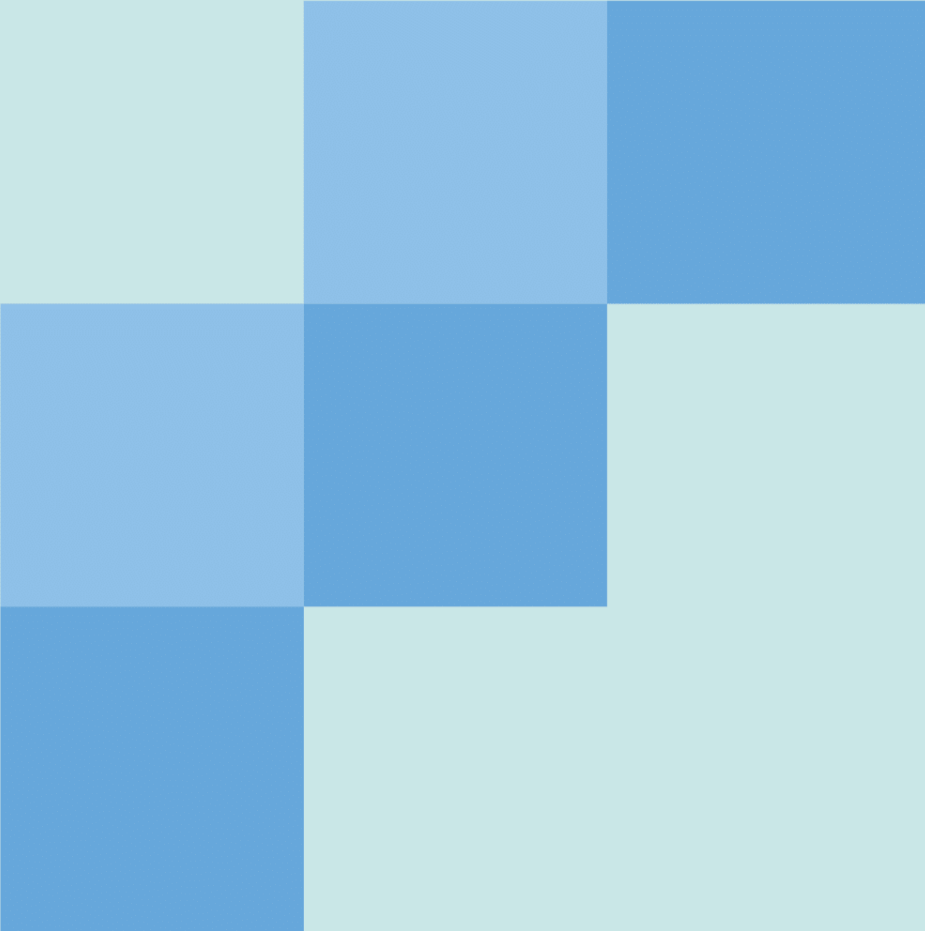


Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report:
Serbia
2023





Balkan Civil Society
Development Network

Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report for
Serbia 2023

Civic Initiatives
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Contents

List of Abbreviations.....	6
Acknowledgement	7
Executive summary	9
Civil Society Overview	10
Key findings.....	11
Key recommendations.....	12
Introduction	13
Background Civil Society Overview	14
Findings.....	15
Area 1: Basic Legal Guarantees of Freedoms.....	15
1.1. Freedom of association	15
1.2. Related Freedoms.....	25
Area 2: Framework for CSO Financial Viability and Sustainability.....	38
2.1. Tax/fiscal treatment for CSOs and donors.....	38
2.2. State support	43
2.3. Human Capital.....	57
Area 3: Government-CSO Relationship	62
3.1. Framework and practices for cooperation	62
3.2. Involvement in policy- and decision-making process	68
3.3. Collaboration in social provision	78
Conclusions and Recommendations.....	86
Annexes.....	90
Monitoring Matrix Framework and Methodology.....	90
Used Resources and Useful Links	92

List of Abbreviations

APML	Administration for the Prevention of Money Laundering
BCSDN	Balkan Civil Society Development Network
BIRN	Balkan Investigative Reporting Network
CI	Civic Initiatives
CRTA	Center for Research, Transparency and Accountability
CSD	Civil Society Development
CSO	Civil Society Organization
EU	European Union
FATF	Financial Action Task Force
KRIK	Crime and Corruption Reporting Network
MM	Monitoring Matrix
MONEYVAL	Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism
REM	Regulatory Body for Electronic Media
SBRA	Serbian Business Registers Agency
SLAPP	Strategic Lawsuits Against Public Participation
VAT	Value-Added Tax

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We are grateful to everyone who participated in the survey conducted by Civic Initiatives earlier this year. The goal of the survey was to gather information directly from civil society organizations about their experiences in all three areas examined in this report.

Finally, we would like to thank our colleagues from Civic Initiatives and the colleagues from the Balkan Network for Civil Society Development for their support and patience.

Executive summary

Key findings have not changed significantly compared to previous reports. Examining the legislation and practice, a trend of continued adverse conditions for the operation and development of civil society organizations has been observed. Fundamental freedoms and rights essential for a supportive environment for the development of civil society remain under attack. Those who led or supported these attacks have not been held accountable. Funding has continued for associations with well-founded suspicions of being established solely to apply for grants or being close to the authorities. The area of recognizing and encouraging the provision of services by institutions is not sufficiently developed, and civil society organizations continue to face difficulties in their operations.

The laws were adopted in a procedure characterized by non-transparency, arbitrary decision-making and changing of the adopted decisions. Freedom of expression is called into question by laws, by provisions that strengthen the dominance of state influence in the media. The new legal framework paved the way for a return to full state ownership of private media. The right to peaceful assembly has been called into question by the actions of the police, especially during the protests held after the elections in December. Civil society organizations continually operate under a persistent smear campaign and face an increasing threat from restrictive laws concerning the freedom of association, as well as the rhetoric employed by high-ranking officials to discredit and suppress public participation.

Key recommendations are directly aimed at addressing the main and priority challenges faced by civil society organizations in all three areas covered by this report. In the area of fundamental rights, we recommend enforcing regulations and holding accountable those responsible for attacks. We recommend developing incentives for giving, reforming the system of funding for public interest programs and projects. We recommend full implementation and monitoring of the documents related to creating an enabling environment for the development of civil society and recognizing and improving the position of civil society organizations in the field of service provision.

Civil Society Overview

	2022	2023
Number of registered organizations	36.483 citizens' associations, 1.022 endowments and foundations (1.620 associations, 69 endowments and foundations newly registered in 2022)	37.421 citizens' associations, 1.060 endowments and foundations (1.782 associations, 65 endowments and foundations newly registered in 2023).
Main civil society laws	<p>Law on Associations, Law on Endowments and Foundations, Law on Public Assembly, Law on Central Record of the Beneficial Owners, Government Regulation (by-law) on financing program of public Interest (Regulation), Law on Volunteering, Adult Education Law, Law on Youth, Law on Local Self Government, Law on the Planning System, Law on Free Access to Information of Public Importance, Law on Social Protection, Law on the Consumer Protection, Law on Public Procurement, Law on Social Entrepreneurship.</p> <p>By-laws: Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030, Action plan for the Implementation of the Strategy for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030, for the period 2022-2023.</p>	
Relevant changes in legal framework	Law on Social Entrepreneurship, Council for the creation of an Enabling Environment for Development of Civil Society:	Law on Public Information and Media Law on Electronic Media.
State funding	89.485.252,00 EUR	83.597.953,00 EUR
Human resources (employees and volunteers)	<p>Central Registry of Compulsory Social Insurance data on employment in associations, foundations and endowments during 2022:</p> <p>6153 employees for an indefinite period, 3622 fixed-term employees, 8832 full-time employees, 4529 people engaged based on contract on temporary and occasional jobs, and 943 people engaged based on other types of contracts.</p> <p>No data on the number of volunteers is publicly available.</p>	<p>Central Registry of Compulsory Social Insurance data on employment in associations, foundations and endowments during 2023:</p> <p>7018 employees for an indefinite period, 3985 fixed-term employees was, 9943 full time employees, 4490 people engaged based on contract on temporary and occasional jobs, and 1060 people engaged based on other types of contracts.</p> <p>No data on the number of volunteers is publicly available.</p>
CSO-Government Cooperation (relevant body/ mechanism)	Ministry for Human and Minority Rights and Social Dialogue, Council for Creating an Enabling Environment for the Development of Civil Society; Contact points for cooperation with civil society; National Convention on the EU	
Key challenges	Lack of records was observed when it comes to the implementation of tax incentives, statistics in distribution of state funds, volunteering, the number of employees and contracted persons, regulations adopted at all governance levels including the involvement of CSOs in these processes, as well as the provision of services in all relevant areas.	The database on open calls announced by the Ministry of Human and Minority Rights and Social Dialogue, intended for civil society organizations, where data on funding through open calls will be consolidated in one place, has still not been formed.

Key findings

1	Violation of fundamental freedoms is one of the strongest findings of this report. Numerous recorded cases of violations of freedom of association, expression and assembly were recorded. Violations of human rights were particularly intensified during the pre-election and post-election period in December 2023. Targeting campaigns were a daily occurrence, directed against critical media, activists and civil society organizations, and orchestrated attacks start from the top of the state and later spread to pro-government media.
2	During 2023, the problem of abuse of rights through SLAPP lawsuits, which target journalists, but also activists and the civil sector, are facing en masse, was highlighted.
3	Different domestic and international reports assess a non-favorable framework for individual and corporate giving. There are no proper tax benefits underlying the further growth of giving. Implementation of existing incentives is not unique and different practices of the competent authorities in this regard are present. The definition of public interest is inconsistent in Law on Associations and tax laws. There is no system for collecting data on donations from citizens and businesses.
4	Although there is a framework for transparent state funding, it still contains certain gaps, which allow for the prescribed procedures, and particularly the political influence on the final decisions. The state funding for CSOs in Serbia was one of the initial reasons for increasing GONGO activities and several such cases have been reported. In addition to GONGO organizations, phantom organizations are becoming more common, and through open calls, boasting connections with committee members, they receive huge sums of money. This threatens the survival of those organizations that actually work on important social issues. During the year 2023, examples of misuse of huge sums of public money were recorded through open calls by awarding them to phantom organizations.
5	The legal framework still does not stimulate volunteering, does not acknowledge the value of volunteer engagement, and does not enable the collection and analysis of data on volunteers and volunteer hours.
6	Although certain changes in the legal framework have been observed, they are not qualitative and do not address the problem of limited influence in the decision-making process. Due to the focus of the EU on quantitative criteria, a trend of faking public participation and debates was observed, with strong GONGOs activities.

Key recommendations

1	Consistently implement laws and by-laws in freedom of association, freedom of assembly and freedom of expression at all state levels to defend achieved standards in the legal framework, as well as strengthening the accountability of all relevant institutions responsible for the protection of fundamental rights.
2	Establish a mechanism to protect human rights defenders. Due to the multiple threatened position of human rights defenders, it is necessary to work on establishing the mechanisms of their protection from physical and verbal attacks and targeting that occur equally in public and online space.
3	Strategically approach and develop anti-SLAPP mechanisms to protect journalists, media and activists from malicious lawsuits, especially through defending achieved standards in terms of a lack of criminal responsibility for defamation.
4	Establish an effective mechanism of internal control and sanctioning of excessive use of force and police brutality.
5	Establish a mechanism to prevent the abuse of regulations and standards in the field of prevention of money laundering and harmonize the work of the Administration for the Prevention of Money Laundering and Terrorist Financing with the standards prescribed by the FATF.
6	Provide a stronger political label for philanthropy with stronger incentives for corporative giving, introducing incentives for individual giving, and harmonization of public interest between different laws as well as establishing a system for collecting data.
7	Develop a system for effective and regular collection of data on all types of state funding and take other steps to improve the transparency and regularity of open calls and ensure effective elimination of conflicts of interest. Develop an online database with all data on open calls intended for associations.
8	Develop additional qualitative criteria for participating in decision making processes based on expertise and public interest contribution as well establishing a system for effective regular collecting data.
9	Implement public policy documents around creating an enabling environment for the development of civil society.
10	Ensure the status of social service providers to CSOs in all relevant fields including equalizing their status with other actors in the field. Improvement of the legal system is also needed in the parts related to the criteria for awarding the service contracts and clear monitoring and evaluation procedures.

Introduction

Civic Initiatives and the Balkan Civil Society Development Network (BCSDN) are pleased to present the seventh edition of the Monitoring Matrix on Enabling Environment for Civil Society Development, covering developments in Serbia in 2023.

This report is part of a series of country reports covering six countries in the Western Balkans: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, and Serbia. A Regional Report is also available summarizing findings and recommendations for all countries and an interactive web platform offering access to monitoring data per country at www.monitoringmatrix.net.

The Monitoring Matrix, developed in 2013 by BCSDN with support of its members and partners, presents the main principles and standards that have been identified as crucial to exist for the environment to be considered enabling for the operations of CSOs. The Matrix is organized around three areas, each divided by sub-areas:

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

The comprehensive methodology is based on international standards and best regulatory practices at the European Union level and in European countries. The Matrix aims to define the optimum conditions for civil society to function and develop effectively. At the same time, it aims to define a realistic framework that can be followed and implemented by public authorities. Having in mind that the main challenges lay in implementation, over 150 indicators are set to monitor both the existing legal framework and its practical application.

The Monitoring Matrix operates on an annual reporting cycle which ensures a systematic and comparable evaluation across the region and across years, helping stakeholders track progress or regression, identify gaps and emerging trends, and prioritize reforms. The research conducted aims to provide for shadow reporting on the enabling environment for CSDev and to influence EU Enlargement policy and funding support for sustainable and strategic development of the sector.

Background | Civil Society Overview

In 2023, Serbia was shocked by two tragic mass shootings in May, shaking the country profoundly. These events prompted national mourning and sparked a societal debate on violence's roots and prevention strategies.

The "Serbia Against Violence" protests ensued as a public outcry, initially expressing solidarity with the victims' families and later evolving into a broader condemnation of societal violence. Protesters, including non-political figures, highlighted systemic issues and criticized government responses, which led to increasing pressure and reprisals against dissenters.

December saw extraordinary elections marred by a ruling party's aggressive campaign tactics targeting opposition groups and civil society initiatives like "ProGlas." This initiative, advocating voter participation, faced orchestrated attacks and labeling from pro-government media and officials. The Center for Research, Transparency and Accountability (CRTA), which monitored elections, documented irregularities and faced backlash for its findings, including physical assaults on its observers.

Post-election protests erupted over electoral fraud allegations, particularly in Belgrade, where discontented citizens challenged the legitimacy of results. The demonstrations were met with excessive police force, resulting in injuries and arrests. Civil society organizations condemned the authorities' use of violence and called for respect for democratic principles.

Beyond elections, Serbia witnessed ongoing challenges to freedom of expression and association. Journalists and activists faced intimidation, physical attacks, and legal harassment, contributing to a deteriorating press freedom environment. Environmental activists also encountered repression, including violent assaults and legal maneuvers like SLAPP lawsuits targeting their activism.

Moreover, transparency issues plagued public funding for civil society projects, with reports of millions of euros being diverted to dubious entities instead of intended social causes. This misallocation not only undermined effective governance but also tarnished the reputation of credible NGOs dedicated to societal welfare.

Overall, Serbia's political landscape in 2023 was characterized by heightened tensions, diminishing democratic practices, and escalating threats to civil liberties. The year underscored deep-seated societal divisions and growing concerns about the erosion of democratic norms, posing significant challenges for the country's future stability and citizen engagement in public affairs.

Findings

Area 1: Basic Legal Guarantees of Freedoms

1.1. Freedom of association

1.1.1. Establishment of and Participation in CSOs

Legislation is fully in line with standards in this area. Both natural and legal persons may establish associations, foundations and other types of non-profit, non-governmental entities for any purpose, without discrimination. Article 55 of the [Constitution](#) stipulates freedom of association, as well as freedom to stay out of any association. The [Law on Associations](#) stipulates that associations are independent in the pursuit of their goals. Anyone, irrespective of their age, may become a member of an association under equal terms laid down by its statute. Registration is not mandatory according to the Law on Associations, and the Law on Endowments and Foundations contains similar provisions. The procedure of registering an association, endowment or foundation, the contents of the application and the form in which it must be submitted, are prescribed by the [Law on the Procedure of Registration with the Serbian Business Registers Agency](#) (SBRA). The legislation allows for networking among organizations in the country and abroad without prior notification, and there are no legal provisions related to blocking social networks.

Practice is harmonized with standards when it comes to the possibility for every individual or legal entity to form non-profit, non-governmental organizations offline and online. [According to available SBRA data](#), the total number of associations in 2023 was 37.421, which is an increase of 3% compared to the previous year. The number of newly registered associations in 2023 is 1.782, while the number of newly registered endowments and foundations in the same period is 65. This shows that the number of newly registered entities has increased by 10% from the previous year. There are no cases in the survey of CSOs that reported that the registration procedure was excessively prolonged, conducted impartially or that the required registration documents exceeded those stipulated by law.

In response to our information request, the SBRA stated that, in 2023, registration was denied to 856 associations and 29 endowments and foundations. The SBRA does not proactively publish reasons for registration rejections. It does provide this information after a request, but not a request based on free access to information - those who request

information that needs to be extracted by data analysis by the SBRA need to pay a fee, as it is considered a service.

Two representative offices of foreign endowments and foundations were deleted from the register. The SBRA does not have a mandate to impose bans on the work of civil society organizations; it can only remove CSOs from the Register once a ban has been imposed by the Constitutional Court. No such bans were imposed by the court in 2023.

Practice also indicates an enabling environment around sanctions for non-registered organizations. There are no cases in which individuals (members/representatives of informal groups), or informal groups were sanctioned (e.g. financial fines) for not being registered because it is not legally required. There are no cases of informal CSOs that faced requests for registration by the state. However, this does not mean that informal groups do not face obstacles in their work. In the period after the elections held on December 17, 2023, several new informal groups were formed, mostly made up of students and youth. These groups protested due to recorded electoral irregularities that were pointed out by domestic and international organizations. The members of these groups soon found themselves [targeted by](#) the security services, as well as the targeting by tabloid campaigns directed against their members. In addition, police [brought in](#) the members of these groups after their activist performances. Members of the "Students Against Violence" group were also faced with [unnecessary police surveillance](#).

In recent years, informal environmental groups point to the problems of environmental destruction throughout Serbia. Along the way, they faced numerous institutional pressures, and one of the types of pressures citizens faced was arrest.

Two activists of the group "Za naš keј" [were arrested](#) trying to block the passage of a construction machine over the Sava embankment. [The police clashed with environmental activists](#) from "Čuvari Kablara" who were waiting for the arrival of Prime Minister Ana Brnabić on this mountain, to express their dissatisfaction with the plan to build a glass observation deck on Kablar. On that occasion, [three activists were arrested](#), who were released later that evening. All these groups were informal groups of citizens and activists who fought for the preservation of the environment.

There are also examples of good practice of informal organizing. A group of high school students from the informal organization ["I mi se pitamo"](#) collected 25.000 signatures as part of a petition that they submitted to the Ministry of Education in Belgrade. With their action, they managed to prevent the premature introduction of the insufficiently elaborated initiative of the state matriculation exam, which even educators were not familiar with.

Practice is in line with standards regarding forming and participating in networks and coalitions. According to the survey, 11 organizations (26%) responded that they were member of one domestic network, 10 that they were members of two (24%), 6 that they are members of three (14%), 3 of them are members of 4 networks (7%), and 3 of them are members of 5 and 6 as well. One is a member of 9 domestic networks or alliances. Seven organizations were not active in any domestic network. Also, 11 organizations responded that they were members of one international network, 6 that they were members of two, 4 organizations were members of three international networks and 20 were not members of any. Among the respondents, none reported facing demands from the state related to their membership in a network.

1.1.2. State Interference

The legal framework is in line with standards in guarantees against state interference in internal matters of non-profit entities. The only limitations to freedom of association as enshrined in the Constitution are in terms of establishing secret and paramilitary associations. CSOs are autonomous from the state and self-govern their internal structure and procedures. The Law prescribes obligation of entering activities in the association's statute when applying to the Register, but CSOs have full freedom in their choice of activity, and there is no prescribed obligation to seek a prior license for certain activities.

However, when it comes to protecting the right to freedom of association, including preventing third party violations of this right, the legal framework indicates a disabling environment. There are no provisions aimed at preventing third parties from interfering with others' freedom of association. There are also no legal provisions aimed at protecting specific types of CSOs based on their field of operations. Based on civil and criminal laws, they exercise the right of protection the same as other private and legal entities.

A partially enabling environment has been assessed in financial reporting and accounting regulations. The regulations on annual CSO financial reporting partially recognize the specific nature of CSOs. The Law on Associations prescribes that associations shall keep ledgers, draw up financial reports and be subject to financial report auditing in line with accounting and auditing regulations. The Law on Accounting also partly recognizes the specific nature of non-profit entities through providing a separate accountancy framework. However, it still contains numerous unnecessary elements that are not applicable to non-profits and make recording data more difficult. The [Rulebook on the Content and Structure of Financial Report Forms](#), adopted on June 25, 2020, enables a more detailed overview of the financial structure of CSOs. New elements include the average number of engaged volunteers per month, monitoring of cash payments from the pay desk as well as the amount of VAT payments and funds exempt from VAT in the reporting period. The Law on Associations prescribes an obligation for associations that receive public funding to publish a report on their activities and use of funds on a yearly basis. Provisions of [the Law on Central Record of Ultimate Beneficial Owners](#) also apply to associations, as well as foundations and endowments. After the mandatory registration of the BO, there are no obligations for CSOs, or other subjects related to further reporting.

Legislation is partially in line with standards when it comes to regulations on anti-money laundering and countering the financing of terrorism. The provisions on the implementation of the national risk assessment are an integral part of [the Law on Prevention of Money Laundering and Financing of Terrorism](#). According to that law, national assessments of the risk of preventing money laundering and terrorist financing in the Republic of Serbia are carried out at least once every three years. So far, they have been conducted in 2013, 2018, and 2021, and [summaries of these assessments](#) (but not the full research results) are publicly available on the website of the Directorate for Prevention of Money Laundering and Financing of Terrorism.

The working group for the exercise of control over non-profit organizations, which is the first interdepartmental coordinating body in this area, responsible for harmonizing and coordinating the work of inspections, has developed a document entitled "Procedures and Criteria for the Exercise of Unified Supervision over Non-profit Organizations".

Based on the results of the National Risk Assessment and these criteria, the Working Group adopts an annual plan according to which teams of inspectors will conduct joint unannounced surveillance of targeted associations, endowments and foundations. When the Working Group determines the list of organizations based on the criteria from the Risk Assessment, the tax inspection and other inspections (administrative inspection in the case of citizens' associations, cultural inspectors in the case of endowments and foundations) establish direct contact with the organizations that are subject to supervision and require direct insight into the financial and other work documentation. Part of the criteria used by the Working Group for the purpose of forming the supervision plan is public, and part is classified as "internal" and has not been made available even to MONEYVAL. The public criteria according to which an organization can "fall" on the list for unannounced surveillance are as follows: location, financial reports, registering changes in the SBRA, change of representative several times, generally defined mission and goals, conflict of interest, several organizations at the same address and a person who is the representative of several associations.

Legislation is in line with standards when it comes to restrictions, and the rules for dissolution and termination of associations and are based on objective criteria. The Law on Associations allows the association to cease operations at any time, at the discretion of the highest body of the organization. Both this Law and the Law on Endowments and Foundations have similar provisions related to subjects' deletion from the Register, which can be said to be reasonable. Associations may be deleted from the register if they are banned by the Constitutional Court, cease pursuing their statutory goals, or if they no longer meet the formal requirements related to their organization prescribed by the Law and their statute.

Practice partially meets standards when it comes to sanctions for breaching legal requirements. The Law on Associations provides punitive provisions for corporate

offences and misdemeanors. For example, if an association engages in business activities for profit in contravention of the Law and its statute, this represents a corporate offence with a fine ranging 2.500–7.700 euros. A fine ranging 250–700 euros shall also be imposed on the association's legal representative for such an offence. The Law on Endowments and Foundations contains similar provisions with lower fines for both legal and responsible persons. The Law also provides that a fine ranging from 1.100 to 3.000 euros shall be levied on endowments and foundations if they engage in activities before it is entered into the Registry. When it comes to other laws, it is a regular practice to make a difference in terms of the penalty for legal and natural persons, but the laws do not consider whether it is an association, foundation or company.

Practice indicates a disabling environment around state interference in internal matters of associations, foundations and other types of non-profit entities. According to the survey, 4 organizations responded that they experienced threats by government officials; 40 organizations did not experience government intrusion into the internal work of the organization (e.g. during board meetings or events) and 2 of them responded that they did; only one organization responded that they have experienced unannounced inspections by state authorities. One organization experienced excessive auditing by government authorities (e.g. excessive financial supervision). Two organizations reported limited access to banking/financial services (e.g. not opening or freezing bank accounts, stopping transactions, excessive demand). According to the survey, one women's organization faced multiple challenges. They were subjected to additional documentation requirements even though they regularly submitted all financial and narrative reports. The requests went so far that in a phone call they were asked to provide the names of users who were victims of violence. The employee refused to send it, referring to the Law on Personal Data Protection. Asking for this kind of information puts the users of the services at risk.

In one focus group, one organization stated that they were targeted by an MP in front of the assembly speaker, in a live broadcast, and later they were exposed to a tabloid smear campaign. This organization was also mentioned by the President of Serbia in a public address. After these attacks, the municipality terminated the multi-year cooperation on the project of public interest, which was carried out for years in cooperation with this organization.

The Tax Administration of Novi Pazar passed a decision on the retroactive taxation of the association "Svetionik", which is why 30.000 euros intended to support children without parental care were forcibly removed from the association's account. The tax administration from Novi Pazar retroactively taxed scholarships and assistance to children without parental care, considering them as wages for the guardian. The association filed a complaint with the Tax Administration in Kragujevac, which rejected the original decision of the Tax Administration in Novi Pazar.

Civil society organizations in Serbia are regularly exposed to targeting and smear campaigns by the highest government officials. Government representatives often target civil society organizations in their speeches and try to discredit them and divert attention from their activities, spreading the narrative of "foreign mercenaries working against their country". Pro-government tabloids and media are also involved in targeting campaigns and creating a negative narrative. Many of the CSOs were targeted by the Members of Parliament during the National Assembly Sessions.

The campaign against civil society organizations, especially those critical of the government, was expressed during the pre-election campaign period but also after the election in December, last year. The Prime Minister of Serbia targeted the organization CRTA (Center for Research, Transparency and Responsibility) and accused them of "working to destabilize the state". [Prime Minister Brnabić's accusations come after CRTA](#) presented evidence of organized migration of voters on election day, December 17, which affected the electoral will of citizens, primarily in the capital. On the very day of the election, [CRTA's observers in Odžaci](#) were attacked and their vehicle was destroyed on that occasion. The attack took place in an atmosphere of constant incitement of hatred against representatives of civil society.

Vladimir Đukanović, a member of the National Parliament and high-ranking Serbian Progressive Party official, called on the state via his account on X platform (formerly Twitter), [to pass a law](#) that will "regulate the work of the NGO sector" and thus "prevent them from receiving money for their activities from abroad". Đukanović expressed this position in public several times. This attitude is rather worrisome considering the spread of the influence of the so-called of the Law on Foreign Agents, which spread from Russia to the countries of the region.

A partially enabling environment has been assessed when it comes to cases of invasive oversight which impose burdensome reporting requirements. One organization answered that they experienced excessive auditing by government authorities (e.g. excessive financial supervision). But in the part where the organizations explained what kind of pressures they were facing, more of them talked about the problems with the bank and financial pressure. According to the survey one organization was subjected to an unannounced inspection by the tax and administrative inspection, as they were assessed as a high-risk organization.

Four years have passed since the ["List" affair](#), when anti-money laundering legislation was abused to pressure civil society in Serbia. On July 13, 2020, Serbia's Administration for the Prevention of Money Laundering (APML) requested commercial banks to provide

financial data on 57 CSOs, media, and individuals, including details on account transactions and safety deposit boxes from January 1, 2019. The list included organizations critical of the government, such as media outlets, human rights groups, and watchdogs. Despite claims by the APML's Acting Director, Željko Radovanović, that no investigations were being conducted and that the list was merely part of a broader risk assessment, the leaked information was later used in a targeted smear campaign by the pro-government tabloid Srpski Telegraf. The tabloid published distorted and misleading articles based on the confidential data, insinuating that the organizations were engaged in illicit activities. In addition to causing multiple negative consequences for the civil sector in Serbia, the authorities rejected this case of abuse of AML policy, and no one was held accountable. An official investigation was begun in 2020 by the [Rapporteurs](#) regarding the "List" affair, which included collecting official statements on the case from the Serbian Government, the FATF and MONEYVAL. In its statement to the UN Special Rapporteurs, FATF emphasized that States cannot conduct probes unless there are grounds for suspicion that the subject being investigated is involved in money laundering or terrorist financing, which was not present regarding any of the subjects placed on the list. [The FATF response](#) indicates that the APML's actions are a violation of their standards.

Practice is in line with standards around sanctions for noncompliance. According to a survey, not a single organization faced sanctions for noncompliance. The information was requested through the information request from the Working Group for Supervisory Inspection of the non-profit sector. They did not answer the request, because as they explained, they were not a government body. According to the request to the Administrative Inspectorate of the Ministry of Public Administration and Local Self-Government, the inspectors submitted a total of 4 requests to the competent misdemeanor courts to initiate preliminary proceedings against associations, endowments and foundations. The Inspectorate does not have a document on the number of associations, endowments, foundations, or on the responsible persons who were sanctioned based on the initiated reports. Administrative inspectors of the Administrative Inspectorate carried out a total of 35 inspections of the application of regulations on associations alongside with Tax Administration of the Ministry of Finance. There were no orders issued by the Administration for the temporary suspension of transactions.

When it comes to termination of a CSO, there are no legal provisions which could result in a disproportionate termination. In a situation when an organization is failing to submit its annual report on time for example, this situation is resolved by a paying fine as for other legal entities. The SBRA stated in its response to the information request that during 2023, not a single note was registered on the initiated procedures for banning the work of the association.

1.1.3. Seeking and Securing Financial Resources

When it comes to freely seeking and securing financial resources from various domestic and foreign sources to support CSOs activities, legislation is in line with standards. The Law on Associations stipulates that an association may perform any

activities which help achieve the goals set forth in its statute. Associations, endowments and foundations may directly perform both a business activity and another profit - making activity in accordance with the law regulating the classification of activities, under certain conditions, which are mostly in line with standards.

Similar findings have been identified regarding freely receiving foreign funds, as well as from individuals, corporations and other sources. There are no limitations regarding receiving assets from public or private foreign sources and there is no discrimination regarding the source of financing.

Article 36 of Law on Association prescribe that the association may acquire assets from membership fees, voluntary contributions, donations and presents (in cash or in kind), financial subsidies, deceased persons' estates, interest rates on deposits, rental fees, dividends and in other ways permitted by the law. This provision also provides that individuals and legal entities that make contributions and give presents to the associations may be exempt from tax liabilities in accordance with the law introducing the relevant type of public revenue. **Although the legislation regarding this standard is mostly in place, there are certain problems with practice.**

When it comes to CSOs engaging in economic activities, standards are partially met. According to the survey, 40% of organizations indicated that part of their budget comes from activities that generate commercial income (e.g. economic activities such as providing services, selling products, etc.). Of those organizations that have an economic activity/activity (i.e. generate income from the sale of goods or services), 3 indicated that they faced challenges. The organizations cited the following challenges: excessive administrative requirements for the performance of economic activity (e.g. licensing, registration with a state authority), complicated reporting and tracking rules, difficult access to users, often unrealistic expectations that the organization's services are free.

According to the survey, 40% of the organizations reported income from economic activities, while 17% experienced administrative obstacles when engaging in economic activities in practice.

In response to the information request, the SBRA stated that it does not have data on the total number of associations, endowments and foundations that have registered an economic activity. They also did not have information on the number of associations, endowments and foundations that had the status of persons who are members of the company (persons who founded the company or subsequently joined it) in accordance with the Law on Business Companies.

According to the data of the Coalition for Solidarity Economy Development, about 500 companies in Serbia operate in the sector of social entrepreneurship. [The Law on Social Entrepreneurship](#) in Serbia is one of the most advanced legal solutions for the social entrepreneurship sector in Europe, according to this Coalition.

A partially enabling environment has been detected during assessment of restrictions of receiving foreign funding as well as receiving funds from individuals, corporations and other sources. In the survey, 66% of organizations stated that part of their funding comes from foreign sources (in percentage terms, most of them receive funding from the European Union). 57% of them are dominantly financing themselves through foreign funding. Although there are no legal restrictions for CSOs to receive foreign funding, high-government officials, and some of the right wing-politicians, call for authorities to ban the associations that receive foreign funding. Vladimir Đukanović, a member of the National Parliament, high-ranking Serbian Progressive Party official and former chairman of the Committee for Justice, State Administration and Local Self-Government in the previous convocation of the assembly, called on the state via his account on X platform, to pass a law that will "regulate the work of the NGO sector" and thus "prevent them from receiving money for their activities from abroad".

Pressure on CSOs for receiving foreign funding is also visible in pro-regime tabloids and media that use publicly available data on foreign donors published on official websites of the CSOs and use this data to spread the narrative that CSOs “work in foreign interest” as “foreign mercenaries”.

Đukanović is not the only representative of the authorities calling for a ban on the work of non-governmental organizations that are financed from abroad. Among the [loudest proponents](#) of this idea is Aleksandar Vulin, a deputy Prime Minister of Serbia, who said that he will advocate through the parliament with his movement for the adoption of this law.

According to the survey, 4 organizations indicated that they faced special bank commissions on inflows from abroad (e.g. higher commissions than usual, charging a percentage of received funds). One organization experienced a problem with special fees for receiving funds from abroad prescribed by competent authorities. When receiving funds from foreign donors, 7 organizations faced administrative requirements by authorities (e.g. the obligation to register with the competent authority, obtaining a permit to receive funds). 11 organizations faced complex procedures for exemption or exemption from payment of VAT on funds from abroad. According to data provided from the National Bank of Serbia, there are no reported cases related to obstacles for CSOs receiving funding from foreign sources. Part of the budget of 21 organizations is donations and gifts from individuals (e.g. citizens). Donations from private companies are received by 15

organizations; 15 organizations receive funds from other non-profit organizations in the country (e.g. foundations). Only in the case of two organizations, the budget is predominantly made up of donations from individuals. One organization faced a request to release personal information about private donors. There is no Law on Group Financing yet, a draft of this law is currently being developed in the National Bank. There are examples of online platforms, organized by CSOs, available to CSOs for their crowdfunding activities.

1.2. Related Freedoms

1.2.1. Freedom of Peaceful Assembly

The legal framework in Serbia is based on international standards and provides the right to freedom of assembly for all without any discrimination. The right to peaceful assembly is explicitly enshrined in Article 54 of the Constitution and Article 2 of the Law on Public Assembly. An assembly may be restricted only on grounds of protecting public health, morals, and the rights of others or the security of the Republic of Serbia. According to the Law on Public Assembly, a public assembly is a gathering of 20 or more persons on account of “expressing and realizing different viewpoints and goals which are allowed in a democratic society.”

A necessary precondition for the protection of the right to freedom of assembly specified by the Law is that the assembly must be deemed peaceful. There are no legal limitations in terms of multiple assemblies on the same location at the same time. The only explicit limitation is the nature of the assembly, that is, it is required to be peaceful.

The Law does not recognize the category of counter assembly. It stipulates a dual obligation of the competent bodies, negative and positive. The negative obligation is contained in the request that competent bodies do not, by its actions, jeopardize or limit the right of citizens to public assembly, while the positive obligation implies the obligation to take all steps, primarily about public safety work, so that the assembly passes without incidents. On the other hand, not having a clear legal definition of these concepts may lead to serious problems in the practical application of the Law, which was previously the case, and it was not improved by passing the new Law in 2016. Spontaneous peaceful assemblies are recognized by this Law, and this is one of the types of assemblies that does not need to be registered.

According to Article 13, spontaneous peaceful assemblies, which are peaceful assemblies without an organizer, as an immediate reaction to a specific event, after that event, which are held outdoors or indoors, to express opinions and attitudes regarding the event, are not required to be notified with authorities. But the danger of this definition lays in the fact that someone who calls on citizens to join a spontaneous assembly could potentially be identified as an assembly organizer, as evidenced in cases presented in previous reports.

While there are no legal limitations in terms of concurrent assemblies on the same location, if both are peaceful, the Law does not identify or address “counter-assemblies” as such. Also, there are no provisions of the law relating to assemblies in physical spaces that are

facilitated by digital technologies or assemblies taking place in an entirely virtual space or in “hybrid” form. A partially enabling environment exists regarding the prior authorization of assemblies by the authorities. The Law prescribes a system where authorities do not authorize but are required to be notified of public gatherings. Unless the gathering is spontaneous, the organizer must give the Ministry of Internal Affairs advance notice of a planned assembly. Article 6 imposes certain limitations in terms of location, such as that assemblies cannot be held in front of health institutions, schools, preschools as well as “objects of strategic importance to the defense and security of the Republic of Serbia.” Finally, decisions restricting the right to assembly can be appealed by organizers, which is in line with standards.

According to Law, the organizer may submit a complaint to the Ministry within 24 hours of the receipt of the decision prohibiting the holding of a planned assembly, and the Ministry must act within 24 hours of receiving the complaint. The complaint does not postpone the execution of the decision, which is identified as a shortcoming of the procedure.

According to data gathered through the survey, one organization that was an organizer of public gatherings stated that the administrative requirements were burdensome (e.g. prior approval for holding a meeting). Three organizations indicated that there were restrictions on access to the desired gathering place. In the case of one organization, due to restrictions, the participants could not gather at the desired time. Not a single organization stated that the police had banned the gathering. One organization found itself in a situation where the authorities used excessive force against the participants (e.g. they dispersed the participants by force, detained the participants).

According to the information request, the Ministry of Internal Affairs responded that competent units of the Ministry passed two decisions on the ban on holding public assemblies during 2023. In both cases, decisions with explanations were submitted stating endangerment of security, people and property. Only one appeal was filed against the ban.

Although the Ministry of Internal Affairs officially banned two gatherings, in practice several cases were recorded in which the freedom of assembly was significantly restricted.

The "[Support to the People of Palestine Serbia](#)" initiative announced on its Instagram account that they received a decision from the Ministry to ban the protest scheduled for December 10, 2023. [In the explanation](#), it was stated that the announced rally must not be held due to the threat to the safety of people and property. It was also stated that "there was a possibility that in the area registered for the holding of public gatherings and public gatherings on the move, especially in front of diplomatic consular representations of Israel and the USA, that the gathering a large number of Palestinians and persons who support

them could lead to endangering the safety of people and property in the said area". This discriminatory explanation of the Ministry was based on racist assumptions about the alleged propensity of Palestinians towards violence. The protest rally in solidarity with the people of Palestine was held without going to the embassies of Israel and the USA, and it passed without any incidents.

*The police in Požarevac **removed** a pensioner from the location in front of the court building where she was on a hunger strike. Although she notified the authorities, the police forcibly took her to the police station, where she was detained for 40 minutes, after which she was taken to the hospital due to arm pain. She has been on hunger strike for three days in a row because of a property dispute that has been going on for 13 years.*

*On September 23, 2023, the police **interrupted** the protest march organized by the "Defend the Forests of Fruška Gora" initiative. The protest was organized due to the culmination of planned forest cutting in the Fruška Gora National Park. On September 6, 2023, police and private security **prevented** the passage of citizens and activists towards the top of the Kablar mountain. Environmental activists opposed the construction of a glass observatory on the top of mountain.*

*Farmers who, after several days of protest for better working conditions, went to Belgrade on May 19, 2023, to join the another protest, **were prevented** by the police in various ways. Those who left the village from the vicinity of Kragujevac were initially stopped near Velika Plana, and later near Požarevac, where police officers wrote them a ticket. A similar situation was with the **farmers from Rača**, who, after several stops, the police returned to Smederevo, not allowing them to go to Belgrade with tractors and join the assembly held there.*

These are some cases of encroachment on the freedom of assembly in practice that indicate a disabling environment.

On the other hand, there have been recorded cases of gatherings of illiberal groups, which should be prohibited in relation to the requirements of the Law on Public Meetings. At one such a gathering, a group of about 50 men tried to prevent the holding of a panel against hate speech and homophobia in Kruševac, in the Alternative Cultural Center "Gnezdo". On that occasion, an LGBT activist **was attacked**. A group of people gathered in front of the venue and sang derogatory songs even before the event began, and the police officers present did not react. The gathered dispersed only when the organizers, through the chief of police, managed to bring in reinforcements.

This attack and the rally point to the trend of increasing homophobia in society, and the "Da se zna" organization, which deals with LGBT rights, is often the target of hooligans and right-wingers who attack activists and demolish the organization's premises.

This year, as in previous years, a counter-group of ultra-right, conservative groups was organized as a response to the Pride Parade. The police cordon separated the participants of these two rallies and there was no incident, as in the case of previous years when those who oppose Pride and spread homophobic attitudes and atmosphere attacked Pride participants and journalists reporting from the rally.

A partially enabling environment has been identified regarding the right to simultaneous, spontaneous, and counter assemblies. According to the survey, 16% of CSOs reported participating in spontaneous assemblies, while 26% engaged in simultaneous assemblies—where different groups gather for various reasons at the same location and time.

Notably, there were no reported instances of participation in counter-assemblies, nor did the police prohibit any public assemblies due to potential counter-assemblies as such.

It is important to emphasize in this point that the police did not prohibit assemblies because of counter-assemblies, but the police did impose bans stating that it could not maintain security according to law because of other people who might not agree on the views of those who gather at first place. This is a continuous practice that has been evidenced over the years. Additionally, there were no reports of police dispersing assembly participants for reasons such as lack of approval from authorities.

However, incidents of violence against participants in reported gatherings have occurred, with police often failing to maintain the peaceful nature of these events due to aggressive counter-gatherings. Several attacks on protestors were documented during the weekly protests titled "Serbia Against Violence." For instance, on May 27, 2023, members of the extremist "People's Patrol" [assaulted](#) a protestor and forcibly removed a reporter from N1 channel covering the event. During this incident, Miodrag Gavrilović, a representative of the opposition Democratic Party (DS), was injured. The N1 reporter indicated that these attackers were linked to previous assaults on Savo Manojlović, leader of the Kreni-Promeni movement. Furthermore, two women [were attacked](#) during the protest by Ilija Vuksanović, known for his history of violence against officials. [A minor incident](#) occurred during a farmers' protest in Bavanište when an unknown truck driver blocked an emergency passage. Despite the police presence, there was no intervention.

The police not only failed to ensure the peaceful conduct of assemblies but were also involved in clashes with citizens.

During a protest by environmental activists awaiting Prime Minister Ana Brnabić, the police reportedly "pressed them onto the sidewalk" and arrested three activists, who were released later that evening. On March 24, 2023, during tree-felling on Šodros, a conflict arose between activists and the police, resulting [in several detentions](#). After the activists attempted [to prevent](#) the removal of trees, six were arrested, although they were released the same day. The activists were opposing a new bridge construction that threatened a protected area used for recreation and fishing by the residents of Novi Sad.

Conversely, a disabling environment has been noted regarding the excessive use of force by the authorities. A notable instance of police brutality occurred after the extraordinary parliamentary and local elections on December 17, 2023, which prompted daily opposition and student protests highlighting electoral irregularities. [Domestic](#) and international observation missions reported numerous violations, including mass voter migration and vote-buying. As institutions remained silent, citizens took to the streets, facing increasing pressure [that culminated](#) in brutal police violence on December 24. During a protest outside the City Assembly, hooded individuals threw stones, leading the police to deploy smoke bombs and pepper spray. This resulted in multiple injuries among demonstrators and the arrest of 38 individuals, including 4 students. In response to an information request, the Ministry of Internal Affairs reported that 31 persons were detained during public assemblies. Charges included "calling for violent change" and "violent behavior," among others. Four complaints regarding excessive use of force were filed in 2023, with some internal control procedures ongoing. The Ombudsman reported launching two legality and regularity of work controls against the Ministry of Internal Affairs for excessive use of force in dispersing assemblies. One procedure was still in progress now of this report's writing, while no irregularities were found in the other.

Police actions extend beyond physical force; they also employ intimidation tactics. A Law student in Niš [was detained](#) for carrying posters critical of government officials, raising concerns about police motives and the potential chilling effect on political expression. Members of the Civic Movement "Bravo" reported [being summoned](#) by police for "informational interviews" following their participation in the "Novi Sad Against Violence" protest. Activists stated these invitations were primarily unfounded and aimed at intimidation. Finally, [charges were filed](#) against Željko Pejčić and Goran Jatić for violating public order during a protest outside the Bačka Palanka municipal assembly, highlighting the ongoing tension surrounding citizens' rights to assemble.

Media and observers in Serbia are frequently hindered in covering public assemblies, with multiple cases of journalists facing institutional pressure, physical attacks, and police obstruction. These incidents, including assaults during protests, highlight significant violations of media freedom and safety.

1.2.2. Freedom of Expression

The legal framework provides freedom of expression for all, but the changes in the media laws at the end of last year significantly undermined the independence of the media in the future. Freedom of thought and expression are guaranteed by the Constitution. Article 46 prescribes the freedom to seek, receive and impart information and ideas through speech, writing, and art or in any other manner. National minorities are provided with a wide scope of guarantees in relation to freedom expression. Article 47 of the Constitution especially emphasizes the freedom to express national affiliation, and that no person shall be obliged to declare his/her national affiliation. No legal provisions are present aimed at limiting the right of expression and receiving information, including by way of the internet. Restrictions imposed by legislation are clearly prescribed and in line with international law and standards.

Freedom of expression may be restricted by the law, if necessary, to protect rights and reputation of others, to uphold the authority and objectivity of the court and to protect public health, morals of a democratic society and national security of the Republic of Serbia. Libel in Serbia was decriminalized in 2012 by the Amendment to the Criminal Code, which is in line with standards.

Serious concerns about the future of freedom of expression arose with the adoption of new media laws at the end of last year. These laws legally solidified the government's dominance in the media.

The process of adoption of two draft media laws brought forward by the Serbian government for their rapid public discussion and later even urgent adoption in the Parliament raised all the red flags in the Serbian media landscape for their lack of compliance with international freedom of expression standards. Following the extensive period of drafting the two legislations by the seemingly collaborative work of the competent representatives of the Government bodies on one side and expert media community on the other, two drafts entered the procedure of public debate in September 2023. However, the final versions of the Law on Public Information and Media and the Law on Electronic Media, which was, contrary to the first draft law, developed solely by the Ministry of Information and Telecommunications, without the participation of the expert public, were not the ones finalized and agreed upon by all the parties, but rather different versions - amended in the meantime by the Government. It was then obvious that if passed like that, these laws would represent a regressive step with wide-ranging implications for media freedom and pluralism.

The professional media associations and journalists' organizations, experts and media in the country were unified in their calls on the Serbian government to withdraw the problematic changes added into drafts and ensure the compliance with the country's previously agreed Media Strategy. Namely, the drafts proposed a framework that would have blocked the reforms of the Regulatory Body for Electronic Media (REM) and paved

the way for a return to full state ownership of private media, including *Telekom Srbija*. This raised a concern that the proposed changes did not comply with International and European standards on media freedom and freedom of expression and diverged radically from the Media Strategy adopted back in 2020.

Despite the calls for the Government to reverse the problematic changes introduced by the two draft media laws, members of the Serbian National Assembly adopted the Law on Public Information and Media and the Law on Electronic Media on October 26, 2023.

In practice, a partially enabling environment has been assessed regarding the freedom of expression of CSO representatives, especially those from human rights and watchdog organizations. Numerous domestic and international reports recognize an enduring practice in which human rights and watchdog organizations are subject to smear campaigns due to their critical approach to the Government. In the [Freedom House report on Serbia](#) for 2023, it was stated that foreign and domestic CSOs generally operate freely, but those that take openly critical stances toward the government or address sensitive or controversial topics have faced threats and harassment in recent years.

Especially exposed to smear campaigns were organizations dealing with elections and improving election conditions. Campaigns against them were led by government representatives, and then organized attacks were launched through pro-government tabloids and media.

In the survey, 16% of organizations stated that they faced pressure for critical speech against government bodies or individuals (such as intimidation, threats of persecution, censorship); 16% of organizations also experienced pressure from advocacy activities (e.g. media campaigns, petitions) aimed at changing public policies. Three organizations experienced persecution for critical speech against state policies. Sanctions for critical speech against state policies (e.g. fines, imprisonment) were experienced by one organization. Seven organizations were forced to self-censor activities or public addresses due to fear of pressure.

Attacks on civil society organizations and their representatives come in circumstances when some representatives of the government call for a ban on organizations "that were financed from abroad". The real reason for such demands is to stifle criticism of government policies. Also, in his public appearances, the president himself often targets the media and CSOs for "waging a special or hybrid war against the state".

Practice also indicates certain cases of encroachment on the right to freedom of expression, which means that standards are not satisfied, and the environment is partially enabling. Through its bi-weekly monitoring reports "Three Freedoms under the

Magnifying Glass", Civic Initiatives have identified in total 128 cases of violations of the right to freedom of expression in 2023.

Pressures on journalists, constant devaluing of their work and smear campaigns in pro-regime media are just some of the ways in which the rights to freedom of expression and media freedoms are violated in Serbia. Of particular concern is that most of these attacks come from top government officials and their close associates.

The Ombudsman did not respond to the questions from the information requests that relate to the violation of freedom of expression. Representatives of 8 organizations stated in the survey that they resorted to self-censorship of activities or public addresses due to fear of pressure. Fear for personal safety was felt by 6 representatives of organizations.

In recent years, SLAPP lawsuits have become a common practice used by authorities and other power holders in Serbia to stifle the freedom of expression of journalists and activists. Research media and portals were the most exposed to this kind of pressure. The [2023 CIVICUS report](#) mentions SLAPP lawsuits against the Balkan Investigative Reporting Network initiated by the mayor of Belgrade, Aleksandar Šapić. He filed two lawsuits against BIRN over articles about his real estate holdings. As many as 12 SLAPP lawsuits [were initiated](#) against the research portal KRIK. Due to the publication of research texts about them, KRIK was sued by representatives of the government or people close to them.

Lawsuits were also initiated against individual journalists. Member of the ruling Serbian Progressive Party Vladimir Đukanović [sued](#) NIN journalist Vuk Cvijić for mental pain and demanded compensation of 1,1 million dinars. Đukanović sued the journalist for publishing an official note from the trial in which police inspector Slobodan Milenković, who discovered the “Jovanjica” case, stated that Đukanović and businessman Aleksandar Papić, through an intermediary, offered him a bribe of one hundred thousand euros to cover up the whole case. Rodoljub Šabić, a lawyer and former Commissioner for Information of Public Importance, stated that this was an attempt to "intimidate all journalists who have the courage to write about crime, corruption, abuses and connections of members of the political elite with organized crime".

The former State Secretary of the Ministry of Internal Affairs of Serbia has filed more than 15 SLAPP lawsuits against journalists and the media.

In recent years, Russian citizens who moved to Serbia have faced persecution due to their critical attitude towards Russian aggression against Ukraine. Several cases were recorded in which Russian activists and citizens living in Serbia were exposed to pressure from the Serbian authorities (such as entry bans or expulsion orders from Serbia).

Reporters Without Borders [condemned the arrest](#) of exiled Russian journalist Natasha Tishkevich, which took place on August 7 at the "Nikola Tesla" airport in Belgrade. Because she didn't have a visa with her in addition to the travel document issued to her by Germany, Tishkevich was detained at the airport for more than 40 hours, after which she was returned to Malta. Reporters Without Borders assessed this as a "disproportionate measure". Another Russian activist, Ilya Zernov, [was banned](#) from entering the country in 2023. He was supposed to attend the trial in Serbia in connection with the attack on him that took place in January 2023. The passport control officers did not explain to the activist why he was banned from entering the country. Yevgeniy Irzhanski, organizer of concerts of Russian musicians in Serbia, and his wife Elizabet [were ordered to leave](#) Serbia in August last year. Before the official announcement that they had to leave Serbia, Yevgeniy was interrogated at the Security Information Agency (BIA), where he was questioned about his attitude towards Putin's regime, the war in Ukraine, and his connection to Russian Democratic Society, which organizes anti-war rallies and events in Serbia. Yevgeniy is the organizer of concerts by Russian musicians who are banned from performing in Russia, because of their anti-war activities and open opposition to Putin's regime.

A partially enabling environment has also been identified when it comes to sanctions for critical speech, in public or private. In one of the many SLAPP lawsuits it has been subjected to, a [verdict has been handed down](#) against the KRIK research portal. According to the first-instance verdict of The High Court in Belgrade, the research portal KRIK was convicted in the proceedings following the lawsuit by Predrag Koluvića. Judge Bojana Čogurić concluded that KRIK violated the presumption of innocence with its text "Scheduled start of the trial for Jovanjica 2" because Koluvića was labeled as an "accused narco boss" in the text. KRIK editor Stevan Dojčinović noted that the use of such expressions was a regular practice in well-known world media when writing about accused leaders of drug cartels and that it was not desirable to burden the text with complex and difficult-to-understand legal formulations.

This was not the only judgment against this research portal. On May 15, 2023, the Coalition for Media Freedom expressed concern over the first-instance verdict against KRIK for a text in which they announced that multiple SLAPP lawsuits had been filed against the newsroom, including one filed by the leaders of the police Witness Protection Unit.

The International Press Institute (IPI) also supported KRIK, stating that KRIK's investigative articles in previous years "annoyed" the government of President Aleksandar Vučić and linked several ministers and deputies to corruption scandals, which is why they retaliated with a large amount of SLAPP lawsuits.

One activist [faced a prison sentence](#) due to her activism. A second-instance misdemeanor verdict was delivered in December 2023 against activist Aida Ćorović for throwing eggs at a mural dedicated to Ratko Mladić in 2021. However, the verdict did not mention the mural itself, and the activist is accused of violating public order and peace because she threw

eggs at the wall and insulted the plainclothes policemen who were "guarding the wall" at the time. Based on the verdict, the human rights activist was ordered to pay a fine of 100.000 dinars or face a prison sentence.

1.2.3. Open, Safe and Secure Civic Spaces

Serbian legislation does not contain any prohibitions about assembling, communication and access to any source of information online, which is in line with standards. When it comes to prohibiting unjustified monitoring of communication channels, or collecting users' information by the authorities, the legal framework indicates an enabling environment. Interception of communication in criminal proceedings is forbidden without a warrant issued by the competent court. Covert Interception of Communications can be ordered in cases where grounds for suspicion exist that a certain person has committed a criminal offense, and in criminal procedures where evidence cannot be gathered in another manner, or where gathering would be made significantly more difficult, as well as where grounds of suspicion exist for the person preparing to commit a criminal offense which cannot be prevented or proven in any other manner that enters into the domain of privacy to a lesser extent.

The legal framework that provides safeguards against threats, harassment, and attacks of CSO representatives, both online and offline does not exist as such in Serbia. The category of human rights defenders and activists is not recognized as a separate category in public policy documents. Those who face threats and attacks are treated like any other legal person. Like other citizens, regardless of the profession and the sector in which they work, they can turn to the institutions of the Ombudsman, the Commissioner for the Protection of Equality and the Commissioner for Information of Public Importance and Personal Data Protection.

There are no legal safeguards in place against threats, harassment, or attacks specifically targeting CSO representatives.

Ensuring effective legal protection for members of CSOs and human rights defenders is mentioned only in the Strategy for Creating an Enabling Environment for the Development of Civil Society. This is stated as one of the measures to achieve the objectives of the Strategy. Special activities related to this measure are defined through the Action Plan for the period from 2022 to 2023. However, it is not known whether the planned activities have been implemented.

According to the MM survey, 7 organizations stated that they faced threats, attacks or harassment due to their activity on social media/participation in online groups. Persecution due to their activity on social media/participation in online groups was experienced by one CSO. In the case of the other 6 organizations, their communication tools were blocked or hacked (e.g. social networks, e-mail, website).

Representatives of 6 organizations stated that they felt fear for their personal safety as representatives, activists of CSOs. One organization stated in the focus group that because of the topics they deal with, public spaces are forbidden to them, and even that the question is whether they can get the opportunity to organize events in private spaces.

Online campaigns against critics of the ruling regime are a regular occurrence. Journalists, activists, and representatives of the civil sector are exposed to death threats via the Internet. Finding cyberthreats is generally slow, unless the target of the attack is the president. Online threats peaked after the May tragedies, after which many people walked every week in "Serbia Against Violence" protests. All those who publicly supported the protests were targeted. In the focus groups, several organizations stated that they faced a problem due to the new policy of Meta (they had to confirm their identity when sponsoring their content, and solving this problem sometimes took months). The networks of one organization were blocked for almost six months, the site of another organization was taken down twice (they noticed that the takedown occurred due to mass reports of the site that happened in the period from 9 to 10a.m., which is why they suspect that it was an organized report of the site organizations). A women's organization noticed that unknown persons had joined their Facebook group, posting lascivious content.

Several cases of hacker attacks on communication channels of various media have been recorded. It is not known who was behind the hacker attacks. The Demostat portal [was out of service](#) for several days due to a hacker attack. According to Demostat, this is the first time that they have informed the public on this matter, but that this is not the first time that their portal has been attacked by hackers. The Insajder YouTube channel [was targeted](#) by hacker attacks on August 31. The channel's name was changed to TeslaLive and a speech delivered by Elon Musk was streamed from it. In the agreement between Insajder and YouTube, the channel was suspended to preserve video materials and views achieved so far. This hacker attack happened just a few days before the start of the new television season on Insajder Television.

There are some cases of unjustified monitoring by the authorities of communication channels or of collecting users' information which is partially in line with standards. The SHARE Foundation [established](#) that there were unsuccessful attempts at spying on two mobile devices of civil society representatives. Cooperation with international organizations has confirmed Apple's warning, which states that the phones of two representatives of civil society are potential targets of state-sponsored technical attacks.

A fully disabling environment has been recorded considering an effective action by authorities to any attack and harassment of CSOs, CSO representatives or activists, including timely investigation, prosecution, and sanction processes. In Serbia, not only is there no adequate government reaction to cases of attacks and threats directed at the CSOs, but they are the ones who organize these attacks. Government representatives ignore situations of attacks and targeting of activists. The absence of public condemnation

of such events is an indicator of approval of the violence to which activists are exposed. The lack of reaction from the institutions is particularly worrying. Rare cases have been recorded when the perpetrators were found and adequately punished.

One of the most prominent cases of attacks on activists happened in Kraljevo, in September last year. An activist from the "Lokalni front" (Local front) Predrag Voštinić [was knocked off](#) his bicycle by the driver of a car with a Novi Sad license plate, and on that occasion, Voštinić suffered arm and head injuries. The attacker was detained, and the "Lokalni front" believed that this attack was not accidental.

Of particular concern is the information that the students of the Police Academy were among the attackers. Several opposing political parties stated that this was an attempted murder, and they called for competent authorities to react adequately and punish the perpetrators. But no one from the ruling party condemned this event.

No details are known about the course of the investigation. It is only known that the event was initially qualified as a "traffic incident". The [writing of threatening graffiti](#) against the program director of the Youth Initiative for Human Rights in the neighborhood where these activist lives went without any condemnation from the authorities.

A disabling environment has been recorded regarding human rights abuses occurring as a result developing and/or deploying emerging technologies or legislation pertaining to the emerging technologies by the state or third parties. In recent years, the suspicion of citizens that cameras installed throughout Serbia in public places are being used to determine the identity of protesting citizens has been growing. The criminal charges that come to the citizens after the protest, even though the police did not identify them at the protest itself, are the reason for such doubts.

After two withdrawals of the disputed Draft Law on Internal Affairs, the last information regarding this law comes from February 2023, when the then Minister declared that intensive work was being done on the new law. The law has been repeatedly withdrawn from the procedure due to the pointing out by a part of the professional public and civil society organizations to disputed provisions (including those on the use of biometric surveillance) that would violate basic human rights.

The biometric data of students who protested after the election made it into the pro-government tabloids. It is not clear how the journalists of those media got the photos from personal documents of the students. A prominent example of abuse of artificial intelligence happened on television with the national frequency PINK. Namely, the statements of opposition politicians were generated through artificial intelligence.

Regarding this attachment, the Regulatory Body for Electronic Media reacted with a statement without explicitly mentioning who committed this violation of the Law on Electronic Media.

*The A11 Initiative **repeatedly pointed out** the problems of the Law on the Social Card due to the introduction of an algorithm based on which many people were left without social assistance. The use of this algorithmic technology, which is based on the data of other public institutions, without considering the real-life circumstances of the persons to whom the data refer, directly affects already endangered groups of people and the violation of basic human rights, primarily socio-economic rights.*

Area 2: Framework for CSO Financial Viability and Sustainability

2.1. Tax/fiscal treatment for CSOs and donors

2.1.1. Tax benefits

No changes have been made in the legal framework regulating tax/fiscal treatment of CSOs and their donors up to 2023. In accordance with Article 1 of the Law on Corporate Income Tax, civil society organizations are taxpayers if they generate income by selling products on the market or if they provide services for a fee, which means that grants and membership fees are not subject to taxing. Article 44 of the same Law prescribes exemption from paying profit tax for non-profit organizations under certain conditions. Article 15 of the same Law prescribes tax deductions. Tax deductions are also envisaged for expenditures related to health care, cultural, educational, scientific, humanitarian, religious, environmental protection and sport-related purposes, providing that payments were made to entities registered for such purposes in accordance with special regulations.

On the other hand, tax benefits for economic activities of CSOs are only partially provided. Article 44 of the Law on Corporate Income Tax stipulated that a civil society organization is exempted from paying profit tax for the tax period in which the realized surplus of income over expenses does not exceed 400.000 dinars (around 3.417 euros), provided that: 1) it does not distribute the realized surplus to its founders, members, directors, employees or persons related to them; 2) the annual amount of personal income paid to employees, directors and persons connected with them does not exceed twice the amount of the average annual salary per employee in the Republic in the year for which the right to tax exemption is determined, according to the data of the republic body responsible for statistics; 3) it does not distribute property in favor of its founders, members, directors, employees or persons connected with them and 4) that it does not have a monopoly or dominant position on the market in the sense of the law governing the protection of competition.

The legal framework provides that CSOs may acquire assets from interest rates on deposits, rental fees, and dividends and in other ways allowed by the law, which is fully in accordance with standards related to tax benefits for passive investments of CSOs. Both Article 36 of the Law on Associations and Article 44 of the Law on Endowments and Foundations provide that civil society organizations among others may acquire assets from interest rates on deposits, rental fees, dividends and in other ways permitted by the law. Article 25 of the Corporate Income Tax law provides that any income accrued to a taxpayer from dividends and a share in the profits of another taxpayer shall not be included in the tax base. The income that a resident taxpayer derives from interest on debt securities

issued by the Republic, the autonomous province, a local government unit or the National Bank of Serbia in accordance with the Law is not included in the tax base. Article 1 of this law provides that a taxpayer under law shall also be some other legal entity that is not set up with the aim of making profit, just like other non-profit organizations. In this regard, Article 25 is applicable to civil society organizations as well.

The environment surrounding establishment and providing tax benefits for endowments can be considered enabling. The Law on Endowments and Foundations in Article 10 provides that endowments and foundations may be established by one or more domestic or foreign natural or legal persons having a business capacity. Endowments may also be established by a will and if the testator did not specify the name of the executor of the will, competent court for probate proceedings shall determine the executor. Article 36 provides that the Managing Board, with at least three members, shall manage endowments and foundations, but paragraph 3 prescribes certain limitations anticipating that member of managing board may not be a minor, a person with no business capacity, an employee of the organization, a person that is a member of another management or supervisory body of the organization, a person which has official capacity to inspect the work of the organization, or a person whose interests may contravene the interests of the organization. Article 44 provides that endowments and foundations shall acquire assets through donations, gifts, grants, financial subsidies, wills, investment interests, rents, copyrights, dividends as well as any other legitimate source, but on the other hand Article 47 provides that the capital assets of endowments may not be reduced below the minimum value of capital assets (30.000 euros). Incentives are regulated by Article 7, which provides that the means (donations, gifts, financial subventions and inheritance and similar) of endowment, which is established with a view to achieve public interest, and foundation shall be exempt from taxes.

When it comes to practice, the survey showed a few cases of hidden tax on grants received by CSOs. According to the survey, special bank commissions on inflows from abroad (e.g. higher commission amounts than usual, charging a percentage of received funds) were reported by 4 organizations. Special fees for receiving funds from abroad prescribed by competent authorities were experienced by one organization. No data is available on the number of CSOs that use tax benefits for economic activities. The Tax Administration answered that this kind of data is not disaggregated in a way that would allow its extraction from their database.

In the survey, 11 out of 42 organizations reported that they have been using the possibility for tax benefits, most of them being tax benefits related to VAT exemption. Annual financial return form for CSOs does not include reporting of income from passive investments as a separate category. There is no data on how many CSOs utilize passive investments.

The process of establishing endowments is simple. Since the SBRA [Annual Report](#) for the year 2023, the number of registered endowments and foundations is 1060 (there is no

separate data on the number of endowments, they're given jointly with foundations); 94 applications for registration were submitted to the Registry for Endowments and Foundations, and 65 were approved while 1 application for registration of a foreign endowment or foundation was submitted and it was approved. According to an information request sent to SBRA in the past 12 months, application was denied for 29 endowments and foundations. Total number of endowments and foundations deleted from the register was 28. Two representative offices of foreign endowments and foundations were deleted from the register. None of the CSOs participating in the survey have established an endowment, so no complications related to the procedure for establishing endowments were reported.

2.1.2 Incentives for individual and corporate giving

A disabling environment has been evidenced regarding the legal framework for tax deductions for individual and corporate donations to CSOs and no changes were made to the legislative framework since the last report. According to the Law on Corporate Profit Tax, deductible donations are allowed for medical, educational, scientific, humanitarian, religious, environmental protection and sport purposes, as well as for donations to social protection institutions. CSOs are treated no differently than public institutions when it comes to funds donated to them being recognized as deductible expenditures.

Up to 5% of the total revenue is stipulated for tax deduction and clear indicators for final determining in each individual case are missing, which doesn't have stimulating effect to corporate donors. Furthermore, the Individual Income Tax Law still does not provide any incentives for individual donations.

Legislation regarding state policies supporting cross-sectoral cooperation between CSOs and the private sector is not in line with standards. There is no umbrella mechanism, policy or program for engaging civil society with the private sector. The Strategy on Development and Promotion of Socially Responsible Business expired in 2015 and a new policy document has never been adopted. The [Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030](#) and its [Action Plan](#) do not include the private sector. The Ministry for Human and Minority Rights and Social Dialogue is working on a policy document on the development and monitoring of the state of human rights and a national action plan for business and human rights, where both the private sector and civil society are planned to be engaged.

There is no umbrella mechanism for the civil society and private sector engagement, but these two sectors are engaged through other sectoral bodies, such as the [Philanthropy Council](#) established in 2018 as a government body gathering civil society and the private

sector, through the [Corporate Social Responsibility Council](#) of the Chamber of Commerce and Industry of Serbia, and other bodies. The Responsible Business Forum gathers only companies. The [Law on Social Entrepreneurship](#) was adopted in 2022 and the Council on Social Entrepreneurship gathers the civil society and private sectors. The private sector is mentioned only once in the Law, where the principles of the development and business in social entrepreneurship are listed, specifically, the principle on partnership and synergy of the public, private and civil society sectors.

There is no statistical data on the number of individual donors which claimed tax deductions for their donations in the past year. The Serbian legal framework for giving still misses tax relief for individual donations.

Not a single organization in the survey was faced with the request to receive permission to receive funds from private sources (private donations), e.g. donations and gifts from individuals, corporations, non-profit legal entities.

Legal framework in Serbia does not recognize public benefit organizations (PBO) status. Law on Association and Law on Endowments and Foundation recognize the public interest concept. However, a harmonized and unique definition of the concept of public interest is still missing and the definition is different in the Law on Associations (article 38) and the Law on Endowments and Foundations (Article 3).

The first defines program of public interest, implemented by an association, which will be considered as programs in the following sectors: social security; disabled war veterans' security; security of persons with disabilities; social child care; security of internally displaced persons from Kosovo-Metohija and refugees; promotion of birth-rate; assistance to senior citizens; health care; protection and promotion of human and minority rights; education; science; culture; information dissemination; environmental protection; sustainable development; animal protection; consumer protection; combating corruption; as well as humanitarian aid programs and other programs whereby the association pursues public needs exclusively and directly.

For the purpose of the second law, accomplishment of the objectives of general public interest shall be activities aimed at promoting and safeguarding human, citizen and minority rights, promoting democratic values, European integrations and international understanding, sustainable development, regional development, gender equality, improvement of social and health protection, promoting and improving culture and public information, promoting and popularizing science, education, art and amateur sport, improving position of persons with disabilities, looking after children and young people, supporting the elderly, environmental protection, fight against corruption, consumer protection, animal protection, humanitarian and other activities by which endowments and foundations are accomplishing objectives of general public interest.

Incentives prescribed by the Corporate Income Tax Law are related to for medical, educational, scientific, humanitarian, religious, environmental and sport purposes, as well as giving to social welfare institutions established under the law regulating social welfare. This results in their unequal tax treatment as receivers of funds from various donors and donors themselves (organizations and companies) which donate funds to CSOs working in different areas.

2.2. State support

2.2.1. Availability of public funding

There is no comprehensive document in Serbia regulating state support for institutional development of CSOs. Some elements are recognized in project-based financial support. Law on Associations (Article 38) provides the (financial) means for promoting programs or the missing share of the (financial) means for funding programs (hereinafter referred to as the program) that the associations are carrying out and are of public interest shall be secured out of the Republic of Serbia budget. The Government or the ministry responsible for the association's area of work assigns the funds based on the completed open call and concludes contracts for the implementation of the approved programs.

The program of public interest mentioned in paragraph 1 shall be considered as programs in the following sectors: social security; disabled war veterans' security; security of persons with disabilities; social child care; security of internally displaced persons from Kosovo-Metohija and refugees; promotion of birth-rate; assistance to senior citizens; health care; protection and promotion of human and minority rights; education; science; culture; information dissemination; environmental protection; sustainable development; animal protection; consumer protection; combating corruption; as well as humanitarian aid programs and other programs whereby the association pursues public needs exclusively and directly. On a basis of this article, [Government Regulation on Financing Programs of Public Interest \(Regulation\)](#) addresses the issue of allocation of funds on the basis of a public call issued by the competent authority and published on the official website and E-Government portal, as well as the criteria, conditions, area, method, distribution process, and manner and process of reimbursement.

However, there are also several other laws and regulations directly referring to the project-based financing sectorial CSOs such as youth, culture, persons with disabilities (including institutional support), criminal law in the part on distribution of money raised through the institute of deferral of prosecution etc. Distribution of the funds mentioned above is being conducted out of Government Regulation.

Serbia has not set up a special mechanism for the allocation of funds. Article 38 of the Law on Associations provides that the Government shall specify the criteria, conditions, scope, method, allocation procedure as well as the method and procedure of restitution of the means. These provisions also apply to the (financial) means allocated to the associations out of the budgets of the Autonomous Province Vojvodina and local self-government units. The regulation provides that funds are allocated in budget line 481 based on public calls managed by the commission established by the state administration body in charge of the public interest area.

Government Regulation only applies to appropriations under budget line 481 - Donations to non-governmental organizations but there is no specific percentage for distribution.

However, payments to other legal entities are also made from this budget line without applying the provisions of the Regulation. Outside the regulation, CSOs are also receiving funds from several other budget lines: 472 – Compensations for social protection, 451 – Subventions to public non-financial corporations, 423 – Contract services, 424 – Specialized services, 462 – Grants for international organizations.

The [Law on Games on Chance](#) from 2020 states that part of the funds, which is the revenue of the budget of the Republic of Serbia in the amount of 40% (hereinafter referred to as budget receipts), is used to finance the Red Cross of Serbia, organizations of persons with disabilities and other associations whose goal is to improve the social, economic and social position of persons with disabilities, disabled and other persons in a state of social need, institutions of social protection, sports and youth, local self-government units and treatment of rare diseases. Dedicated budget receipts from paragraph 2 of this article are distributed, in the amount of 19% each, for financing: 1) the Red Cross of Serbia; 2) organization of persons with disabilities and other associations whose goal is to improve the socio-economic and social position of persons with disabilities; 3) institutions of social protection and other associations whose goal is to improve the socio-economic and social position of persons in a state of social need; 4) sports and youth; 5) local self-government units. Dedicated budget receipts are distributed, in the amount of 5%, to finance the treatment of rare diseases. The method and criteria for the distribution of funds intended for the financing of subjects and purposes are determined by competent ministers.

A disabling environment has been evidenced regarding procedures for CSO participation in all phases of the public funding cycle. The Government Regulation does not set a requirement for the Government to consult with CSOs over funding priorities and programs for CSOs. CSO participation in the project selection or the monitoring and evaluation phases is not regulated. Representatives of the professional public may be appointed to the Commission for the Implementation of the Call. The process of the selection of these experts as well as other members of the Commission is regulated by an internal act adopted by the competent authority implementing the Call.

A partially enabling environment has been noted when it comes to responding to the needs of CSOs within available public funding. According to the [Law on the Budget of the Republic of Serbia for 2023](#), the total amount of planned funds for CSO support from the 481 budget line was 83.597.952 euros. In response to the information requests, the Ministry of Health stated that in terms of economic classification 481, 450.907.000 dinars were planned. The Ministry of European Integration awarded 6.417.136 dinars to associations through an open call. During 2023, the Ministry of Labor, Employment, Veterans and Social Affairs realized a total of 1.212.332.849 dinars from economic classification 481. The Ministry of Human and Minority Rights and Social Dialogue realized

a total of 30.050.068 dinars from the determined amount of funds for the non-governmental sector. 25.000.000 are planned funds to be spent within the Ministry of Internal Affairs. The Ministry of Internal and Foreign Trade paid out a total of 16.399.684 dinars. The Ministry of Sports planned to spend 3.427.410 for economic classification 481. In accordance with the budget, the planned funds of the Ministry of Culture for allocation to non-governmental organizations amounted to 817.734.000 dinars.

For economic classification 481, 91.000.000 dinars were paid by the Ministry of Information and Telecommunications. The Ministry of Construction, Transport and Infrastructure planned to allocate 15.000.000 dinars. Through the responses to the request, it is evident that often not all the allocated funds intended for grants to non-governmental organizations (economic classification 481) are finally allocated. For example, The Ministry of Justice had planned to allocate 500.000.000.000 dinars for classification 481, and from this amount, 54.569.527 dinars were allocated to organizations.

According to MM survey, out of 42 organizations only 4 of them are predominantly funded (over 50%) by state funding or local state bodies. In our focus groups, most organizations agree that the sums allocated to the civil sector are insufficient to cover the costs of their activities. Also, a representative of an organization that deals with women's rights pointed out that a big problem is the politicization of the allocation of funds (politicians come only to show off how they "gave" money for a project).

Organizations that were in our focus groups state that CSOs are discouraged from participating in open calls, because money is persistently awarded to organizations that have no references in the areas they are applying for and that are close to the ruling party. Because of this, or because of the small sums of money that are awarded in open calls, CSOs give up on applying for open calls of national and local authorities.

The lack of government bodies with a clear mandate for the distribution and/or monitoring of the distribution of state funds indicates practice is not in line with standards. There is no state institution with a mandate to allocate the biggest share of state funding. All state bodies and local self-governments have the mandate to allocate state funds to CSOs. Monitoring process should be done by each body which allocated fund for CSOs' programs/projects, but clear definition and unique monitoring methodology is missing, as well as an obligation to individual evaluations and summary evaluation of the effects of the competition in relation to the strategic document of the body in a particular area of public interest be done, and the evaluation reports (individual and summary one) published on the website of the competent authority body and on the eGovernment portal. However, there are no available evaluation reports on projects' implementation on the eGovernment portal.

A partially enabling environment has been evidenced regarding the predictability of funding. Funds from budget line 481 (grants for civil society organizations) and 472

(financing services of social protection) are used for financing sport clubs, churches and religious communities, public institutions, the Red Cross, which already have their own line defined within the budget. The funding falls under a separate category, but the budgetary classifications are the same as those for funds allocated to CSOs.

Compared to the 2020 budget, a decrease of 8% has been evidenced in the amount of funding for CSOs concerning budget line 481 (90.626.519 EUR in 2020, 83.597.953 in 2023).

There is no institution that is a core public funding institution. State administration bodies at different levels are the ones who, as beneficiaries of budget funds, finance and provide support to associations in areas of public interest. They are obliged according to the Regulation on funds for incentive programs or missing part of funds for financing programs of public interest that are implemented by associations to transparently publish information on open calls.

A disabling environment has been evidenced regarding CSO participation in the public funding cycle. In Serbia, there is no positive practice of involving the civil sector in decision-making processes on the priorities of the distribution of public funds. Out of 22 Ministries that responded to information requests, only 2 Ministries answered that they conducted consultation during programming of public funds for CSOs.

The Ministry of European Integration and the Ministry of Labor, Employment, Veterans and Social Affairs are the two ministries that conducted consultations. The Ministry of European Integration stated that they defined priorities and themes of open calls with the National Convent of the EU - it is an alliance of over 850 civil society organizations that promotes and maintains the EU accession dialogue. Priorities of the open calls, in the case of the Ministry of Labor, are defined in dialogue with organizations for persons with disabilities (33 federations of associations with about 500 local organizations). As an explanation for the non-inclusion of associations in the process of defining priorities, the other ministries stated that it is not provided for by laws or that they do not have funds designated for CSOs in their budget. Eight ministries stated that they do not have open calls and do not pay out funds to organizations, and therefore do not consult with the civil sector regarding priorities in the distribution of public funds. The Ministry of Culture stated that consultations are not foreseen under the Law on Culture and the Regulation on Financing and Co-financing in Culture. The Ministry of Sports responded that the definition of priorities is not provided for by the Law on Sports and by-laws. The Ministry of Internal Affairs stated that it does not have the requested information. There were no CSO representatives or private sector representatives included in the bodies that make decisions on allocation of state funding. CSO representatives are only included in some of the open call's commissions, as was the case for the Ministry of Information and Telecommunications. However, the task of the expert commission is to evaluate projects and make proposals that were submitted in the competition, not to decide on the distribution of public funds. The Ministry for Human and Minority Rights and Social

Dialogue stated that representatives of 24 councils of national minorities participate in the adoption of the Program Proposal for the allocation of funds from the Budget Fund for National Minorities (culture is defined as a priority area).

Government Regulation provides only the possibility for representatives of the expert public, including CSOs representatives, to participate in commissions for public open calls' implementation. Complaints from non-governmental organizations regarding the potential conflict of interest and bias in the process of distributing public funds to non-governmental organizations were received by the Ministry of Health (one complaint).

Complaints regarding the distribution of public funds in public tenders were received by the Ministry of Construction, Transport and Infrastructure (one complaint), Ministry of Education (24 complaints, 2 were solved in favor of the complainant), Ministry of Family Care and Demography (one complaint), The Ministry for Human and Minority Rights and Social Dialogue (5 complaints).

According to the survey, out of the 16 CSOs that indicated that they used some kind of support from national or local institutions during 2023, 3 CSOs stated that the state authorities did not follow the procedure prescribed by law for the allocation of funds, and 2 organizations said that they don't know. The selection of supported CSOs/projects was not transparent, said 4 organizations, and 5 said they did not know the answer to that question. Only one CSO felt that the funding decisions were fair.

A significant number of organizations that participated in the focus groups pointed out that they no longer participate in open calls because the money is allocated to GONGOs and phantom organizations.

2.2.2. Distribution and Transparency of Public funding

Legislation partially meets standards when it comes to the procedure for distribution of public funds being transparent and legally binding. Article 4 of the Regulation provides that the competent authority shall publish the annual plan for the announcement of public calls no later than January 31 on the authority's official website and submit it to the Ministry of Human and Minority Rights and Social Dialogue. The annual plan of public calls contains data on the provider of funds, area, name and planned period of announcing the public call and other relevant data depending on the type of the call. The Ministry prepares and publishes the calendar of public calls of all competent authorities on its website. Article 7 of the same Regulation provides that the application is submitted within a period that cannot be shorter than 15 days from the date of publication of the call.

This Regulation is a legal binding document for local, province and national authorities. However, there are no clear sanctions for violation of its provisions. The same problem applies to the criteria for selection.

Article 5 of the Regulation provides, in a very general way, the criteria for the selection of the program, resulting in increasing the possibility for arbitrary decision-making. The public interest criterion has not been defined so far. Article 9 provides that the applicants have the right to review the submitted applications and the enclosed documentation. They also shall be entitled to file a complaint to the list of evaluation and ranking of the submitted programs within 8 days of its publication, and the competent authority must decide on the complaint within 15 days. Distribution of funds for youth and culture does not recognize the appeal mechanism. If some CSOs are not satisfied with the decision, they can submit the appeals to the Administrative Court according to the provisions of the Law on General Administrative Procedure.

A partially enabling environment has been evidenced regarding procedures addressing issues of conflict of interest. Conflict of interest is mentioned in Article 8 of the Regulation where it is stated that members of the commission (for the implementation of the public call) are required to sign a statement that they have no private interest in the work and decision-making of the commission, that is, the implementation of the call (Declaration of no conflict of interest). The appointed person cannot undertake actions in the capacity of a member of the commission before signing the mentioned statement. In the case of finding out that a member is in a conflict of interest, the member of the commission is obliged to immediately inform the other members of the commission and to exclude himself/herself from the further work of the commission. The competent authority decides on the resolution of the conflict of interest in each case separately, and when it determines the conflict of interest, it will appoint a new member to the commission as a replacement. A conflict of interest exists if a member of the commission or members of his family (spouse or common-law partner, child or parent), an employee or a member of the body of the association participating in the open call or any other association connected in any way with that association, or in relation to those associations has any material or non-material interest, contrary to the public interest, in cases of family connection, economic interests or other common interest. The detailed content of the statement and the detailed procedure in which the absence of conflict of interest is considered are regulated by an internal act of the competent authority.

Practice partially meets standards when it comes to information relating to the procedures for funding and information on funded projects being publicly available. In accordance with the Regulation, the competent authority is obliged to publish the annual open calls plan on the authority's official website no later than January 31. The Ministry of Human and Minority Rights and Social Dialogue announced the launch of an online platform on public tenders, which consolidates all data on open calls at the national and local level.

Despite the obligation to transparently publish data on public tenders, certain institutions often fail to publish information on the composition of the Commissions that decide on tenders or to publish score lists for tenders. Also, information on the monitoring of supported activities and projects is not available.

About following procedural rules, a disabling environment has been evidenced. Out of 10 ministries that answered the information requests stating that they allocated funds to civil society organizations through open calls, 5 of them stated that they received complaints from CSOs that participated in these open calls.

The Ministry of Construction, Transport and Infrastructure has received one complaint regarding the procedure for the distribution of funds. The appeal was rejected with an explanation. The Ministry of Health has received one complaint regarding potential conflict of interest and biases in the decision-making process regarding the distribution of public funds. In the answer they stated that the complaint was received via email and therefore they did not provide with how this complaint was dealt with. They only stated that the Ministry answered that email. The Ministry of Family Care and Demography received one objection to the list of approved project proposals for funding. The objection was rejected. The Ministry for Human and Minority Rights and Social Dialogue received 5 objections to the evaluation and ranking list in the public call. All 5 were rejected. The Ministry of Education received 6 complaints about the evaluation list for the open call for pre-university education, 2 complaints were resolved positively. 18 objections were submitted to the open call for student associations.

According to the survey, out of the 15 organizations that indicated that they used some kind of support from national or local institutions during 2023, 3 CSOs stated that the state authorities did not follow the procedure prescribed by law for the allocation of funds, and 2 organizations said that they don't know. Civic Initiatives and the Balkan Investigative Reporting Network Serbia (BIRN) [published a research](#) in November 2023 on the funds allocated in public calls by the Ministry of Family Care and Demography in 2021. This research was part of the regular process of monitoring the spending of state funds in public calls conducted by various ministries in the fields of media and public information, civil society, culture, and youth, which CI and BIRN, together with other NGOs gathered in the OKO coalition have been investigating for four years. What stood out in the calls of the Ministry for Family Care in 2021 were a series of irregularities identified in the selection of organizations supported, based on which a network of connected organizations, as many as 24, received huge sums of money for projects that were never implemented.

The research showed that during 2021, at least 5 million euros were withdrawn from the Ministry of Family Care and Demography, then led by Radomir Dmitrović, through this network of "phantom" organizations. A whole range of "phantom" organizations applied to the Ministry for Family

Care and Demographics calls, receiving large sums of money for the implementation of programs of public interest. The competitions saw many approved projects supposedly dedicated to the prevention of peer violence and domestic violence.

The amounts received exceeded the usual funds allocated in public calls, with some associations receiving several million dinars, multiple times throughout the year, by applying to multiple different calls announced by the Ministry. The selection of supported programs indicated that the commission did not conduct a prior analysis of the references and experiences of the associations that applied, and approved funds for those who do not have them - there is no information available about the work and results of these associations (they do not have their own websites, social media pages, no media reports mentioning them, etc.). Therefore, it was evident that acting in the public interest was not the decisive criterion for program selection and fund allocation. Subsequently, the received money was transferred either to the accounts of private agencies owned by family members, friends, or neighbors of the association's representatives, or the money was transferred to the accounts of other associations that never received that money, nor were they informed about the projects.

Millions of euros were [thus diverted](#) to the accounts of family members, neighbors, friends, and acquaintances of people in this network, through agencies established for this purpose, instead of being used to support youth, women, and prevent violence. In the end, "phantom" associations submitted incomplete reports, and as later determined, false reports on implemented projects that were never actually carried out. This practice continued throughout 2022 and 2023.

As in previous years, GONGO and “phantom” organizations often appeared as winners, while numerous CSOs that have proven their competence in various fields were left without support.

The Ministry for Family Care and Demography has allocated 3 million euros [through three calls](#) in 2022, of which the majority (around 2.6 million euros) has once again been awarded to phantom associations. The problems with the calls organized by this Ministry have continued in 2023 as well. The Ministry announced four calls on 27 April 2023. A preliminary analysis of the competition results, published on June 22, showed that even a third of the organizations that received funding were not visible to the public in any way. They did not have websites or social media accounts, making it impossible to determine any trace of their previous work and results. What was particularly concerning was the [justified suspicion](#) of the connection between these organizations and state officials.

Additionally, a problem was highlighted in a focus group that the procedures for the allocation of state funding to CSOs were significantly prolonged. Open calls are, for

example, announced in February, the contracts are signed in May, and the grants are often paid only at the end of the year, when the projects are already largely completed.

The delay in financing worsens the position of CSOs because the possibility of implementing projects is called into question.

Within the focus groups, the discussion reached the conclusion that organizations are divided into two groups when it comes to public funding. The first group are those organizations that no longer participate in public open calls, they mostly give up on local open calls, while they still apply to national level open calls. This is due to the constant awarding of GONGO organizations. Other organizations are those that do not give up applying to open calls even though they persistently do not receive money in those calls, regardless of their experience and expertise in the fields they are applying for.

A partially enabling environment was evidenced regarding application requirements.

Of the 42 organizations that completed the survey, 16 indicated that they used some kind of support from national or local institutions. One organization stated that the criteria for the open call were not clear, and one stated that it did not know the answer; 6 organizations disagree with the claim that the application requirements were simple (e.g. low costs, few documents, etc.).

A fully disabling environment has been evidenced regarding the fairness of decisions.

The Agency for the Prevention of Corruption [publishes official opinions](#) on cases of public officials' conflict of interest. However, none of the announced opinions referred to conflict of interest in public funding allocation. Only one organization in the survey felt that the funding decisions were fair. The selection of supported CSOs/projects was not transparent, said 4 organizations, and 5 said they did not know the answer to that question.

As previously explained, Civic Initiatives and BIRN published research on the misuse of public resources on open calls of the Ministry of Family Care and Demography. Research has shown that organizations that have no previous experience in the fields they were applying for, or were founded just before the open call, often received money on the ministry's open calls. They often don't have social networks, and there are no clues about the results of their work. Research [showed](#) that Aleksandra Čamagić participated in the allocation of public money to a network of phantom organizations for years – for the first time in 2016 and 2017, when these organizations received money from the municipality of Novi Beograd, where she was working. After New Belgrade, Čamagić got a job in the Ministry of Family Care and Demography in 2021 and became a member of the open call commissions of this Ministry. This network received money from her during the Ministry's tenders that year and the following year. At the end of 2022, Čamagić moved to the administration of the City of Belgrade, and a few months later – this network received money from the Secretariat for the Economy and the Secretariat for Social Protection, which she headed at the time.

Organizations that participated in the focus groups state that CSOs are discouraged from participating in open calls, because grants are persistently awarded to organizations that have no references in the areas they are applying for and that are close to the ruling party. Because of this, or because of the small sums of money that are awarded in open calls, CSOs give up on applying for open calls of national and local authorities. A representative of an organization characterized the open call for CSOs within the Ministry of Justice as "irrational" and "meaningless".

2.2.3. Accountability, M&E of public funding

The procedure for distribution of public funds partially meets standards. Article 12 of the Regulation that regulates the monitoring of programs implemented stipulates that the competent authority monitors the implementation of the program for which funds have been approved in accordance with this regulation. Monitoring the implementation of the program includes: 1) the obligation of the association to inform the competent authority about the implementation of the program, within the terms specified in the contract; 2) review of the report by the competent authority; 3) monitoring the visit of representatives of the competent authority; 4) the association's obligation to allow the representatives of the competent authority to inspect the relevant documentation created during the implementation of the program; 5) collection of information from program users; 6) other activities provided for in the contract.

Monitoring may also include an audit by an authorized auditor, if this is provided for in the tender conditions and the contract. The association, that is, the implementer of the program, is obliged to enable the competent authority to monitor the implementation of the program. Article 13 of the Regulation that regulates reporting states that the association prepares periodic and final narrative and financial reports. The periodic and final narrative report contain: a detailed description of the activities and results of the implementation of the program in relation to the planned activities defined by the contract, to be able to evaluate the success by the competent authority and the explanation for any deviation from the program and review of corrective measures the undertaking of which is planned by the user of the funds. The periodical and final financial report contains: a budget presentation, which is an integral part of the contract, with an overview of all expenses incurred during the reporting period, as well as the entire documentation that justifies the expenses incurred. Article 14 of the Regulation that regulates submitting, reviewing and evaluating reports states that the association submits periodic and final narrative and financial reports within the terms stipulated in the concluded contract. The competent authority examines and considers the reports.

By reviewing the financial reports, the competent authority determines whether budget funds have been used for their intended purpose and whether there is accounting documentation that indicates their intended use. Payments and expenses that are not in

accordance with the contractual obligations and/or without corresponding accounting documentation will not be recognized, of which the holder of the program will be notified in writing. By reviewing the narrative report, the competent authority gains insight and evaluates the quality and success of the program in terms of the realization of the set goals. The competent authority informs the user of the funds about the performed assessment. At the request of the competent authority, the association shall submit a supplement, and an additional explanation of the allegations presented in the report within eight days of receiving the request of the competent authority for the delivery of additional documentation.

Article 15 of the Regulation that regulates monitoring visits, it is stated that to monitor the implementation of the program, the competent authority can do a monitoring visit. A monitoring visit, in the sense of this regulation, is a visit to the association, holding meetings of authorized representatives of the competent authority with authorized representatives of the association, attendance at certain events and manifestations or other program activities that the association conducts as part of the implementation of the program. Monitoring visits can be announced or unannounced. For programs whose duration is longer than six months and whose value of approved funds exceeds 500.000 dinars, as well as programs that last longer than a year, the competent authority carries out at least one monitoring visit during the duration of the program, i.e. at least once a year.

Legislation partially meets standards regarding prescribed sanctions for CSOs that misuse funds. Article 19 of the Regulation, that regulates proceedings in case of irregularities, stipulates that the competent authority informs the beneficiary of the funds that it will initiate the procedure for termination of the contract and return of the funds with the corresponding interest if the irregularities are of such a nature that they prevent the competent authority from establishing that the allocated funds were used for their intended purpose, that is, if they determine that the funds were not used for the intended purpose. Article 20 of the Regulation, regulating contract termination and refund, stipulates that if, during the monitoring of the implementation of the program, it is determined that the funds were not used for the intended purpose, the competent authority is obliged to terminate the contract, demand the return of the transferred funds, that is, to activate security instruments, and the association is obliged to return the funds with legal interest. No other mention of sanctions is present in the Regulation.

The monitoring process is just partially in accordance with predetermined and objective indicators. According to survey results, 5 organizations said that they do not know if their projects funded by the state were subject to monitoring. Five organizations responded that they were subjected to monitoring, four were not and 2 answers were unknown. Monitoring of project implementation was carried out in accordance with pre-defined criteria, ten organizations said. Visits aimed at monitoring the project by representatives of competent authorities were announced in advance in the case of 4 organizations, while in the case of 3 organizations the visits were unannounced. In the case of the remaining 6 organizations, the answer is not clear. Only four ministries stated that they monitored the projects of associations, endowments and foundations that were financed by that institution. The Ministry for European Integration conducted monitoring

of all 6 financed projects. Monitoring was carried out through visits and constant communication with organizations. However, they do not have special criteria based on which monitoring activities are carried out.

The Ministry of Health carried out monitoring of 15 projects by visiting associations and attending certain activities within the implemented projects. There are no criteria for monitoring. The Ministry of Family Care and Demography supported a total of 67 projects during 2023. Of that number, representatives of the ministry attended the implementation of project activities in the case of 10 associations. The Ministry of Education stated that it carried out monitoring in the form of online consultations and through visiting events organized by associations. However, they visited the events only in the territory of the City of Belgrade, because, as stated, they do not have funds for visits outside of Belgrade. In its response, the Ministry of Sports stated that they had controlled the implementation of 192 projects, but it is not clear how this control was carried out. The Ministry of Construction, Transport and Infrastructure and the Ministry of Internal and Foreign Trade stated that the monitoring of the projects approved for financing in 2023 will be carried out in the current year 2024. In response to the question of whether they monitor the projects of associations, endowments and foundations, most ministries that allocate funds for this purpose stated that monitoring is carried out based on narrative and financial reports of project applicants.

As part of a focus group with organizations that are registered providers of social/health services, a representative of one organization stated that they conducted a survey that showed that even in 30 local self-government units, monitoring of CSO activities in the field of social services was not carried out.

A disabling environment has been identified when it comes to regular evaluation on effects/impact of public funds carried out by state bodies. The Ministry of Information and Telecommunications conducts periodic evaluation of projects that are co-financed through open calls in the field of public information. The evaluation of the supported projects in 2022 is underway. Reports from previous years are available on the website of the Ministry. The Ministry of Education conducts the final evaluation after the associations submit the final narrative and financial reports. The last evaluation was carried out in early 2024. In its response to the information request, the Ministry of Sports stated that at the end of each year, it analyzes all programs from the previous year, but that it does not perform periodic evaluations of the effect or conduct an analysis of the success, quality, and degree of achievement of the goals of the programs for which funds were allocated through an open call.

The last periodic evaluation regarding the effects of state funding of associations was carried out by the Ministry of Internal and Foreign Trade

for consumer association programs in October 2023 and is available on the ministry's website.

The Ministry of Labor, Employment, Veterans and Social Affairs stated that they conduct an annual evaluation in terms of program activities on a permanent open call in the field of protection of persons with disabilities. The last evaluation was carried out in 2022. It is important to note that all these evaluations primarily refer to the evaluation of realized projects that received funds at the open calls of the ministries. The Ministry of Construction, Transport and Infrastructure, the Ministry of Culture, the Ministry of Justice, the Ministry of Tourism and Youth, the Ministry of Family Care and Demography, the Ministry of European Integration, Ministry of Health, Ministry of Human and Minority Rights and Social Dialogue stated that they don't carry out periodic evaluations regarding the effects of state funding of associations, endowments and foundations.

2.2.4. Non-financial support to CSOs

A disabling environment has been evidenced in the legislation allowing state authorities to allocate non-financial support to CSOs. This area is not adequately regulated by any separate legal act. The Law on Public Property defines who is the holder of the property right and who has the right to use the real estate in the public domain. Among others, Article 19 of the Law provides that beneficiaries are state bodies and organizations, as well as bodies and organizations of an autonomous province or local self-government units, but also that things in the public domain may be used by other legal entities based on a concession, or otherwise prescribed by law.

The Action Plan for the Implementation of the Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030, for the period from 2022 to 2023, provides for the development of criteria and guidelines for providing non-financial support to civil society organizations, namely for the 4th quarter of 2023, as well as the promotion and monitoring of the implementation of the guidelines for providing non-financial support to civil society organizations and providing support to the state bodies for their implementation, for the 4th quarter of 2023. At the time of writing this report, there is no data on the implementation of the mentioned activities.

A disabling environment is present therefore regarding processes of providing non-financial support as there is no procedure for providing non-financial support to CSOs other than the mentioned provisions in Article 19 of the Law on Public Property.

Practice indicates a partially enabling environment when it comes to providing non-financial support. Only 3 Ministries answered that they provide non-financial assistance

to CSOs. The Ministry of European Integration provided non-financial assistance by providing space for activities, trainings and participation in gatherings. The Ministry of Internal and Foreign Trade facilitated training and study visits to associations. The Ministry of State Administration and Local Self-Government held training sessions for association members in the field of information and communication technologies.

According to the MM survey, out of 16 organizations that received some type of support from the state or local authorities, only one answered that they received non-financial support.

2.3. Human Capital

2.3.1. Employment in CSOs

When it comes to treating CSOs in an equal manner to other employers when it comes to laws and policies, legislation is enabling. There are no special registration requirements when hiring people in relation to employment in the commercial sector. The [Labor Law](#) and the [Law on Compulsory Social Security Contributions](#) do not treat CSOs differently than other legal entities, neither as employers nor their employees. All other non-employment contracts (copyright contract, work contract, etc.) under the same conditions are available to CSOs and the people hiring them. **However, data is not available on equal treatment of CSOs as beneficiaries of state incentive programs.** In response to the information request, the National Employment Service responded that it does not have data on the number of citizens' associations that have benefited from programs and initiatives during 2020, compared to other entities. So, there is no available data on the number of CSOs that benefited from employment support programs when compared to other entities. None of the CSOs that participated in the survey reported the use of state incentive programs for employment. One CSO stated in an interview that they do use incentive programs for employment.

There are clear and regular statistics on the number of employees in the non-profit sector. The Central Registry of Compulsory Social Insurance collects and analyzes data on registered applications for compulsory social insurance for taxpayers who have the status of associations, foundations and endowments (data were provided in total for all three types of CSOs).

According to the information request, the Central Register reported that the total number of insured persons in the Register for whom they are liable for contributions from citizens' associations, endowments or foundations in 2022 was 9775 and in 2023 it was 11.003.

The number of insured persons who were employed full-time in 2022 was 8832 and in 2023 it was 9.943. The number of insured persons who were employed part-time in 2022 was 943 and in 2023 was 1060. The number of insured persons who were employed based on a fixed-term contract was 3622 and in 2023 was 3985. The number of insured persons who were employed for an indefinite period in 2022 was 6153 and in 2023 was 7018. The number of insured persons who were employed outside of employment in 2022 was 4529 and in 2023 was 4490.

2.3.2. Volunteering in CSOs

Legislation is not in line with standards when it comes to stimulating volunteering and incorporating best regulatory practices in this area, while at the same time allowing for

spontaneous volunteering practices. The [Law on Volunteering](#) contains the necessary minimum provisions for the protection of volunteers and their organizations and leaves other issues for the parties to define. The law does not prevent spontaneous volunteering but does not explicitly provide for spontaneous volunteer practice.

With the aim to assess the effects of the Law on Volunteering and the situation in the field of volunteering in Serbia, a Working Group was formed in early February 2020, involving representatives of relevant CSOs. Volunteering is not treated as a social value, but as free work, there is a lack of an adequate definition of volunteering, over-regulation of the Law, lack of incentives for both volunteers and volunteering organizers, unjustifiably high administrative obligations (and associated costs) for volunteering organizers, existing possibility (as well as examples) that employers will also abuse the Law to hire young, educated people as volunteers, instead of hiring them as full employees, a lack of contribution to the evaluation of volunteer engagement, a lack of protection of associations as organizers of volunteering, inconsistency of the Law with other laws that presuppose voluntary engagement, etc.

A Draft law on Volunteering published in 2022 after a public debate process, contains the minimum provisions for the protection of volunteers and their organizations. The Draft law does not prevent spontaneous volunteering and mentions ad hoc volunteering as activities of public interests, for public good or the good of another person, which do not last more than 10 hours a week, no more than 30 days continuously or with breaks, in one calendar year. Ad hoc volunteering is not mentioned anywhere else in the Draft law again. Article 4 of the Draft law defines activities that are not considered as volunteering, including activities common in family, friendly or neighborhood relations.

There are no requirements to register volunteers with state authorities. Volunteering organizers are required to apply into the register of volunteering organizers and to keep a record on volunteers and volunteering programs.

Volunteering organizers are required to file a report to the Ministry on volunteers and volunteering programs by 31 of March for the previous year. This report must contain data on the volunteering organizer, the volunteering program or volunteering activities, volunteering users, volunteers and volunteer contracts. A more detailed content and the means of maintaining the register on volunteering organizers, register on volunteers and volunteering programs and the process of filing report are done by the Minister.

When it comes to incentives and state supported programs for the development and promotion of volunteering, the environment is assessed as disabling. There are no strategic state policies or other documents aimed on promotion of volunteerism, support or training for volunteers. The Law on Volunteering provide the right to reimbursement of contracted expenses in connection with volunteering, payment of pocket money in the case of long-term volunteering, insurance in case of injury and professional volunteering

in the case of long-term volunteering or if so, stipulated by the contract, as well as the right to receive a certificate of volunteering are envisaged.

The Action Plan for the Implementation of the Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030, for the period from 2022 to 2023 mentions incentives and programs for promoting and supporting volunteering among youth but no report exists on the implementation of this activity.

Encouraging volunteering among youth is a measure included in the Youth Strategy 2023-2030. Although promoting volunteering and activism among young people is commendable, there is still a lack of a comprehensive document that would cover volunteering in Serbia.

When it comes to clearly defined contractual relationships and protection covering organized volunteering, the legislation is evidenced as enabling. The Law on Volunteering contains the necessary minimum provisions for the protection of volunteers and their organizations and leaves other issues for the parties to define. The law is detailed when it comes to regulating the relationship between volunteers and volunteer organizers. It also addresses in detail the issue of their rights and responsibilities. Long-term volunteering has been defined as performing volunteer work longer than 10 hours per week, for at least three months without interruption. The law provides that a volunteer organizer may be a legal entity whose primary purpose is not to obtain profit. It also stipulates the conditions under which the organizer can be a company and a public company. These are the following conditions: if it organizes volunteering for the common good, that is, the good of another person in jobs outside the activities of a company or public company, if the performance of voluntary services does not generate profit and if volunteering does not replace the work of employees or other radon-engaged persons. The law explicitly emphasizes that a volunteer has the right to be aware of the conditions of volunteering, the rights conferred on him by law, to be able in writing to request a description of a volunteer service or activity, to be familiar with the code of conduct, to request that he be provided with appropriate training, professional assistance, etc.

Practice indicates a partially enabling environment about incentives and programs used by CSOs and the implementation, monitoring and evaluation of policies, strategic documents or laws governing volunteering. According to the survey, only 3 organizations stated that they had to register volunteers with the competent state authority. One organization faced sanctions for hiring volunteers without reporting to the competent state authority. There is no data on CSOs benefiting from incentives for supporting volunteerism. Supervision over the implementation of the Law on Volunteering and other regulations on volunteering and contracts on volunteering is carried out by the labor inspection, that is, the administrative inspection. In carrying out inspection supervision, the inspector is authorized to issue a decision to order the volunteering organizer to remove established violations of the law, other volunteering regulations, and volunteering

contracts within a certain period. The volunteering organizer is obliged to notify the inspection about the execution of the decision, no later than 15 days from the date of expiry of the deadline for remedying the established violation. The labor inspector, that is, the administrative inspector, will submit a request to initiate a misdemeanor procedure if he finds that the organizer of volunteering has committed a misdemeanor by violating the law or other regulations governing volunteering.

There is no systematic, comprehensive data on volunteers, volunteer hours or monetary value of volunteer work.

Some data is being collected by the Ministry of Labor, Employment, Veterans' and Social Affairs, in accordance with the Law on Volunteering, which registers only organizers of volunteering, but the number of volunteers engaged, and volunteering hours spent was not evidenced. There are 444 [organizers of volunteering](#). In the information request, the Ministry stated that they are not responsible for volunteer records, and therefore do not have information about their number.

2.3.3. Civic engagement and education

Civic education is partially promoted through policy/strategy/laws. It is recognized by the [Adult Education Law](#) and the [Law on the Fundamentals of the Education System](#). Article 2 of the Adult Education Law states that non-formal education is an organized process of adult learning based on specific programs, to acquire knowledge, values, attitudes, abilities and skills aimed at adult personal development, work and employment and social activities. The Law recognizes associations (among other institutions and organizations) as organizers of adult education activities if they are registered for educational activity implementing according to regulation which defines activities' classification (Article 16). Also, other organizations may acquire the status of publicly recognized organizer of activities of non-formal adult's education if it is registered for educational activities, fulfilled standards prescribed and based on competent Ministry approval in accordance with this Law (Article 17). Article 44 of this Law provides that non-formal education programs include programs in the field of entrepreneurship, knowledge of science and technology, computer training, foreign language programs, environmental protection and ecology, etc.

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. The Law on Youth provides that funds from the budget of the Republic shall be provided for financing projects of youth organizations aimed on public interest in the youth sector, which shall, inter alia, encourage non-formal youth education in the youth sector and develop the quality of non-formal youth education. The [Strategy for Creating an Enabling Environment for the Development](#)

[of Civil Society for the period from 2022 to 2030](#) promotes the importance and role of civil society in various areas of social functioning.

Civic education is partially included in the official curriculum at all levels of the educational system. Civic Education or Education for Democracy and Civic Society has been a part of the official education system for more than 19 years. It is implemented as a compulsory optional subject, included in the curriculum of elementary and secondary schools, which covers important social topics – human rights, a democratic society, the importance of civic activism and the work of the civil sector.

In the answer to the information request, the Institute for the Improvement of Upbringing and Education responded that “that cooperation with citizens' associations, endowments and foundations is not a structural part of plans or programs. However, by reviewing the teaching and learning program, in the part where instructions are given for the didactic-methodical implementation of the program, this type of cooperation is recommended to schools everywhere where it is in the function of achieving program outcomes. This is in accordance with Article 6 of the Law on the Basics of the Education and Training System, which talks about the elements of the quality of education and training in the Republic of Serbia, where, among other things, cooperation with parents, that is, other legal representatives and the wider community is stated (paragraph 9).” They stated that “Monitoring the cooperation of schools with the civil sector is not in the description of the Institute's work, but based on the various activities that the Institute carries out (e.g. the competition Learned at the seminar applied in practice or the competition for examples of successful extracurricular activities) we know that schools achieve diverse cooperation with citizens' associations, endowments and foundations, however, it is visible in the documents of those institutions.”

Practice indicates a partially enabling environment when it comes to including possibilities for civic engagement in the educational system. At certain faculties, there are opportunities for professional practice in CSOs. However, each faculty decides on this type of engagement of students individually.

Many CSOs offer volunteering possibilities to pupils that are not necessarily coordinated with educational institutions.

Area 3: Government-CSO Relationship

3.1. Framework and practices for cooperation

3.1.1. State Policies and Strategies for Development of and Cooperation with Civil Society

The Government of Serbia has adopted [a Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia from 2022 to 2030](#) and an [Action Plan for the Implementation of the Strategy for Creating an Enabling Environment for Development of Civil Society for the period 2022 to 2023](#), which partially meets standards.

The process of developing the strategy was boycotted by a significant portion of civil society.

When declaring the boycott, requests were sent to this Ministry and the Government, as for the Directorate for the Prevention of Money Laundering and Financing of Terrorism to publish a report on the "List" case, and competent institutions to initiate the procedure for determining responsibility for exceeding the authority of the Directorate prescribed by the Law on Prevention of Money Laundering and Financing of Terrorism; the National Assembly to stop the violation of the Code of Ethics and the abuse of this institution for spreading lies, labeling and intimidating the civil sector; and to stop tabloid campaigns against the civil sector and independent journalists in the pro-regime oriented media.

A disabling environment has been evidenced regarding the development of this strategic document. Despite this, the work on the document continued throughout 2021, with involvement from CSOs that did not take part in the boycott. There were many omissions in the process of adopting the Strategy. The Strategy, which is firstly meant to cover the period from 2021 to 2030, was not adopted by the end of 2021, and was not put up for public debate prior to its adoption, despite objections from the Public Policy Secretariat of the Government of Serbia. In the section listing key challenges, the Strategy stated that the public and citizens had an “unnecessarily very negative” perception about the work of civil society, due to them being uninformed on the work of CSOs, and negative campaigning led by “interest groups”. Despite being drawn attention to by numerous relevant international bodies, the case of “the List” is only mentioned in a footnote.

The Strategy in no way acknowledges the role of the government in creating a negative perception of CSOs and a hostile environment for civil society operations.

A partially enabling environment exists in CSO participating in all phases of the development of this strategic document. The Ministry for Human and Minority Rights and Social Dialogue, the competent authority for the development of this strategic document has published an open call for participation in the consultation phase on the Initial Basis of the document and an open call for participation in the consultation phase on the draft version of the document. No public debate has been organized for the draft version of the strategy, which is a step that precedes the adopting of the proposal of the document in the Government. The Ministry received 6 suggestions to the proposed draft version of the strategy: 1 from an educational institution, 2 from associations (1 from a member of an association), 1 from a citizen and 2 from state bodies. No consultation meetings have been in-person.

CSOs were included in activities for joint implementation of the strategy, while no data exists of any process for the monitoring and evaluation of activities so far. The monitoring and evaluation process is conducted by a joint body made of state and CSO representatives - the Council for Creating an Enabling Environment for the Development of Civil Society. No CSO recommendations were included in the strategic document during the consultation phase. At the end, the Strategy included data from some segments of the sector. For example, the Strategy does refer to statistics published by civil society and the state when it comes to participation of CSOs in decision making processes. There is no data on active CSOs, employment in CSOs, income sources and data and others.

The Action Plan prescribes specific measures and actions to be taken, the responsible authorities and provides the timeframe in which that should happen. The Action Plan for implementing the Strategy for 2022-2023 was only adopted in September 2022, with a delay of two months having in mind legislation regulating the planning system. The existing Action Plan has expired, and a new one has not been adopted yet. There are no documents containing the analysis of the implementation of the expired Action Plan expect for 2022 (a simple excel table). According to this report, only 11 out of 49 indicators have been reached. This report was presented as a non-user-friendly table which was not accompanied by a narrative report/evaluation. **This a disabling environment has been evidenced regarding the monitoring, evaluation and revision of the strategic document.**

In 2022, funds were provided in the total amount of 529.250.000 dinars, and in 2023 in the amount of 530.650.000 dinars, and in accordance with the budget possibilities of the Republic of Serbia. Total for the entire period of validity of the Action Plan - 1.059.900.000 dinars. All funds necessary for the implementation of the activities presented in the Action Plan Proposal in 2022 were provided in accordance with the Budget Law and in 2023 funds have been planned in accordance with the limits set by the Ministry of Finance for all budget users, and within the mentioned sections and corresponding programs within which funds are planned for the implementation of the activities shown in the action plan. In this sense, the financing of this Action Plan does not require the provision of additional funds from the budget of the Republic of Serbia. Funding from donor funds is planned for certain activities. Those measures are conditionally executed, because they are financed from donor sources.

In all the activities that are stated to be part of the program, which are realized through funds provided in the budget, it is about the regular work of state officials and deputies within their prescribed activities, whether it is their participation in working groups or individual monitoring work implementing regulations or creating certain analyses, reports, collecting data and the like and do not require special budgeting.

A partially enabling environment has been evidenced regarding cooperation between state and CSOs. According to the survey, 29 out of 42 CSOs reported cooperation with state institutions in policymaking/legislation drafting and activities. The focus group concluded that the involvement of CSOs in the processes of adopting public policies is weak. One organization stated that institutions launched several initiatives for the adoption of an anti-corruption plan, but it was never adopted. One organization stated that they no longer participate in working groups at the local level, because the authorities have their own organizations that participate and give legitimacy to those processes, but that they participate in budget discussions where the authorities adopt their proposals.

One organization stated that it no longer participates in the adoption of policies at the local level because they do not receive timely documents for comment. Pro-forma cooperation of CSOs with the state has been evidenced with important draft laws in the areas of internal affairs and media regulation.

CSOs were faced with a short timeframe to review, let alone provide meaningful comments on hundreds of pages of legislation, which could have a serious negative impact on the civic space and human rights in Serbia. Despite all the comments provided by CSOs on the initial withdrawn draft to improve it, the Ministry ignored all those comments and failed to inform the CSOs involved in the consultative process that a new draft was ready and would be open for public consultation.

In February 2023, the Minister of Interior stated that work was [underway on a new Draft Law](#) on Internal Affairs. Almost simultaneously with the sudden opening of the public consultation in December 2022 regarding the Law on Internal Affairs, the Ministry of Justice also opened a public consultation on 5 laws that would implement a comprehensive judicial reform in Serbia, which CSOs also criticized. The decision of government representatives to schedule discussions on 11 important draft laws suddenly and immediately before the winter break, a period when CSOs have increased workload, indicates the (un)sincerity of the government's intention to include CSOs as equal partners in the law-making processes.

Regarding media laws, the public debate was marked by the criticism of journalists' associations pointing out numerous shortcomings in the draft laws, which would set back

the media scene in Serbia. The fact that the consultation process with the media was merely a simulation of dialogue between the authorities and relevant 102 media representatives and that the lack of transparency deeply reflected the entire process, is evidenced by the fact that several controversial provisions were inserted into the drafts overnight just before their adoption.

The announced elections for December 2023 probably influenced the Government's determination to accelerate the adoption process of these laws, after two years of delay, before the dissolution of the Parliament and the Government.

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

The Law on Ministries defines the Ministry for Human and Minority Rights and Social Dialogue as the competent authority for state administration tasks related to: preparation of regulations governing the position of associations and other civil society organizations, with the exception of political and trade union organizing; initiating dialogue with civil society on issues of common interest; preparation and implementation of strategic documents related to the creation of an enabling environment for the development of civil society, with the aim of further developing cooperation between the public, private and civil sectors; measures and activities aimed at increasing the capacity and sustainability of the work and activities of associations and other civil society organizations; collection and distribution of information relevant to the work of associations and other civil society organizations; cooperation with competent authorities in the performance of tasks related to programming and management of pre-accession and other European Union funds to support civil society, as well as other tasks determined by law.

The budget for the Ministry in 2023 was 527.381.000 dinars. The budget is 8% higher compared to 2022. The number of employees in the Ministry according to its Rulebook on Internal Organization and Systematization of Workplaces from 7 February 2023 was: 70, with 3 functionaries, 7 civil servants in position, 74 civil servants and 3 officials. In addition, there are employees in the Cabinet, including: 4 workplaces with 5 executioners. These numbers are the same compared to last year.

*In 2023, the Government of Serbia **established** a Council on Creating an Enabling Environment for the Development of Civil Society.*

The Council has the following mandate: monitoring and analyzing the situation and making proposals for improvement, related to the following areas: freedom of association and

freedom of assembly; freedom of speech; inclusion of citizens in the decision-making process, transparency and access to information; legal framework for the operation of organizations (legal and financial framework of operation); financing from public funds; philanthropy; provision of services; volunteering, non-formal education and civic activism; monitoring the implementation of the Strategy accompanying action plans; monitoring and analysis of public policies that relate to and influence the enabling environment for the development of civil society; monitoring the involvement of civil society organizations in the process of creating public policies by reviewing the reports on consultations conducted by state administration bodies and providing recommendations for improving the standards and practices of the consultation process with interested parties; taking positions and giving proposals on draft laws, public policy documents and other legal acts that relate to and affect the enabling environment and the activities of civil society (including the drafting of regulations and the review of all regulations that affect the work of civil society organizations and identifying the needs for changes in regulations); considering and taking positions on current issues related to the activities of civil society and the protection of human rights; consideration of the Annual Summary Report on the expenditure of funds which, as support for program activities, have been provided and paid to associations and other civil society organizations from the budget of the Republic of Serbia; monitoring and considering the reports of domestic and international organizations related to the enabling environment for the development of civil society, in the part in which they are relevant for the work of the Council.

The Ministry has appointed one person from its ranks to serve as the secretary of the Council. The Government decision on the establishment of this body only provides general provisions on its work, leaving to the Council itself to adopt the Rules of Procedure and Work Plans. No provision mentioned any financial aspects of the work of the Council. Members of the Council do not get financial compensation for their work. The Council does not have a dedicated budget for its work. The Council does not have employees and there are 9 government representatives in the Council and their mandate is identical to CSO representatives.

The Council's Work is often influenced by political dynamics, for example, snap elections and prolonged formation of the new Government. Whenever a new Government is formed, a new Council membership needs to be appointed.

There is no report presenting comprehensive data on the number and frequency of meetings organized which involve CSOs in the past year. Individual requests for free access to public information were sent to each Ministry (23). Responses came from 22 ministries. The questions in the requests refer to the participation of representatives of associations, foundations and endowments in bodies, that is, groups and commissions established for specific issues or policies in the past year. From the overall number, 13 Ministries reported on the involvement of representatives of the civil society sector in various bodies and working groups for drafting laws or monitoring public policies. In the

case of 5 Ministries, there were no such activities, and 4 ministries stated in their response to the request that they did not have such information.

According to survey results, 17 out of 42 CSOs responded that they were not informed about the work and only 9 CSOs responded that they agree that decisions were dominantly based on CSO input, while 27 out of 42 CSOs reported participation, 10 reported agreements that all relevant decisions of the Council are taken with CSO participation (other answers were “I don’t know” in most cases). There are no cases of CSO exclusion. CSOs reported in the survey that they have not received any invitation to participate or that they did have the capacities to engage.

There are no cases evidenced on proposals not being accepted/implement by ministries/government in 2023. But there is the example of the Law on Same-Sex Partnerships [proposed](#) by the Ministry back in 2022 but was never sent into the official procedure to the National Assembly by the Government of Serbia after the President announced he would not sign such a law. No update on the process of its adoption has been heard ever since except a few statements made by the Ministry itself.

The Ministry has initiated a process of the creation of a Database on Contact Points for the Cooperation with Civil Society Organizations.

The contact points for cooperation with CSOs at the republic, provincial and local levels are the officers employed in these administrative bodies who should facilitate and improve communication and cooperation between administrative authorities and civil society organizations, especially in the processes of adopting development planning documents, public policy documents, laws, regulations and other general acts.

3.2. Involvement in policy- and decision-making process

3.2.1. Standards for CSO Involvement

There are clearly defined standards regarding the involvement of CSOs in policy and decision-making processes, in line with best regulatory practices prescribing minimum requirements which every policy-making process needs to fulfill, giving an enabling environment in this area. The provisions and standards that enable CSOs to participate in decision making processes are available in several different laws and by-laws.

The [Law on Public Administration](#) prescribes the duty and obligation of public administration bodies to provide conditions for public participation during the preparation of draft laws, other regulations and acts (Article 77).

The [Law on Local Self Government](#) prescribes several obligations relevant to CSOs involvement. There is an obligation of local self-government units (LSGs) to regulate in their statutes the implementation of the obligatory procedure of public debate during the preparation of the statute, budget (in the phase of investment planning), strategic development plans, determination of source income rates, spatial and urban plans, and other general acts based on proposals of qualified number of citizens or request of one-third of city councilpersons. There is also possibility for citizens to initiate a public hearing, provided that such a proposal is supported by at least 100 citizens with voting rights in the municipality, collected in accordance with the regulations governing the citizens' initiative.

The [Law on the Planning System](#) stipulates the principle of publicity and partnership, which implies that public policies are determined in a transparent and consultative process, i.e. that a transparent consultation process is conducted with all stakeholders and target groups, including citizens' associations and other civil society organizations, scientific and research organizations, taking into account the individual and legal interests of all stakeholders and target groups, while protecting the public interest.

The National Assembly's Rules of Procedure prescribes that scientists and experts who are not MPs may participate in the work of Assembly committees and prescribes the possibility of organizing public hearings for the purpose of obtaining information or expert opinions on proposals for acts in the parliamentary procedure, monitoring the implementation of the law, or for exercising the control function of the National Assembly; other persons may attend public hearings at the invitation of the chairman of the committee.

The Government's Rules of Procedure provide that the Government, through competent ministries and services, cooperates with associations, trade unions and municipalities. The document prescribes mandatory public hearings. The proponent is required to conduct a public hearing in preparation of a law that significantly modifies certain issues or is related to issues of special interest to the public. This obligation applies to the preparation of new systemic laws or new laws regulating previously unregulated areas, as well as in the case of major amendments to existing laws. The deadline for submitting initiatives, proposals, suggestions and comments in written or electronic form is at least 15 days from the date of the public invitation. The public hearing lasts at least 20 days.

The [Regulation on the Methodology of Public Policy Management and Regulatory Impact Assessment, and Content of Individual Public Policy Documents](#) was adopted in the beginning of 2019. The process of planning, drafting and adoption of public policy acts and documents at all levels was harmonized by this document, which should result in their better and more efficient implementation. By adopting this regulation, mechanisms have been put in place to systematically prevent the adoption of ineffective regulations and documents that do not meet the prescribed standards and criteria.

The [Rulebook on Good practice Guidelines for Public Participation in the Preparation of Draft Laws and Other Regulations and Acts](#) prescribes that consultation includes the participation of other state bodies, relevant associations and the professional public, in a manner that ensures openness and effective public participation in the process, in accordance with the law. **In addition, the Council on Creating and Enabling Environment for the Development of Civil Society was established in 2023.**

However, legislation only partially meets standards when it comes to providing educational programs/training for civil servants on CSO involvement in state policies.

The [National Academy of Public Administration](#) is the central institution of the system of professional development in public administration in the Republic of Serbia, with the status of an officially recognized organizer of informal adult educational activities. It was founded in accordance with the Law on the National Academy of Public Administration and began work in January 2018.

By implementing the training program, and along with using modern forms and methods of work on professional development, the Academy improves the competencies of employees working in public administration.

According to the [General Training Program for Civil Servants for 2023](#), the National Academy for Public Administration did not organize a training program that specifically deals with the participation of civil society organizations in the process of creating regulations and public policies. However, the importance of the participation of civil society organizations is mentioned as an integral part of the training programs related to the process of drafting regulations and public policies. For example, the importance of civil society participation is mentioned in the following training programs for 2023: creation of public policies; drafting of public policy documents; evaluation of public policies; evaluation of the costs of public policies; the process of creating, implementing and reporting on the implementation of government programs, and many more.

There is no regulation prescribing the mandatory existence of units or persons for cooperation with civil society at the level of the entire public administration. When it comes to the national level, the [Conclusion on the Adoption of the Guidelines for the Inclusion of Civil Society Organizations in Working Groups for the Preparation of Proposals for Public Policy Documents and Drafts, that is, Proposals for Regulations](#), adopted by the

Government of Serbia in 2020, prescribes that the Ministry for Human and Minority Rights and Social Dialogue takes care of the process of including CSOs into working groups, in cooperation with the sectoral competent authority which is initiating the regulation draft for which the working group is formed. This Ministry also reports to the Government on annual statistics covering CSO participation in line with the Guidelines.

Moreover, this Ministry concluded a process of forming a Database on CSO Contact Points, for all levels of governance - the national, provincial and local. The Ministry informs that the purpose of this Database was enabling and encouraging direct communication and cooperation between administrative authorities and civil society organizations, especially in decision-making processes, but also cooperation and the exchange of experiences of the state authorities themselves. authorities in this area.

The existence of contact points in administrative bodies for cooperation with CSOs is one of the institutional mechanisms for cooperation foreseen by the revised Code of Good Practice for the Participation of Citizens in the Decision-making Process of the Council of Europe. It is important to note that not all state actors from all levels of government have yet provided information on the contact point to the Ministry.

Snap elections and prolonged delay of forming new governments has had impact on the functioning of institutions and respect for democratic procedures. A partially enabling environment has been assessed regarding commenting on policy/legal initiatives at an early stage. No comprehensive data on the number of public consultations held out of total number of passed laws/bylaws is available. The Government has not published a report for 2023. The Government answered that this information is available on the websites of the National Assembly and competent ministries.

The Public Policy Secretariat reported that the Government has adopted 409 pieces of legislation (bylaws and draft laws). Only 14 of these have been put in the consultation process via the e-Consultation portal. There is no report on the implementation of the Action Plan for the Strategy for Creating an Enabling Environment for the Development of Civil Society for 2023 which could show the number of consultations held out of total number of passed laws/bylaws. According to the official website of the National Assembly, 161 laws have been passed in 2023. No comprehensive data is available on the number of laws/bylaws and strategies for which working groups were established for their preparations. Each ministry holds this information separately.

According to data collected by information requests, at least 35 working groups were established that included CSOs in 2023.

Practice also indicates that CSOs are only partially provided with adequate information on the content of the draft documents and details of the consultation in sufficient time to respond. 27 CSOs reported invitation and involvement in consultation over policy/legislation out of 42 responders. 66% of those that were consulted reported involvement in an early stage of legislation drafting. 59% of involved CSOs received notice of meeting at least one week in advance. 51% of involved CSOs reported sufficient time to prepare and submit comments. Out of 42 responses to the survey, 19 CSOs reported the availability of adequate draft documents.

No cases were evidenced of institutions that do not make draft documents public before the consultations, but there were cases where institutions publish many complex draft legislation with a short timeframe for public consultations. Such was the case with the Draft Law on Internal Affairs and five additional draft laws in the internal affairs sector published in December 2022. On December 8, 2022, with no prior announcement, the Ministry of Internal Affairs published a set of six draft laws for which the public debate procedure was to be conducted over the winter holidays. The public debate was set to end on December 31, after which the drafts would no longer be open for comments. This left interested parties with little time to review, let alone give meaningful comments on hundreds of pages of legislation, the nature of which is such that they could have a severe negative impact on civic space and human rights in Serbia.

Three proposed laws (The Draft Law on Internal Affairs, The Draft Law on Data Processing and Records in the Field of Internal Affairs, and the Draft Law on Amendments to the Law on the National DNA Registry) contain provisions that pose a significant threat to civic space based on countering terrorism.

Practice is also partially harmonized with standards regarding written feedback on the results of consultations. There is no unique publicly available report of summary reports on consultations held, including CSOs inputs sent, and feedback provided. No comprehensive data is available on instances where a list of CSOs that participated is included with the report or online. No comprehensive data is available on instances where feedback on the received input and justifications for why some recommendations were not adopted are provided.

By analyzing a random sample of 5 Ministries regarding summary reports, it can be concluded that Ministries do publish public consultation reports in most cases, and in most cases in given vague comments on why a certain comment was accepted or rejected.

Only 2 out of 42 CSOs that participated in the survey reported that their suggestions/comments were not considered at all in the consultation process. 14 CSOs

reported that some of their comments or suggestions were taken into consideration. The public complained when new media laws were quickly adopted in the National Assembly. The Government adopted the drafts of the two key media laws on 20 October 2023, and the Draft Law on Public Information and Media still contained controversial provisions that would allow state-owned Telekom Serbia to legally become a media owner. The danger of the state returning to media ownership, which was prohibited under the previous Law, was also highlighted by the European Federation of Journalists. This practically legalized the return of the state to media ownership, and freedom of expression enters a new phase of vulnerability. Finally, these two controversial laws were adopted in the Serbian Parliament, at the first session of the autumn session, on 26 October.

CSO reported in focus groups that authorities have “their own” organizations that take part in working groups in the preparation of documents, thereby giving legitimacy to the process.

A disabling environment has been evidenced in terms of CSO-produced evidence being consulted and used in public policy documents. Government documents/policy papers/analyses or impact assessment usually include some referencing of evidence-based findings by CSOs. For example, the Strategy of Prevention and Protection Against Discrimination for the Period from 2022 to 2030 contains references to CSOs publications that deal in the field of anti-discrimination policy and practice. The same is with the Strategy for Gender Equality. These two public policy documents fall within the competencies of the Ministry for Human and Minority Rights and Social Dialogue. The Strategy for Youth include also some reference to youth when it comes to the analysis of the current state.

No data is available on CSOs that report being invited to prepare policy studies, papers or impact assessments for specific policy problems or proposals. WeBER’s latest PAR Monitor for [2021/22 reports](#) that 31% of surveyed CSOs reported being invited by authorities for this purpose. About 40% reported being rarely or not at all invited for this purpose.

When it comes to available units/officers coordinating and monitoring public and their capacities, practice is partially harmonized with standards. Only 3 Ministries have reported an exact number of offices for organizing public consultations. In all other responses, it was stated that multiple offices deal with public consultations or that the jobs for organizing public consultations were systematized by the Internal Act on Systematization. Therefore, no precise data is available regarding this indicator. The latest version of the CSO Contact Point Database created by the Ministry for Human and Minority Rights and Social Dialogue contains a list of 32 ministries/agencies that have designated persons that serve as contact points for CSOs. Some of them have designated one person

while some have set multiple persons for this role. The overall number of these people is 52. This role is merely a support role for the inclusion of CSOs in participation processes and is not obligatory to be set up by existing regulation but is an initiative by the Ministry itself for the purpose of implementing regulation defining involvement of CSOs in decision-making processes.

The [Conclusion on the Adoption of the Guidelines for the Inclusion of Civil Society Organizations in Working Groups for the Preparation of Proposals for Public Policy Documents and Drafts, that is, Proposals for Regulations](#), that the Ministry for Human and Minority Rights takes care of the process of including CSOs into working groups, in cooperation with the sectoral competent authority which is initiating the regulation draft for which the working group is formed. This Ministry also reports to the Government on annual statistics covering CSO participation in line with the Guidelines.

Only 8 CSOs out of 42 surveyed reported that civil servants made it easy for CSOs to effectively get involved in consultation processes.

3.2.2. Public Access to Draft Policies and Laws

Legislation recognizes a clear obligation of public institutions to make all draft and adopted laws and policies publicly available, which is in line with standards. The [Law on the Planning System](#), in accordance with the principle of publicity and partnership, provides for the obligation to carry out the consultative process transparently. This issue is also regulated in the [Law on Public Administration](#). In Article 77 of this law, which refers to public participation in the preparation of draft laws and other regulations and acts, it is stipulated that public administration bodies are obliged to provide conditions for public participation in the preparation of draft laws, other regulations and acts, in accordance with this law. The [National Assembly's Rules of Procedure](#) define the documents that must be published on the National Assembly's website.

Also, an enabling environment has been detected regarding existing clear mechanisms and procedures for access to public information/ documents. The [Law on Free Access to Information of Public Importance](#) regulates this area.

Furthermore, there are clearly prescribed sanctions for civil servants/authorities for breaching the legal requirements on access to public information which is harmonized with standards. Article 22 of The Law on Free Access to Information of Public Importance provides that an applicant may lodge a complaint with the Information Commissioner if a public authority rejects or denies an applicant's request within 15 days or if failed to reply to submitted request within the statutory time limit. The same right is provided in the case that a public authority does not grant access to a document containing the requested information and/or does not issue a copy of the document. The Law also provides that complaints shall be inadmissible if lodged against decisions of the National Assembly, the

President of the Republic, the Government of the Republic of Serbia, the Supreme Court of Serbia, the Constitutional Court and the Republic Public Prosecutor. According to the Law, an administrative dispute complaint may be lodged against those bodies' decisions.

However, practice regarding publishing drafts and adopted laws and policies partially meets standards. All adopted laws can be accessed free of charge by citizens via the [National Assembly](#) web page, [ParagrafLex](#) and the [Legal Information System](#). There is a unified portal where all laws subject to consultation are published in [e-Consultations](#).

Citizens can post their opinions on the portal during the public debate's duration, but only if they are subscribed to as users of e-Government services. The portal is also adjusted to blind and partially sighted persons.

However, a small number of posts from citizens was recorded compared to the number of this portal's registered users which indicates that its potential wasn't used enough. There is no official data on the number (and %) of ministries that do not regularly publish adopted laws and policies on their websites. There are cases when Ministries have published other types of documents on this portal indicating that public servants did not fully understand the purpose of the portal. A revision process led by the Republic Secretariat for Public Policies is under way to improve the functionality and use of the portal.

Practice can also be assessed as only partially enabling when it comes to answering most requests for access to information of public importance within the deadline prescribed by law, in a clear format, providing written explanations on the reasons for refusal, and highlighting the right to appeal and the procedure for appealing. The Commissioner for Information of Public Importance and Personal Data Protection stated in its [Annual Report 2023](#) that this institution has received the highest number of complaints since its establishment - 16.711, while 2.983 complaints have been transferred from 2022 since the complaint procedure had not yet been concluded. The Commissioner stated that the cause of this increase can be found in the change of position of the Administrative Court related to the covering of costs for representing information seekers by lawyers. The Administrative Court ruled that state bodies are obligated to cover the costs of lawyers' representation of information seekers when the Commissioner determines that the complaint is found. The Commissioner states in the report that the lawyers wait exactly for the 16th day (one day after the deadline for answering someone's request) to file a complaint even if the answer has been sent but not yet received by the seeker, stating that this was a misuse of rights coming after the new position of the Administrative Court was published.

The number of requests sent to institutions was 42.080 in 2023, but only 42,73% of bodies have sent their annual reports to the Commissioner, so this number could be higher.

The Commissioner ruled in 10.594 complaints: 3.927 were filed on the ground of complete ignoring of requests by institutions, 1.052 were filed against acts of institutions which rejected the seeker's request as unfounded. In 5.250 cases, institutions did not properly answer requests, while in 330 complaints, institutions answered requests with elements of a decision.

From 42 surveyed CSOs, 12 have sent out requests for access to information of public importance. 8 CSOs stated that they received the requested information on time. 10 CSOs reported they received the requested information at the end, while 8 reported they received it in a clear format. None of the surveyed CSOs reported that they have not received any explanation for rejection. 2 CSOs did not receive any answer.

A partially enabling environment has also been identified when it comes to sanctions for violations of the law on free access to information. The Commissioner for Information of Public Importance and Personal Data Protection notes in its Annual Report 2023 that 385 misdemeanor fines have been imposed - 241 on responsible persons for processing requests to access public information and 144 to managers of the institutions, all for ignoring requests. The Commissioner has also filed 53 requests for initiating misdemeanor proceedings - 2 against responsible persons within institutions (1 for delivering incomplete or incorrect information, 1 for not allowing the exercise of right to free access to information in other ways), 43 requests against institution managers (1 for omission of drafting or updating the Directory, 40 for not complying with decisions of the Commissioner, 1 for delivering incomplete or incorrect information and 1 for not allowing the exercise of the right to free access to information on other ways).

The Commissioner also stated that Misdemeanor Courts (not all) have delivered data that in 2023 they have received 341 requests for initiating a misdemeanor proceeding because of a breach of the right on access to information and they have ruled in 243 cases (55 guilty verdicts - 19 warning and 36 fines, for 83 cases the proceedings were stopped - 50 for statutes of limitations, 65 acquittals, 11 requests were rejected and 29 were ruled in other ways). The Commissioner also stated that the Misdemeanor Appels Court received 1.094 complaint cases in 2023 based on decisions of misdemeanor courts in the subject of free access to information (497 decisions confirmed, 175 ruled over and 236 were revoked, 3 rejected and 245 decisions on costs). The Commissioner stated that more cases were confirmed compared to previous years. The Commissioner stated that the Administrative Inspectorate of the Ministry for State Administration and Local Self Government concluded 340 inspections after which 272 measures and 1 decision were adopted for the institutions to adopt a Directory. The Inspectorate did not initiate any request for initiating a misdemeanor proceeding, which the Commissioner notes is an example of how noncompliance with the law goes unpunished.

3.2.3. CSOs' Representation in Cross-Sector Bodies

Existing legislation partially requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions.

The [Rulebook on Good Practice Guidelines for Public Participation in the Preparation of Draft Laws and Other Regulations and Acts](#) prescribes that consultation in particular includes the participation of other state bodies, relevant associations and the professional public, in a manner that ensures openness and effective public participation in the process, in accordance with the law.

The competent authority shall carry out consultations in the process of drafting the law by giving different social groups and individuals equal treatment in the process. Having that in mind, several different ways if consultations are proposed and detail described: Consultations through the e-Consultations web application and the promoter website (collecting comments and surveys), round tables, focus groups, semi-structured interview, panel, gathering written comments by inviting a specific circle of persons and participation of representatives of the interested public in the work of working groups for drafting laws. The competent authority prepares the report after having implemented a selected consultation method(s).

The report provides an overview of the main issues raised during the consultations, an overview of the views expressed by the participants in the consultations, as well as the views that were eventually taken by the competent state administration body. The report should be published on the website of the promoter and on the e-Consultations web application no later than 15 days after the end of the consultations. If the adoption of the law is conditioned by urgent circumstances that affect or may affect the life, health and safety of citizens, property or budget adoption needs, the security of the country and the work of bodies and organizations, as well as the fulfillment of international obligations and harmonization of laws with European Union regulations, and the objective of the law is the elimination of adverse consequences that may or may have occurred, the public administration body shall conduct consultations in the manner and to the extent possible, in accordance with the rules prescribed in this Rulebook.

The [Conclusion on the Adoption of the Guidelines for the Inclusion of Civil Society Organizations in Working Groups for the Preparation of Proposals for Public Policy Documents and Drafts, that is, Proposals for Regulations](#), adopted by the Government of Serbia in 2020, prescribes that the Ministry for Human and Minority Rights and Social Dialogue takes care of the process described in these Guidelines, in cooperation with competent state administration bodies which decide to include representatives of civil society. The Guidelines as a non-binding act propose principles and procedure for appointing representatives of CSOs to working groups for drafting public policy documents and drafts, that is, draft regulations established by the state administration body. Their purpose is to direct the work of state administration bodies towards further enhancing the involvement of civil society organizations in the processes of drafting regulations and public policy documents.

The Guidelines provide for multiple levels of participation of CSOs in the process of preparing, adopting and monitoring the implementation of regulations: Information, Counseling, Involvement and Partnership. There are no clear guidelines on how to ensure appropriate representation of civil society, based on transparent and predetermined criteria which are not in line with standards. The [Guidelines for Including Civil Society Organizations in the Legislation-Making Process](#), adopted in 2014 by the Government of Serbia states that the purpose of them are guiding state administration bodies' work in including civil society organizations into the processes of preparation, adoption and monitoring of regulation implementation.

Legislation is enabling when it comes to guidelines on how to ensure appropriate representation from civil society. Working Groups' Guidelines regulate the criteria to ensure appropriate representation from CSOs. When the competent institution, to respect the results of the conducted consultations, decides to include representatives of CSOs in the working group in accordance with these guidelines, they submit a request to the Ministry for Human Rights. To implement the procedure, the Ministry forms a commission for selecting CSO representatives as members of the working group, composed of representatives of the competent institution and representatives of the Ministry, tasked with proposing CSO representatives to the working group as quickly as possible. The procedure is conducted through the publication of a public call for the submission of candidate proposals for membership in the working group on the internet pages of the competent institution and the Ministry.

The Public Call typically includes: information about the title and purpose of the proposal document of public policy and draft, or proposal of regulation being prepared, tasks of the working group, goal, scope, and right to participate in the public call, criteria for the selection of candidates, which may include a specific scoring system, necessary documentation to prove the fulfillment of the criteria, as well as the deadline for submitting applications. Based on the conducted procedure and evaluation of the received applications for the Public Call, the Ministry submits a proposal to the head of the competent institution for the appointment of CSO representatives to the working group. Considering the proposal submitted, the head of the competent institution makes the final decision on the appointment of CSO representatives, which may be an integral part of the decision to appoint all members of the working group. The Minister provides a description of best practices for conducting the envisaged procedure, including defining criteria for selection and a scoring system for submitted applications for the Public Call.

Practice is partially met when it comes to decision-making and advisory bodies on issues and policies relevant for civil society including CSO representatives. Of 42 surveyed CSOs, 29 have confirmed that they were involved/represented in the work of advisory/consultative/working group bodies and committees in the past year. At least 35 bodies were established in 2023 with CSOs membership, according to information obtained from Ministries through requests.

3.3. Collaboration in social provision

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

Existing legislation allows CSOs to provide services in various areas, which is in line with standards. The [Law on Social Protection](#) has allowed CSOs to provide social protection services since 2011 as well as other public and private entities with the obligation to obtain a license, as provided for in Article 64 of that Law. Article 16 of the [Law on Adult Education](#) provides that the organizer of educational activities may also be an association, and therefore a CSO, if they are registered for performing educational activities. Article 17 of this Law provides that only an association which meets the established standards, and which has been approved by the competent Ministry may be recognized as an organizer of activities. The conditions that CSOs must fulfill are related to programs, staff, space, equipment and teaching tools. The [Regulation on Accreditation, Manner of Engagement and Fees of Implementers of Professional Development Programs in Public Administration](#) allows CSOs that are recognized organizers of adult education activities to provide educational services to public officials. The [Law on Free Legal Aid](#) significantly limits the work of associations that have so far provided legal assistance and support to vulnerable categories. The adopted solutions virtually prevent CSOs from continuing to provide free legal aid, except in cases relating to asylum, domestic violence and non-discrimination. The 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. The cooperation of the Ministry of Health and CSOs takes place through the Program of Support to Associations and Organizations which provides financial support through budget line 481 to certain CSOs. This Program also includes support to the activities of the Red Cross of Serbia. Article 130 of the [Law on Consumer Protection](#) provides that associations, including CSOs, may perform work in the area of consumer protection if they meet the relevant criteria. The criteria stipulate that consumer protection must be a core area of work of this association, that they are ineligible and independent from political parties and traders, and that those occupying decision-making positions in the association are not employed by a state or regulatory body and are not in decision-making positions in a trade union and a political party.

The legal framework generally does not contain provisions that hinder civil society organizations from providing services not defined by law ("additional" services). According to the Law on Social Protection, CSOs are explicitly allowed to provide innovative services, and they are not subject to stricter requirements in the areas in which they provide services in comparison to other service providers. When it comes to the areas for which preliminary registration is required, CSOs are also allowed to license their services as well as other legal entities from public and private sector.

Difficulties and limitations have been recognized in implementation of the Law on Free Legal Aid, which entrusts these tasks only to lawyers and

*legal services of local self-government units, except in exceptions.
Associations are given the opportunity to provide general legal
information and to complete forms, as part of free legal support.*

Article 131 of the Law on the Consumer Protection provides that associations working in this area may carry out activities: informing, educating, advising and providing legal assistance to consumers in exercising consumer rights; receiving, recording and acting on consumer complaints; conducting, independent tests and comparative analyses of the quality of goods and services and publicizing the obtained results; conducting research and studies in the field of consumer protection and publicizing the results obtained and conducting research and studies in the field of consumer protection and publicly disclosing the results obtained.

Existing legislation partially met standards regarding requirements on CSOs compared to other service providers. According to the Law on Social Protection, CSOs are not subject to stricter requirements in the areas in which they provide services compared to other service providers. CSOs may provide activities in the field of social protection, precisely individual social protection services.

*The process of licensing CSOs as providers in the social protection system
is not sufficiently entrenched, given the very high functional standards (in
terms of the space for service providing).*

A license/work permit must be obtained by organizations providing the following community services: day care, home help, halfway house, supported housing, child's personal escort, personal assistant, rest shelter and shelter accommodation. The Law on Adult Education provides the possibility for citizens' associations to carry out activities of (non-formal) adult education if they are registered for educational activities, meet the established standards and obtain the Ministry's approval in accordance with the law. The Minister prescribes more detailed conditions regarding the programs, staff, premises, equipment and teaching tools, including the conditions for ensuring accessibility of teaching and programs for persons with disabilities. The Law on Free Legal Aid prescribes that CSOs may provide free legal aid only on the basic laws governing asylum law and non-discrimination. The Law also prescribes that legal aid providers shall be entered in the Register. Article 6 of the [Rules on the Method of Entry into the Register of Providers of Free Legal Aid and Maintenance of the Register](#) provides for registration to be made on the basis of an application containing the following information: the association's name and seat; the sector of responsibility and the goals for which it is being established, information about the person providing free legal aid and the e-mail address of the person providing the free legal aid. The application shall also be accompanied by documents certifying that the association has been entered into the appropriate register and that the person providing the free legal aid has adequate qualifications. The Law on Consumer Protection provides for the procedure for the registration of an association or alliance of associations in the

records of the Ministry for Tourism Trade and Telecommunications. The procedure provides equal conditions and an identical procedure for all entities. The procedure is initiated by filing in an application which contains the name of the association, proof of registration in the SBRA, statute and evidence of fulfillment of the requirements for entry in the Register. The area of health services does not contain legal provisions related to this indicator.

The environment is partially enabling in relation to clear and transparent procedures through which funding for services is distributed among partners. According to Article 64 of the Law on Social Protection, social welfare services under this indicator are procured from a provider of social welfare services who is licensed for this purpose, through a public procurement procedure for social welfare services, in accordance with the law governing public procurement, this law, and other regulations for their implementation. The Ministry responsible for social welfare or another authority publishes a call for bids for the provision of social welfare services in accordance with the law governing public procurement.

The purchaser of these services is obligated to ensure the highest quality and most economical provision of social welfare services. They must select the service provider capable of delivering the service under the most favorable conditions, in line with the best interests of the beneficiaries and prescribed standards. The Law on Public Procurement allows legal protection in the case of irregularities in the procedure before an independent body, and subsequently before a court. In accordance with Article 18 of the Adult Education Act, the procedure for issuing approval to acquire the status of a publicly recognized organizer of activities is initiated by submitting a request to the competent ministry. The decision made on the request is final and cannot be appealed, but an administrative dispute can be initiated before the court.

CSOs are partially able to obtain contracts in competition with other providers and are engaged in various services. Of all the Ministries, only the Ministry of External and Internal Trade and the Ministry for Labor, Employment, Veteran and Social Rights reported concluding contracts for services with CSOs. Other ministries reported no service contract with CSOs. The Ministry of External and Internal Trade concluded 9 contracts with CSO in the field of consumer protection, while the Ministry for Labor, Employment, Veteran and Social Rights concluded 2 contracts in the field of Veteran Rights and 125 contracts in the field of social rights. From 42 surveyed CSOs, 8 reported applying for funding through service contracts (19%). Among those who reported applying for funding, 2 reported being rejected. According to the Government's [Public Procurement Portal](#), 83.921 service contracts have been concluded, while 106 of those were concluded in social protection.

In the focus group, a local women's organization stated that they had their license revoked after rejecting to provide training to an organization that received funds for supporting women victims of violence in a non-transparent public call. The organization in question won the public call under suspicious circumstances and has not dealt with gender-based violence issues in the past.

Numerous women's organizations tried to repeal this open call at the local level, but they failed, and the funds went to an organization that has no expertise in this field.

The local government then wanted to take advantage of the fact that a women's organization has a license for this service, so they were asked to train the organization that received the funding. When they refused, the local government revoked their license. After this they were excluded from all local bodies. After the members of the Parliament of Serbia, and then the president of the country, publicly attacked an organization, the local municipality terminated the multi-year cooperation with them on the waste collection campaign.

When prior registration/licensing is required, the procedure for obtaining it is partially burdensome. According to the Ministry for Labor, Employment, Veteran and Social Affairs data, 656 organizations have obtained a license for providing social services. Out of this number, 134 were CSOs licenses to provide social services. According to the [Ministry of Justice](#), 28 associations have registered to provide free legal aid. According to the [National Academy for Public Administration](#), 3 CSOs have been accredited to facilitate training for public servants. According to the [Ministry of Education](#), 8 CSOs have been registered as adult education providers, of whom 2 are professional/business associations. According to the [Ministry of Foreign and Internal Trade](#), 12 associations and federations are registered for consumers' protection services. Associations or federations wishing to be registered in the Register have to submit an application to the Ministry.

The application contains: the name of the association or federation, the certificate of registration within the Business Registers Agency, the statute of the association, as well as certificate that the association or federation meets all the requirements prescribed by the Law on Consumer Protection. Associations and federations are eligible for registration if have been active in the field of consumer protection for at least three years, if have adequate personnel, material and technical capacities necessary for the performance of consumer protection activities and if their representatives have the appropriate experience, expertise and skill to perform activities in the field of consumer protection. Upon receipt of the application, the association or federation that submitted the application receives confirmation from the Ministry that it has been entered in the Register. However, it is not clear intense and purpose of prescribing obligation for CSOs to employ one more person with bachelor's degree (didn't specified in which area) beside Bachelor of Laws. Institute for Education's Advancement gives accreditation to CSOs for providing training for teachers', professional associates' and directors employed in educational institutions professional development. List of accredited CSOs is available within Catalogue of professional development programs. There is no additional request for CSOs as potential providers/organizers. However, accreditation procedure is repeated every 2 years and there is a need to do it more often. There is no licensing/certification procedure for health service providing, but persons who are directly involved in service provision must be certificated by the Ministry of Health. CSOs interested in health service provision

(counseling and testing) need to sign Memorandum of Cooperation with territorially competent institutions. Integrated socio-health services need to be accredited by the State Institute for social protection.

The official register of health services providers is missing. In a focus group with service provider organizations, a representative of an organization that is licensed in the field of providing health services stated that the process of standardization of new/innovative services is extremely complicated.

This organization is also working on obtaining a license in the field of providing social services, but it is a process that takes a very long time. The family counselor service has been waiting for standardization for 10 years. When it comes to services in the field of health, the criteria are very strict. There are clear professional and methodological instructions in health care. Currently, only 8 organizations in Serbia can provide these services under strict and clear criteria. It is not easy to work in the field of providing health services with such strict criteria. Another, a women's organization licensed in the field of providing social services, stated that the licensing process is complex. That it is necessary to write an essay several hundred pages long, and that it is possible to write it only if you have an expert who understands the social protection system

Regarding fair competitions, the indicator has been assessed as disabling. A representative of a women's organization (among the most famous in Serbia) licensed in the provision of social services, stated that the fact that someone is licensed does not mean that they will be financed. She also stated that there are state institutions that provide services without a license. At one time there was an idea of the competent authorities to lower the criteria for licensing for these establishments to obtain licenses. According to this organization, it is impossible to get funds from the local self-government in Belgrade, because only one organization (close to the ruling party) always receives them.

In several conducted interviews, organizations have stated that competitions were not fair, and that funding goes to CSOs with suspicious backgrounds.

3.3.2. State Funding and M&E of CSO-Provided Services

When it comes to legal barriers to CSOs receiving public funding for the provision of different services, legislation is in line with standards. On budget line 481, the Law on the Budget for 2023 provides for the allocation of funds for the work of civil society organizations in the fields of support to citizens' activities in health care, the sector of support for youth employment and their active inclusion, for the development and

implementation of youth policy and for the implementation of projects relevant to education. The only restrictions concern areas where there is exclusive competence of bodies or organizations established by the Republic of Serbia, as provided for example by the Law on Social Protection. Article 6 of Law on Public procurement prescribes that the subject matter of contracts on public procurement of services may be education and vocational training services, as well as healthcare and social services. The law also prescribes a transparent tender procedure in the case of bidding for the financing of services from public sources, with criteria that many civil society organizations cannot meet. The buyer may specify additional terms in terms of financial, business, technical and personnel capacity. The contracting authority may provide in tender documents that the bidding entity must prove that it is not undergoing a liquidation or bankruptcy procedure, or a preliminary liquidation procedure, but may also define other additional requirements for participation in the public procurement procedure, especially if they relate to social and environmental issues. According to Article 61, CSOs are obliged to submit financial or banking guarantees for tenders with value more than RSD 250 million.

When it comes to signing long-term contracts for the provision of services, legislation partially satisfies standards. The Law on Social Protection and the Law on Adult Education state that CSOs may provide services in this area. These services are provided based on a contract concluded in accordance with the procedure followed, which is regulated by the provisions of the Law on Public Procurement.

The normative framework allows for the conclusion of multi-year contracts, but in practice it works differently, and contracts are only signed for the duration of the current year.

Article 58 of the Law on Adult Education provides that funds for these purposes shall be provided in the budget of the Republic of Serbia, the budget of the autonomous province and the budgets of local self-government units. Article 135 of the Law on Consumer Protection provides that associations registered under the law may compete with programs of public interest for incentive funds of the Ministry. Article 136 provides that the activities of the registered associations may be financed or co-financed from the budget of the Republic of Serbia in accordance with the law, the Strategy and the Government's Work Plan.

Legislation partially satisfies standards when it comes to the possibility of monitoring both the spending and quality of service providers. The control procedure is prescribed by the Law on Public Procurement and the Rulebook on Regulation of the Public Procurement Procedure. The Law on Free Legal Aid prescribes control over the conscientiousness and professionalism of the provision of these services. The control procedure is initiated based on a proposal by the Ministry of Justice, ex officio or upon the complaint of the beneficiary. If these services are provided by CSOs, the quality control is performed by a joint commission, chosen by mutual agreement between the Bar Association of Serbia, representatives of professional associations or law faculties. In a joint

commission consisting of five members, two are selected from among the lawyers, one from the professional association, one from the law faculty and one from the Ministry.

During the control procedure, if the competent authority determines that there is an unconscientious or unprofessional provision of free legal aid or free legal support, it shall issue a decision to the Ministry. The possibility of monitoring the provision of social protection services is prescribed by the Law on Social Protection, as well as the Regulation on Licensing of CSOs of Social Services Providers and the Rulebook on Conditions and Standards for the Provision of Social Welfare Services. Clear standards are set out in the Rulebook on Terms and Standards for the Provision of Social Welfare Services. Article 137 of Law on Consumer Protection provides that an association will be deleted from Register if it does not submit to the Ministry an annual report on activities and results achieved in the field of consumer protection, including the financial report, violates the consumer principles of the Code of Conduct adopted by the Consumer Council or does not publish their decisions on its website.

When it comes to practice regarding sufficient funding to cover basic costs of the services, including institutional costs, and the delays and flexibility of payments, a disabling environment has been assessed. One organization stated in the focus group that Serbia was the only country in the region that does not finance the housing service. So, in this case, there are no funds at all. One organization that cooperates on a project with the Ministry of Health concerning the prevention of HIV and sexually transmitted diseases pointed out numerous problems related to the implementation of their project. In the last few years, a sudden deterioration of the situation has been detected.

Constant delays in procurement are a huge problem because the project must be completed by the end of the year, and the funds necessary for the work arrive only in November/December, which makes the implementation of the project difficult. Due to the delays, the association must cover the expenses from other project budgets.

The former minister wanted to take the project away from the associations and transfer it to institutions and institutes, but this intention of hers failed thanks to the extraordinary efforts of the organizations. Delays in internal procedural matters within the Ministry represent another problem which affects the financing dynamics. Focus group participants confirmed the existence of delays in payments with no compensation for the losses. Additionally, no CSO reported that they struggled with requests for reallocation of funds. When reallocation was necessary, institutions did not put burdensome requirements on the process.

Regarding monitoring and evaluation, a disabling environment has been assessed. In the responses to information requests, not a single ministry responded positively to the question of whether and how many contracts for the provision of social services they concluded with associations. Therefore, there were no monitoring and evaluation activities

conducted. However, this does not mean that CSOs do not provide services based on contracts concluded with state authorities. In the survey, 8 organizations indicated that they applied for services to provide services. Out of 8, 5 were awarded contracts. Within the focus group, a women's organization licensed to provide housing services stated that it does not receive any financial or state support for this. A representative of another organization licensed in the field of providing health services stated that it is not easy to work in the field of providing health services with the strict criteria that exist in that field. Also, the inspection can appear at any time, and then they evaluate literally everything. The representative of this organization took part in research on the example of 30 local self-government units, which showed that no monitoring and evaluations are carried out in terms of the provision of social services, even when it comes to licensed services. One organization that was interviewed stated that no control has been conducted over their service activities.

Conclusions and Recommendations

- **Consistent implementation of laws and by-laws in freedom of association, freedom of assembly and freedom of expression at all state levels to defend achieved standards in the legal framework, as well as strengthening the accountability of all relevant institutions responsible for the protection of fundamental rights.**

Violation of fundamental freedoms is one of the strongest findings of this report. Numerous recorded cases of violations of freedom of association, expression and assembly are recorded. Cases include smear campaigns, intimidation and security threats in online and offline spheres, interference gatherings and public events. In most cases, high government officials initiate or participate in campaigns. This particularly affects CSOs with a critical attitude toward the authorities at the national and local levels. Smear campaigns against CSOs, activists and journalists are usually started by state officials and then spread through pro-regime media. The narrative of foreign mercenaries and traitors that is used in smear campaigns weakens citizens' confidence in the sector.

- **Establish a mechanism to protect human rights defenders. Due to the multiple threatened position of human rights defenders, it is necessary to work on establishing the mechanisms of their protection from physical and verbal attacks and targeting that occur equally in public and online space.**

In recent years, human rights defenders and activists have been working in a particularly hostile environment. In this climate, they are exposed to attacks, both physical and verbal, and in their daily work they are forced to focus on the issue of their own safety. This problem also has its gender dimension as well, due to the great vulnerability of women who deal with various socio-political issues in their work. The absence of any protection by the competent authorities is what is particularly worrying. Because of the above, it is necessary to work on the special protection of human rights defenders. This can be done through the Strategy on Human Rights, whose adoption was announced as early as 2021. During 2024, a working group was formed to develop the Strategy, however, after its dissolution, no information about the Strategy is available on the website of the Ministry for Human and Minority Rights and Social Dialogue. In addition to the Human Rights Strategy, it is necessary to adopt an action plan that would more precisely regulate the measures that will ensure the protection of human rights defenders.

- **Strategically approach and develop anti-SLAPP mechanisms to protect journalists, media and activists from malicious lawsuits, especially through defending achieved standards in terms of a lack of criminal responsibility for defamation.**

SLAPP lawsuits are a phenomenon that in recent years has hindered the work of journalists and activists and threatened basic political and civic rights. To prevent all the negative effects of this harmful practice of misuse of law, it is necessary to work on implementing and improving regulations. Regulations should provide for early dismissal of such lawsuits, minimize costs incurred by the defendant, and provide punitive measures for filing SLAPP lawsuits. It is necessary to monitor how EU member states will adopt the provisions of the EU Anti-SLAPP Directive. Therefore, it is necessary to connect with partners from the European Union to learn from the best examples from practice about potential ways of implementing public policy documents in this area.

- **Establish an effective mechanism of internal control and sanctioning of excessive use of force and police brutality.**

Existing internal control mechanisms have proved ineffective in prosecuting members of the interior ministry for excessive use of force or in cases of police brutality. It is necessary to form an independent body that would investigate the actions of the police in cases where there are complaints of police brutality and excessive use of force in police actions.

- **Establish a mechanism to prevent the abuse of regulations and standards in the field of prevention of money laundering and harmonize the work of the Administration for the Prevention of Money Laundering and Terrorist Financing with the standards prescribed by the FATF.**

It is necessary to establish clear and measurable criteria for assessing the fulfillment of the conditions from Article 73 of the Law, which envisages the possibility of initiating the control procedure. The existing legal solution envisages the criterion of the existence of grounds for suspicion in relation to certain transactions or certain persons, but without a more precise definition of what can be subsumed under "grounds for suspicion". A lack of precise regulations and an insufficiently professional approach of the Administration for Prevention of Money Laundering and Terrorist Financing can lead to numerous abuses and meaninglessness of the purpose of the law, which can turn this mechanism into a means of exerting institutional pressure and limiting opportunities for CSOs.

- **Provide a stronger political label for philanthropy with stronger incentives for corporative giving, introducing incentives for individual giving, and**

harmonization of public interest between different laws as well as establishing a system for collecting data.

Different domestic and international reports assess a non-favorable framework for individual and corporate giving. There are no proper tax benefits underlying the further growth of giving. Implementation of existing incentives is not unique and different practices of the competent authorities in this regard are present. The definition of public interest is inconsistent in Law on Associations law and tax laws. There is no system for collecting data on donations from citizens and businesses. The diversification of the financial sources is weak and needs to be strengthened with funds raised through individual and corporate giving. Poor tax incentives directly reflect the number of those who wish to donate. Analyses of existing donations are not available and do not allow organizations to be adequately informed about those who donate, which also affects their approaches to individual and corporative donors. It is necessary to pass the Law on crowdfunding, which will take into account the specific circumstances of the civil sector.

- **Develop a system for effective and regular collection of data on all types of state funding and take other steps to improve the transparency and regularity of open calls and ensure effective elimination of conflicts of interest. Develop an online database with all data on open calls intended for associations.**

Although there is a general framework for transparent state funding, it still contains certain gaps, which allow for the prescribed procedures, and particularly the political influence on the final decisions. The state funding for CSOs in Serbia is one of the initial reasons for increasing GONGO and “phantom” organizations activities and several such cases have been reported. Existing practices threaten access to the funds of those organizations that have expertise and act in line with public interest but criticize certain actions of the authorities. Even those organizations that are not critical give up, because it is known in advance who will receive the funding, especially at the local level. It is necessary to create an online database where information on all open calls intended for CSOs will be transparently available, as well as on the winners of the tenders, the amount of money they received, a description of the projects for which the money was approved, as well as reports on completed projects.

- **Develop additional qualitative criteria for participating in decision making processes based on expertise and public interest contribution as well as establishing a system for effective regular collecting data.**

Although certain changes in the legal framework have been observed, they are not qualitative and do not address the problem of limited influence in the decision-making process. Due to the focus of the EU on quantitative criteria, a trend of faking public participation and debates was observed, with strong GONGOs activities. The absence of a feedback mechanism, a lack of political will for qualitative contribution of CSOs to the

decision-making process are leading to a self-excluding by an increasing number of CSOs, especially those that are critically positioned. Their place is filled by GONGOs that create a parallel reality this way, as well as discredit organizations with strong expertise and that act in the line of the public interest. In response to the FoI request, the Republican Secretariat for Public Policy responded that a statistical analysis of the e-consultation portal, where state authorities are obliged to publish all relevant information about consultations and public hearings they conduct within their jurisdiction, revealed a low percentage of public hearings consultation for laws and public policy documents. Out of a total of 23 government public policy documents, 6 documents were consulted on the e-Consultation portal (26%). For 14 of the 409 regulations established by the Government, consultations were published on the e-consultation portal. The percentage of laws in the total number of regulations established in 2023 for which consultations were carried out on the portal is 3.42%. Very low percentages indicate a low degree of openness of the administration for the inclusion of the interested and professional public in the procedures of creating laws and public policy documents.

- **Implementation of public policy documents around creating an enabling environment for the development of civil society.**

At this moment, we do not have information on the results of the current implementation of the planning document in the field of creating an enabling environment for the development of civil society, nor does civil society perceive that institutions are committed to this process. It is necessary to develop a new Action Plan for the implementation of the Strategy for Creating a Supportive Environment for the Development of Civil Society.

- **Ensure the status of social service providers to civil society organizations in all relevant fields including equalizing their status with other actors in the field. Improvement of the legal is also needed in the parts related to the criteria for awarding the service contracts and clear monitoring and evaluation procedures.**

Currently the most regulated area is the provision of social protection services and consumer rights. CSOs are generally recognized and equated with other providers, but the same needs to be done in other areas (free legal aid, health care, education, culture). In all areas, there is a lack of clear procedures to ensure the quality of customer service, so the quality of services in different areas is different according to the beneficiaries. It is not always clear how much money and from which budget lines are allocated in practice for service delivery.

Annexes

Monitoring Matrix Framework and Methodology

The Monitoring Matrix on Enabling Environment for Civil Society Development is a detailed theoretical framework based on international human rights and freedoms and regulatory practices of European countries and the EU. The framework is built around three core areas: Basic Legal Guarantees of Freedoms; Framework for CSOs' Financial Viability and Sustainability; Government – CSO Relationship, each divided in sub-areas. The areas are elaborated by standards, which are further specified through legal and practice indicators. For each indicator there is a clear guidance on the data gathering strategy which should be utilized by country researchers, including publicly available data, Fol requests, survey, focus groups and interviews, as well as relevant secondary sources.

The Monitoring Matrix is a comprehensive methodology, developed in 2013 and last revised in 2023, designed to assess the environment for CSOs in the Western Balkans and Turkey against international standards. The Matrix operates on an annual reporting cycle which ensures a e systematic and comparable evaluation across the region and across years, helping stakeholders track progress or regression, identify gaps and emerging trends, and prioritize reforms.

The research undertaken aims to provide evidence on the enabling environment for civil society development and to influence the support of governments, the European Union and other donors towards more sustainable and strategic development of the sector. On national level, MM findings have been feeding national strategies for cooperation with and development of the sector and have directly supported the drafting of key laws. On European level, the MM findings have been consistently used in the EC Country reports of the Enlargement Package, and as of 2024 in the Rule of Law Report.

Notes from implementation and country challenges

The basis of this report is a thorough analysis of the legal and strategic framework for CSOs operating environment as it exists in Serbia in 2023, as well as reports from independent institutions and expert organizations. This information was supplemented by data gathered through an online survey numbering 42 participants and interviews with key actors. Relevant documents (laws, by-laws, strategies, action plans, and reports) were collected through desk research; all were readily available online. Data on the implementation of the current legal and strategic framework was also collected in daily

communication with CSOs who used Resource Centre services, institutions, representatives of the donor community, independent experts and consultants.

Additional quantitative data was collected based on answers from free access to information requests. Civic Initiatives issued 39 requests in total to 36 relevant state authorities, receiving 34 responses (87.1%). Proceedings were initiated before the Commissioner for Information of Public Importance against the two ministries that did not respond to the FoI request. In one case, the ministry's response arrived later, while in the other the procedure is still ongoing. In one response, the competent institution stated that the information is available online and therefore did not provide an answer to the questions raised. Given that the Law on Free Access to Information only obligates state institutions to turn over information that's contained in an official document, and does not envision the obligation to consolidate data from multiple sources upon request, some authorities answered questions by referring to data published on their web pages (for instance, referring to their web page where their total annual budget can be accessed instead of providing information about total amount of funds allocated to CSOs) or claiming that they are unable to search their data according to the required parameters if it demanded cross-referencing multiple criteria. Since many institutions (primarily ministries) do not cooperate with civil society organizations, a large number of received responses only contain answers to a small number of questions from the requests.

Data on CSOs' experience regarding basic freedoms was collected through our unique on-line survey (MM Survey). The Survey was launched in the beginning of February and was open for responses until the end of March 2024. Invitations to CSOs were sent through email and shared through the Resource Center network. In total, the survey was answered by 42 CSOs.

Important sources were also publications prepared and published by other CSOs, as well as state and independent institutions, such as the Serbian Business Registers Agency, Statistical Office of the Republic of Serbia, the Protector of Citizens, and the Commissioner for Information of Public Importance and Personal Data Protection. For gathering additional data on CSOs experience, interviews were conducted with selected CSOs representatives and CSOs representatives involved in specific areas relevant for the assessment of MM indicators. In total, 8 interviews were conducted, with 3 of them to supplement the findings of one focus group. Two focus groups have been organized with decentralized and local CSOs and the other with service-providing CSOs.

A lack of official data or its delayed publishing is recognized and presents a significant challenge in all monitoring processes. Also, a lack of comprehensive data and their public availability for some areas of CSO development (number of volunteers and volunteers' hours, types and number of different services provided by CSOs, etc.) presents an additional challenge to proper reporting and the creation of future advocacy strategies. As in previous years, the online survey process showed certain deficiencies. Although the survey was sent to 4500 email addresses via Recourse Center newsletter, only a small number of CSOs responded, despite the survey being in Google Form format and

technically very easy to access and fill. It seems that the complexity of the questionnaire still presents a barrier to getting more responses and ensure a more relevant sample.

A lack of some data exists even after consulting directly with CSOs. Unfortunately, some areas of CSOs work have been neglected by authorities and have not been incentivized nor supported in the past, which consequently has CSOs not being present in the field. One case included service providing, where different sectors show uneven development. Despite CSOs being present in providing social services to beneficiaries, this is not the case with other sectors.

Used Resources and Useful Links

- Action Plan for the Implementation of the Strategy for the Creation of an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030, for the period from 2022 to 2023.
- Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the period from 2022 to 2030.
- The Action plan for OGP Initiative implementation 2018-20.
- The Adult Education Law, Official Gazette of the Republic of Serbia, Nos. 55/2013, 88/2017, 27/2018, 6/2020
- The Budget Law of the Republic of Serbia, Official Gazette of the Republic of Serbia, Nos. 138/2022, 75/2023
- The Companies Act, Official Gazette of the Republic of Serbia, Nos. 36/2011, 99/2011, 83/2014 - other law, 5/2015, 44/2018, 95/2018 and 91/2019
- The Constitution of Republic of Serbia, Official Gazette of the Republic of Serbia, Nos. 98/2006
- The Corporate profit tax law, Official Gazette of the Republic of Serbia, Nos. 25/2001, 80/2002, 43/2003, 84/2004, 18/2010.
- The Criminal Code, Official Gazette of RS, Nos. 85/2005, 88/2005, 107/2005.
- The Criminal Procedure Code, Official Gazette of RS, Nos. 72/2011 and 101/2011.
- The Draft law on Referendum and People's Initiative
- The Government of the Republic of Serbia Work Plan for 2019.
- The Government Regulation on establishing the Office for Cooperation with Civil Society, Official Gazette of the Republic of Serbia, Nos.26/2010
- The Government's Rules of procedures
- The Labor Law, Official Gazette of the Republic of Serbia, Nos. 24/2005, 61/2005, 54/2009, 32/2013, 75/2014, 13/2017, 113/2017 and 95/2018
- The Law on Associations, Official Gazette of the Republic of Serbia, Nos. 51/2009, 99/2011, 44/2018
- The Law on Central Registry of Ultimate Beneficial Owners, Official Gazette of the RS, № 41/18

- The Law on Compulsory Social Security Contributions, Official Gazette of the Republic of Serbia, Nos. 84/2004, 61/2005, 62/2006, 5/2009, 52/2011, 101/2011, 7/2012, 8/2013, 47/2013, 108/2013, 6/2014, 57/2014, 68/2014, 5/2015., 112/2015, 5/2016, 7/2017, 113/2017, 7/2018, 95/2018, 4/2019, 86/2019
- The Law on Constitutional court, Official Gazette of the Republic of Serbia, Nos. 109/2007, 99/2011, 18/2013, 103/2015 and 40/2015
- The Law on Consumer Protection, Official Gazette of the Republic of Serbia, Nos.62/2014, 6/2016, 44/2018.
- The Law on Endowments and Foundations, Official Gazette of the Republic of Serbia, Nos. number 88/10),
- The Law on Foreign Currency Transactions, Official Gazette of the Republic of Serbia, Nos. 62/2006, 31/2011, 119/2012, 139/2014 and 30/2018
- The Law on Free Access to Information of Public Importance, Official Gazette of the Republic of Serbia, Nos. 120/2004, 54/2007, 104/2009 and 36/2010.
- The Law on Free Legal Aid, Official Gazette of the Republic of Serbia, Nos.887/2018.
- The Law on Fundamentals of the Education System, Official Gazette of the Republic of Serbia, Nos. 55/2013, 88/2017, 27/2018, 6/2020
- The Law on Local Self Government, Official Gazette of the Republic of Serbia, Nos.129/2007, 83/2014 101/2016 and 47/2018
- The Law on Public Administration, Official Gazette of the Republic of Serbia, Nos.79/2005, 101/2007, 95/2010, 99/2014, 47/2018 and 30/2018
- The Law on Public Assembly, Official Gazette of the Republic of Serbia, Nos. 6/2016
- The Law on Public Procurement, Official Gazette of the Republic of Serbia, Nos.124/2012, 14/2015, 68/2015.
- The Law on Public Property, Official Gazette of the Republic of Serbia, Nos. 72/2011, 88/2013, 105/2014, 104/2016, 108/2016, 113/2017 and 95/2018
- The Law on Social Entrepreneurship, Official Gazette of the Republic of Serbia, Nos 14/2022
- The Law on Social Protection, Official Gazette of the Republic of Serbia, Nos.24/2011
- The Law on the Planning System, Official Gazette of the Republic of Serbia, Nos. 30/2018
- The Law on the Procedure of Registration with the Serbian Business Registers Agency, Official Gazette of the Republic of Serbia, Nos. 99/11, 83/14 and 31/19
- The Law on Volunteering, Official Gazette of the Republic of Serbia, Nos. 36/2010
- The Law on Youth, Official Gazette of the Republic of Serbia, Nos. 50/2011
- The National Assembly's Rules of procedures
- The National Employment Action Plan for 2019.
- The Regulation on funds intended to incentivize programs or lacking part of funds for funding programs of public interest implemented by associations, Official Gazette of the Republic of Serbia, Nos. 16/2018
- The Regulation on the Methodology of Public Policy Management and Regulatory Impact Assessment, and Content of Individual Public Policy Documents, Official Gazette of the Republic of Serbia, Nos.8/2019

- The Rulebook on good practice Guidelines g for public participation in the preparation of draft laws and other regulations and acts, Official Gazette of the Republic of Serbia, Nos. 51/2019
- The Rulebook on the Close Regulation of the Public Procurement Procedure, Official Gazette of the Republic of Serbia, Nos.83/2015.
- The draft of Guidelines for CSOs' involvement in working groups for drafting public policy documents and draft regulations.
- The National money laundering and terrorist financing risk assessment, Republic of Serbia, 2018.
- A Guide to achieving tax relief for donors, Ministry of Finance, Tax Administration, 2019.
- Annual report on implementation of the Action plan for implementation Public Administration Reform Strategy 2018–20, Ministry of State Government and Local Self-government, 2020.
- Human Rights in Serbia 2023, Belgrade Center for Human Rights, 2023.
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