ceas-i-jelena-milic-proglaseni-krivima-po-tuzbi-nikole-petrovica-hronologija-ovog-procesa-i-sudbina-krivicnih-prijava-koje-je-ceas-podnosio-zbog-pretnji-nasiljem>

as well as being followed and photographed by unidentified individuals.

Experiences from practice indicate that there are examples of third parties' interference in freedom of association. Namely, the High Judicial Council (HJC) made decision on Judge's Alexander Trešnjev disqualification from a Council of judges in a certain criminal case because of (in)compatibility of judicial position with membership in the CSO.¹¹

On March 4th 2016 the Republic Electoral Commission adopted the Instructions for conducting the elections for members of National Assembly, held on April 24th 2016. CSOs dealing with issues of transparency and democratic of electoral process have put forward the view that the adoption of this restrictive Instructions for the conduct of parliamentary elections, limited domestic observers (among which are CSOs) to the accreditation of only one observer per electoral station, preventing in that way complete, independent control, according to international standards¹².

1.1.3. Securing Financial Resources

Legislation

Legislation allows CSOs to engage in economic activities, to receive foreign funding and to receive funding from individuals, corporations and other sources. Same as other legal entities, CSOs are obliged to meet the conditions regarding purpose of the payment. According to SBRA official data from 2016, there are 7405 CSO (approximately 26% of total number) registered to carry out economic activity. Procedure for relieving domestic or foreign fund is clear and is not burdensome. CSOs, as well as other legal entities in Serbia, have to notify the Central Bank about the purpose of the payment from domestic or foreign individuals, corporations and other sources, before using it.

There is clear and not complicated procedure for VAT exemption. However, it is centralized and means additional costs and time for CSOs outside the capital

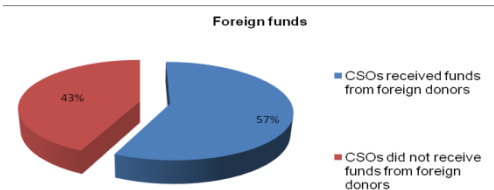


Practice

Majority of surveyed CSOs (61%) stated they do not perform economic activity, and 76% of those who perform it stated they faced no challenges when performing economic activity. Majority of surveyed CSOs (57%) received funds from foreign donors in 2016, while 43% did not.

Only 5 CSOs responded to the question on challenges faced when receiving funds from abroad: 3 stressed the additional obligations/approval from the state authorities compared to domestic funds as a challenge, one mentioning the complicated procedure for the donation coming to the bank account and one mentioning justification of the donation with the contract and donors' statements, even for the small amounts.

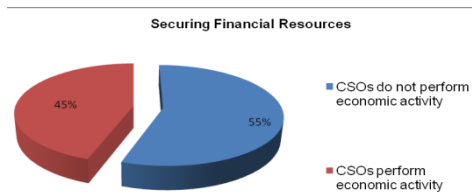
On the other side, majority of surveyed CSOs (51%) did not receive contributions from the domestic private donors. Commenting the experience with receiving donations from domestic private donors, 83% stated that they are easy to receive, with no unnecessary cost or administrative burden for CSO, while 11% stated that receipt of domestic donation constituted unnecessary cost/administrative burden for the organization.



¹¹http://www.danas.rs/drustvo.55.html?news_id=323154&title=Od%20sudija%20se%20tra%C5%BEi%20da%20iza%C4%91u%20iz%20strukovne%20NVO

¹²Report from the monitoring mission CRTA - Citizens on watch, http://crt.rs/wp-content/GnS_izvestaj.pdf

Majority of surveyed CSOs (59%) managed to secure ongoing funding to sustain its activities through 2016. 80% of them reported they managed it with "smaller difficulties" in securing funds, while 20% reported "greater difficulties". Some of the challenges they faced were financial instability, decreased donor interest in the certain topics, complicated procedures and the necessary documentation when applying for projects and in some cases a long period of time for approving the proposals, which hinders long-term planning, the bank's request to check documents submitted to the call, lack of resources and the number of open calls, etc.



EU CS Guidelines assessment:

1.1.a The quality of existing legislation regarding freedom of association (The Law on Associations and The Law on Endowments and Foundations) is satisfactory and there were no changes during 2016. However, public debate of the Draft of the Civil Code started in June 2015 was finished in 2016. The Draft prescribes restrictions and it is not complied with achieved level in exercising of the Freedom of Association and existing Law on Association and Law on Foundations and Endowments.

Constitutional, primary and secondary level legislation explicitly guarantees that all individuals and legal entities can participate in formal and non-formal organizations. Maximum number of days needed for registration of CSOs is 5. The registration costs in capital city still are up to 50 EUR. The legal framework allows any individual to establish nonprofit entities - associations, foundations and endowments defined in law without discrimination (age, nationality, legal capacity, gender etc.) and for any purpose with restrictions in line with international law and standards. At the end, the legal framework provides guarantees against state interference in internal matters.

1.1.b. Legislation and policy framework regarding CSO are moderately implemented when it comes to implementation laws regarding freedom of association. There is a legal framework according to which any person can establish non-profit entity defined in the law. Thus, it allows for potential undiscovered conflict of interest in cases when an association is funded by a political party. There is an option in undertaking a part of registration process online, but the official registration act must be submitted only in hard copy version.

1.3.a. No changes in 2016. Registration of grass-roots still is not mandatory. Unregistered organizations can freely operate and same state authorities provided direct financial support for them. Unregistered organizations can receive financial support via individuals from such groups or friendly/intermediary organization

2.1.a. Financial (including tax) rules in generally are proportionate to CSOs turn-over. There are 3 different forms of financial reporting, according to CSOs' turn-over implemented from the beginning of 2015 after adoption of a bylaw act for Law on Accounting Implementation.

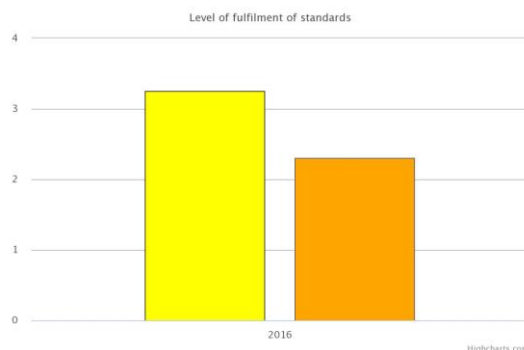
2.1.b. There is a moderate support system for implementation of the financial (including tax) rules. A certain level of support is provided by officials in Tax service and Serbian Business Registries Agency as for other legal entities. According to legal framework, they are not obliged to provide support and they are very restrictive in providing additional information. Most of CSOs get efficient support through engagement of professional accountants or consultants on commercial basis.

Sub-area 1.2.: Related-freedoms

1.2.1. Freedom of Peaceful Assembly

Legislation

The legal framework which regulates the freedom of assembly in Serbia has been a subject of modifications in 2016. Following decision of Constitutional court of Serbia in 2015 that certain provisions of Law on Public Assemblies were not in accordance with the Constitution, Ministry of Interior initiated work on new law proposal that was adopted after wide public debate in early 2016. The most significant change in the new Law on Public Assemblies is recognition of spontaneous, peaceful gatherings in public places for which the Law clearly stipulates that its provisions do not apply in such cases. There are no restrictions of the simultaneous and counter-assemblies, although either party may lodge a complaint against the first-instance decision within 24 hours after receiving the decision (rejection i.e. effectively a ban on public assembly).



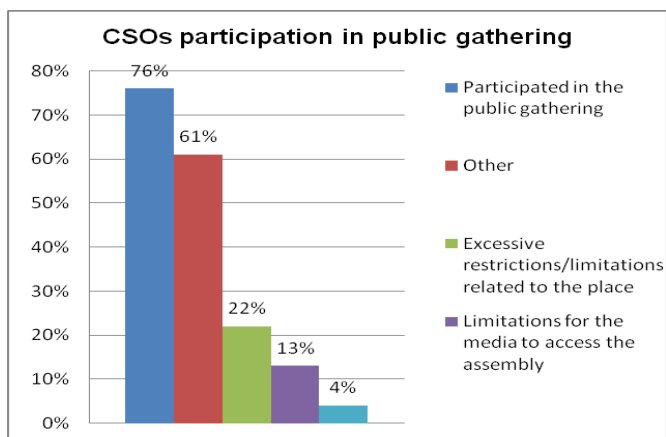
Regarding prior notice of public gatherings, the Law prescribes 5 days-notice period which is not subject to approval, but only of possible denial if the event is aimed at dissemination hate speech, racial hatred, violence, violation of human rights, religious or other forms of inequality. On the other hand, the Law prescribes that local self-governments will prescribe each in their own territorial jurisdiction public places not suitable for public gatherings due to protection of health, safety and public security. This definition created a multiple gap in the law by allowing local self-governments to narrow the scope of places for possible public gatherings or not to prescribe precisely at all places suitable for public gatherings. The legal ban on public gatherings in certain places, such as the area in front of health facilities, pre-schools, schools and the area in front of objects of strategic and special importance for the defense and security of the Republic of Serbia proved meaningless maintaining a large number of campaign rallies just in front of the school as well as in school yards and buildings.

The complaint is not subject of review by the counterpart and is decided upon by Ministry of interior in 24 hour timeframe. Against this decision the applicant has a right to initiate administrative court proceedings. Effective legal remedy for banned public assemblies is still non-existent being that neither administrative court proceeding nor constitutional appeal may provide timely redress

Practice

76% of surveyed CSO representatives stated that they participated in the public gatherings. Majority of respondents (61%) mention "other" when answering to this question, followed by 22% of those who state that there were excessive restrictions/limitations related to the place while 13% mention that there were limitations for the media to access the assembly. Only 4% mention excessive restrictions/limitations related to the time of the assembly. Additionally, it was stated that media (mostly) distorted and inaccurately reported on the gatherings, especially on the gatherings' occasion.

Majority of surveyed CSOs (61%) did not organize an assembly in 2016. Out of 39% of CSOs that answered with YES, majority (82%) did not face any



challenges, 18% organized a spontaneous assembly without notifying the state authorities and 9% mentioned complicated organization with excessive administrative requirements, and no one faced counter assembly. Also, majority of surveyed CSOs (93%) did not organize a counter-assembly in 2016, and all 7% who did it stated it was required to make notification to the state authorities.

Belgrade Pride Parade 2016 was successfully held although with strong police forces, with minor incidents outside of the parade itself. Parade maintained strong support from representatives of foreign embassies and Delegation of the European Union.

Initiative "Ne da(vi)mo Beograd" as a response to illegal destruction of private property in the area where "Belgrade Waterfront" project is to be built gained momentum in 2016 with massive protests in motion taking place every two weeks from the center to state institutions responsible for conducting investigation in the case. Only one announced protest was effectively banned which was set for the end of October and a holiday of Liberation of Belgrade from the Nazis. The rationale for banning this protest was that cultural program was organized by the city in the city center. All of the protests were peaceful with

minor police presence and sporadic counter-protesters. On the other hand, a significant pressure and threats have been directed towards the organizers, last being attempt of two men who identified themselves as police to take one of the organizers into a car. After police reaction to this, no charges have been brought against two men impersonating police officers.

Union within the army forces has organized protests for the first time ever in late November 2016. Organizers and higher ranking officers of this protest have publicly spoken about pressures and threats that have been directed to them although not specifying who did it came from.¹³

1.2.2. Freedom of Expression

Legislation

The Constitutional guarantees of freedom of opinion and expression, and freedom of speech, writing, painting, or to otherwise seek, receive and impart information have not been a subject to changes. The Anti-discrimination Law forbids expression of ideas, information and opinions that incite discrimination, hatred or violence against a person or group of



Modus operandi of the pressure functions through either individuals that have connections to ruling party – often being members of local councils and the second is through pro-government media following up on investigative journalism stories through personal defamation and media lynch against authors or editors of such stories (cases of BIRN, KRIK, CRTA and others).

persons because of their personal characteristics, in the media and other publications, papers and places accessible to the public, by printing and displaying messages or symbols, or otherwise.

Defamation/Libel since 2012 is not prescribed by Criminal Code in Serbia any longer, following decision of

Conferences members of the spiritual movement Falun Dafa from Serbia during the visit of the President of the People's Republic of China in June 2016 year, were prohibited because of the risk of conflict between them and the Chinese citizens working temporarily in Serbia. Members of Falun Dafa were contrary to the law and the Constitution of the Republic of Serbia banned from organizing peaceful gathering.

¹³http://www.b92.net/info/vesti/index.php?yyyy=2016&mm=12&dd=24&nav_category=12&nav_id=1213692

UN Committee on Human Rights that this act limits freedom of expression.

Practice

Majority of CSOs (69%) did not experience any unlawful limitations to freedom of expression. 8% of surveyed CSOs regularly experience threats for having opposing views, and 15% occasionally. 19% of CSOs occasionally experience pressure for expressing criticism towards state authorities.

The year of 2016 has been marked by continuation of grave deterioration and attacks on freedom of expression, pluralism and freedom of the media. This has also been a conclusion of yearly report of Ombudsperson as well as in latest European Commission's Progress Report on Serbia.

In 2016, according to database of Independent Association of Journalists of Serbia there have been so far 59 reported attacks, threats or pressures on journalists. This number surpasses the year 2015 which ended with 58 reported attacks in total.¹⁴

In late November 2016 during conference regarding development of the media, representatives of investigative journalism networks and independent journalists' associations left the room in sign of a protest when Serbian PM was addressing the audience¹⁵. Following his speech, only representatives of foreign media were allowed to ask questions. Two editors Mr. Sejdinović and Georgiev and journalist Mitrić received death threats, still no response from state. Insults and improper speech of officials towards journalists has continued in cities of Kula, Valjevo and Smederevo.¹⁶ Implementation of media laws remains concern in area of functioning of independent regulatory body. Journalists are banned from filming in Belgrade Waterfront/Savamala area. Special UN Rapporteur expressed concern for freedom of expression in Serbia after removal of cartoon drawer from Politika newspaper.

Executive director of CEAS, Jelena Milić found guilty in the lawsuit filed by Nikola Petrović - former director of the public company „Elektromreža Srbije, privately very close person to Prime Minister Aleksandar Vucic. Although, the subject of her text was Petrović' activities as the state official, he submitted private lawsuit for damage to reputation and honor.¹⁷

EU CS Guidelines assessment:

1.1.a Quality assessment of existing legislation and policy framework

Regarding freedom of assembly, constitutional level legislation explicitly guarantees that all individuals and legal entities can assemble peacefully. However, legal framework for freedom of assembly changed at the beginning of 2016 when new Law on Public Assemblies was adopted. Most significant change in the new law is recognition of spontaneous, peaceful gatherings in public places for which the law clearly stipulates that its provisions do not apply in such cases. Effective legal remedy for banned public assemblies is still non-existent being that neither administrative court proceeding nor constitutional appeal may provide timely redress.

On the other hand, the law prescribes that local self-governments will prescribe each in their own territorial jurisdiction public places not suitable for public gatherings due to protection of health, safety and public security. This definition created a multiple gap in the law by allowing local self-governments to narrow the scope of places for possible public gatherings or not to prescribe precisely at all places suitable for public gatherings.

Freedom of speech is explicitly guaranteed in the Constitution, primary and secondary legislation. All individuals and legal entities can express themselves freely. Restrictions to right to freedom of expression, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with

¹⁴ <http://www.nuns.rs/>

¹⁵ <http://www.slobodnaevropa.org/a/vucic-novinari-bojkot/28131497.html>

¹⁶ <http://www.nuns.rs/>

¹⁷ <http://rs.n1info.com/a211722/Vesti/Vesti/Nikola-Petrovic-uplatio-novac-u-humanitarne-svrhe.html>

international law and standards.

1.1.b. Implementation of the framework for the freedom of assembly was full of gaps taking in to consideration that new law came in to the force at the beginning of this year. Based on gaps in legal framework, there are reported cases on unequal treatment of the gatherings or organizers depending on their political identity

Regarding right to freedom of expression, numerous cases of violations and attacks on journalists and CSOs representatives were recorded in different independent reports of domestic or international journalist associations. Using wide definition of freedom of expression, certain pro-regime media jointly with some MPs from ruling party and certain ministers continued with strong campaign against watchdog CSOs as well as Ombudsperson and Commissioner for information of Public Importance personal data protection

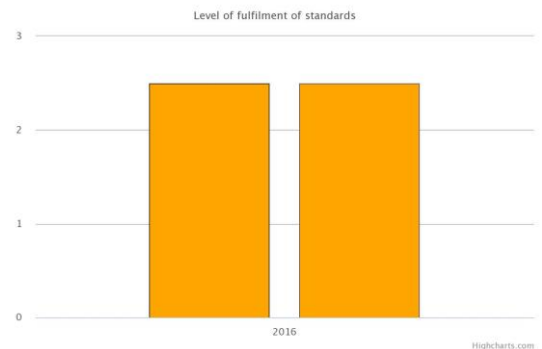
2. Area: Framework for CSO Financial Viability and Sustainability

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

2.1.1. Tax Benefits

Legislation

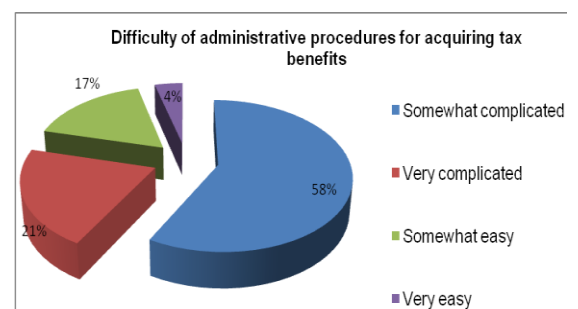
No changes have been made in the legal framework during 2016. Legal Entity Profit Tax Law generally exempts CSOs from taxation on grants, donations, membership dues, and non-economic sources of income. According to the Legal Entity Profit Tax Law, profit generated by a CSO is exempted from income tax under certain conditions, while Property Income Tax Law still does not stipulate any exemption from property tax on the real estate for associations, foundations and similar CSOs performing activities of public interest.

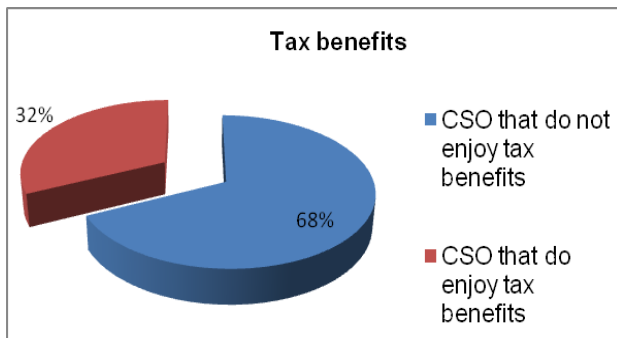


Tax benefits still do not support economic activities of CSOs, bearing in mind that the same percent of CSOs is engaged in it for a last four years (around 25% of total number). Property Income Tax Law was not changed, so there is no any exemption from property tax on the real estate for associations, foundations and similar CSOs performing activities of public interest. Using of passive investments is not at high level due to non-simulative legislative, of information and capacities among CSOs to use it and founders' approval needed. Establishment of endowments is allowed by the Law on Endowments and Foundations, which was not changed during the 2016 in terms of tax benefits.

Practice

68% of the surveyed CSOs do not enjoy any tax benefits. From those stated they do enjoy some, 75% reported it is Value Added Tax (VAT) exemptions, followed by 33% tax incentives for their donors, 8% tax benefits for economic activities of CSOs and 4% corporate income tax/profit tax exemptions. 13% mentioned "other" (benefits or hiring new employs). Out of those CSOs that reported tax benefits, 58% mentioned that administrative procedures acquiring tax benefits are somewhat complicated, 21% that they are very complicated 17% that procedures are somewhat easy, while 4% mentioned that procedures are very easy.



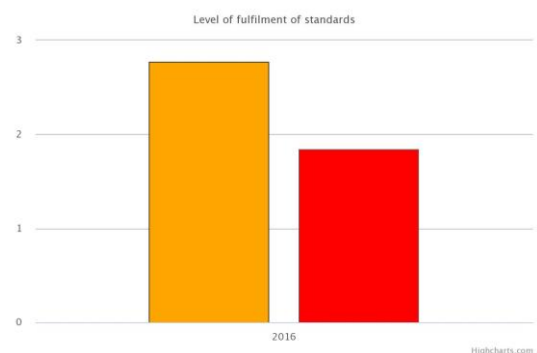


Some of key explanations/reasons for not enjoying tax benefits that CSOs stated are: fear from financial inspection, lack of clear information on that possibility, lack of resources (HR) to follow the complicated procedure.

2.1.2. Incentives for Individual/Corporate Giving

Legislation

No changes have been made in the legal framework during 2016. Tax deductions for individual giving still are not recognized by the Personal Income Tax Law. In addition, legislation provides tax relief for corporations giving in the amount up to 5% of gross income. Deductible donations are allowed for medical, educational, scientific, humanitarian, religious, environmental protection and sport purposes, as well as for giving to institutions of social protection established by the law governing social protection.



There are no available state activities regarding promotion of CSR or strategic approach in this area. The issue of corporate social responsibility (CSR) took a place in the Draft of the National Strategy on Enabling Environment for Civil Society Development in the Republic of Serbia within the development of philanthropy, but as in last year there were no state activities regarding promotion and concrete support to CSR. CSOs and companies already established as leaders in this area continue to promote CSR. The notion of philanthropy among citizens of Serbia has not significantly changed and contributions for the public cause are usually made when it comes to actions and activities related to humanitarian assistance, poverty reduction, and support to marginalized groups and to mitigate the consequences of natural disasters.

One of the key challenges in area of monitoring of grants and other individual and corporate giving lack of mechanism for it, which is linked with small number of CSOs involved in this issue, as well as lack of Tax administration's capacities to collect data, analyze and report on corporate and individual giving (givers, purposes, amounts, etc.).

Practice

Within the SIGN network, from April and September 2016 it was conducted research on *Enhancing the Corporate Philanthropy in Serbia*¹⁸. The research results show that a significant percentage of the legal entities that responded to the survey do engage in giving – two-thirds in 2015 (last available data) and over 72% in 2014. The data shows that big companies are significantly engaged in giving (between

According to the results of the Forum for Responsible Business's Questionnaire on CSR, more than 1, 2 billion of RSD (9,8 million EUR) were invested by companies in corporate social responsibility in 2015. Forum member companies, 18 of them, have supported 883 projects and 650 organizations.

¹⁸ Enhancing the Corporate Philanthropy in Serbia: Improvements to the Legal Framework, October 2016. The document presents the results of research conducted in Serbia based on a partnership between the Trag Foundation and Catalyst Balkans.

85% and 90%), while the engagement of SMEs is, considerably lower (from 38% to 46%).

Analysis of the data on the purpose of giving shows that the top issues in which legal entities invest are humanitarian issues, education, sport, health and culture. Giving for humanitarian purposes is a top issue in both years. In both years, there is also significant giving to alleviate the consequences of a natural disaster (2014 floods). Legal entities provided information on amounts directed to particular purposes: they gave 384,225 EUR in 2014 and 335,094 EUR in 2015 (last available data). Given the very limited number of legal entities that provided the data, it is clear that the amounts given for public benefit are significantly higher. Research results demonstrate that 22.2% of companies and 16.7% of SMEs did not use the mechanism due to perceived obstacles. In spite of the fact that a majority of the legal entities surveyed used the mechanism, over 50% identified three main obstacles to implementing the mechanism:

- Lack of interpretation from authorities as to the exact type of expenditures that are allowed and/or the exact procedure for reporting;
- Tax Administration (TA) departments on the local level do not always have a clear understanding of the legal mechanism that the Law enables and therefore do not provide adequate support to legal entities when asked for assistance and/or clarification of the procedure or allowed expenditures;
- Due to inadequate support from the side of the TA's organizational units, legal entities are under the impression that they need to have proof that the resources given were used as intended before they provide support.

EU CS Guidelines assessment:

2.2.a No changes in 2016. There is a tax relief in the amount up to 5% of gross income for corporations according to Legal Entity Income Tax Law for donations given for medical, educational, scientific, humanitarian, religious, environmental protection and sport purposes, as well as for giving to institutions of social protection established by the law governing social protection. Legislation for definition of public benefit causes still is not harmonized in all relevant laws

There are no tax incentives stimulating individual giving. Regarding tax allocation for public benefit purposes still there is no harmonization of public benefit status between tax law and CSO framework regulation. There is no available official data on the number of registered individual and corporate taxpayers and the amount of their donations.

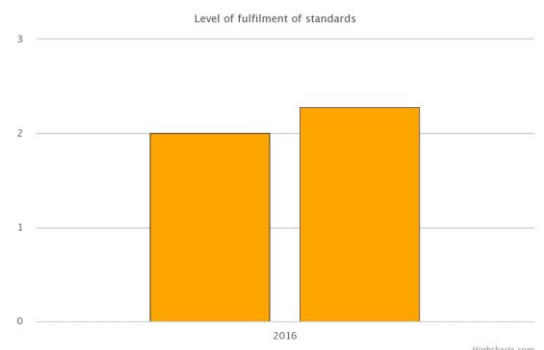
2.3.a There are no changes regarding tax benefits for the CSOs' operational and economic activities. The Law on Association recognized only mission-related economic activity, so there are no benefits for non-relevant to mission economic activities. Income from CSOs mission-related economic activity is tax free up to amount of annual income of 3.278,68 EUR (approx. 400.000 RSD). Tax benefits still do not support economic activities of CSOs, bearing in mind that the same percent of CSOs is engaged in it for a last for years (around 25% of total number).

Sub-area 2.2.: State support

2.2.1. Public Funding Availability

Legislation

By-law/ Regulation¹⁹ on the Means of Fostering or Missing Part of the Funding for the Program in the Public Interest is a key act which regulates state support to CSOs in terms of project support and co-financing of EU funded projects, but not for their institutional development. It regulates funds' allocation based on public call announced by the competent authority and



¹⁹The Regulation on the changes and amendments of the Regulation on funds for existing programs of public interest that associations produce

announced on the official website and E-Government portal, as well as criteria, conditions, scope, method, process allocation, and the manner and process of returning funds. The Regulation was not changed during the 2016.

Competent authorities on national and local level still distribute available funds from six budget classifications (481 – Grants for civil society organizations, 472 – Compensations for social protection, 451 – Subventions to public non-financial corporations, 423 – Contract services, 424 – Specialized services, 462 – Grants for international organizations).

Another possibility for CSOs financing from public funds is foreseen by the Law on Games on Chance, but only Red Cross, associations of persons with disabilities, sport associations, social welfare institutions and local self-governments are recognized to be financed from this source. According to the Law, budgetary funds are established by a decision of the competent authority and are managed by the relevant ministries (Ministry of Labor and Social Policy, Ministry of Sports and Youth, Ministry of Health, and Ministry of State Government and Local Self-government, within its competence). In order to ensure relevant information on public funding according to this legal possibility for CSOs, CI sent a request for access information of public importance to Ministries mentioned, as well as to Ministry of Finance, Administration for Games on Chances and Tax Administration, demanding information on amount of funding allocated form this founds in 2015 and 2016 but there is no consolidate data on funds distributed to CSOs according to this Law.

Practice

Using the data from the Annual Consolidated Report on Budget Expenditures of the Office for Cooperation with Civil Society of the Republic of Serbia Funds (2013) CI targeted 21 national level institution which allocated funds to associations and other CSOs as support to program and project activities from the public funds of Republic of Serbia and sent a request for access to information of public importance demanding information on funds allocated form January 1 2015 to October 10 2016 from the budget classification 481, 472, 424, 423. Two institutions did not answer to our request (Ministry of Finance and the Government Coordination body for Presevo, Bujanovac and Medvedja).

Gathered answers showed that totally 7.948.138.999,66 RSD (64.570.614,54 EUR) distributed from budget classification 481 to CSOs during defined period.

INSTITUTION NAME	ALOCATED AMOUNT IN PERIOD JANUARY 1 2015 – OCTOBER 10 2016 IN EUR FROM BUDGET LINE 481	ALOCATED AMOUNT IN PERIOD JANUARY 1 2015 – OCTOBER 10 2016 IN RSD FROM BUDGET LINE 481
Ministry of Sports and Youth	31,4 million	3,8 billions
Ministry of Labor, Employment, and Social Issues	14,7 million	1,8 billions
the Government Office for Human and Minorities Rights	7,2 million	more than 896 millions
Government Office for cooperation with civil society	more than 42 thousand	app 5,2 million
Ministry of Health	48,5 thousand	5,9 million
Ministry of Defense	78,3 thousand	9,6 million
Ministry of Justice	almost 109 thousand	13,4 million
Ministry of Culture and Information	6,9 million	almost 850 million
Ministry of Agriculture and Environment Protection	316 thousand	38,9 million
Ministry of Economy	81,2 thousand	10 million
Ministry of Education, Science and Technological Development	634,5 thousand	78 million
Ministry of Foreign Affairs - Office for Cooperation with the Diaspora	1,1 million	143.3 million
Ministry of Trade, Tourism and	158 thousand	194,6 million

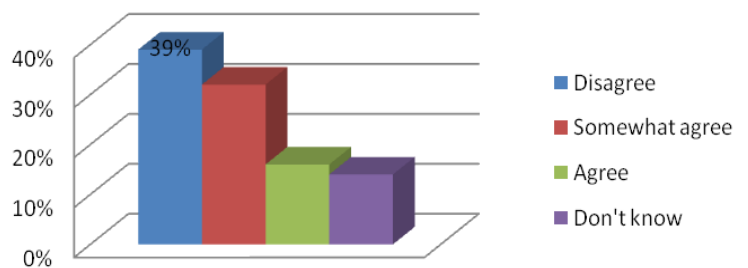
Telecommunications		
the Serbian European Integration Office	55,9 thousand	6,8 million
Ministry of Justice – Administration for cooperation with churches and religious communities	116 thousand	14,3 million
Ministry of Mining and Energy	0	0
Ministry of State government and Local self-government	0	0
the Anti–Corruption Agency	0	0
The Commissioner for Equality Protection	0	0

As in 2013, Ministry of Sports and Youth distributed the biggest amount of funds, followed by Ministry of Labor, Employment, and Social Issues, and the Government Office for Human and Minorities Rights. The smallest support is provided by the Government Office for cooperation with civil society, Ministry of Health, which was one of the biggest donors in 2013, Ministry of Defense, Ministry of State government and Local self-government, the Anti–Corruption Agency²⁰ and The Commissioner for Equality Protection stated they did not distribute funds to CSO during defined period.

Total amount of 1,4 billion RSD (11.6 million EUR) was distributed only by Ministry of Sports and Youth from budget classification 472 - Compensations for social protection. Ministry of Labor, Employment, and Social Issues stated that did not allocate any finds from that classification.

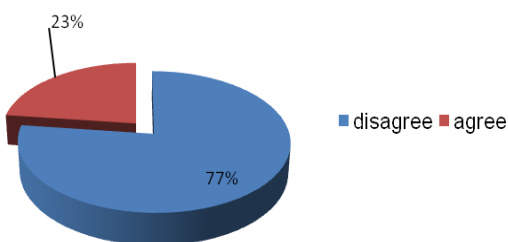
Ministry of Agriculture and Environment Protection and Ministry of Education, Science and Technological Development distributed totally 141,4 million RSD (1,1 million EUR) to CSOs from budget classification 424 – Specialized services. None from targeted institutions distributed funds from budget classification 423 - Contract services. Our request did not cover issue of funds for co-financing of projects and programs and information on giving funds to associations or endowments/foundations, call's assessing by expert body, analysis of criteria for participation in public call, ways of informing about the decision on support to body/ person who is designated to allocate funds, ways of achieved results' evaluation.

CSOs participation in the public funding cycle is transparent and meaningful



39% of the surveyed CSOs disagree with the statement "CSO participation in the public funding cycle is transparent and meaningful", while 16% agree, 32% somewhat agree and 14% don't know, which shows a relatively bad situation in this area, when compared to other statements.

CSOs participate in the process of setting priorities for public funding



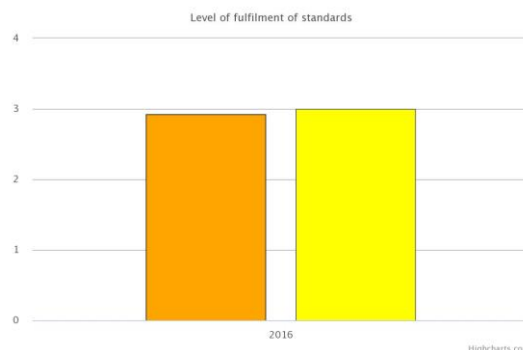
High level of disagreement (77%) is related to the statement "CSOs participate in the process of setting priorities for public funding", showing a great need to work in this area.

²⁰ Information was not obtained during the regular communication with representatives of Anticorruption Agency, as they did not respond to CI's official request.

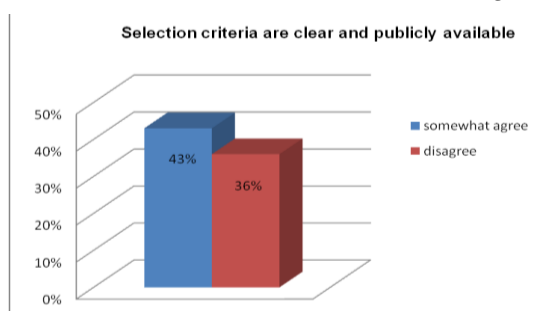
2.2.2. Public Funding Distribution

Legislation

Government support to CSOs is available and provided according to the Government Regulation (which has not been changed in 2016 as mentioned), but in practice situation varies from case to case, because there is no full its implementation of the Regulation on the all authorities levels. The Regulation prescribes allocation based on public call announced by the competent authority and announced on the official website, as well as criteria, conditions, scope, method, process allocation, and the manner and process of returning funds.



From the other side, Ministry of Finance without any warning changed the rules in the area of state funding. Rules (by-laws) on the method of determining and recording of public funds beneficiaries and on the conditions and manner of opening and closing sub-account with the Treasury Administration adopted in March 2016, re-established the obligation of opening the special account for CSOs in the Treasury. This obligation existed previously, but it was abolished in 2014.



When opening this account, CSOs have to pay higher bank fees than in the commercial banks, cash is neither allowed nor e-banking. Furthermore, CSOs are obliged to pay costs of preparation of documentation for the opening (certification of documents and signatures, etc.). These changes were also adopted without any consultation process with CSOs. CI informed CSOs on these changes, prepared short guidelines with step by step information for the opening this account.

- 1) Some kind of positive thing within this situation refers to the implementation of new Law on Administrative Procedure²¹ (2016). According to it, Treasury Administration takes ex officio from the SBRA Decision on registration with the Business Registers Agency and PIN certificate, as well as other documents for example public documents from the official records of another authority (the Economic Court, Republic Institute for Statistics, the Tax Administration) if required.
- 2) The Regulation provides only general conditions for eligibility and refers on appropriate by-laws (by competent authority) for detailed criteria.
- 3) The Regulation does not provide clear procedures addressing issues of conflict of interest in decision-making processes

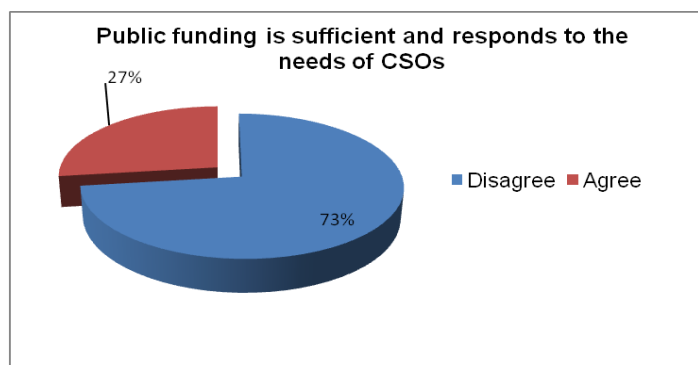
Practice

Most CSOs participating in CI's research stated that they somewhat agree (43%) with the statement "Selection criteria are clear and publicly available" and 36% disagree. The basic assumption for a transparent process of financing associations and other CSOs is the existence of national and local authorities' website. All state authorities and independent bodies should announce all public calls for CSOs financing on their own websites. Procedures are usually published on the website institutions. Most interviewed CSOs somewhat agree (43%) with the statement "Selection criteria are clear and publicly available" and 36% disagree.

In March 2016 Ministry of Justice launched public call for the allocation of funds collected from the deposition of prosecution with total 351.509 million RSD (app. 2,8 million EUR) amount provided for projects and activities in the area of public interest. The Commission of the Ministry of Justice allocated

²¹http://www.paragraf.rs/propisi/zakon_o_opstem_upravnom_postupku-2016.html

whole amount of funds mainly to state institutions and local governments for projects mostly related to their regular activities and for which money should be distributed from existing budget lines (procurement of medical vehicles, equipping health centres, construction, etc.). Public call elements were set imprecisely, evidence of compliance with the conditions of the competition were reduced to the submission of signed statements, supported areas were generally defined (achieving public interest), as well as criteria for evaluating. Among the supported projects, the number of applicants that are not from the public sector is negligible (less than 5% of total amount). On the other hand, almost 102 million RSD (almost 828 thousands of EUR) was allocated to the Ministry of Health for the purchase of medical equipment, while one of the members of the Commission was the Minister of Health.



73% of interviewed CSOs disagree with the statement that public funding is sufficient and responds to the needs of CSOs, 20% somehow agree, 5% agree, and 1% stated they do not know. Distribution and monitoring of the state funding are under responsibility of the competent authority. According to the Regulation, complaints are allowed. The Commission formed for the purpose of the public call also decides on complaints and its decision is final. After this, only process in Administrative Court, according to the Law on

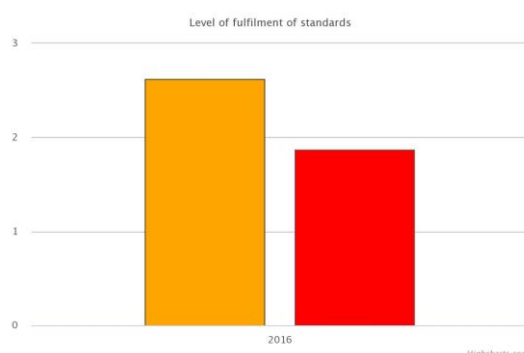
Administrative Process could be started but it could be long and considers additional costs which could make difficulties for CSOs.

39% of CSOs somewhat agree with the statement "Public funding is predictable based on the allocation from previous years", while 36% disagree. 40% respondents in CI research stated that application requirements are not too burdensome and all the application forms are clear", 26% of them were very clear that procedure was not burdensome at all while the same number (26%) stated that procedure was difficult for them. This shows different capacities level among Serbian CSOs.

2.2.3. Accountability, Monitoring and Evaluation of Public Funding

Legislation

The Regulation is the framework and does not prescribe in detailed manner the measures for distribution of public funds. In most of the cases, the Regulation suggests on other by-law, adopted by competent authority. The Government Office for cooperation with civil society started activities aimed on introduction of additional procedures that should ensure increasing transparency level in state funding, particularly in the area of monitoring and evaluation. Some of those activities are included in the 2nd Action plan for Open Government Partnership adopted in November 2016: Creating a unique methodology for planning, monitoring of implementation and assessment of the performance of implemented programs and projects by CSOs and monitoring of expenditure of allocated funds, Amendments to the Regulation concerning the introduction of the obligation for publication reports on the results of supported programs and projects implemented by CSOs and defining the content and form of the report on the evaluation of the competition cycle.



As one of the criteria for financial support, the Regulation foresees legality and sustainability of previous projects and programs supported by public funds. Also, CSOs are obliged to enable monitoring and control the program implementation. Irregularities found during the inspection by the competent authority could be reason for termination of the contract and CSOs could to return funds.

Practice

The basic way of overseeing the realization of projects is by submitting a financial and narrative report, while direct supervision of activities during the realization of projects, including polls for project users, is an exception rather than the rule. 63% of the surveyed CSOs had to submit a detailed report about the activities and expenditures, 23% stated that they were not monitored. 11% of CSOs had an announced monitoring visit, while 4% had an unannounced monitoring visit.

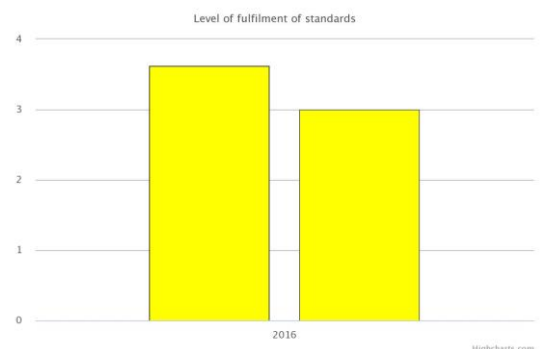
When it comes to evaluation of supported programs, only 15% of the cases there were regular evaluation of effects/impact of public funds carried out by state bodies, 9% of CSOs made reports on and evaluation of effects/impact of public funds are publicly available.

One of the articles of the Law on Association allows for "any legal entity to found a non-governmental organization", this creates a situation of potential non-disclosed conflict of interest in cases when CSO is founded by the political party, since all CSOs can apply for funding from national or local budgets and decisions on those funds are made by people from the same parties. 32% respondents in CI research slightly agree that decisions on tenders as fair and conflict of interest situations are declared in advance, while 53% stated opposite opinion on that issue.

2.2.4. Non-Financial Support

Legislation

Legal framework for non-financial support was not changed during 2016. Constitutional Act, the Law on public property, the Law on local self-government, the Law on local self-government financing, towns' / municipalities' decisions on the use of state-owned property, the national youth strategy are the legal base for non-financial support to CSOs but they are treated in same manner as other legal entities. It means that that, in most of cases, CSOs should rent the space by commercial prices, as it will do some SMEs or company, without respecting that CSOs do not make profit and they were established with aim to contribute public but not private interest.



The Regulation on conditions for obtaining and alienation of immovable property by direct negotiation, public property lease, public bidding procedures and collection of written bids defines procedures for providing property - space for CSOs functioning in mostly cases.

Practice

High majority of surveyed CSOs (93%) did not apply for non-financial state support during 2016. Only 7 CSOs applied, and four of them stated that they received it after direct contact with state institutions, while other 3 received it through an open call.

As previous years, Government Office for Cooperation with Civil Society and Serbian Integration Office were crucial donors of non-financial support to CSOs. Government Office for Cooperation with Civil Society organized training and info session on transparent state funding for CSOs representatives and prepared and promoted publication "Toward further development and sustainability of the civil society in

Serbia” and research on cooperation among CSOs and state government. Serbian Integration Office in 2016 continued to strengthen SECO members’ capacities in order to improve their contribution to the current and further processes with IPA planning, programming and monitoring, as well as their internal structure, coordination and communication.

EU CS Guidelines assessment:

2.4. a. There is no relevant data on public funding level for CSOs in 2016. Government office for cooperation with civil society published Consolidated Annual Report on Public Funding for CSOs in 2013 at the end of 2015. It is important to note that this report includes only partial data on public funding for CSOs from the budget lines: 481 – Grants for civil society organizations, 472 – Compensations for social protection, 423 – Contract services and 424 – Specialized services. The report does not include data on funds based on Law on Games of Chance as well as other donations from public enterprises.

2.4.b. The holistic framework regulation on public funding for CSOs only partially exists and on very general and bylaw level through the Regulation on the means of fostering or missing part of the funding for the program in the public interest. Public funding still is partially on the basis of policy papers or other strategic approach. Beneficiaries are very rarely included in programming of the tenders. Deadlines for decisions are prescribed, but only very general criteria published in advance. There is formal obligation of merit decision with arguments by the public institutions, but practice is very different. All grants are with prepayments and with transparently reporting on the implementation of supports. The evaluation of achieved outputs and outcomes on the project and program level does not prescribe nor possibility of multi-annual contracts. However, during 2016, Government Office for cooperation with civil society started activities aimed on introduction additional procedures that should ensure increasing transparency level of state funding, particularly in the area of monitoring and evaluation.

Sub-area 2.3.: Human resources

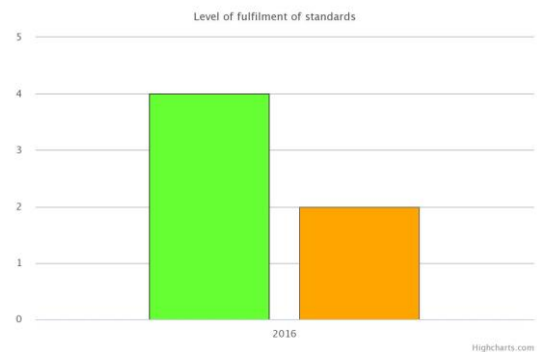
2.3.1. Employment in CSOs

Legislation

During 2016, no state program aimed to stimulating or facilitating employment in CSOs was launched. In that sense, CSOs were not treated in an equal manner to other employers. However, CSOs may use the same incentives provided by strategies or state measures for employment facilitation as any other employer.

Practice

High majority of CSOs (88%) stated they did not enjoy any benefits from governmental incentive programs for employment during 2016. From 12% of those who did, 89% stated that those programs are transparent and easily available to CSOs. 36% CSOs did not use those programs because they were not familiar with the governmental employment policies, because they did not hire any employees last year (28%), because none those programs were available for the (25%), form other reasons (19%) and because they were not interesting/stimulating enough (9%). These results could be related with weak promotion of such programs among CSOs.



According to last available (2014) data provided by SBRA, 6.651 persons were employed in CSOs. One of the key conclusions from baseline study Economic value of the non-profit sector in WBC (up-dated information for Serbia for 2014) refers to lack of clear data on number of employees in civil sector and its’ collecting but not processing and disseminating to the public. In May 2016 CI carried out research on it and used available data from 2014. The research showed that totally 6651 people were employed in

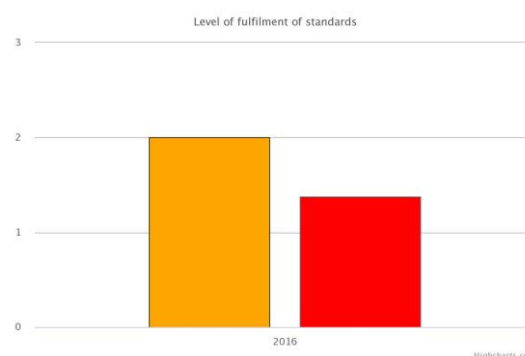
Civic Initiatives, as TACSO Resource center, organised series of consultation meetings with CSO during the august 2016. Youth Researchers of Serbia organized the meeting with Presidents of the Committees of the National Assembly of the Republic of Serbia aimed to present them CSOs' recommendations and stress urgent necessity of revising the Law on Volunteering. Requirements of CSOs related to change/creation of new LoV continue to refer to encourage volunteering, precisely defining the terms of short-term and long-term volunteering, volunteer costs, record keeping method of organizers of volunteering and submitting reports.

CSOs in the end of 2014. As in 2013, most of them (more than 90%) were employed in associations. Data on the number of employees in CSOs related to the so-called "full employment", i.e. staff employed in CSOs are officially registered with all contributions and taxes. Most of CSOs employ staff through different types of contracts, and it is assumed that number of employees in that way is twice more.

2.3.2. Volunteering in CSOs

Legislation

The Law on Volunteering is still over-codified and makes it difficult for CSOs to engage volunteers in their work; for example the law prescribes obligatory agreements between a volunteer and an organization that engages him/her. Spontaneous volunteering practices are not recognized by the Law. The Law is putting additional administrative burden on CSOs and CSOs are trying to avoid these demands by creative implementation. In that sense, most of CSOs, engage volunteers using gaps in existing legislative and without official registration at the Ministry of Labor and Social Policy. Ministry of Labor, Employment, and Social Affairs in October 2015 formed a special working group which gathers 10 representatives of CSOs and representatives of other relevant ministries and organizations to analyze effects of the existing framework for volunteering compliance with international standards and comparative review of legislation and practice in this area. The analysis of the effects of the Law on Volunteering should determine whether the changes of the Law are necessary. However, only one WG meeting was organised in November 2015. The Law introduces the division into long-term, short-term and ad hoc volunteering, but without a clear distinction between them (or clear obligations that would arise from the selection of a given form of voluntary engagement). Additionally, the Law on Volunteering allows a corporation to be a host of volunteer activities, but outside of its business premises and with the approval by the Ministry of Labor and Social Affairs.



Practice

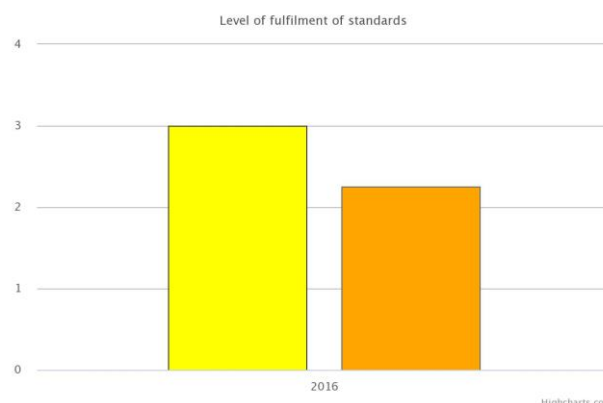
55% of CSOs think that legal and policy framework does not stimulate volunteering engagement, administrative procedures are burdensome and/or costly for 37% of them, regulation enables spontaneous volunteering (29%), administrative procedures are easy and inexpensive for 25% of CSOs, obligations for organizers and/or volunteers are excessive in opinion of 20% of CSOs.

Applications for programs in Ministry of Youth are available during regular annual public calls. In order to implement the National Strategy for Youth, as well as to support the implementation of youth volunteer projects and organizing international volunteer camps, the Ministry of Youth and Sports in 2016 supported 91 youth volunteer project in the amount of almost 5,5 million RSD(app. 44.600 EUR). It presents significant reduction comparing with the 2015, when the Ministry of Youth allocated amount of 32.000.000 RSD (app 262.000 EUR) for organizing and promotion volunteer camps.

2.3.3. Non-Formal Education

Legislation

Non-formal education is promoted through national strategy and laws. The Adult Education Law (2014) defines non-formal education and points out that adult education, in addition to formal learning and in-formal education, is achieved as non-formal education. It defines detail the programs of non-formal education. The Law on the Fundamentals of the Education System stipulates that the Agency for education approved by another organization acquiring the status of publicly recognized organizers of activities in non-formal adult education.



Within the Education Development Strategy valid until 2020, one of the proposed strategic measures foresees establishment of a system of certification of prior learning / recognition of non-formal and informal learning (Source Education Development Strategy 2020). Draft of the National Strategy for Enabling Environment for Civil Society in Serbia contains a special chapter devoted to the role of civil society in non-formal education.

CSOs are allowed to accredit educational programs of non-formal education. However, information gathered during the conversation with representatives of the Ministry of Education, Science and Technological Development and the Institute for the Advancement of Education indicate that any CSOs did not accredit its' program of non-formal education or adult's education during the 2016.

Civic education as compulsory optional subject is being included in the curriculum of elementary and secondary schools with 1 class per week. Pupils are obliged to choose between civic education and religious education in every school year. However, for both there are only narrative grades instead of numeric grades for other subjects.

Practice

55% of surveyed CSOs stated that education system (formal and non-formal education) does not encourage citizens' engagement in CSOs at all, 32% that it partially encourages, 11% that it is neutral and 3% that it is very encouraged. 80% of them stated there are no integrated programs for internships in CSOs as a part of curriculum, 15% that they were announced once, 4% that they were announced occasionally and only 1% that they were regularly announced. When it comes to integrated programs for scholarships in CSOs as a part of curriculum – 95% CSOs think there are no such programs, and 5% that were announced once. Similar situation is with volunteering programs in CSOs as a part of curriculum: according to 76% of CSOs they have never been created, 16% stated they were announced once, 7% they were announced occasionally and only 1% that they were regularly announced. Respecting the opinion of 55% of CSOs, students have never been engaged in various social activities organized by / in partnership with CSOs; they were engaged once (29%), they were engaged occasionally (12%) and regularly (4%).

There is no social science covering civic initiatives (specifically asking questions, launching and initiating campaigns and resolving issues) within the university level, so this kind of knowledge can only be obtained through the role of a practitioner in some CSOs or by studying foreign literature on the topic, which also is a form of informal education.

53% respondents stated that CSOs are recognized as providers of non-formal education and have the opportunity to provide informal education; 24% was not familiar with possibility of provision of non-formal

education by CSOs, 13% believes that CSOs are not recognized as providers of non-formal education and have the opportunity to provide informal education; 9% had different opinion.

The Ministry of Youth and Sports allocated amount of 13 535 959,50RSD(109 959.1 EUR) aimed to providing support for the development of sectoral policies and strengthening inter-sectoral cooperation, promotion of formal and informal education of young people in order to acquire practical knowledge and skills, capacity building of youth organizations and youth offices for international cooperation and the use of funds, or two selected projects.

EU CS Guidelines assessment:

1.2. a. In terms of data availability, still there is no official statistics for 2016. There are accurate data on the number of permanent employees in CSOs collected by SBRA based on financial reports of CSOs, public available on the annual level. Data on the number of part time employees in CSOs collected by Fund for Pension and Disability Insurance according to different methodology and are not public available on the annual level. According to last available consolidated data from the both sources (2014-last available data) total number of all types of employees in CSOs was 6.651 which is more than in 2013 for 481 According to last available data from SBRA, the number of the permanent employees in CSOs in 2014 was 6.651 which is 0,36% of the total employment in Serbia in 2014.

1.2.b. No relevant data for 2016. There are neither accurate data on the number of volunteers in CSO, nor the numbers of volunteers in CSO are not available on the annual level. Therefore, neither total number of volunteers in CSO in 2016 is not known, nor it is possible to estimate change in the number of volunteers in CSO in terms of an increase, decrease, or no change in comparison with the last year. There are neither accurate data on the number of voluntary hours implemented in CSO, nor are the numbers of voluntary hours implemented in CSO available on the annual level. Therefore, total number of voluntary hours implement in CSO in 2016 is not known.

1.2.c. No changes in the legislative framework in 2016. There are no discriminative articles for CSOs in labor legislation.(including active employment policy), but legislative framework still is not simulative towards promotion of volunteering The framework has marked volunteering to a free job and completely edited it in a way which is characteristic to labor-law regulations which is not stimulatory towards promotion of volunteering. The Law does not distinctively explain terms of volunteering in non-profit organizations, public and private sectors also included. There is reimbursement for food/refreshment as well as travel expenses for volunteers but with tax limitation prescribed by tax law and same as for employees in CSOs.

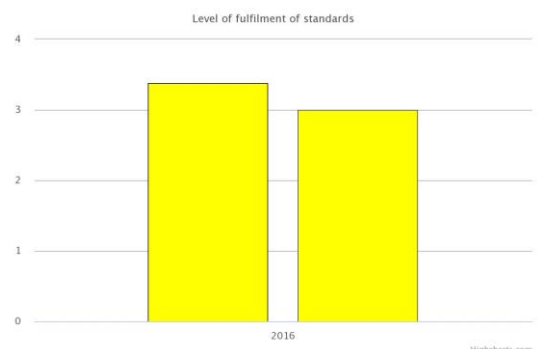
3. Area: Government-CSO Relationship

Sub-area 3.1.: Framework and practices for cooperation

1.1.1. Institutions and Mechanisms for Development of and Cooperation with Civil Society

Legislation

Starting from 2011, the Office is the main institutional mechanism to support the development of a dialogue between the Serbian Government and CSOs. Office is supporting the Governmental institutions to understand and recognize the role of CSOs in decision making processes. At the same time, the Office facilitates communication between two sectors in the process of defining and implementing legislative procedures and public policies. In 2016,the Office’s most significant activity was to further support the development of a draft National Strategy for creating an enabling environment for civil society development in the Republic of Serbia. The activities were related to the final phase of consultation and



gathering opinions from the other ministries

Data available in the OCCS's Annual Report for 2015 show that the Office has continued to organize sectoral meetings (informative and consultative) attended by decision-makers/ representatives of relevant ministries and civil society organizations. The total number of meetings initiated by the Office or the meetings in which the representatives thereof took part in during the 2015 is ten.

Beside this, SECO mechanism is used by Serbian European Integration Office to involve sectorial CSOs in the IPA programming process. Other mechanisms on national level exist in different forms and with different level of cooperation within certain ministries. Council for cooperation with civil society does not exist, but it is recommended by the Draft of the Strategy. The National Convention on the European Union is a specific body for the dialogue between Parliament and CSOs in the process of European Union. Taking into account the nature of the accession process, most of activities of The National Convention during 2015 were aimed on the Government and the Negotiation team of the Republic of Serbia.

Rules on job classification in the Government Office for Cooperation with Civil Society prescribe job title:

In February 2016 the Government made decision on appointing Mr Žarko Stepanovic for acting director of the Government Office for the Cooperation with Civil Society. It's been almost a year since the dismissal of the previous director and acting director was appointed.

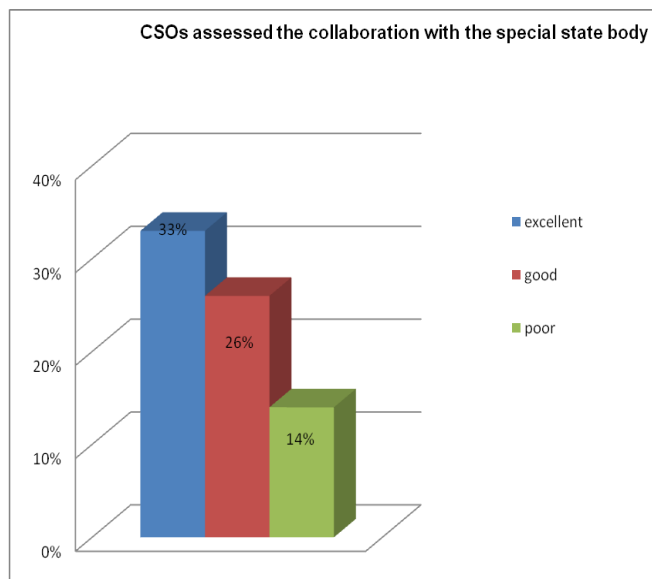
Adviser for assessment of CSOs needs but without any clear provisions on procedure for involvement of CSOs. Serbian European Integration Office adopted Framework for cooperation with CSOs in the process of IPA programming which prescribes establishing of SECO mechanism, procedures and time lines for consultation with CSOs. The Guidelines for cooperation Serbian Negotiation team with the NCEU, adopted by the Government define detailed procedures for exchange of information and relevant documents. It is also defines obligatory written response to the NCEU proposals and recommendations. Based on that document NCEU will conduct monitoring the EI process.

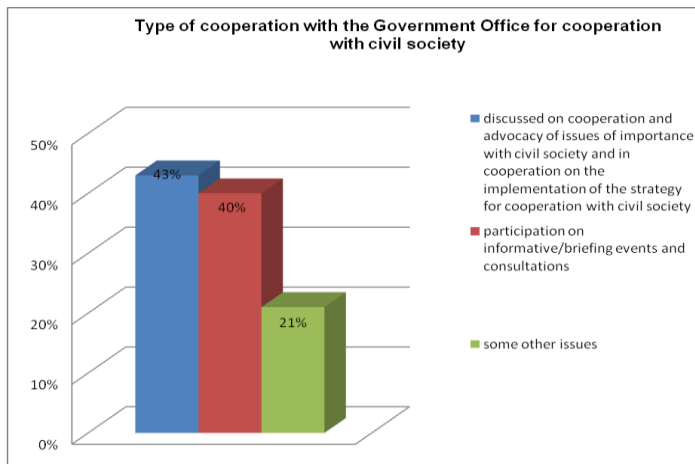
Practice

Government Office for cooperation provides support for the governmental institutions to understand and recognize the role of CSOs in decision making processes, facilitates communication between two sectors in the process of defining and implementing legislative procedures and public policies. However, human resources in the Office are very limited. In February 2016 the Government made decision on appointing Mr. Žarko Stepanovic for acting director of the Government Office for the Cooperation with Civil Society. It's been almost a year since the dismissal of the previous director and acting director was appointed.

The most of employees in the Office are with CSO background and were very dedicated, so most of the current activities were conducted without any difficulties except for the adoption of the Strategy.

In 2016, the Office's most significant activity further support the development of a draft National Strategy for creating an enabling environment for civil society development in the Republic of Serbia. The activities were related to the final phase of consultation and gathering opinions from the other ministries. The





Office's project team continued to work on the establishment of the National Council for Development and Cooperation with civil society. It is anticipated that the main tasks of the Council are monitoring the implementation of the Strategy, and supporting other processes relevant to the development of civil society in Serbia. As it was announced at the numerous events that the Office organised or its representatives participated, it was expected that the Strategy will be adopted till the end of 2016. However, still it can't be said when the Strategy will be adopted.

Data available in the OCCS's Annual Report for 2015 show that the Office has continued to

organize sectoral meetings (informative and consultative) attended by decision-makers/ representatives of relevant ministries and civil society organizations. The total number of meetings initiated by the Office or the meetings in which the representatives thereof took part in during the 2015 is ten.

EU CS Guidelines assessment:

3.1. b The Government Office for Cooperation with Civil Society is the main contact point for dialogue between the Government and CSOs.

In February 2016 the Government made decision on appointing Mr. Žarko Stepanović for acting director of the Government Office for the Cooperation with Civil Society. It's been almost a year since the dismissal of the previous director and acting director was appointed.

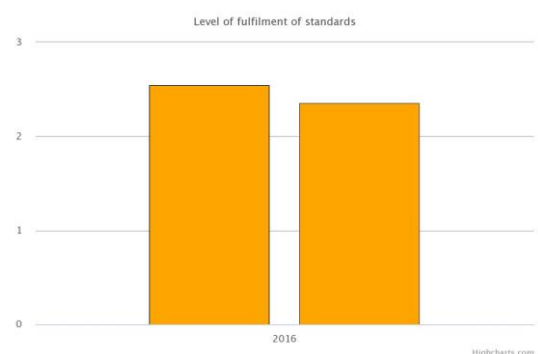
The National Convention on the European Union is a specific body for the dialogue, between representatives of state administration, political parties, CSOs, experts, business, unions and professional organizations on nature of the accession process. During 2016, the Government adopted Guidelines for Negotiations Team which provides the obligation for consultation with NCEU in all phases of the negotiation process.

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

3.2.1. Standards for CSO Involvement

Legislation

Guidelines for inclusion of civil society organisations in the regulation adoption process have been adopted, but as a non-binding document which has not improved the practice in inclusion of CSOs in decision making processes. Some partial provisions are available in several different regulations: The National Assembly's Rules of procedures, Government's Rules of procedures, Law on Public Administration, Law on Local Government.



At the end of 2016, the Ministry of State Administration and Local Government started a public debate on the Draft Law on Amendments to the Law on Local Self-Government and Law on Public Administration. Some of the crucial changes refer to the number of signatures required to launch citizens' initiatives (it envisages 5% of the total number to be citizens with voting rights instead of minimum 5% according to current law); for the organization of the public debate, it is necessary that the citizens' proposal is supported by at least 100 citizens with the right to vote; it envisages mandatory organization of public debate in case of Statute's and other most significant LS acts' adoption, as well as preparation of the Decision on local budget. Also, Law on Public Administration will provide strengthening of the inclusion of

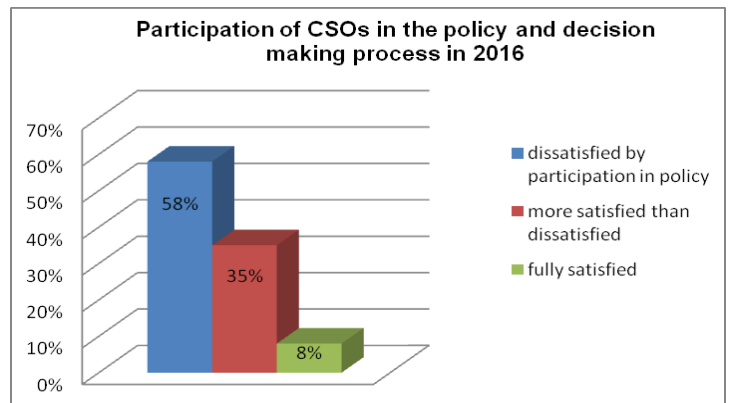
CSOs in different types of Government documents (laws, by-laws, strategic document, obligation of announcing the starting points for the development of all regulations, announcing the draft laws when they are submitted for consideration, organizing public debate on strategies' and action plans' preparation, mandatory organization of public debates for creation and adoption certain sub-law).

Based on the Law on public servants, the Human Resources Management Service (SUK) was established in 2004 as Governmental unit in charge of coordination of all trainings and capacity building activities of civil servants. The mandate of Government Office for cooperation with civil society also foresees conducting capacity building activities for servants on cooperation with CSOs. The draft of the Action Plan for the implementation of the Strategy of Public Administration Reform of the Republic of Serbia, recognizes the continuous professional education of government officials regarding the legislative process and improving the practice of public consultations as one of the measures.

The Guidelines recommends the appointment of units or persons within public administration bodies for cooperation with civil society organizations with knowledge and skills required for these activities. However, there are no binding documents both on national and local level which would provide an obligation of introduction of such positions or job titles.

Practice

Majority of respondents (58%) are more dissatisfied than satisfied from their participation in the policy and decision making process in 2016, 35% of them are more satisfied than dissatisfied and only 8% are fully satisfied, Also, 43% of CSOs assessed the level of participation of CSOs in the policy and decision making processes during 2016 as very low, 38% as low, only 7 % as high, while 10% are not sure for how to answer. Only 2% of CSOS assessed that level of their participation is every high.



In terms of providing adequate information on

the content of the draft documents, perception of the CSOs on adequate information on the content of the draft documents and details of the consultation with sufficient time to respond is as following: 46% of CSOs do not agree with the statement that they were provided with adequate information on the content of the draft documents; 42% of them are not sure for the answer, and 12% agree with the statement. 73% of CSOs stated they were not provided with details of the consultation with sufficient time to respond, and only 8% stated they were.

Although, the feed-back on the results of conducted public debate is recommended in the Guidelines, taking into consideration that there is no legal obligation, the practice is very different. Reporting on the conducted public hearings is most often in the form of publication of the reports on public hearings on the web pages of the proponents, publication of integrated comments on the web pages of the proponents, submission of reports to the Government, publication of reports on e-administration portal. 54% of CSOs stated that written feedback on the results of consultations is made publicly available sometimes, 42% stated it was never available and 4% it was always available.

There are only 2 cases of dedicated organizational units (Ministry of Youth and Sports and Republic Secretariat for Public Policies) which deal with the activities related to cooperation between the state administration and civil society organizations.

Data from the Office for Cooperation with Civil Society in the Annual Report 2015 show that totally 15 seminars for LSG representatives on two main topics have been held: Improving cooperation between local governments and civil society organizations and transparent budgetary financing of their activities and the role of civil society in improving local practices in transparent financing from the local governments' budget. The main objectives of these seminars were: to improve the knowledge about the importance and modalities of cooperation between public administration (mainly local government) and civil society organizations; to increase understanding of the process transparent funding of civil society organizations from the local governments' budget; to present and promote good practices of cooperation

among public administration and civil society organizations; funding of civil society organizations from the local governments' budget.

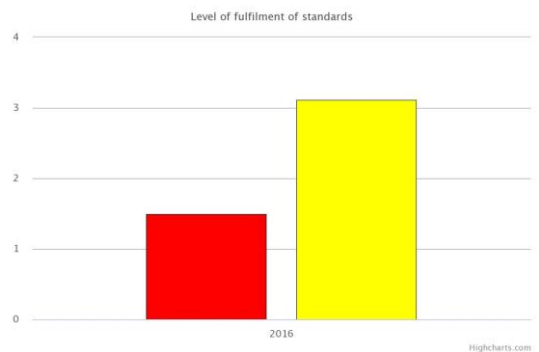
During the preparation of the Second Action plan for Open Government Partnership implementation one of the measures proposed by CSOs, participating as working group member, referred to creation model of description of job or workplace for officer within local government in charge for cooperation with civil society. This measure is aimed to increasing the number of local government units that have systematized position for cooperation with civil society. Systematization of workplace and establishing job descriptions will affect the improvement of cooperation of public administration with civil society to the promotion and development of mechanisms of cooperation between public administration and CSOs. The Standing Conference of Towns and Municipalities, as institution in charge for this measure/obligation implementation, has already prepared models of the Rulebook on the organization and systematization of jobs in the city and the municipal administration, professional services and

From a total of 140 local self-government units, representatives of about 73% of them attended those seminars. It presents a very high level of participation and shows the local government's need to talk about and improve the knowledge and practice in the field of cooperation with civil society and the process transparent financing of their activities.

3.2.2. CSOs' Representation in Cross-Sector Bodies

Legislation

The Guidelines for inclusion of CSOs in the regulation adoption process (non-binding document) describe, in detail manner, partnership as the highest level of cooperation and mutual accountability of public administration bodies and representatives of civil society organisations in the process of regulation adoption and implementation. The objective of this participation level is to enable active participation of civil society organisations in the regulation preparation process as well as their implementation process. The objective of this participation level shall be to enable constant presence and active participation of civil society organisations in making



During the preparation of Sustainable Development Strategy of Požega Municipality for period 2016 -2117 working groups were formed. Local CSO "Forca" participated in its development as working group member. Additionally, Požega Municipality established the praxis of CSOs representatives membership in municipality Commission for selecting projects of local CSOs which will financed by the public call.

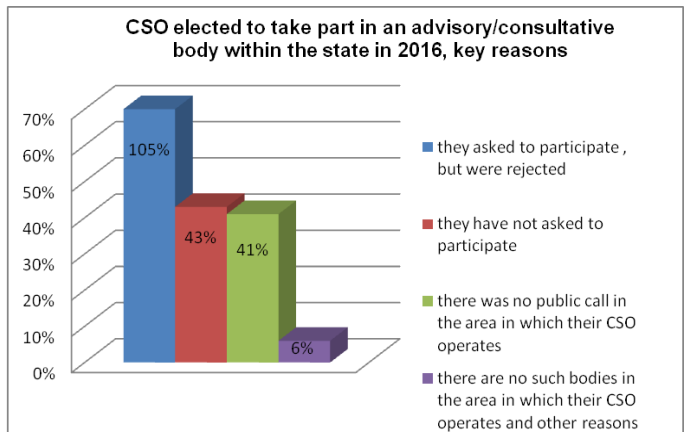
mutual decisions. Usual methods of partnership shall be: meetings of bodies comprising representatives of public administration bodies and representatives of civil society organisations (committees, commissions, negotiating bodies), thematic conferences and other.

There are no clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. The Guidelines for inclusion CSOs provide detailed regulation on the ways of CSOs inclusion but do not

include any information on the representation itself.

Practice

Majority of respondents (84%) stated that no one from their CSO was elected to take part in an advisory/consultative body within the state in 2016, and as key reasons for it they stated: they have not asked to participate (43%), there was no public call in the area in which their CSO operates (41%), they asked to participate, but were rejected (105%), there are no such bodies in the area in which their CSO operates and other reasons (6%). From those who stated that they participated in advisory/consultative bodies, 67% said they participated in working groups that develop and follow policy implementation, strategies, laws, regulations, guidelines; 33% in bodies who have consultative or advisory role in the government, such as councils; by 11% in bodies that monitor the implementation of the national strategy of legal act, or a financing program / bodies that decide on the allocation of funds / Governing bodies within state bodies, such as national foundations or foundations and other bodies.



Still, there is no available data on violation, but it is important to notice that in most of cases, there are no internal measures for working groups and there are no mechanisms to ensure adoption of CSOs proposals.

When it comes to one of the basic principles of the Open Government Partnership - close cooperation with civil society, during preparation of the second Action Plan significant improvement has been made compared to the previous process of drafting of the first AP 2014/15. The process of preparing the Action Plan officially started in January 2016 by establishing specific inter-ministerial working group for drafting the second Action Plan for the period from 2016 to 2017. During the Working Group's establishment it was made the first step aimed to improve cooperation with civil society - representatives of CSOs were invited to participate in WG work, as equal members. CSO representatives were selected through a transparent process. As a result of the joint work of government and CSO representatives, twenty two proposals of CSOs were collected for obligations within themes: Public participation, access to information, open data, integrity of government, fiscal transparency and public services. In addition, CSOs submitted six written proposal. Most of the suggestions were included in the Action Plan, but for specific proposals it was concluded it cannot be realized within the framework of the action plan.

Although, they are participating in the different working groups, in the cases when their proposals are not accepted, CSOs use other ways for advocacy - direct contacts with decision makers, media pressure, protests etc.

EU CS Guidelines assessment:

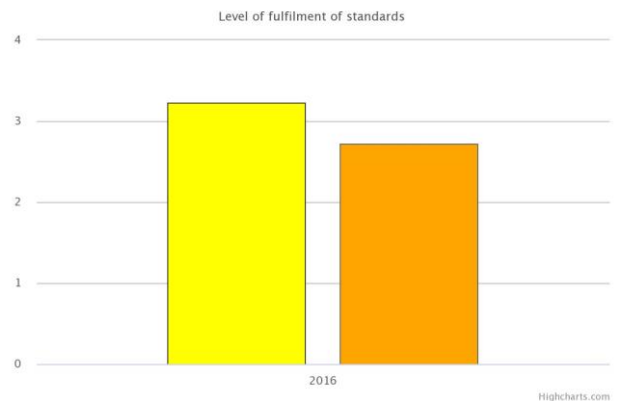
3.1. a Taking into consideration that different regulations prescribe consultations with CSOs, consolidate data are not available for 2016. Percentage of laws/bylaws, strategies and policy reforms effectively consulted with CSOs is not available, because there are no consolidate data on total number of adopted laws/bylaws, strategies and policy reforms both on local and national level. Some partial data are available in different reports for previous years (Government, Parliament, local self-governments) and it is difficult to obtain it.

Sub-area 3.3.: Collaboration in social provision

3.3.1. CSO Engagement in Service Provision and Competition for State Contracts

Legislation

The Law on Social Protection (March 2011) introduced CSOs as potential service providers, which is a novelty compared to the previous Law, criteria for standardization and licensing need to be fulfilled first. Identified Law gaps still are not filled. Also, all predicted by-laws, necessary for full Law implementation are still not adopted. Role of CSOs in the field of health care is not defined in health policy and normative acts. The lack of a clear framework for co-operation prevents a greater role of CSOs in health care as well as within educational system and free legal aid. According to the Law on Social protection, CSOs are allowed to provide innovative services, not defined by the Law. Within the social protection system, according to the Law, CSOs are not a subject of stricter requirements in the areas in which they provide services compared to other service providers.



One of the articles of the Law on Association allows for "any legal entity to found a non-governmental organization", this creates a situation of potential non-disclosed conflict of interest in cases when CSO is founded by the political party, since all CSOs can apply for funding from national or local budgets and decisions on those funds are made by people from the same parties. 32% respondents in CI research slightly agree that decisions on tenders as fair and conflict of interest situations are declared in advance, while 53% stated opposite opinion on that issue.

In September 2016, the last draft of the Law on Free Legal Aid²² was presented to the professional public. However, draft Law which is supposed to be a compromise of different and frequently opposed interests, achieved in order to enable each individual equal and efficient access to justice, has many insufficiencies and shortcomings which could have effects in practice completely opposite to those expected. Thus, the associations will not be able to represent in strategic cases in the field of peaceful assembly, even in cases when free legal aid is not financed from the budget but from project sources. Provision of Article 25 of the Draft should be identified as particularly problematic because it prohibits advertising of free legal aid, which will pose a problem for associations when, for the needs of implementation

of the projects, it will be necessary to inform the public on provision of free legal aid directed at certain target group, such as provision of free legal aid to organizers of public gatherings during election campaigns²³.

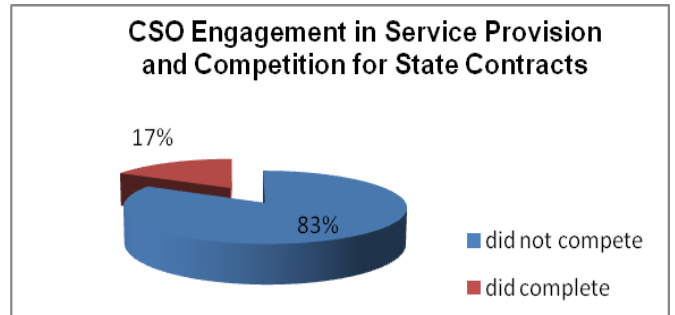
Practice

Although, the Law predicts the obligation of public call/tender announcement by local self-government units if there is more than 1 licensed provider, the practice is very different. There is a wide practice of direct financing services provided by Centers for social welfare, beside other licensed COSs. In some cases, licensed CSOs are awarded as grantees within regular public call for CSOs, although, they are providing social services - 83% of interviewed CSOs stated that they are providing services based on the contract.

²²Strategy on Free Legal Aid Development in the Republic of Serbia, Official Gazette of the RS, no. 74/2010

²³<http://en.yucom.org.rs/wp-content/uploads/2016/11/Access-to-justice-publikacija-YUCOM-english-version.pdf>

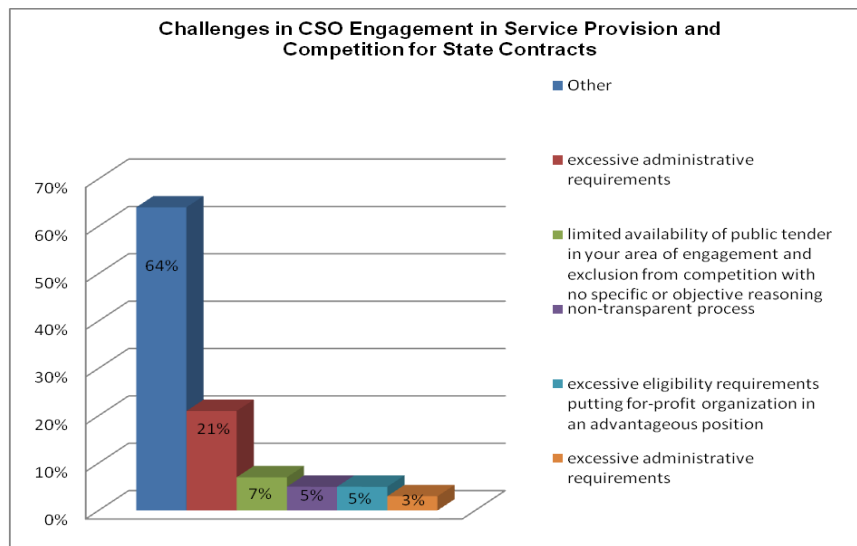
Although the legal framework does not stimulate or support CSOs in providing health services, some of them are strongly involved in it and respectable in local communities and society. Since 2010, when received mobile medical unit (vehicle) from Ministry of Health and Global Fund for HIV, tuberculosis and malaria, Association Rainbow has been providing services of counseling and testing on HIV/AIDS outside the health institutions. In Serbia there are 8 CSOs with mobile medical units that are providing same services. Even though it is not regulated by law that CSO can be a provider of health services,



public health institute Batut, HIV/AIDS, STD, tuberculosis and hepatitis department recognized importance of CSOs' work in prevention so they enable us to do that in cooperation with health institutions. Association Rainbow has signed memorandums with 8 public health institutes and one city public health institute and those memorandums and cooperation with these institutions are enabling them to provide this service. But yet, that makes them invisible in entire system as organization because everything they do in this area is presented in reports by these institutions and that is recognized as their work. On an annual basis, Association Rainbow tests 8% of total number of tested people in Serbia even though this service is provided by 28 public health institutes and 7 CSOs. Rainbow activists stated they would be much more operative and faster if they would not have to cooperate with institutions always, because those institutions sometimes can be slow with their procedures but sometimes with lack of will to do this activity. In the Law should be added that CSO can provide these services, according to contracts or voluntary basis, should have persons who are necessary for providing, according to protocols, and CSOs activists as outreach (field) workers should be recognized as co-workers of medical workers.

CSOs are not included in all phases of the development and provision of services, having in mind that only state institutions – Centers for Social Welfare- are authorized to evaluate beneficiaries if there is need for social services and for which services. 84% stated that they were not involved in all phases of developing and providing services (needs assessment, selection, evaluation etc.)

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from competition with no specific or objective reasoning (7%), excessive administrative requirements (21%), other (64%).

In May 2016 deadline for licensing CSOs as service providers had expired. Ministry for Labor and Social Policy, Employment, Veteran and Social Rights stated there are totally 48 CSOs as licensed providers of social services which is the same number as last year. When competing for state contracts, CSOs faced with following challenges: excessive administrative requirements (3%), non-transparent process (5%), excessive eligibility requirements putting for-profit organization in an advantageous position (5%), limited availability of public tender in your area of engagement and exclusion

V. Used Resources and Useful Links

1. List of legal and strategic documents, reports and analyses used

- a. The Constitutional Act, Official Gazette No. 98/2006
- b. The Law on Associations, Official Gazette No. 51/2009, 99/2011
- c. The Law on Endowments and Foundations, Official Gazette No.88/2010
- d. The Law on Personal Income Tax, Official Gazette No. 57/2014
- e. The Law on Health Protection, Official Gazette No. 107/2005, 72/2009 – second law, 88/2010, 99/2010, 57/2011, 119/2012, 45/2013 – second law and 93/2014
- f. The Law on Social Protection, Official Gazette No. 24/2011
- g. The Law on Local Self-Government, Official Gazette No. 129/2007, 83/14
- h. The Law on Public Information, Official Gazette No.83/2014
- i. The Law on Public Assemblies, Official Gazette No. 6/2016
- j. The Law on Public Property, Official Gazette No. 72/11, 88/2013
- k. The Law on Public Administration, Official Gazette No. 79/05, 101/07, 95/10, 99/14
- l. The Law on Local Self-government, Official Gazette No. 129/2007, 83/2014
- m. The Law on Local self-government financing, Official Gazette No. 62/2006, 47/2011, 93/2012, 99/2013, 125/2014
- n. The Criminal Code, Official Gazette No. 85/2005, 88/2005., 107/2005., 72/2009, 111/2009, 121/2012, 104/2013, 108/2014
- o. The Property Income Tax Law, Official Gazette No. 101/2010, 24/2011, 78/2011, 57/2012, 47/2013 i 68/2014
- p. The Personal Income Tax Law, Official Gazette No.
- q. The Legal Entity Tax Law, Official Gazette No. 18/2010, 101/2011, 119/2012, 47/2013, 108/2013, 68/2014, 142/2014, 91/2015, 112/2015
- r. The Law on Administrative Procedure, Official Gazette No. 18/2016
- s. The Education Development Strategy, Official Gazette No.107/2012
- t. The Law on the Fundamentals of the Education System, Official Gazette No. 72/2009, 52/2011, 55/2013, 35/2015, 68/2015 I, 62/2016
- u. The Adult Education Law, Official Gazette No.
- v. The Strategy on Free Legal Aid Development in the Republic of Serbia, Official Gazette No. 74/2010
- w. Draft Law on Free Legal Aid, Official Gazette No.
- x. The Regulation on the means of fostering or missing part of the funding for the program in the public interest implemented by associations, Official Gazette No.16/11
- y. The Government's Rules of Procedures, Official Gazette No. 61/2013.
- z. The National Assembly Rules, Official Gazette No. 21/2010,
- aa. The Law on Public Servants, Official Gazette No. 79/2005, 81/2005, 83/2005, 64/2007, 67/2007, 116/2008, 104/2009 i 99/2014
- bb. Draft of National Strategy for an Enabling Environment for Civil Society Development in Serbia
- cc. Guidelines for inclusion of civil society organisations in the regulation adoption process, Official Gazette No. 90/14
- dd. Resolution on the role of the National Assembly and the principles of the negotiations on the accession of the Republic of Serbia to the European Union,
- ee. Regular annual report of the Ombudsman for 2015
- ff. The Office's for Cooperation with Civil Society Annual Report for 2015
- gg. Report on the Economic Value of the Non-Profit Sector in the Countries of the Western Balkans & Turkey (updated information for Serbia for 2014)

- hh. Baseline Study on cooperation of state administration and CSOs for the purpose for the Development of the first National Strategy for Creating an Enabling Environment for Civil Society Development in the Republic of Serbia 2015–2019.
- ii. The European Progress Report for Serbia 2016
- jj. Annual summary report on expenditure of funds to support the program and project activities provided and paid to associations and other civil society organizations from the public funds of the Republic of Serbia in 2013
- kk. The Rulebook on the method of determining and recording of public funds and on the conditions and manner of opening and closing the sub-account with the Administration of the Treasury.
- ll. *Enhancing the Corporate Philanthropy in Serbia: Improvements to the Legal Framework* (Trag Foundation and Catalyst Balkans)
- mm. Access to justice: provision of information, advice and free legal aid in Serbia Country report was prepared as part of the project “Triple A for citizens: access to information, advice and active help” (YUCOM)
- nn. TACSO Needs Assessment Report 2016
- oo. Report from the monitoring mission CRTA - Citizens on watch

Useful links

www.gradjanske.org
www.razvoj.gradjanske.org
www.civilnodrustvo.gov.rs
www.srbija.gov.rs
www.apr.gov.rs
www.mos.gov.rs/vesti/omladina
www.minrzs.gov.rs
www.zastitnik.rs
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www.paragraf.rs
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www.crt.rs
www.ceas-serbia.org