



# FINAL REPORT

**Assessment of the State of the Enabling Environment and  
Capacities of Civil Society against the 2014-2020 Guidelines for EU  
Support to Civil Society in the Enlargement region for the year 2020**

**Skopje, North Macedonia**

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This document has been produced within the EU TACSO 3 Project, under the financial assistance of the European Union. The contents of this document are the sole responsibility of the team of researchers and can under no circumstances be regarded as reflecting the position of the European Union.



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# FOREWORD



This report has been produced within the framework of the EU-funded project called Technical Assistance to Civil Society Organizations (EU TACSO 3) in the Western Balkans and Turkey ([www.tacso.eu](http://www.tacso.eu)). EU TACSO 3 is financed under the EU Civil Society Facility (CSF) programme and its main goal is to strengthen the capacity of civil society organisations (CSOs) to actively take part in the democratic processes and to stimulate an enabling environment for civil society and pluralistic media development. The project targets the IPA Beneficiaries, i.e. Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, Serbia and Turkey. In its third phase, the EU TACSO 3 project particularly focuses on activities in which a regional approach enables a stronger impact on the civil society development in each of the IPA Beneficiary.

An integral part of the EU TACSO 3 project is support to the process of development and monitoring of the EU Guidelines for EU Support to Civil Society in Enlargement Countries 2014-2020 (the Guidelines). The Guidelines encompass three major areas: 1) conducive environment for civil society development; 2) changing relations between CSOs and government and 3) capacities of CSOs. For this purpose, EU TACSO 3 conducts annual assessments of the state of civil society in the three major areas of the Guidelines.

Due to the on-going COVID-19 pandemics, the year 2020 has seen many unexpected developments in terms of enabling environment and the focus of the work of CSOs. Therefore, the current Report devoted specific focus to the COVID-19 pandemic effects on the enabling environment (civic space), capacities and resilience to changing conditions in which CSOs had to work. Moreover, the research tried to take stock of the evolution of the enabling or conducive environment and development of CSOs in the overall period of the Guidelines 2014-2020.

In order to carry out extensive data-gathering consisting of desktop research, survey with CSOs, focus groups and interviews with stakeholders and analysis of both IPA Beneficiary specific developments and depict regional trends, EU TACSO 3 worked with Balkan Civil Society Development Network (BCSDN) research team. The research team conducted the research based on the assessment approach and methodology that was developed and piloted in the previous assessment conducted for 2018-2019 period, for which more information are available in Annex 2 of this Report.

880 interlocutors were involved in the first phase of the assessment. A further layer of consultation and validation was organized during August and September 2021 to present assessment findings and recommendations and enable a wide discussion on the main findings and recommendations. Moreover, the aim of the seven IPA Beneficiary consultation and validation meetings were to provide space for consensus building among stakeholders on main steps that could be taken to address the findings in specific contexts. The meetings, which took place between 30 August and 10 September 2021, were attended by 231 participants primarily from CSOs, but also public institutions and donors in all seven IPA Beneficiaries.

The main focus of the Report is the regional overview of the state of civil society in the seven IPA Beneficiaries assessed against the Guidelines objectives and indicators. Moreover, the Report provides latest available basic data on CSOs in the region. The Report also includes short brief overviews for each individual IPA Beneficiary, which gives a detailed, yet succinct state of affairs and developments in the period since the previous assessment conducted for 2018-2019 period. The annexes include details of the research methodology and data-set of information gathered and used for the analysis, which we hope can be of use to anyone interested in concrete data and information in specific areas of the Guidelines.

We are proud of the research teamwork, especially given the time-limiting circumstances for the data gathering conducted between April and June 2021 and the COVID-19 pandemic limitations imposed. Moreover, we are grateful to the DG NEAR, EU Delegations and National Resource Centres in the respective IPA Beneficiaries for assisting in the assessment implementation, organisations and donors who have generously shared their data, all interviewees and focus groups' participants who dedicated their time and knowledge to making this research possible.

On behalf of the EU TACSO 3  
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# LIST OF ABBREVIATIONS

<b>ALL</b>	Albanian Lek
<b>AML/CFT</b>	Anti-money laundering/Countering financing of terrorism
<b>ASCS</b>	Agency for Support to Civil Society
<b>BCSDN</b>	Balkan Civil Society Development Network
<b>BiH</b>	Bosnia and Herzegovina
<b>CAF</b>	Charities Aid Foundation
<b>CB</b>	Capacity building
<b>CS</b>	Civil society
<b>CSF</b>	Civil Society Facility
<b>CSO</b>	Civil society organisation
<b>CPCD</b>	Civil Society Promotion Centre
<b>CRNVO</b>	Centre for Development of NGOs
<b>ECtHR</b>	European Court of Human Rights
<b>EED</b>	European Endowment for Democracy
<b>EU</b>	European Union
<b>EUCSG</b>	Guidelines for EU Support to Civil Society in Enlargement Countries
<b>EUD</b>	EU Delegation
<b>FATF</b>	Financial Action Task Force
<b>FBiH</b>	Federation of Bosnia and Herzegovina
<b>FSTP</b>	Financial Support to Third Parties
<b>GONGO</b>	Government-organized non-governmental organisation
<b>HR</b>	Human resources
<b>ICT</b>	Information and communication technologies
<b>IPA</b>	Instrument for Pre-accession Assistance
<b>KCSF</b>	Kosovar Civil Society Foundation
<b>KWN</b>	Kosovo Women's Network
<b>LAF</b>	Law on Associations and Foundations
<b>LGBTI</b>	Lesbian, Gay, Bisexual, Transgender and Intersex
<b>MCIC</b>	Macedonian Centre for International Cooperation
<b>MONEYVAL</b>	Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism
<b>M&amp;E</b>	Monitoring & Evaluation
<b>NGO</b>	Non-governmental organisation
<b>NRC</b>	National Resource Centre
<b>PBO</b>	Public benefit organisation
<b>PONGO</b>	Political non-governmental organisation
<b>PR</b>	Public relations
<b>RCC</b>	Regional Cooperation Council
<b>RS</b>	Republika Srpska
<b>Sida</b>	Swedish International Development Agency
<b>TA</b>	Technical Assistance
<b>TACSO</b>	Technical Assistance for Civil Society Development
<b>TUSEV</b>	Third Sector Foundation of Turkey
<b>USAID</b>	United States Agency for International Development
<b>VAT</b>	Value added tax
<b>VMG</b>	Vision, mission, goals
<b>WBT</b>	Western Balkans and Turkey





# EXECUTIVE SUMMARY



2020 was marked by the global COVID-19 pandemic that affected all aspects of citizens' life. All actors in society were faced with extreme **uncertainty**. The vast majority of policy processes (e.g. preparation of strategic documents, legislation) came to a halt as political and administrative efforts were invested in the development of emergency measures.

The pandemic resulted in immediate negative political, economic and social consequences. Politically, most governments in the region, similar as in other parts of the world, responded with different restrictions and support measures at the same time. Decisions were passed in urgent procedures with limited consultations and sometimes resulting in unconstitutional restrictions. Economically, the budgets of the IPA Beneficiaries were hit as support measures for different purposes brought higher costs, and as limitations in everyday operations led to lower income. Socially, the pandemic increased poverty levels due to higher unemployment rates and led to an increase of domestic violence and mental health issues due to lockdown and isolation.

Civil society organisations (CSOs) responded to the pandemic quickly and swiftly. They **adjusted services** to vulnerable groups and **increased advocacy efforts**, while facing a **decrease in funding** due to stopped or delayed public funding processes, inability to organise fundraising activities due to restrictions, etc. While the majority of **foreign donors responded** with additional funds or simplified procedures, this was mostly not the case with the domestic public funding. Only some IPA Beneficiaries published new (additional) calls for proposals, but the scope of most of them was very narrow covering primarily/exclusively social service provision aimed at alleviating COVID-19 consequences of citizens.

In 2020, Montenegro and Serbia continue their negotiations under the new revised methodology, and the EU Member States decided to open accession negotiations with Albania and North Macedonia. Bosnia and Herzegovina and Kosovo remain potential candidates. There has been dissatisfaction and concerns among the citizens and the civil society – normally among the strongest drivers for EU integration – that the process has reached a critical stage of a **standstill**. According to RCC's Balkan Barometer, in 2020, more than a quarter of the citizens in the region believed the Western Balkans will never join the EU.<sup>2</sup> The pace of EU accession process and the growing influence of other geostrategic powers in the region such as Russia and China are posing additional challenges for CSO activities and support. Considering civil society being a major promoter and ally of the EU integration process, these developments undoubtedly affect the strategic directions of the civil society and the need for external support for their work in key areas linked with fundamental freedoms and rule of law.

<sup>2</sup> Regional Council for Cooperation - RCC (2020). Balkan Barometer 2020: Public Opinion Survey. Available at: <https://www.rcc.int/pubs/95/balkan-barometer-2020-public-opinion-survey> [01.07.2021]



In such an environment, we are witnessing a **paradox**. While CSOs are being discouraged by the negative political trends, decreased commitment to achieving enabling environment standards, and slowness in the enlargement process, civil society activities have intensified. There has been increased service delivery to support the people most in need, and advocacy to abolish unconstitutional measures and restrictions in response to the COVID-19 pandemic.

2020 also marked the last year of the Guidelines for EU Support to Civil Society in Enlargement Countries, 2014-2020 (the Guidelines). The Guidelines, the first framework of the European Commission to monitor both the enabling environment for development of CSOs and CSO capacities, were prepared in a participatory process that, as such, contributed to a higher awareness among stakeholders on these issues. Initially, the Guidelines were mostly used as a background framework or a reference point for EU support, but they were also used to create policy dialogue and collect information that could feed into the Commission's enlargement reports.

Assessing the situation since the launch of the Guidelines in 2014, some progress has been made in terms of the legal and policy framework for cooperation between CSOs and public institutions, as well as government support to CSOs. However, also in the scope of these standards, the implementation has not advanced as much as the legal framework (e.g. relatively low implementation rate of the strategies for development of CSOs, ineffective advisory councils, breach of consultation rules etc.). Based on the **low implementation of the legal framework**, followed by the **deterioration of respect of fundamental rights**, it can generally be concluded that **the situation has worsened**. This is especially true for freedoms of assembly and expressions, government financial support, and inclusion of CSOs in decision-making processes. CSOs' capacities, on the other hand, mostly stayed at the same level. Also, with the Guidelines synthesizing the needs in terms of CSO capacities, it is clear that the awareness of all actors about the importance of comprehensive and targeted capacity building in the period increased.

In terms of comparison to the previous Assessment Report for 2018-2019 period, **freedom of association** is one of the areas where there were no significant changes in terms of legislation since 2019. The legal framework stayed the same, while the practice was somewhat hindered by COVID-19 restrictions and closed public institutions, disabling new CSOs to register. Still, the negative trend of newly emerging CSOs initiated by the government, political parties, or individuals related to them (i.e. GONGOs and PONGOs) continued. There was also a continuation of actions and pressures on the work of CSOs under the pretence of prevention of money laundering and combating terrorist financing. The introduction of anti-money laundering and counter financing of terrorism (AML/CTF) legislation without considering civil society needs has led to undue and necessary restrictions or abuse of these measure in order to put pressure on parts of civil society.

While the general legal framework for **freedom of assembly** did not change, COVID-19 related restrictions significantly affected the exercise of this freedom. Governments throughout the region passed numerous regulations and decrees with which they introduced different restrictions, such as bans on gatherings, curfews, and restrictions of movement. Many of these measures were later ended by rulings of the constitutional courts (e.g. Albania, Bosnia and Herzegovina, Kosovo and Montenegro).

Similarly, the legal framework on **freedom of expression** did not significantly change from the previous reporting period in 2018-2019. However, the negative trend of restrictions, pressures, and attacks has continued and worsened. Access to information was restricted (e.g. by governments limiting persons allowed to share official COVID-19 information or limiting the presence of journalists on press-conferences), journalists were attacked, and people were even arrested due to spreading “fake news and panic” in cases where anti-COVID-19 measures were criticised.

In terms of **volunteerism and employment in CSOs**, the legal framework remained the same. In practice, the number of volunteers increased especially in social service provision, while in other areas the number decreased due to restriction on movement and activities. The number of employees in the sector did not increase. The approach towards CSOs being recognised as beneficiaries of government support measures for employment has differed in practice. In some countries (e.g. in Bosnia and Herzegovina and Serbia), CSOs were included as beneficiaries, while in others (e.g. Montenegro, North Macedonia) they were not.

**Grassroots organisations**, although mostly not recognised legally, continued to be active throughout the region.

The legal environment for **financial support to CSOs** (tax regime and public funding) remained mostly the same throughout the region. Several new by-laws (i.e. rulebooks) were passed (e.g. in Albania, Bosnia and Herzegovina and Serbia), a positive development, which should be monitored in terms of its impact on improving the transparency of funding. Public funds for CSOs decreased in almost all IPA Beneficiaries. Some of the IPA Beneficiaries (e.g. Bosnia and Herzegovina and North Macedonia) provided additional funding for CSOs' COVID-19 related activities, while in others either the support was not available or CSOs reported that such support did not reach them.

The level of private **donations** significantly varied among the IPA Beneficiaries as a result of the pandemic. While in some of them such as in Turkey, overall donations decreased, in others (e.g. North Macedonia and Serbia) they increased, up to three times in comparison to the past year. It is important to note that these donations were mostly connected to COVID-19 related responses and were not necessarily channelled through CSOs but through state/public institutions or given directly to those in need.

Except for the new Guidelines for Inclusion of CSOs in Working Groups for Drafting Public Policy Documents and Drafts, or Draft Regulations in Serbia, the legal and policy framework for the **inclusion of CSOs in decision-making processes** remained the same. Even though the majority of IPA Beneficiaries has a certain legal or policy framework in place, the level of involvement of CSOs in decision-making remained low. In fact, it further decreased, as in almost all IPA Beneficiaries (except for North Macedonia) CSOs were not included in the consultative bodies discussing the anti-COVID-19 measures.

In terms of the **structures and mechanisms for dialogue and cooperation between civil society and public institutions**, the biggest development took place in Bosnia and Herzegovina with the establishment of the Advisory Body of the Council of Ministers for Cooperation with Non-Governmental Organisations in December 2020. When it comes to strategic documents defining relations between civil society and public institutions, the situation varies throughout the region. While Serbia and Turkey are still without any such document, Albania and Kosovo are in the middle of the implementation period, and 2020 marked the end of the implementation period for the strategies in Montenegro and North Macedonia.

In summary, it can be concluded that, while the legal environment for civil society's operation mostly stayed the same, the **implementation of most of the standards in practice further deteriorated due to the pandemic**. The biggest remaining challenge is how to overturn this continued downwards trend.

In the already unstable environment, further destabilised by the pandemic, **CSO capacities** did not significantly change. If anything, CSOs were additionally struggling with obtaining funds and overcoming the obstacles brought about by the COVID-related measures. However, although the general state of CSO capacities did not change significantly, the research indicates there is an increased awareness among the CSOs on the need to improve in areas such as communications, advocacy, or constituency-building.

Excluding larger and well-developed CSOs, mostly working in urban areas, the general level of capacities of CSOs remains low. This is especially true for grassroots and small organisations operating in rural areas. With mainly project funding available and lack of core funding to ensure stability, CSOs do not usually invest in strategic (targeted and goal-oriented) capacity development as their approach is mostly practical in nature and driven by available funding by donors.

However, having in mind the environment in which these smaller CSOs operate, such an approach is expected. Institutional support is one of the factors that could significantly improve the situation, if available.

On the positive side, there are some areas where improvements were noted. For example, the visibility of CSOs is increasing, as is the percentage of CSOs with clearly defined vision, mission and goals (VMG), and the use of (ad hoc) networks for advocacy. Some skills, such as strategic fundraising and evidence-based advocacy, are to a huge extent hindered by external factors, such as a lack of diversified funding sources (e.g. underdeveloped philanthropy and economic activities) and political will to include and consider CSOs' positions in the decision-making processes. Capacity development is a long-term process, which needs to be carefully planned, targeted and accompanied by systemic changes that would enable CSOs to use the newly acquired skills in practice. With regard to **gender mainstreaming**, no major changes have been noted during 2020. Civil society continues to be perceived as the sector most sensitive to gender equality practices and most vocal about the need to engage in gender-mainstreaming activities.

Based on the findings, the below recommendations to different actors can be emphasized and reflect a cross-section of diversity of views by stakeholder with focus put on those put forward by civil society during the research and consultations. A longer list of detailed recommendations is available in section V. Way forward and recommendations at the end of this Report.

#### **For public authorities/institutions in IPA Beneficiaries:**

- IPA Beneficiary authorities should **respect basic human rights** and fundamental freedoms and refrain from any pressures that limits civil society activity and civic space;
- Public authorities should widely, genuinely, and **effectively consult civil society** when adopting any legislation and policies that impact the operations of civil society, and ensure the adequate and full consideration of their input; and provide clear feedback on how the input was addressed;

- **Data on civil society** should be systematically collected, published and analysed, to both support the development of policies appropriate to the needs of the sector, as well as to improve the transparency and recognize the economic value of civil society;
- **Public funding** has to be clearly planned, transparently distributed, and systematically monitored, supported by improved data collection.
- **Anti-money laundering legislation** adopted must not endanger the freedom of association and must be developed based on risk assessments of the sector, implemented with the participation of CSOs

#### For civil society:

- All civil society actors should actively contribute to **protecting and promoting a conducive environment for civil society**;
- Civil society should **connect, cooperate and learn from each other** more, to pursue joint advocacy objectives and act in solidarity, and to strengthen strategic collaboration with actors outside civil society (e.g. the private sector, media, academia);
- CSOs should invest additional efforts in improving their **communication, accountability and transparency**, communicating more effectively with and responding to those they claim to represent;
- CSOs should have a **more strategic approach to how they operate, and how they develop their capacities**, including when supported through project-based funding modalities and in spite of the unsteady political environment and changing donors' priorities;
- CSOs should **build on the lessons learnt during the pandemic and make use of the new opportunities** created with the expansion of the virtual civic space.

#### For the DG NEAR:

- The upcoming revised EU Civil Society Guidelines should be **incorporated fully in the existing EU policy framework and the EU Integration process** (such as the progress reports, negotiating frameworks, IPA programming, action documents), and tied to the provision of financial assistance;
- The new Guidelines should have a **clear results-oriented framework, a consistent monitoring methodology and regular implementation reports**. The monitoring findings should be shared and discussed with broad spectrum of stakeholders, including national governments to help ensure their implementation;
- The **National Resource Centers (NRCs)** supported by the EU should continue their important role in empowering CSOs by taking stock of, and facilitating exchange of good practices and lessons learnt;

- EU's funding modalities should **support the development, capacities and sustainability of CSOs, as well as the local ownership and sustainability of the actions** of strategic importance of both the EU and IPA Beneficiaries;
- To increase CSO capacities and resilience to various external factors, the EU should **more broadly use operating/institutional support** (especially for advocacy organisations and networks) to well established organisations with a proven track record of transparent and accountable work;
- The EU should continue to support the ownership of actions and the capacity development of small and grassroots organisations through **revised and simplified Financing Support to Third Parties (FSTP)/ sub-granting programmes.**





# I. CONDUCTIVE ENVIRONMENT FOR CIVIL SOCIETY -REGIONAL HIGHLIGHTS



## 1. Legal and policy environment for the exercise of the rights of freedom of expression, assembly and association

Fundamental freedoms are constitutionally guaranteed throughout the Western Balkans and Turkey (WBT). However, in practice, the exercise of these freedoms continued to deteriorate. The COVID-19 pandemic and the measures to prevent its spread affected especially the freedoms of assembly and expression. As the emergence of GONGOs and PONGOs continues, the public trust in public funding and public consultations continues to decrease.

### 1.1. Freedom of Association

According to international standards and best practices, freedom of association implies that the legal framework in each IPA Beneficiary allows any person to establish a non-profit entity and allows individual and legal persons to exercise this right without discrimination.<sup>3</sup> Non-registered organisations are allowed to operate. Registration rules should be clear and provide for easy, timely and inexpensive procedures.

Freedom of association is **legally guaranteed** by constitutions and specific laws in all IPA Beneficiaries and these are mostly in line with international standards. Registration of a CSO is not mandatory in any of the IPA Beneficiaries. Some criteria must be met for obtaining a legal personality in all of the IPA Beneficiaries. Registration procedures are usually simple and cheap.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↓
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↓
Turkey	↓

In 2020, **there were not many developments** in the area of freedom of association, except from Albania, Serbia and Turkey. In Albania, the draft Law on Registration on Non-Profit Organisations<sup>4</sup> initially introduced the mandatory electronic registration process for CSOs and an electronic registry. Whilst the electronic registry addressed a long-standing demand of CSOs in Albania, the draft Law, however, presented many concerns; mandatory requirement for registration in particular runs contrary to the essence of the freedom of association as prescribed by international standards.

<sup>3</sup> EU Charter of Fundamental Rights: Article 12 (Freedom of assembly and of association), Article 14 - Prohibition of discrimination, Article 21 (Non-discrimination); European Convention on Human Rights (ECHR): Article 10 (Freedom of expression), Article 11 (Freedom of assembly and association); Joint Guidelines on Freedom of Association/European Commission for Democracy Through Law (Venice Commission)

<sup>4</sup> Electronic Registry for Public Consultations (2020). Draftligji "Për Regjistrimin e Organizatave Jofitimprurëse. Available at: <https://www.konsultimipublik.gov.al/Konsultime/Detaje/272> [12.06.2021]

Further issues were, for example, many disproportionate penalties in relation to the importance, the caused consequences and the circumstances of committing an administrative offense, lack of data protection, and duplication of reporting requirements for CSOs to state agencies. The consultation process was rushed and organized in the absence of a climate that guarantees inclusiveness, transparency, effective consultation and proper feedback as well as discussion in good faith.<sup>5</sup> In Turkey, the previous changes that brought about the obligation to disclose personal data of associations' members are still valid.<sup>6</sup> According to this, associations are obliged to disclose personal information (such as names, surnames, ID Numbers, professions, and date of birth) of their existing members and of those whose membership is admitted and terminated to public authorities. With the fear of being accused of associating with an organisation that can be later targeted by public authorities, citizens have been reluctant to join CSOs, which has resulted in a decreased number of registered and active CSOs in Turkey.<sup>7</sup>

As in the previous year, the issue of emerging new CSOs initiated by representatives of governments, political parties, or individuals affiliated or related to them (i.e. **GONGOs and PONGOs**) persists in several IPA Beneficiaries (e.g. Bosnia and Herzegovina, Montenegro and Serbia). This has been made evident through the analyses of public calls and the noted lack of transparency in distribution of the public funds. In Bosnia and Herzegovina, many organisations have been misused for diversion of public funds for private interests of politically affiliated officials,<sup>8</sup> or have benefitted from getting public jobs for their members and receiving access to public services.<sup>9</sup> In Montenegro, in addition to obvious lack of experience and expertise of CSOs that receive public funding<sup>10</sup> their representatives have also been elected in the advisory or decision-making government bodies.<sup>11</sup> Similarly in Serbia, a significant part of the public funds intended for CSO projects ends up in phantom organisations with almost no previous experience, references or expertise. This, according to the CSOs, affects the financial sustainability of civil society.<sup>12, 13</sup>

Moreover, as GONGOs and PONGOs participate in public consultations, it allows governments to claim the legitimacy of the consultation processes and cooperation with civil society. This has been especially noted in Serbia, where GONGO activity in the public sphere has also targeted independent CSOs with smear campaigns aiming to damage the credibility of the organisations or their representatives (e.g. direct attacks on independent CSOs; or GONGOs taking the visual identity of renowned organisations and communicating fake or harmful information with the aim to mislead the public).<sup>14, 15</sup> This, furthermore, creates a polarized and fragmented civil society, distorts the public perception of the attitudes and values of CSOs, and affects the overall credibility of and trust in the sector.<sup>16</sup>

Another common issue is the occurrence of different actions and pressures on the work of CSOs under the pretence of **prevention of money laundering and combating terrorist financing**.

<sup>5</sup> See details in III. IPA Beneficiaries' Brief Overviews Albania, p. 33. The Law on registration of NPOs was approved and published in the Official Gazette on 03 August 2021. CSOs published an appeal on it's serious violation of the freedom of association: [https://resourcecentre.al/wp-content/uploads/2021/07/Public-Appeal\\_-On-the-draft-law-on-Registration-of-Non-Profit-Organization-in-Albania.pdf?fbclid=IwAR05Ac6aK05Cv8b0cVgVRCM8ebh7k8rg9vrrx190Cae4v5xlk\\_wr0o64HcE](https://resourcecentre.al/wp-content/uploads/2021/07/Public-Appeal_-On-the-draft-law-on-Registration-of-Non-Profit-Organization-in-Albania.pdf?fbclid=IwAR05Ac6aK05Cv8b0cVgVRCM8ebh7k8rg9vrrx190Cae4v5xlk_wr0o64HcE)

<sup>6</sup> See details in III. IPA Beneficiaries' Brief Overviews Turkey p. 65. Regulatory Information System, Presidency of the Republic of Turkey (2004). 5253 Sayılı Dernekler Kanunu'na ("Dernekler Kanunu") yapılan deęişiklik. [pdf] Available at: <https://mevzuat.gov.tr/MevzuatMetin/1.5253.pdf> [23.06.2021]

<sup>7</sup> Electronic Registry for Public Consultations (2020). Draftligji "Për Regjistrimin e Organizatave Jofitimprurëse. Available at: <https://www.konsultimipublik.gov.al/Konsultime/Detaje/272> [12.06.2021]

<sup>8</sup> Otisak.ba (2021). Brčko: Brojne NVO se ne snalaze sa novom praksom dodjele grantova. [online] Available at: <https://www.otisak.ba/brcko-brojne-nvo-se-ne-snalaze-sa-novom-praksom-dodjele-grantova/> [29.09.2021]

<sup>9</sup> Sahinović, M. (2021). Monitoring Matrix Country Report for Bosnia and Herzegovina 2020. Sarajevo: CPCD.

<sup>10</sup> CRNVO (2021). Analiza finansiranja NVO iz državnog budžeta 2020. [pdf] Available at: <https://crnvo.me/wp-content/uploads/2021/05/Analiza-2020.pdf> [02.08.2021]

<sup>11</sup> Rakočević, B. (2021). Monitoring Matrix Country Report for Montenegro 2020. Podgorica: CRNVO.

<sup>12</sup> BIRN Serbia, Civic Initiatives (2021). Database of public calls in the field of public information, culture, civil society and youth. Available at: <https://birnsrbija.rs/javno-o-javnim-konkursima>

<sup>13</sup> Selakovic, B., Stevkovski, D., Teofilovic, I., Petrovic, T. and Grbovic, P. (2021). Monitoring Matrix Country Report for Serbia 2020. Belgrade: Civic Initiatives.

<sup>14</sup> Radio Slobodna Evropa (2020). Sužen prostor za civilne organizacije u Srbiji. [online] <https://www.slobodnaevropa.org/a/nevladine-organizacije/30460270.html> [28.09.2021]

<sup>15</sup> Civic Initiatives (2021). Three Freedoms under the Magnifying Glass. [online] Available at: <https://www.gradjanske.org/en/category/news/three-freedoms-under-the-magnifying-glass/> [15.06.2021]

<sup>16</sup> Bosilkova-Antovska, A. (2021). Monitoring Matrix on Enabling Environment for Civil Society Development Regional Report: Western Balkans 2020. Skopje: Balkan Civil Society Development Network. [pdf] Available at: [https://www.balkancsd.net/novo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020\\_FINAL.pdf](https://www.balkancsd.net/novo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020_FINAL.pdf) [20.07.2021]



For example, 57 CSOs, media, and activists in Serbia were subject to an unlawful investigation by the Serbian Administration for the Prevention of Money Laundering (APML) in June 2020, as confidential information about their financial transactions were requested from the commercial banks without an appropriate legal basis. The UN Special Rapporteurs determined an abuse of authority aimed to “intimidate civil society actors and human rights defenders, restrict their work and muffle any criticism of the Government”<sup>17</sup>, while the investigation launched by the Special Rapporteurs, the Financial Action Task Force (FATF), and Council of Europe’s MONEYVAL, also found that this represented an overstepping of competences on the part of the APML.<sup>18</sup> In Kosovo and North Macedonia, CSOs also faced several limitations to the banking services as a result of preventive measures. Several new anti-money laundering laws were passed in Albania during 2020.<sup>19</sup> Although CSOs are affected by these laws, these were passed without CSOs being consulted.

The biggest concerns related to legal changes on grounds of “prevention of abuse of non-profit organisations for terrorist financing” have been noted in Turkey.<sup>20</sup> Namely, amendments to the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction<sup>21</sup> introduced several changes in the Law on Collection of Aid and the Law on Associations. These changes paved the way for permanent audits (launched immediately after the adoption of the Law), harsh fines and, ultimately, direct intervention of the government in the operations of associations.

The COVID-19 pandemic affected the freedom of association, primarily in terms of registration process. As public institutions, including courts, in most of the IPA Beneficiaries, were closed for some time due to epidemiological measures, CSOs could not be registered during this time. This has resulted in somewhat lower numbers of newly established CSOs than in previous years.

## 1.2. Freedom of Assembly

According to internationally guaranteed freedoms and rights, everyone should be able to exercise freedom of assembly without discrimination. Moreover, freedom of assembly implies that the legal framework recognizes and does not restrict spontaneous, simultaneous and counter-assemblies with prior authorization by public authorities. At most, a prior notification is needed. Any restrictions should be clearly described by the law.<sup>22</sup>

Although the right to peaceful assembly is **legally guaranteed** throughout the region, laws in almost all of the IPA Beneficiaries contain various restrictions, such as limitations on the location of a gathering (e.g. Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia).

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↓
Bosnia and Herzegovina	↓
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↓
Turkey	↓

<sup>17</sup> UNHCR Office of the High Commissioner (2020). Serbia's anti-terrorism laws being misused to target and curb work of NGOs, UN human rights experts warn. [online] Available at: <https://www.wohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=26492&LangID=E> [30.09.2021]

<sup>18</sup> Global NPO Coalition on FATF (2021). Strong statement from FATF and MONEYVAL on States misusing AML/CFT Standards. [online] Available at: <https://fatfplatform.org/news/strong-statement-from-fatf-on-states-misusing-amlcft-standards/> [30.09.2021]

<sup>19</sup> General Directory of Taxation (2020). Law No. 112/2020 “On the Register of Beneficial Owners” (“Për Regjistrin e Pronarëve Përfitues”). Available at: <https://www.tatime.gov.al/shkarko.php?id=8716> and Law No. 154/2020 “On the Central Register of Bank Accounts” (“Për Regjistrin e Pronarëve Përfitues”). Available at: <https://www.tatime.gov.al/shkarko.php?id=9590> Udhëzimi Nr. 19, datë 9.7.2019 “Për Mbikëqyrjen e Organizatave Jofitimprurëse Në Funksion Të Parandalimit Të Pastrimit Të Parave Dhe Financimit Të Terrorizmit” [12.06.2021]

<sup>20</sup> Financial Crimes Investigation Board, Ministry of Treasury and Finance of the Republic of Turkey (2019). Guidance for Prevention of Abuse of Non-Profit Organizations for Terrorist Financing. [pdf] Available at: [https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/Rehberler/Kar%20Amac%C4%B1%20G%C3%BCtmeyen%20Kurulu%C5%9Fiar%C4%B1n%20Ter%C3%B6r%C3%BCn%20Finansman%C4%B1%20Amac%C4%B1%20Suistimalinin%20C3%96nlenmesinin%20V%C3%B6nelik%20Rehber%202019\\_ENG.pdf](https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/Rehberler/Kar%20Amac%C4%B1%20G%C3%BCtmeyen%20Kurulu%C5%9Fiar%C4%B1n%20Ter%C3%B6r%C3%BCn%20Finansman%C4%B1%20Amac%C4%B1%20Suistimalinin%20C3%96nlenmesinin%20V%C3%B6nelik%20Rehber%202019_ENG.pdf) [11.08.2021]

<sup>21</sup> Regulatory Information System, Presidency of the Republic of Turkey (2020). Kitle İmha Silahlarının Yayılmasının Finansmanının Önlenmesine İlişkin Kanun. [pdf] Available at: <https://mevzuat.gov.tr/MevzuatMetin/1.57262.pdf> [23.06.2021]

<sup>22</sup> EU Charter of Fundamental Rights: Article 12 (Freedom of assembly and of association), Article 14 - Prohibition of discrimination, Article 21 (Non-discrimination); European Convention on Human Rights (ECHR): Article 10 (Freedom of expression), Article 11 (Freedom of assembly and association); Joint Guidelines on Freedom of Association/European Commission for Democracy Through Law (Venice Commission)

Legal provisions around the region also contain **various ambiguities**, especially with regards to spontaneous and counter-assemblies (e.g. Bosnia and Herzegovina, Kosovo, Serbia) and participation of non-citizens. In Kosovo, it is unclear if freedom of assembly extends to non-citizens, while in North Macedonia foreigners need to ask for approval or face severe penalties. In most IPA Beneficiaries, approval is not needed, but the authorities need to be notified before the gathering takes place.

In general, the basic legal framework related to the freedom of assembly **did not change** in any of the IPA Beneficiaries since 2019. However, **COVID-19 related restrictions** significantly affected the exercise of this freedom. Governments throughout the region passed numerous regulations and decrees introducing different restrictions, such as bans on gatherings, curfews, and restrictions of movement.<sup>23</sup> Measures were tightened or loosened according to the unfolding pandemic situation in a specific IPA Beneficiary. Consequently, based on the police data in Albania and Kosovo, as well as the surveys conducted for the needs of this Report, it can be concluded that in 2020, CSOs organised much less and participated in much fewer protests than the year before. In contrast, numerous cases of selective use of excessive force and imposition of fines were reported in 2020. Protesters faced selective justice and violent response from the law enforcement in Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia and Turkey.<sup>24</sup>

In some IPA Beneficiaries (e.g. Albania, Bosnia and Herzegovina, Kosovo and Montenegro), the constitutionality and legality of such measures were contested. In these judgements, the Albanian Parliament changed the proposed amendments to the Criminal Code,<sup>25</sup> while courts from Bosnia and Herzegovina, Kosovo and Montenegro rejected the restrictions and set precedents on the material and formal aspects of adopting restrictions on fundamental freedoms<sup>26</sup> thus clarifying the remits of their limitation in force de majeure situations.

### 1.3. Freedom of Expression

According to internationally accepted standards and practice, freedom of expression, should be guaranteed to everyone, without discrimination, and any restriction, such as on hate speech, should be clearly prescribed by the law.<sup>27</sup>

Throughout the region, freedom of expression is a **constitutionally guaranteed right**. Limitations are legally prescribed and particularly focused on hate speech. There were no changes noted in the legislation in 2020.

However, **the practice** in the exercise of freedom of expression **has worsened** in the whole region during 2020. Mainly, the limitations, pressures, and obstructions noted were related to anti-COVID-19 measures, based on which access to information was restricted (e.g. by governments limiting persons allowed to share official COVID-19 information or limiting the presence of journalists on press conferences).<sup>28</sup>

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↓
Bosnia and Herzegovina	↓
Kosovo	↔
Montenegro	↓
North Macedonia	↔
Serbia	↓
Turkey	↓

<sup>23</sup> Balkan Civil Society Development Network (2021). Balkan Civic Practices: Civil Society in the COVID-19 Pandemic. Available at: <http://bcp.balkan-csds.net/> [15.06.2021]

<sup>24</sup> European Center for Not-for-Profit Law - ECNL (2021). COVID-19 and Civic Freedoms in Europe. [pdf] Available at: [https://ecnl.org/sites/default/files/2021-02/Europe%20Trends%20Overview%20Tracker%20%28Final%29-for%20publishing\\_1.pdf](https://ecnl.org/sites/default/files/2021-02/Europe%20Trends%20Overview%20Tracker%20%28Final%29-for%20publishing_1.pdf) [15.06.2021]

<sup>25</sup> Partners Albania for Change and Development (2020). Albania Case Study Report - Effectiveness in COVID-19 Response. Available at: <https://partnersalbania.org/publication/effectiveness-in-covid-19-response-albania-case-study-report/> [02.08.2021]

<sup>26</sup> European Center for Not-for-Profit Law - ECNL (2021). COVID-19 and Civic Freedoms in Europe. [pdf] Available at: [https://ecnl.org/sites/default/files/2021-02/Europe%20Trends%20Overview%20Tracker%20%28Final%29-for%20publishing\\_1.pdf](https://ecnl.org/sites/default/files/2021-02/Europe%20Trends%20Overview%20Tracker%20%28Final%29-for%20publishing_1.pdf)

<sup>27</sup> EU Charter of Fundamental Rights: Article 11 (Freedom of expression)

<sup>28</sup> N1 (2020). No journalists at daily pandemic briefings, Serbian government says. [online] <https://rs.n1info.com/english/news/a587867-no-journalists-at-daily-pandemic-briefings-serbian-government-says/> [29.09.2021]

In addition, people were detained or arrested on the grounds of insulting public officials, spreading fake news, or causing panic, in relation to COVID-19, but also unrelated to it. Such events occurred in Montenegro<sup>29, 30</sup>, Serbia<sup>31, 32</sup> and Turkey.<sup>33, 34</sup> Throughout the region, attacks, pressures, and arrests of journalists increased. There were more cases of journalists attacked without judicial or institutional follow-up in 2020 than in the previous years. In Bosnia and Herzegovina, reports also emphasized the increase of gender-based violence.<sup>35</sup> On the contrary, the situation has somewhat improved in North Macedonia, but attacks and pressures are nonetheless present.<sup>36</sup>

## 1.4. Volunteerism and employment

A conducive environment for volunteering and employment, according to international standards and best regulatory practices, means that CSOs are treated as other employers when it comes to employment regulations and measures. In addition, it means that the legislation stimulates and facilitates volunteering.<sup>37</sup>

**General legislative frameworks** for volunteerism and employment **did not change** in 2020. When it comes to employment rules, CSOs are treated equally to other employers. However, this was not always the case in practice when IPA Beneficiaries introduced different employment support measures as part of the anti-COVID-19 packages. For example, in Bosnia and Herzegovina, Kosovo and Serbia, CSOs were considered potential beneficiaries of support measures, while this was not the case in North Macedonia or Montenegro. Similar unequal treatment is observed with the state incentive programmes for employment. In most of the IPA Beneficiaries, measures are accessible to all legal entities in theory, but in practice, criteria are often set in a way that prevents most CSOs to apply, e.g. inability to offer long-term employment possibilities.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↔
Turkey	↓

In terms of **statistics on the number of employees** in CSOs, the situation **has not improved**. Clear, understandable, and open data on employment is accessible only in Serbia, while in other IPA Beneficiaries this data is accessible only upon request (e.g. Albania, Kosovo, Montenegro) or its regularity is under question (e.g. Turkey).

When it comes to **volunteering**, the legal framework is still perceived as **non-stimulating and containing many inconsistencies**, while procedures for registering volunteers are deemed lengthy and complicated. There were attempts to change the legislation in several IPA Beneficiaries (e.g. Montenegro and North Macedonia), but laws have not been passed yet.

While the entire legal framework on volunteering in Kosovo is in the amending process, a minor change

<sup>29</sup> Radio Free Europe (2020). Nema zaraženih, hapšenje zbog lažnih vijesti, SPC ne odustaje od litija. [online] <https://www.slobodnaevropa.org/a/crna-gora-korona-spc-lazne-vijesti/30484093.html> [29.09.2021]

<sup>30</sup> Reporters Without Borders (2021). Montenegro: Dubious Justice, Problematic Legislation. Available at: <https://rsf.org/en/montenegro> [15.06.2021]

<sup>31</sup> Nova.rs (2020). Novinariki Ani Lalić određeno zadržavanje od 48 sati. [online] <https://nova.rs/vesti/drustvo/novinariki-ani-lalic-odredeno-zadrzavanje-od-48-sati/> [29.09.2021]

<sup>32</sup> Civic Initiatives (2021). Three Freedoms under the Magnifying Glass. [online] Available at: <https://www.gradjanske.org/en/category/news/three-freedoms-under-the-magnifying-glass/> [15.06.2021]

<sup>33</sup> Bianet (2020). Ministry of Interior: 229 People Detained Over Coronavirus Posts. [online] Available at: <https://bianet.org/5/97/222588-ministry-of-interior-229-people-detained-over-coronavirus-post> [30.09.2021]

<sup>34</sup> Reporters Without Borders (2021). 2020 World Press Freedom Index. Available at: <https://rsf.org/en/ranking/2020> [15.06.2021]

<sup>35</sup> Radević, M. (2021). Bosna i Hercegovina - Indikatori nivoa medijskih sloboda i sigurnosti novinara u Bosni i Hercegovini 2020. Sarajevo: Udruženje/Udruga BH novinari. [pdf] Available at: <https://safejournalists.net/wp-content/uploads/2021/07/BiH-BiH-2020.pdf> [18.06.2021]

<sup>36</sup> CIVICUS (2020). CIVICUS Monitor North Macedonia: Calls for Attacks on Journalists to be Addressed, Amid Impact on Media Sector Due to COVID-19. [online] Available at: <https://monitor.civicus.org/uploads/2020/10/15/calls-attacks-journalists-be-addressed-amid-impact-media-sector-due-covid-19/> [10.06.2021]

<sup>37</sup> EC Communication on EU Policies and Volunteering: Recognizing and Promoting Cross-border Voluntary Activities in the EU, COM (2011) 568 final; UN National Accounting Handbook on Non-Profit Institutions in the System of National Accounts and ILO Manual on measuring volunteering in civil society.

was implemented in the Law on Youth Empowerment and Participation<sup>38</sup> regarding the age of youth volunteers as the age limit was increased from 24 to 29 years.

Some CSOs (e.g. social services providers in North Macedonia) reported that the number of volunteers increased during 2020, but in other countries (e.g. Kosovo, Turkey), the number of volunteers has decreased mostly due to the risk of infection, restrictions of activities, and other anti-COVID-19 measures.

## 1.5. Grassroots organisations

There is still no **legal definition** of a grassroots organisation in any of the IPA Beneficiaries. Mostly, they are perceived as non-registered groups, active in the community. As they are not registered, they face **difficulties in obtaining funds and formally participating** in the decision-making process. Notwithstanding the challenges in their operation, there is emergence of advocacy and service provision initiatives and other grassroots activities are on the rise throughout the region. While some are motivated by the political situation (e.g. environment advocacy initiatives) others emerged as response to COVID-19 pandemic (e.g. self-organisation of people in helping the elderly, sewing masks, etc.). According to the focus groups, vocal activists from these groups (e.g. in Serbia) often face smear campaigns and threats, as they are more vulnerable to such attacks than their registered counterparts.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↔
Turkey	↑

## 2. Financial environment for CSOs

2020 did not bring any significant changes to the legal framework for the financial environment for CSOs. In practice, however, insufficient legislation and support for the work of CSOs resulted in a very difficult financial year for CSOs with many limitations to their activities and fundraising. Although some IPA Beneficiaries included CSOs in the anti-COVID-19 employment support measures or provided additional funding for the COVID-19-related activities, most measures did not take into account the special nature of CSOs, their significant contribution to the fight against COVID-19 and its consequences, thus rendering its effect on CSOs.

### 2.1. Quality of financial rules

According to accepted international standards and practice, financial rules on public funding and tax regime of CSOs should be clear, easy-to-meet, and proportional to CSOs' turnover and their non-commercial activities.<sup>39</sup>

There were no major legislative changes in 2020 in this area. The legal framework that regulates financial and accounting rules in the WBT region does not fully address the specific nature of CSOs, especially the needs of smaller and grassroots organisations.

<sup>38</sup> Konsultimi Publik (2020). Draft Law on Youth Empowerment and Participation (Projekt Ligji Për Fuqizim dhe Pjesëmarrje të Rinisë). Available at: <https://konsultimet.rksgov.net/viewConsult.php?ConsultationID=40989> [12.07.2021]

<sup>39</sup> Council of Europe Recommendation CM/Rec (2007)14 of the Committee of Ministers to member states on the legal status of non-governmental organisations in Europe No. 57 and No. 58.

Nevertheless, some changes in **variety of bylaws** (i.e. rule-books) occurred. For example, in February 2020, the Rulebook on the Criteria for Financing and Co-Financing Projects in Areas of Public Interest Implemented by Associations and Foundations<sup>40</sup> was published in Bosnia and Herzegovina, encouraging higher transparency of the public funds' distribution. In Serbia, the new Rulebook on the Content and Structure of Financial Report Forms,<sup>41</sup> adopted in June 2020, enables a more detailed overview of the financial structure of CSOs. This could be seen as positive development for CSOs, having in mind that the availability of more detailed data will not only improve the transparency of CSOs' funding, but it will also show their contribution to the overall economic development. In terms of practice, in Albania, the CSOs Performance Report Template<sup>42</sup> was issued by the National Accounting Council in June 2020. All CSOs with a value of total assets or income over 30 million ALL (approx. 241,000 EUR) are obliged to publish it along with their annual financial statements.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↔
Turkey	↓

In general, CSOs perceive the reporting rules as rather complicated, noting that duplication in reporting occurs, etc. Even more so, in Turkey, the quality of financial rules for CSOs seem to decrease as the new legislation on the prevention of financing mass destruction weapons<sup>43</sup> brought about obligation of thorough supervision by public authorities of CSOs receiving foreign funds.

## 2.2. Individual and corporate giving

International standards and best practices prescribe that for CSOs to be able to generate funds from philanthropy, the legal framework should stimulate donations with tax incentives for corporate and individual giving and should contain clear requirements and conditions for receiving deductible donations.<sup>44</sup>

In 2020, there were **no changes to the basic legal environment** for individual and corporate giving. In most of the IPA Beneficiaries, except Albania, Serbia and Turkey, certain **tax incentives** for individual giving are available, while tax incentives for corporate giving are provided in all IPA Beneficiaries (see Table 1 below). However, although the legislation exists, according to the focus groups, the incentives are **not often used in practice** when giving occurs, especially by small and medium-sized enterprises, due to burdensome procedures and lack of clear rules in place.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↓
Serbia	↔
Turkey	↑

<sup>40</sup> Official Gazette of Bosnia and Herzegovina (2020). Pravilnik o kriterijima za finansiranje i sufinansiranje projekata u oblastima od javnog interesa koje provode udruženja i fondacije. Službeni glasnik BiH, broj 10/20. [online] Available at: <http://www.sluzbenilist.ba/page/akt/bNGOer2aQw4=> [12.07.2021]

<sup>41</sup> Official Gazette of the Republic of Serbia (2020). Pravilnik o sadržini i formi obrazaca finansijskih izveštaja i sadržini i formi obrasca Statističkog izveštaja za privredna društva, zadruga i preduzetnike: 89/2020-319. Available at: <https://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/ministarstva/pravilnik/2020/89/6/reg> [12.07.2021]

<sup>42</sup> National Accounting Council, Republic of Albania (2020). Udhëzues për Raportin e Performancës së OJF-ve. [pdf] Available at: [http://www.kkk.gov.al/foto/uploads/File/Udhezuesi%20per%20raportin%20e%20performances\\_publicuar.pdf](http://www.kkk.gov.al/foto/uploads/File/Udhezuesi%20per%20raportin%20e%20performances_publicuar.pdf) [12.07.2021]

<sup>43</sup> See details in III. IPA Beneficiaries' Brief Overviews Turkey p. 65. Regulatory Information System, Presidency of the Republic of Turkey (2020). Sayı 31351 (5. Mükkerrer) Kitle İmha Silahlarının Yayılmasının Finansmanının Önlenmesine İlişkin Kanun. [pdf] Available at: <https://mevzuat.gov.tr/MevzuatMetin/15.7262.pdf> [12.07.2021]

<sup>44</sup> Council of Europe Recommendation CM/Rec (2007)14 of the Committee of Ministers to member states on the legal status of non-governmental organisations in Europe.



**Table 1: Overview of the percentage of tax-exempt income for individual and corporate donors**

IPA Beneficiary	Individual tax deductions	Corporate tax deductions
Albania	/	<ul style="list-style-type: none"> <li>- Up to 5% deduction of profit before tax for the press publishers and publication of literature, scientific and encyclopaedia, as well as cultural, and artistic;</li> <li>- Up to 3% of profit before tax, for all other taxpayers subject to corporate income tax.</li> </ul>
Bosnia and Herzegovina	<ul style="list-style-type: none"> <li>- Up to 0.5% in Federation of Bosnia and Herzegovina and up to 2% in Republika Srpska of the income in the previous year for donations given for cultural, educational, scientific, health, humanitarian, sports and religious purposes only to specially registered associations and other legal entities.</li> </ul>	<ul style="list-style-type: none"> <li>- Up to 3% deduction for donations made for humanitarian, cultural, educational, scientific, and sport purposes (Federation of Bosnia and Herzegovina and Republika Srpska);</li> <li>- Up to 3% in Federation of Bosnia and Herzegovina and up to 2% in Republika Srpska for expenditures that support social events or projects that are not directly related to their business activities, with or without reciprocity in advertising.</li> </ul>
Kosovo	<ul style="list-style-type: none"> <li>- 10% deductions of the taxable income, if those donations aim at humanitarian, health, education, religious, scientific, cultural, environmental protection and sport purposes.</li> </ul>	<ul style="list-style-type: none"> <li>- 10% deductions of the taxable income, if those donations aim at humanitarian, health, education, religious, scientific, cultural, environmental protection and sport purposes.</li> </ul>
Montenegro	<ul style="list-style-type: none"> <li>- Expenditures recognized in the areas of health, education, sport, cultural purposes and environmental protection (up to 3%).</li> </ul>	<ul style="list-style-type: none"> <li>- Expenditures in all 21 areas of public interest are recognized as up to 3.5% of the total income of the taxpayer.</li> </ul>
North Macedonia	<ul style="list-style-type: none"> <li>- Individuals can deduct the calculated personal income tax, or claim a return of the paid income tax determined in their annual tax return in the amount of the donation, but no more than 20% of the donor's annual tax debt, or no more than 390 EUR.</li> </ul>	<ul style="list-style-type: none"> <li>- Up to 5% of the total income for donations and 3% for sponsorships.</li> </ul>
Serbia	/	<ul style="list-style-type: none"> <li>- Up to 5% of the total revenue for expenditures on health care, cultural, educational, scientific, humanitarian, religious, environmental protection and sport-related purposes.</li> </ul>
Turkey	/	<ul style="list-style-type: none"> <li>- 5% tax deduction from legal entities' annual income only when they donate to tax-exempt foundations and associations with public benefit status (10 in development regions). Yet, donations in kind to associations in the capacity of food banking, are also considered as costs that can be reduced from the profit of a corporation.</li> </ul>

Source: Monitoring Matrix Regional Report 2020<sup>45</sup>

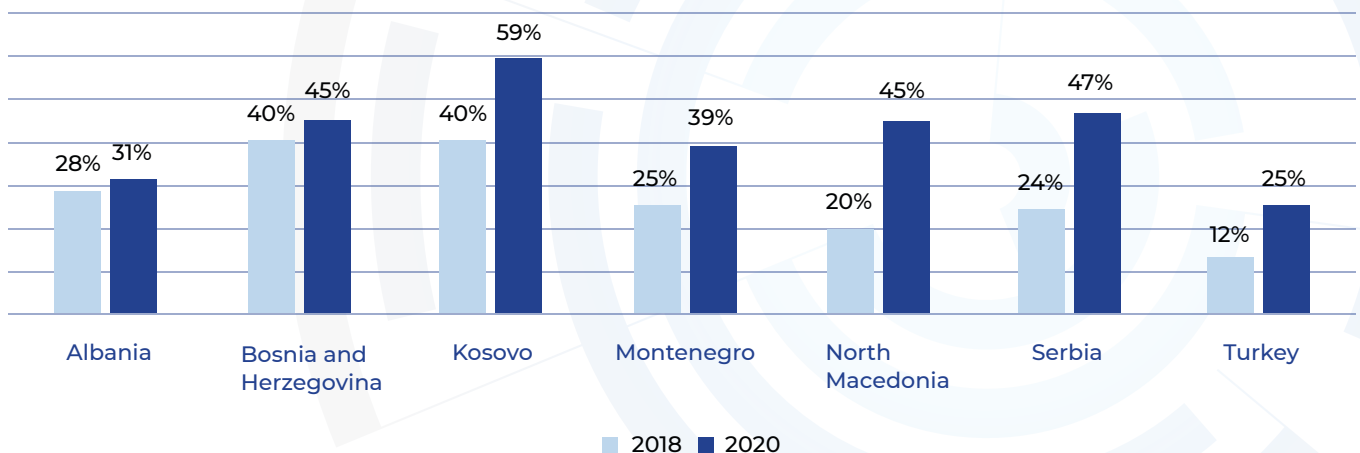
Furthermore, in practice, CSOs also report different **consequences of the COVID-19 pandemic** on the number of received donations. For example, donations in Turkey decreased as the economic situation generally worsened, while CSOs could not organise fundraising events and gatherings due to the anti COVID-19 restrictions.

<sup>45</sup> Bosilkova-Antovska, A. (2021). Monitoring Matrix on Enabling Environment for Civil Society Development Regional Report: Western Balkans 2020. Skopje: Balkan Civil Society Development Network. [pdf] Available at: [https://www.balkanccd.net/hovo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020\\_FINAL.pdf](https://www.balkanccd.net/hovo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020_FINAL.pdf) [20.07.2021]

As a positive exception, in Serbia, according to the Catalyst Balkan’s research on giving in 2020<sup>46</sup>, the amount donated to non-profit organisations during 2020 was more than 21.6 million EUR, which is three times more than in 2019. Almost 2.9 million EUR were donated to non-profit organisations with the aim to mitigate the consequences of the COVID-19 pandemic. The focus of donations on COVID-19 was also observed in North Macedonia, but, similar to Kosovo, CSOs report very low income from individual and corporate donations.

According to the latest CAF World Giving Index<sup>47</sup>, which looks at the giving of money, time and helping a stranger, Kosovo is for the first time on the list of the top 10 most generous countries during 2020, while both North Macedonia and Serbia have significantly moved up in the ranking since 2018, due to increases in the categories of ‘donating money’ and ‘helping a stranger’. As presented in Figure 1 (below), all of the IPA Beneficiaries have higher scores for donating since 2018. An analysis shows that while Western Europe has seen its average overall WGI score fall to 29% – its lowest level since 2016, countries in Eastern and Southeastern Europe have risen to record highs, at an average of 34%.<sup>48</sup>

**Figure 1: CAF World Giving Index 2018-2021: Country scores for donating money (% of respondents stating they have donated money in the given year)**



### 2.3. Financial benefits

According to international standards and best regulatory practices, financial benefits should be available in a way that tax exemptions are provided for income from CSOs mission-related economic activities (i.e. activities that are directly connected to CSO’s mission and income that is solely used for its realization also meaning it is aimed at supporting its non-for-profit cause).<sup>49</sup>

<sup>46</sup> Catalyst Foundation (2020). Srbija Daruje 2020: Godišnji Izveštaj o Dobročinstvu. Available at: <https://izvestaj.srbijadaruje.org/country/Serbia/rs> [02.07.2021]

<sup>47</sup> Charities Aid Foundation (2021). CAF World Giving Index 2021: A Global Pandemic Special Report [pdf]. Available at: [https://www.cafonline.org/docs/default-source/about-us-research/cafworldgivingindex2021\\_report\\_web2\\_100621.pdf](https://www.cafonline.org/docs/default-source/about-us-research/cafworldgivingindex2021_report_web2_100621.pdf) [29.06.2021]

<sup>48</sup> European Fundraising Association (2021). The Giving Divide: Giving hits a 5-year high in Southeast Europe, but drops in Western nations. [online] <https://efa-net.eu/news/european-news/the-giving-divide-giving-hits-a-5-year-high-in-southeast-europe-but-drops-in-western-europe> [29.09.2021]

<sup>49</sup> Council of Europe Recommendation CM/Rec (2007)14 of the Committee of Ministers to member states on the legal status of non-governmental organisations in Europe and Recommendation No. 57 and No. 58.



There were **no major changes** noted in 2020. CSOs can perform economic activities with different thresholds across the region. Only in North Macedonia, the Law on Value Added Tax<sup>50</sup> was amended to implement the necessary changes for the fight against COVID-19, which is a positive advance for donations in general, but mostly does not affect CSOs. With the adopted amendments, goods and services that are donated to a budget user (i.e. public institution) to deal with COVID-19 are exempt from VAT. Table 2 (below) shows different tax exemptions of mission-related economic activity per IPA Beneficiary. VAT refund for grants is still a concern for CSOs in Albania and Montenegro, as procedures for VAT exemption are burdensome and complicated, discouraging many CSOs to undergo the process and negatively affecting their operations.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↔
Turkey	↓

**Table 2: Overview of exemptions of VAT, corporate profit tax, and tax exemption of mission-related economic activity per country**

IPA Beneficiary	VAT exemptions	Corporate profit tax	Tax exemption of mission-related economic activity
Albania	<ul style="list-style-type: none"> <li>- Exemption of social, cultural-educational, or sport CSO activities;</li> <li>- Not applied to services and goods purchased by CSOs as part of its economic activity, but applied on imported goods for CSOs' non-profit activity;</li> <li>- Reimbursement procedure for all bilateral and multilateral agreements ratified by the Parliament, grant agreements approved by the Council of Ministers, and sub-granting schemes implemented through intermediaries.</li> </ul>	<ul style="list-style-type: none"> <li>- Exemptions for grants, donations and membership fees;</li> <li>- Organisations that conduct not-profit activities of religious, humanitarian, benevolent, educational or scientific nature are exempt;</li> <li>- Specific agreements for exemption for international organisations, agencies for technical cooperation and their representatives.</li> </ul>	<ul style="list-style-type: none"> <li>- Tax-free, except in cases when income is not used for activities for which the organisation is registered;</li> <li>- The total income from economic activity, as a secondary activity of the foundation, should not be higher than 20% of the total annual income;</li> <li>- VAT reimbursement for CSOs' economic activity, in case of VAT surplus for 3 consecutive months and VAT amount exceeding 400,000 ALL (approx. 3,300 EUR).</li> </ul>
Bosnia and Herzegovina	<ul style="list-style-type: none"> <li>- Donations in goods and services are subject to VAT (and customs), while cash donations are not;</li> <li>- Exemption for CSOs with humanitarian status (upon application);</li> <li>- Reimbursement for VAT on goods and services paid on the US and EU IPA-funded projects.</li> </ul>	<ul style="list-style-type: none"> <li>- Exemptions for non-profit activities and revenues received through public funds, donations, sponsorships, membership fees and sale of goods and services on a non-market basis (for revenue up to 25,000 EUR).</li> </ul>	<ul style="list-style-type: none"> <li>- Tax-free up to 25,000 EUR annual income;</li> <li>- Economic activity that is not mission-related is limited to a profit of approx. 5,000 EUR or a maximum of one-third of the total annual budget (whichever is higher).</li> </ul>
Kosovo	<ul style="list-style-type: none"> <li>- Exemptions on grants, donations and subventions.</li> </ul>	<ul style="list-style-type: none"> <li>- 20% exemption for youth and culture-related activities;</li> <li>- 10% deductions of the taxable income on donations intended for humanitarian, health, education, religious, scientific, cultural, environmental protection and sport purposes.</li> </ul>	<ul style="list-style-type: none"> <li>- Economic/commercial activities of PBOs are exempt if the income destination is solely for the public benefit purpose and up to a "reasonable level" of income;</li> <li>- There is legal ambiguity if economic/commercial activities of all CSOs are tax exempted or it applies only to PBOs.</li> </ul>

<sup>50</sup> Official Gazette of the Republic of North Macedonia (2020). Law Amending the Law on Value Added Tax. Official Gazette no. 275/19 and 267/2020.

IPA Beneficiary	VAT exemptions	Corporate profit tax	Tax exemption of mission-related economic activity
Montenegro	<ul style="list-style-type: none"> <li>- Exemption of projects funded by the EU (total contract amount, incl. co-funding, but not applied on salaries and other HR fees).</li> </ul>	<ul style="list-style-type: none"> <li>- Organisations founded only for conducting non-profit activities are exempt and are not obliged to report it.</li> </ul>	<ul style="list-style-type: none"> <li>- Not tax-free;</li> <li>- Maximum annual income from economic activity is 4,000 EUR or up to 20% of the total income for the previous year.</li> </ul>
North Macedonia	<ul style="list-style-type: none"> <li>- Exemption on foreign grants and donations, with the precondition of registering the project;</li> <li>- CSOs with a turnover of less than 2,000,000 MKD (approx. 32,000 EUR) are exempt.</li> </ul>	<ul style="list-style-type: none"> <li>- CSOs are not subjected to the Law on Profit Tax;</li> <li>- non-taxable revenues: membership fees, charitable contributions, donations, grants, gifts, wills, legates, revenues from the Budget and dividends from trade companies established with the CSO funds.</li> </ul>	<ul style="list-style-type: none"> <li>- Tax-free up to 1,000,000 MKD (Approx. 16,000 EUR) per year;</li> <li>- 1% Tax on the amount exceeding the threshold.</li> </ul>
Serbia	<ul style="list-style-type: none"> <li>- Exemption on foreign funds.</li> </ul>	<ul style="list-style-type: none"> <li>- Exemptions for grants, donations, membership fees and non-economic sources of income;</li> <li>- Tax deductions for expenditures related to health care, cultural, educational, scientific, humanitarian, religious, environmental protection and sport-related purposes.</li> </ul>	<ul style="list-style-type: none"> <li>- Tax-free up to 3,400 EUR, with a tax rate of 15% (same as other legal entities).</li> </ul>
Turkey	<ul style="list-style-type: none"> <li>- Exemption on culture and education services and purchases of social cause-related goods and services by CSOs with public benefit status;</li> <li>- Foreign funded projects can be exempt with government approval;</li> <li>- Foundations can be exempt with government decisions based on their profile and activities.</li> </ul>	<ul style="list-style-type: none"> <li>- CSOs and foundations are exempt from corporate profit tax except for their economic activities consisting of trade and/or production of goods.</li> </ul>	<ul style="list-style-type: none"> <li>- CSOs are exempt from inheritance and transfer tax. The same exemption applies also to those whose mission is to support science, research, culture, art, health, education, wellness, philanthropy, public works and sports. These CSOs are also exempt from estate and stamp tax as well as land registry fees.</li> </ul>

Source: Monitoring Matrix Regional Report 2020<sup>51</sup>

<sup>51</sup> Bosilkova-Antovska, A. (2021). Monitoring Matrix on Enabling Environment for Civil Society Development Regional Report: Western Balkans 2020. Skopje: Balkan Civil Society Development Network. [pdf] Available at: [https://www.balkanccd.net/novo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020\\_FINAL.pdf](https://www.balkanccd.net/novo/wp-content/uploads/2021/07/94-5-Regional-Monitoring-Matrix-Report-2020_FINAL.pdf) [20.07.2021]

## 2.4. Government support<sup>52</sup>

According to internationally accepted standards, Government support to CSOs should be available and provided in a transparent, accountable, fair and non-discriminatory manner. Best regulatory practices suggest that public funds should be clearly planned within the state budget and distributed based on clear, legally binding, and transparent procedures.<sup>53</sup>

There were **no changes** related to the government support adopted in 2020. Even in IPA Beneficiaries where some changes were envisaged, e.g. in North Macedonia, measures related to the comprehensive public funding reform foreseen in the Strategy and expected by the first trimester of 2020 were not implemented by the end of 2020<sup>54</sup>. In consequence, public funding system is still **not transparent** and is not systematically implemented across the public institutions. Table 3 below demonstrates only the portion of funds for CSOs for which public information is available.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↓
Bosnia and Herzegovina	↓
Kosovo	↔
Montenegro	↔
North Macedonia	↓
Serbia	↓
Turkey	↓

**Table 3: Overview of public funding distributed to WBT CSOs in 2020 (according to data publicly available)**

IPA Beneficiary	Main bodies/institutions	Total amount (in EUR)
Albania	Agency for the Support of Civil Society (ASCS)	Approx. 491,000 EUR
Bosnia and Herzegovina	Almost all municipalities, cantonal ministries in Federation of Bosnia and Herzegovina, ministries of RS and Brčko District, Offices of the government at all levels, public enterprises.	N/A
Kosovo	Decentralized system of public funds distribution. Annual Report is prepared by the Office of Prime Minister/Office of Good Governance	Approx. 21 million EUR (acc. to Government reports, but 7 million acc. to KCSF analysis)
North Macedonia	Central Government institutions	5,504,893 EUR
Montenegro	Government of Montenegro	4,099,280 EUR
Serbia	Decentralized system of public funds distribution. Highest amounts distributed by the Ministry of Labor, Employment, Social Affairs and Veterans Affairs (almost 8 million EUR), Ministry of Culture and Information (more than 4,8 million EUR), Ministry of Youth and Sport (1,47 million EUR).	66.9 million EUR in 2019 (According to the Budget Law of RS for 2020, the total amount of funds planned for CSOs support was 90,626,519 EUR.)
Turkey	The most important channel of government support to CSOs is carried out by the Ministry of Interior that allocates certain funds to selected organisations.	Approx. 4 million EUR in 2019 to 291 organisations

In practice and as a consequence of COVID-19, **public funds** decreased in almost all IPA Beneficiaries.

<sup>52</sup> Government support is the term used in the Guidelines and refers to what is most commonly termed state or public funding. Also, the term includes non-financial support, which the Guidelines itself does not mention or requires measuring. State or public fundings consists of allocation/financing from the state budget either through public institutions at the central (ministries, agencies, offices etc.) or local level (municipalities).

<sup>53</sup> CoE Recommendation CM/Rec (2007)14 No. 57

<sup>54</sup> Unit for Cooperation with NGOs. General Secretariat of the Government of the Republic of North Macedonia (2018). Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020. Available at: <https://www.nvosorobotka.gov.mk/?q=node/250> [05.07.2021]

In Albania, the reported decrease of the funds distributed by the Agency for Support of Civil Society (ASCS) was almost 40%.<sup>55</sup> In Kosovo, the number of surveyed CSOs receiving public funds, either from central or local level, decreased from 37 in 2019 to 23 organisations in 2020. In Serbia, numerous public calls for (co-)financing by local self-governments were cancelled. Similarly, the Government of North Macedonia reduced public funds for CSOs with a Decision on Redistribution of Funds.<sup>56</sup> However, due to the Council for Cooperation with and Development of the Civil Society's reactions as well as wide CSOs' reactions, most of these funds were reallocated back to CSOs, with the largest portion targeting urgent measures of CSOs to deal with the COVID-19 crisis.

All IPA Beneficiaries introduced different support **packages for the fight against COVID-19**. However, CSOs were generally not included in the same manner as other legal entities or employers as recipients of this support.<sup>57</sup> Positive exceptions were noted in Bosnia and Herzegovina, Kosovo, and Serbia where CSOs were included in different employment measures, mostly in the form of subsidies. North Macedonia and, to some extent, Bosnia and Herzegovina provided additional funding for CSOs' COVID-19-related activities. On the other hand, Albania and Montenegro did not include CSOs in the measures at all. Regarding the direct financial support for CSOs in Kosovo, CSOs have not benefited from additional funding, even though this was promised by the Ministry of Culture, Youth and Sports. Namely, in the second half of 2020, the Ministry announced an open call applicable only for individual artists. When interviewed, Ministry officials stated they have supported CSOs earlier during the year, and for that reason, they were not included in the call. In Turkey, CSOs were eligible for some of the support measures in theory, but CSOs report that the support did not reach them.<sup>58</sup>

Public funding for CSOs in general, and in particular COVID-19-related additional support, is still **not distributed transparently**. This observation by CSOs relates to all phases of the public funding cycle: from programming, through publishing the call, decision-making, and implementation of projects, to evaluating the results. Such practice means public funding is allocated based on non-transparent and unclear criteria and procedures, and gives room for funding to be distributed to GONGOs and PONGOs and other types of organisations.<sup>59, 60</sup> The Final Evaluation of the ReLOaD project, aimed to address the accountability and transparency of public funding at local level,<sup>61</sup> points that "state funding presents problems of accountability and transparency of the distribution mechanisms", and as a consequence "CSOs are struggling with insufficient diversification of funds that undermine their sustainability and independence."

### 3. The relationship between CSOs and public institutions

There were no major changes in 2020. There is continued low involvement of CSOs in the decision- and policy-making process, exacerbated by the COVID-19 pandemic. Consultations primarily took place on-line and were less frequent, due to the use of urgent procedures to pass legislation or measures related to COVID-19. The establishment of the Advisory Body for Cooperation between the Council of Ministers of Bosnia and Herzegovina and CSOs in December 2020 and the inclusion of CSOs representatives in the COVID-19 working groups in North Macedonia were among positive developments strengthening the institutional frameworks for dialogue.

<sup>55</sup> Agency for Support of Civil Society, Albania (2021). Request for access to free information. Tirana.

<sup>56</sup> Official Gazette of the Republic of North Macedonia (2020). Decision on redistribution of funds between the budget users of the central government and between the national funds (Official Gazette of RSM no. 97/2020 of April 9, 2020).

<sup>57</sup> Balkan Civil Society Development Network (2021). Balkan Civic Practices: Civil Society in the COVID-19 Pandemic. Available at: <http://bcp.balkancsd.net/> [15.06.2021]

<sup>58</sup> Only CSOs working in certain sectors (such as education, health, production, food, etc.) have the right to benefit from short-term working allowance. According to TUSEV's report "The Impact of COVID-19 Outbreak on Civil Society Organizations Operating in Turkey" (<https://www.tusev.org.tr/en/news/the-impact-of-COVID-19-outbreak-on-civil-so-ciety-organizations-operating-in-turkey-survey-ii-report-is-published#YN19xugzY2w>) published in September 2020, applications from civil society were rather limited. While 72% of CSOs participating in the survey did not apply for short-term working allowance for their employees, 28% stated that they applied.

<sup>59</sup> Maksić, T. and Vučenović, L. (2021). Analiza podataka o javnim konkursima, July 2021. Belgrade: BIRN Srbija. [pdf] Available at: <https://birnsrbija.rs/wp-content/uploads/2021/07/Analiza-podataka-o-javnim-konkursima.pdf> [05.08.2021]

<sup>60</sup> CRNVO (2021). Analiza finansiranja NVO iz državnog budžeta 2020. [pdf] Available at: <https://crnvo.me/wp-content/uploads/2021/05/Analiza-2020.pdf> [02.08.2021]

<sup>61</sup> UNDP (2019). Regional Programme on Local Democracy in the Western Balkans (ReLOaD) Final Project Evaluation. [pdf] Available at: <https://erc.undp.org/evaluation/documents/download/1541> [29.09.2021]

On the other hand, the Office for Cooperation with Civil Society in Serbia was disbanded, with some of its mandate transferred to a newly established Ministry, in a non-transparent process without adequate consultations with civil society, marking a further negative trend in the dialogue.

### 3.1. Inclusion of CSOs in decision-making processes

International standards recommend that public institutions include CSOs in decision-making processes based on defined standards that prescribe minimum requirements for public consultations. In addition, the legal framework should oblige public institutions to make all draft and adopted laws and policies public, while the exceptions need to be clearly defined.<sup>62</sup>

Throughout the region, except in Turkey, the involvement of CSOs in policy- and decision-making processes is subject to clearly defined standards, which are aligned with the best practices in meeting minimum requirements for these processes. In half of the IPA Beneficiaries, namely in Albania, Kosovo and Montenegro, this is regulated mostly within one specific law or regulation, while in others, various legislative documents provide the basis for the involvement of CSOs.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↓
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↓
Turkey	↓ (for central government) ↑ (for local governments)

No **changes in the legislative frameworks** were noted in 2020, except for the Guidelines for Inclusion of CSOs in Working Groups for Drafting Public Policy Documents and Drafts, or Draft Regulations in Serbia<sup>63</sup>, adopted in January 2020.

The already **low involvement of CSOs in the decision-making processes** in practice, as noted in previous years, took another turn with the COVID-19 pandemic. In all IPA Beneficiaries, CSOs report low inclusion in practice. On one hand, the number of regulations passed through urgent procedures increased significantly due to the pandemic. On the other, the number of draft laws being consulted decreased in general. Most of the consultations, if organized, took place on-line, but in general were less frequent. In some IPA Beneficiaries (e.g. Kosovo), data also shows a decrease in the number of participating CSOs. A somewhat positive example is North Macedonia, where improvement in respecting the deadlines for electronic consultations, and involvement of CSOs in consultations for key legislation in general, was observed.

The general perception of CSOs throughout the region is that **consultation mechanisms are ineffective**, that sometimes the consultation process is a mere formality and that the inclusion starts only in the final phase of drafting policies, regulations or similar. With the start of the pandemic, many CSOs were very proactive and prepared proposals and submitted requests to public institutions for better management of the crisis and better protection of the vulnerable and marginalized groups. However, in many cases, there was no response, or it was not clear to what extent these proposals influenced the decisions. According to the Western Balkan PAR Monitor 2019/2020, only 13% of surveyed CSOs in the region agree that their government's decision-making is generally transparent.

<sup>62</sup> CoE Declaration by the Committee of Ministers on the Code of Good Practice for Civil Participation in the Decision-Making Process, 2009; Domestic PAR legislation – based on EU/SIGMA Principles of Public Administration; EC Communication - Towards a Reinforced Culture of Consultation and Dialogue – General principles and minimum standards for consultation of interested parties by the Commission, COM (2002) 704; Principles of Public Administration – Principle 11: Policies and legislation are designed in an inclusive manner that enables active participation of society and allows for co-ordination of different perspectives within the government, 2014

<sup>63</sup> Official Gazette of the Republic of Serbia (2020). Smernice za uključivanje organizacija civilnog društva u radne grupe za izradu predloga dokumenata javnih politika i nacrti, odnosno predloga propisa: 8/2020-24. Available at: <https://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/vlada/zakljucak/2020/8/1/reg> [05.07.2021]



Again, except in North Macedonia, CSOs were not included in the anti-crisis bodies relevant for the development of the anti-COVID-19 measures. In North Macedonia, the inclusion took place after the request was made by the Council for Cooperation with and Development of the Civil Society, in December 2020.

### 3.2 Structures and mechanisms for dialogue and cooperation between civil society and public institutions

A strategic document dealing with the state-CSO relationship and CSO development usually defines mutual principles, goals and needs for development of civil society and its cooperation with public institutions. It usually forms the basis for major strategic interventions in terms of institutional set-up needed for public funding, consultations and other aspects to facilitate CSO operation and development. Moreover, mechanisms for dialogue with CSOs, such as the Unit/Office for cooperation, contact points in ministries and consultative councils are established to direct, monitor, report and (re-)design such strategic instruments. Thus, such mechanism should be clear, open, accessible and efficient.<sup>65</sup>

In most of the IPA Beneficiaries, **strategic documents** for the development of CSOs are in place, with the exceptions of Serbia and Turkey.

In this regard, 2020 is marked as the final implementation year for the strategies in Montenegro and North Macedonia, while in Kosovo and Albania they are in the middle of the implementation period. Consultations for the new Strategy in Montenegro started already in 2020, while this was not the case for North Macedonia.

Several monitoring mechanisms for the **implementation of the strategies** are in place for all the mentioned strategies. Data for the completed strategies in Montenegro and North Macedonia shows that between 50% -60% of the measures have been implemented. However, measures considered to be major milestones of improvements, e.g. measures related to reform of public funding or support to donations in North Macedonia etc. are not implemented or the improvement in practice is insufficient. On the positive side, in Kosovo, the Government has committed a special budget for the implementation of the Strategy, whereas the commitment to hire new staff members for this purpose has not been fulfilled yet.

Dialogue mechanisms in a variety of forms are in place throughout the region. The most positive development in 2020 took place in Bosnia and Herzegovina with the establishment of the Advisory Body of the Council of Ministers of Bosnia and Herzegovina for Cooperation with Non-Governmental Organisations<sup>66</sup> in December 2020. It consists of seven members whose tasks are to create, monitor, and implement public policies important for creating a stimulating legal, institutional, and financial environment for CSOs in Bosnia and Herzegovina. Concretely, one of its first tasks is to prepare the Strategy for Civil Society Development to be adopted by the Council of Ministers, and later to monitor

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↓
Bosnia and Herzegovina	↓
Kosovo	↔
Montenegro	↔
North Macedonia	↓
Serbia	↓
Turkey	↓

<sup>65</sup> CoE Declaration by the Committee of Ministers on the Code of Good Practice for Civil Participation in the Decision-Making Process, 2009; Domestic PAR legislation – based on EU/SIGMA Principles of Public Administration; EC Communication - Towards a Reinforced Culture of Consultation and Dialogue – General principles and minim standards for consultation of interested parties by the Commission, COM (2002) 704; Principles of Public Administration – Principle 11: Policies and legislation are designed in an inclusive manner that enables active participation of society and allows for co-ordination of different perspectives within the government, 2014

<sup>66</sup> Ministry of Justice of Bosnia and Herzegovina (2020). Uspostavljeno Savjetodavno tijelo Vijeća ministara BiH za suradnju sa nevladinim sektorom. [online] Available at: <http://www.mpr.gov.ba/aktuelnosti/vijesti/default.aspx?id=10921&langTag=bs-BA> [30.06.2021]

and evaluate its implementation. On the other hand, there is still no such advisory body established in Serbia and Turkey.

Moreover, in Serbia, the Office for Cooperation with Civil Society was disbanded as a government service with a coordinating role in ensuring cooperation between the civil society and all parts of the public, through a non-transparent process, without adequate consultations with civil society. A part of the Office's responsibilities has been transferred to the new Ministry for Human and Minority Rights and Social Dialogue, but important tasks previously performed by the Office have been excluded from the Ministry's competences, leaving uncertainty which – and if any – institution is to take over those duties.<sup>67</sup> CSOs perceive this development as negative, as no explanation was provided on why such a change was necessary and why relations with civil society were placed under the auspices of one ministry, which significantly narrows the space for constructive cooperation between all public institutions and CSOs.<sup>68</sup>

Generally, CSOs that do not directly participate in the advisory councils as elected members, do not perceive the work of such bodies as very influential. A very low percentage of the CSOs surveyed stated that they are involved in the work of the advisory bodies.

Table 4 below gives an overview of the strategic documents and mechanisms for cooperation in place in all seven IPA beneficiaries, including information on the governmental body responsible for the development and/or cooperation with CSOs.

**Table 4: Overview of Government – CSO Cooperation in WBT**

IPA Beneficiary	Strategic document	Mechanism for cooperation	Governmental body responsible for development and/or cooperation with CSOs
Albania	Road Map for the Government Policy towards a More Enabling Environment for Civil Society Development 2019-2023	National Council for Civil Society	Agency for Support to Civil Society
Bosnia and Herzegovina	Agreement on Cooperation between the Council of Ministers and the Non-Governmental Sector (2017)	Advisory Body of the Council of Ministers of Bosnia and Herzegovina for Cooperation with Non-Governmental Organisations	Sector for Civil Society (Ministry of Justice)
Kosovo	Strategy for Cooperation with Civil Society (2019-2023)	Council for Implementation of the Strategy (2019-2023)	Office for Good Governance (Office of Prime Minister)
North Macedonia	Strategy for Cooperation and Development of the Sector between the Government and CSOs (2018-2020)		Unit for Cooperation with Non-governmental Organisations
Montenegro	Strategy on Improving the Enabling Environment for the Work of CSOs (2018-2020)	Council for the Development of NGOs	Directorate General for Good Governance and Functioning of CSOs
Serbia	\	\	Ministry for Human and Minority Rights and Social Dialogue
Turkey	\	\	Directorate General for Relations with Civil Society (Ministry of Interior)

<sup>67</sup> Within the scope of the new Ministry, there are no competencies related to the collection and publication of information on the public financing of CSOs. In this way, an important mechanism of control over transparency of how these budget allocations are spent has been abolished. At the same time, the very important role the Office played in ensuring citizens' participation in the preparation of legal regulations by ministries and local governments has been abolished.

<sup>68</sup> Youth Initiative for Human Rights - YIHR (2020). Civilno društvo zabrinuto zbog ukidanja Kancelarije za saradnju sa civilnim društvom. [online] Available at: <https://www.yihr.rs/bhs/civilno-drustvo-zabrinuto-zbog-ukidanja-kancelarije-za-saradnju-sa-civilnim-drustvom/> [30.06.2021]



## II. THE STATE OF CSO CAPACITIES

In the already unstable environment, further destabilised by the pandemic, CSO capacities did not significantly change. CSOs have struggled to obtain funds and find new ways to work in a situation of crisis, keeping their approach mostly pragmatic and donor-driven. Except for bigger, more developed CSOs, the general level of CSOs capacities remains low. Nonetheless, the awareness of the importance to improve in areas such as communications, advocacy, constituency-building, financial management and diversifying funding sources, has increased.



The COVID-19 pandemic has had a **significant effect** on the operations and capacities of CSOs. Financial difficulties to cover salaries and administrative costs as well as the need to (temporarily) stop project activities due to the COVID-19 restrictions put the sustainability of many CSOs at risk.<sup>69, 70</sup> To illustrate, nearly 30% of surveyed CSOs in Kosovo responded to have permanently or temporarily laid off staff, while 38% have reported a cut in the number of volunteers.<sup>71</sup> In Montenegro, more than one-third of the surveyed CSOs stated they could not cover office rent, utilities, and maintenance due to the reduced revenues.<sup>72</sup>

The pandemic initially caught CSOs – much like everyone else – off guard, showing also the lack of capacities and knowledge of crisis management. However, over time, CSOs adapted to the conditions and managed to navigate their activities and find alternative methods to meet their objectives. Many have shifted their work fully on-line, for at least a part of the year, and have continued their activities in a hybrid on-line – off-line model throughout much of the year. New ways of working and new tools have increasingly been used to reach CSOs' constituencies.

In addition to providing regular or additional services to the vulnerable groups, CSOs were key actors focused on upholding the respect of democracy and protecting human rights and freedoms, despite the significant funding cuts. To illustrate, several well-established organisations in Bosnia and Herzegovina who work in the area of democracy, the rule of law, and human rights have reorganized their resources to engage in crisis management monitoring, raising alarms about substantial human rights violations, and fighting disinformation.<sup>73</sup> CSOs played a remarkable role during the COVID-19 crisis even without the recognition and support by public institutions.<sup>74</sup>

<sup>69</sup> Civic Initiatives (2020). CSO Response to COVID-19. [pdf] Available at: <https://www.gradjanske.org/wp-content/uploads/2020/04/CSO-response-to-COVID-19-Needs-and-Activities-Civic-Initiatives.pdf> [10.07.2021]

<sup>70</sup> Partners Albania for Change and Development (2020). Assessment Report: Support NPO Sector Adaptability to COVID-19 Emergency. [pdf] Available at: <http://partnersalbania.org/wp-content/up71>

<sup>71</sup> KCSF (2020). The Preliminary Findings: How is COVID-19 affecting CSOs in Kosovo? [pdf]. Available at: <https://www.kcsfoundation.org/wp-content/uploads/2020/04/How-is-COVID-19-affecting-CSOs.pdf> [10.07.2021]

<sup>72</sup> CRNVO (2020). Izvestaj o uticaju COVID-19 na rad NVO u Crnoj Gori. [pdf] Available at: [http://www.crnvo.me/sites/crnvo/files/article\\_files/uticaj\\_COVID\\_19\\_na\\_rad\\_nvo\\_u\\_cg.pdf](http://www.crnvo.me/sites/crnvo/files/article_files/uticaj_COVID_19_na_rad_nvo_u_cg.pdf) [10.07.2021]

<sup>73</sup> European Western Balkans (2020). Democracy and the State of Emergency in Bosnia and Herzegovina. [online] Available at: <https://europeanwesternbalkans.com/2020/04/29/democracy-and-the-state-of-emergency-in-bosnia-and-herzegovina/> [10.07.2021]

<sup>74</sup> Balkan Insight (2020). Civil Society Filled a Void in the Balkan Pandemic. [online] Available at: <https://balkaninsight.com/2020/10/13/civil-society-has-found-its-voice-in-the-balkan-pandemic/> [10.07.2021]

## 4. Basic data analysis

In most of the IPA Beneficiaries, obtaining basic data and statistics on CSOs still proves to be a challenge (See Table 5 below). With the exception of Serbia, basic data such as the number of registered CSOs, number of active CSOs, their total income, number of employees and volunteers, are either not collected at all or are collected through a range of different institutions under a non-unified, non-systematic methodology, and thus are not always reliable. In general, public data on CSOs continues to be missing and hinders the visibility and recognition of the economic impact and value of the sector. Moreover, the strategies being developed for civil society development are shaped by expectations and wants, and to lesser extent on data and facts. In some of the IPA Beneficiaries, this is also linked to the lack of existing (e.g. Albania) or functioning (e.g. Montenegro, Bosnia and Herzegovina) electronic registers of CSOs. CSOs in Bosnia and Herzegovina suggest that the existing register should also include information about CSOs' mission in order to provide more useful and detailed information about the sector.

Similar to last year, there is a relatively high number of **registered CSOs** in all IPA Beneficiaries in comparison to the number of actually active CSOs. In Serbia, the long trend of constantly growing numbers of newly registered CSOs changed in 2020, as newly registered associations decreased by 22%, and endowments and foundations by 31%. The number of registered CSOs does not portray the reality of the sector, as many of them are **not active** at all, even for years. In fact, many of these CSOs exist only in the registries, which is sometimes due to the fact that closing a legal entity is often more complicated than establishing one or while activities of the organisation might stop, its members do not formally close or terminate its existence in the register. In most IPA Beneficiaries, the indicators used to establish the number of active versus non-active CSOs is based on determining how many CSOs submit an annual report or a declaration that the CSO budget is under the minimum legal requirement for reporting<sup>75</sup>, as this is considered the minimum activity that an organisation undertakes.

When it comes to the **number of employees**, there is still a lack of systematic data collection and publishing, especially when it comes to different types of employment arrangements and contracts, which are very common in the sector. Exceptions are Kosovo, Serbia and Turkey, where public institutions provide disaggregated statistics on the number of employees, based on the tax declarations and contributions paid by CSOs. In practice, employment in CSOs is still rather low and many organisations have no employees and implement their activities through temporary project contracts or volunteering contracts. An exception is Turkey, where although the number of new employees decreased by 15% during 2020, the majority (53%) of the over 78 thousand employees were still full-time employed.<sup>76</sup>

The **total income of CSOs** is a figure that is most difficult to obtain or calculate as data being collected for tax purposes in all IPA Beneficiaries are usually not recorded in a manner that distinguishes CSOs from other entities. Finally, there are no official **numbers of networks**, due to the lack of a specific legal status (i.e. if they register, networks have the status of regular associations) as well as the existence of many informal, ad hoc networks. Occasional surveys have provided an estimation on the number of networks, through measuring the percentage of CSOs active in networks also presented in the above table.

<sup>75</sup> It is a common practice that the law determines a certain financial threshold of annual turnover under which CSOs are not obliged to submit an annual report, but only submit a statement or a declaration. The threshold might vary between IPA Beneficiaries.

<sup>76</sup> Ministry of Interior, General Directorate of Civil Society Relations (2021). İllere Göre Derneklerdeki Çalışan Sayıları. [online] Available at: <https://www.sivitoplum.gov.tr/illere-gore-derneklerdeki-calisan-sayilari> [30.06.2021]

**Table 5: Basic CSO Data 2018-2020<sup>77</sup>**

IPA Beneficiary	Number of CSOs		Number of active CSOs		Number of employees		Total income (in EUR)		Number of networks	
	2018	2020	2018	2020	2018	2020	2018	2020	2018	2020
Albania	11,426	11,962	2,323	2,185	8,917	9,793	35,693,020	N/A	N/A	Approx. 27 <sup>78</sup>
Bosnia and Herzegovina	27,263	27,432	19,955	15,298	8,188	3,082	N/A	N/A	Approx. 50	Approx. 20
Kosovo	10,654	11,017	Less than 1000	10-15% of registered CSOs <sup>79</sup>	8,453	4,412 CSOs paid contribution in 2020. 10,261 employees have one job in CSOs	N/A	N/A	Approx. 20	Approx. 70 <sup>80</sup>
Montenegro	5,669	6,079	N/A	N/A	854	N/A	26,897,606	N/A	256	269
North Macedonia	10,171	10,812	4,810	N/A	1,645	1,677	101,887,128	103,392,807	69	N/A
Serbia	32,948	34,664	25,878	26,864	8,517	9,386 in total: 7,602 full-time, 1,002 on temporary contract, 951 on other contract types	335,652,409	N/A	N/A	N/A
Turkey	134,816 <sup>81</sup>	318,370	N/A	121,865	64,515 in associations in 2018, 17,093 in foundations in 2016	78,173	8,494.7 million	Approx. 28 million	1,247 federations and 103 confederations	N/A

<sup>77</sup> The year for gathering data differs, but in most cases, data are from 2020. To provide for comparison, data for 2018 that have been reported in the previous Assessment report for period 2018-2019 are also provided. For more see: Assessment on the State of the Enabling Environment and Capacities of Civil Society against the Guidelines for EU Support to Civil Society in Enlargement region, 2014-2020, for the period 2018-2019. [online] Available at: <http://tacso.eu/wp-content/uploads/2020/09/Regional-CS-Needs-Assessment-Report-2018-2019-final.pdf> [10.07.2021]

<sup>78</sup> National Resource Centre (2019). Mapping and assessment of civil society organizations' networks in Albania. [pdf] Available at: [https://resourcecentre.al/wp-content/uploads/2019/12/Mapping\\_and\\_assessment\\_of\\_civil\\_society\\_organizations\\_networks\\_in\\_Albania.pdf](https://resourcecentre.al/wp-content/uploads/2019/12/Mapping_and_assessment_of_civil_society_organizations_networks_in_Albania.pdf) [10.07.2021]

<sup>79</sup> The total number of active CSOs in Kosovo is not known. However, a rough estimation from the survey response rate, Tax Administration of Kosovo and Kosovo Pension Savings data indicate that 10-15% of the total of registered CSOs are active.

<sup>80</sup> This is a rough estimation that covers only registered networks from the CSO public registry.

<sup>81</sup> The number only includes active CSOs.

## 5. Capable, transparent and accountable CSOs

### 5.1. Internal governance structures

Internal governance structures of CSOs in all IPA Beneficiaries **have not changed** during 2020, as these structures largely adhere to the (unchanged) legal framework in place. Obligatory structures differ according to the type of organisation (e.g. assembly for associations, governing board for foundations), and some organisations (usually larger-size CSOs) have additional structures that are not compulsory according to the law, such as managing boards, boards of directors, or supervisory boards. A positive governance practice has been noted in North Macedonia, where half of the CSOs have a supervisory body, although this is not a legal obligation.<sup>82</sup> A practice noted in Montenegro is to have both an executive director, who runs the operations, and a president, who presents the organisation in public. In Turkey, on the other hand, associations prefer to have only a few members in their governance bodies as to keep administration easy. Maintaining a proper organisational structure proves to be a challenge for smaller organisations. Contrary to best practices and intended functions, roles and responsibilities of the governing and executive bodies are often merged in practice, where the governing body acts mostly as a formality needed to approve legal documents and decisions of the organisation and decisions in practice are taken by executive staff or the executive staff also act as governing board members.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↑↑
Bosnia and Herzegovina	↑↑
Kosovo	↑↑
Montenegro	↔
North Macedonia	↑↑
Serbia	↓↓
Turkey	↓↓

An improvement in the internal governance systems and capacities of CSOs has been noted in Albania, Kosovo and North Macedonia, as more CSOs reported to have **internal documents**, such as codes of conduct, rules of procedure, HR/employment policies, etc. in comparison to previous years. In Albania, the National Resource Centre (NRC) played an important role in supporting CSOs in developing their internal policies. In Kosovo and North Macedonia, such positive change has been donor-driven, rather than self-initiated, according to the interviewed CSO representatives. Donor requirements for increased transparency and accountability have been noted throughout the IPA Beneficiaries. However, internal acts such as gender policies, anti-discrimination, anti-mobbing procedures, conflict of interest prevention procedures, or occupational safety and health procedures are still notably missing and applicable only to larger-size organisations. Codes of conduct or codes of ethics have been reported as the most commonly developed internal documents by CSOs (e.g. over 70% of survey participants in Kosovo and 76% in Albania reported having this in place). In Turkey, this refers only to CSOs working with international funders or partners. On the other hand, networks rarely have a code of conduct, gender equality policies or mechanisms to resolve conflicts of interest, despite having clear organisational structures and internal documents developed.<sup>83</sup>

The absence of such documents throughout the WBT region is often related to the lack of awareness about their importance, lack of human resources for their drafting, and absence of funding perceived as a lack of obligation to develop such documents. The lack of CSO operational (core funding) support,

<sup>82</sup> Ivanovska Hadjievska, M. (2020). Report on Governance Practices, Transparency and Accountability of Civil Society Organizations. Skopje: Macedonian Center for International Cooperation (MCIC). Available at: <https://www.otcetnigo.mk/wp-content/uploads/2020/09/Report-on-the-Governance-Practices-Transparency-and-Accountability-of-CSOs.pdf> [10.07.2021]

<sup>83</sup> Nuredinoska, E. and Ognenovska, S. (2021). Mapping and Needs Assessment of the Regional Networks and Regional Projects Funded within Civil Society Facility in the Western Balkans and Turkey. Skopje: EU TACSO 3. Available at: <https://drive.google.com/file/d/1a8NFMsnD5mUEnwWpW7RTW93W40oxysX/view> [02.07.2021]

both by public institutions and foreign donors, makes the development of internal documents challenging, especially for smaller organisations as this requires both specific knowledge and extra institutional efforts.

Despite the improved awareness about the importance of **transparency**, CSOs in most countries are still not paying enough attention to the regular publishing of relevant information about their organisations. To illustrate, almost 80% of organisations in Bosnia and Herzegovina that have some of the above-mentioned documents developed, have not made them available to the public. In Kosovo, 23% of CSOs have published at least one document on their websites, whereas 18% of CSOs published only their organisation's structure. The availability of **organisational information**, in particular data about the staff and members of governing bodies, is unsatisfactory for many CSOs, as well as networks.

The survey in almost all of the IPA Beneficiaries shows that the majority of CSOs consider themselves transparent and accountable. Moreover, CSOs individually assess themselves as more transparent than they assess the sector as such. For example, in Montenegro, the majority of organisations believe that CSOs' transparency and accountability are on an average level, yet they rate their transparency with the highest score. This could show a tendency for survey respondents, as well as participants in interviews and focus groups, to 'officially' assess themselves more positively than other organisations and the sector.

Efforts to improve the transparency and accountability practices have continued among CSOs. A positive example is Albania, where the sector self-organized in drafting and promoting the Code of Standards for Albanian CSOs, a **self-regulatory mechanism** that aims to strengthen CSO transparency and accountability and increase public trust over CSOs.<sup>84</sup> Similar efforts have taken place in North Macedonia, where an informal platform for transparency and accountability has been established,<sup>85</sup> uniting over 30 CSOs in the shared goal to develop and impose better standards of work in the sector.<sup>86</sup> In the rest of the IPA Beneficiaries, a lack of joint self-regulatory initiatives among civil society is visible. To illustrate, only 10% of surveyed CSOs in Serbia reported being part of a self-regulatory initiative in the field of transparency and accountability, while 43.3% stated that they do not know that such initiatives exist. Similarly, in Bosnia and Herzegovina, 36% of CSOs are not at all aware of some initiatives of this kind, and most (39%) are not part of any self-regulatory initiatives in this area. This probably reflects the piloting of a self-regulatory initiative in Serbia and limited short-term attempts in certain projects to improve internal regulations at organisational or sub-sector (thematic) level.

<sup>84</sup> The Code of Standards for Non-Profit Organizations in Albania was being developed during 2020, and was published by the National Resource Centre in July 2021: <https://resourcecentre.al/sq/kodi-i-standardeve-per-organizatat-jofitimpruresh-ne-shqipëri/> [03.07.2021]

<sup>85</sup> As part of the EU-funded program "Sustainable Civil Society – State Funding of Civil Society Organizations", implemented by MCIC in partnership with CNVOS and BCSDN: <https://www.otcetnigo.mk/> [03.07.2021]

<sup>86</sup> Macedonian Center for International Cooperation (2021). Кодексот ќе ги подобри граѓанските организации и ќе ја зголеми довербата во нив. [online] Available at: <https://www.otcetnigo.mk/kodeksot-ke-gi-podobri-graganskite-organizatsii-i-ke-ja-zgolemi-doverbata-vo-niv/> [11.07.2021]



## 5.2. Communication of the results and programme activities

Websites and social media are the most common channels for CSOs to communicate their activities to the public. Direct contact was reported as the preferred method of communication for many organisations in Montenegro, especially those that work with youth or in the field of environmental protection. The COVID-19 pandemic has prompted CSOs to establish new practices for communication with their constituencies and have shifted larger number of CSOs to more effectively and regularly use different **on-line and social media tools** to promote their activities. Positively, this has led to **increased visibility** of CSOs and recognition of their work in the public, noted especially in Albania and North Macedonia.

Still, many CSOs do not have a **website** or do not regularly update its content. For example, 38% of CSOs in Kosovo do not have a website, while only 27% of surveyed CSOs in Albania communicate the results of their activities to the public. **Annual reports** are the most commonly published documents, although there are still many organisations that do not prepare such reports or do not make them publicly available, even in IPA Beneficiaries where it is a legal obligation to do so (e.g. North Macedonia and Serbia). Surveys and interviews in all IPA Beneficiaries show a common view amongst respondents that CSOs need improvement in terms of publishing their financial accounts and, even more so, their audit reports, when such reports are prepared.

**Traditional media** remain to be rarely utilized, due to the lack of interest or efforts to establish cooperation from both sides. A good practice is noted in Montenegro, where local CSOs have established good cooperation with local media and their activities are regularly reported to the local community. Another positive example exists in North Macedonia, where media continue to consider CSOs as a relevant partner for providing analyses on issues that are of interest to the public.<sup>87</sup> A hindering factor continues to be the use of expert project language by CSOs in their communication, resulting in a lack of public understanding of the value of civil society and an increased gap between CSOs and their constituencies.

The most common reason for the lack of communication and transparency stated is the **lack of human resources and finances** for communications activities, or lack of management priority to invest in this area. In addition, a lack of effective communication with target groups is linked to the fact that strategic approach to building constituency relations amongst CSOs is not common. Constituency building has been closely linked to the accountability of organisations, i.e. the efforts to communicate effectively with and respond to those the organisations claim to represent. Research findings show that CSOs still lack awareness and practice in establishing mechanisms to channel their constituency's opinions and preferences into the organisation's work, as a way of ensuring its legitimacy. Networks, on the other hand, consider themselves being more effective in engaging with external stakeholders to achieve their goals.<sup>88</sup>

Transparent communication of CSOs remains a key issue that, among other things, affects the **level of trust** in CSOs among the citizens. While 80% of CSOs in Serbia ranked their PR and visibility from

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↑
Bosnia and Herzegovina	↑
Kosovo	↔
Montenegro	↔
North Macedonia	↑
Serbia	↔
Turkey	↔

<sup>87</sup> USAID, FHI360, ICNL (2021). 2020 Civil Society Organization Sustainability Index for North Macedonia.

<sup>88</sup> Nuredinoska, E. and Ogenovska, S. (2021) Mapping and Needs Assessment of the Regional Networks and Regional Projects Funded within Civil Society Facility in the Western Balkans and Turkey. Skopje EU TACSO 3. [pdf] Available at: <https://drive.google.com/file/d/1a8NFMsnD5mUEnwWpW7RTW9JW40oxysX/view> [02.07.2021]

from good to excellent, no significant increase in the citizens' trust in CSOs was noted in public polls. Namely, an increase has been reported in regards to the citizens' perception of the importance of CSOs in protecting human rights, from 4% in 2019 to 8% in 2020.<sup>89</sup> Still, a small number of respondents (11%) to a survey by the Center for Research, Transparency and Accountability (CRTA) think that it is CSOs that are solving citizens' problems in Serbia (in contrast to 65% that think it is the local government).<sup>90</sup> A discrepancy between CSOs' perception and the attitudes of citizens is also reported in Bosnia and Herzegovina. Namely, over 80% of surveyed CSOs in Bosnia and Herzegovina think that citizens trust CSOs, while CSO representatives in focus groups and interviews note that general scepticism and negative stereotypes about civil society are still present among citizens. Compared to last year, CSOs assess that citizens in Kosovo feel more reluctant towards civil society. According to the 2020 survey, 42% of CSOs think that the sector can be trusted (compared to 53% in 2019) and 40% think CSOs are doing a good job (a decrease from 48% in 2019). No significant change since last year is noted in Montenegro, where CSOs are ranked the 10th most trusted institution, while the educational system, the Orthodox Church and the health system enjoy the highest level of trust among Montenegrin citizens.<sup>91</sup> Similarly, in North Macedonia, public trust in CSOs is ranked after trust in education and health institutions, police, and media.<sup>92</sup> The situation is most positive in Albania, where CSOs are the third most trusted domestic institution, after religious and educational institutions, similar to last year.<sup>93</sup>

### 5.3. Monitoring and evaluation of CSO work

Lack of substantial engagement of CSOs in monitoring and evaluating their work is still noted in all IPA Beneficiaries. Most commonly reported reason for the lack of engagement is the absence of capacities and funds, especially operational (core funding) support as a more stable source of funding that would cover the additional costs and time needed to dedicate to M&E. While monitoring and evaluation **on project level** is more common, primarily due to donor requirements, this remains a challenge on **organisational level** for both CSOs and networks.

A positive practice has been noted in North Macedonia, where three-quarters of CSOs stated that they evaluate the efficiency and effectiveness of their activities, through **indicators** such as financial resources at the annual level, end-user satisfaction and public visibility of CSOs. Only a few CSOs use the attraction of new members at an annual level as an indicator of efficiency and effectiveness, which is problematic in terms of sustainability and representativeness of CSOs with membership.<sup>94</sup> In Kosovo, around half of surveyed CSOs conduct monitoring of their projects and evaluation of their work, based on project indicators or an organisational methodology. CSOs in Serbia also perceive their M&E capacities to be high. However, in general, CSOs focus their monitoring mostly on **output indicators** rather than the **outcome and impact of their activities**. Moreover, M&E activities are not conducted systematically and with the aim to take and analyse the lessons learned.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↑
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↓
Turkey	↔

<sup>89</sup> Beogradski centar za ljudska prava (2020). Ljudska prava u očima građana i građanki Srbije - Public Opinion Poll, November 2020. Available at: <http://www.bgcentar.org.rs/istrazivanje-ljudska-prava-u-oci-ma-gradana-i-gradanki-srbije-u-2020-godini/> [10.07.2021]

<sup>90</sup> Ilić, V. and Stojilović, D. (2021). Attitudes of Serbian Citizens about Participation in Democratic Processes. Belgrade: Center for Research, Transparency and Accountability. Available at: <https://cрта.rs/en/attitudes-of-serbian-citizens-about-participation-in-democratic-processes-2020/> [10.07.2021]

<sup>91</sup> CEDEM (2020). Political Public Opinion Poll, August 2020. Available at: <https://www.cedem.me/en/publications/empirical-research/political-public-opinion/send/33-political-public-opinion/1976-political-public-opinion-poll-august-2020> [10.07.2021]

<sup>92</sup> International Republican Institute (2020). Public Opinion Poll: Residents of North Macedonia, February 2020. Available at: [https://www.iri.org/sites/default/files/iri\\_n\\_macedonia\\_february\\_2020\\_poll\\_presentation.pdf](https://www.iri.org/sites/default/files/iri_n_macedonia_february_2020_poll_presentation.pdf) [10.07.2021]

<sup>93</sup> Vrugtman L. and Dauti, M. (2020). Trust in Governance: Opinion Poll 2020. Tirana: Institute for Democracy and Mediation (IDM) Albania. Available at: <https://idmalbania.org/trust-in-governance/> [10.07.2021]

<sup>94</sup> Ivanovska Hadjievska, M. (2020). Report on Governance Practices, Transparency and Accountability of Civil Society Organizations. Skopje: Macedonian Center for International Cooperation (MCIC). [pdf] Available at: <https://www.otcetnigo.mk/wp-content/uploads/2020/09/Report-on-the-Governance-Practices-Transparency-and-Accountability-of-CSOs.pdf> [10.07.2021]



## 6. Effective CSOs

### 6.1. Strategic approach towards operation

The majority of CSOs still lack a longer-term strategic orientation in regards to their operations, mostly due to deficient stable, institutional funding to support the **strategic planning process** and its implementation. Another hindering factor is also the unstable political environment, in which longer-term strategic thinking can rely only on a prediction. Only well-established CSOs plan their operations strategically, while other smaller CSOs engage in **project-based planning**. Planning over shorter periods of time is sometimes also a result of CSOs being donor-driven instead of mission-driven, pointing out the constant need of CSOs to seek donor funding and adapt to the calls for proposals, further exacerbated with the COVID-19 situation.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↑↑
Bosnia and Herzegovina	↑↑
Kosovo	↑↑
Montenegro	↔
North Macedonia	↑↑
Serbia	↓↓
Turkey	↓↓

The challenges of working in a pandemic required from CSOs new skills for **adaptive management and shared leadership**, in order to develop **flexibility** in how the organisations work and maintain organisational productivity even during a crisis. Focus groups in some of the IPA Beneficiaries (e.g. North Macedonia) have pointed out the lack of such skills in CSOs. Finding effective new approaches for delivering services, guaranteeing the safety of people engaged, has been recognized as a priority by CSOs, in addition to the urgent need to develop or increase their **digital skills**.<sup>95</sup>

An improvement in the strategic approach of CSOs during 2020 is noted in Albania, as 85% of surveyed CSOs declared to have clearly defined **vision, mission, and goals** (VMG), 66% of them have developed **strategic plans**, and 31% declared to have developed HR strategy plans. A similar situation is reported in Serbia, where 80% of CSOs stated that they have clearly defined VMG. Around half of the surveyed CSOs in both Serbia and Montenegro have developed strategic plans, while in Montenegro only 19% have developed HR strategic plans. Positively, Kosovo noted a significant decrease of CSOs that plan their work between 6-12 months, from 78% in 2019 to 54% in 2020. On the other hand, only seven organisations reported planning or periods longer than 36 months.

When it comes to **CSO networks**, pre-defined strategic plans are most often the basis for their work.<sup>96</sup> Not having a strategic approach is one of the weakest aspects of networks in Albania, while in Kosovo and North Macedonia many networks have developed strategies. In Kosovo, this has been done in cooperation with their constituencies and enabled by donors' support, and in North Macedonia, it has been encouraged via the multi-year foreign donor assistance for capacity development. Networks in Kosovo report to engage also in activities outside their strategies, nevertheless within the scope of their work. The same applies to **women organisations** that are in the process of preparing their strategies, depending on the availability of funds. On the other hand, **grassroots** report to include constituencies when planning their work continuously, which is mostly done through annual operational plans.

<sup>95</sup> Brankovic, N., Gligorovic, A., Pajovic van Reneen, J. and Damjanovic, M. (2021). Overview of the available secondary literature on Main Issues Related to COVID-19 Impact on CSOs in Bosnia and Herzegovina, Montenegro, Serbia. EU TACS0 3.

<sup>96</sup> Nuredinoska, E. and Ognenovska, S. (2021) Mapping and Needs Assessment of the Regional Networks and Regional Projects Funded within Civil Society Facility in the Western Balkans and Turkey. Skopje EU TACS0 3. [pdf] Available at: <https://drive.google.com/file/d/1a8NFMsnD5mUEnwWpW7RTW9JW40oxysX/view> [02.07.2021]

## 6.2. Evidence-based advocacy

CSOs in the IPA Beneficiaries still lack awareness of the importance of evidence-based advocacy and, therefore, **no significant improvement** in the capacities in this area have been noted. Similarly, to how the lack of capacities for strategic fundraising can also be attributed to the lack of different financial sources available (see below), according to the focus groups and interviews, lack of evidence-based advocacy can also be attributed to the closed decision-making by public institutions and lack of political will to include and listen to civil society. Hence, larger-size CSOs usually engage in evidence-based advocacy, while smaller organisations or organisations in rural areas have **low capacities and knowledge** to conduct evidence-based research or to present arguments for their advocacy efforts. To address this, sub-granting schemes (e.g. in Albania, North Macedonia) have helped many small organisations make their voices heard through different advocacy activities supported. Improvements were also noted in Kosovo and North Macedonia where CSOs increasingly use research and other forms of evidence to provide

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↑
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↑
Serbia	↔
Turkey	↓

In IPA Beneficiaries where CSOs consider advocacy efforts to shape policies and legislation are less effective (i.e. Albania), **the NRCs** have become a central convening space for the sector to actively discuss policy issues, since consultation mechanisms have been rather ineffective and there has been reluctance on the side of public institutions to engage in meaningful dialogue. The COVID-19 crisis has further exacerbated this situation, which has been noted also in Serbia. Advocacy is considered one of the biggest challenges for CSOs in Serbia due to the trend of **shrinking civic space** and captured institutions. Similarly, in Turkey, the uncondusive environment – further deteriorated with the pandemic restrictions – has hindered field research and data-collection, and even the scientifically justified reports and opinions are criticized and sanctioned by the government if they contradict public policies.

Where CSOs are not as skillful in evidence-based advocacy, they tend to work more with announcements, statements and media presence. Positively, acknowledging their rather **low skills for gathering data** and general lack of success in the decision-making processes due to political situation, CSOs started to **engage more with their constituencies, mobilising citizens to support their advocacy efforts**. This has been especially evident concerning environment issues affecting local communities in almost all countries, for example the initiatives against the construction of small hydro powerplants and the protection of rivers in Albania<sup>97</sup> and Serbia<sup>98</sup>, or the protection of Sinjajevina Mountain in Montenegro<sup>99</sup> from the conduct of military exercises. If this is a regular modus operandi for grassroots, this was not the usual case in established CSOs. However, awareness of the importance and benefits of constituency building is rising, even though the practice is still not broadly developed.

As written above (Chapters 1.2 and 1.3), apart from increasing their service delivery related to COVID-19, CSOs also engaged in **advocacy efforts to fight against excessive anti-COVID-19 measures**. Throughout the region, they engaged in media campaigns, communicated with international organisations, participated in protests, and used different legal remedies in order to abolish unconstitutional legal measures.

<sup>97</sup> More about the initiative Save the Blue Heart of Europe – Vjosa National Park Now: <https://www.balkanrivers.net/en/vjosanationalparknow>

<sup>98</sup> More about the initiative Odbranimo Reke Stare Planine: <https://novastaraplanina.com/en/>

<sup>99</sup> More about the initiative Let's Save Sinjajevina: <https://sinjajevina.org/author/savesinjajevina4d46a07d40/>

### 6.3. Networking for advocacy

Networking is a common approach in all IPA Beneficiaries for CSOs from the same thematic area of work to join their advocacy efforts towards a common cause, raise professional standards of work, pool resources for joint action, and solicit funding for their area of work.<sup>100</sup>

Having in mind that the legal framework generally does not oblige registration of networks in any of the IPA Beneficiaries, and the common existence of ad hoc coalitions, the exact number of networks is expected to be higher than reported in Table 4 above. **The pandemic seems to have contributed to increased networking** as a way of addressing common challenges (e.g. interrupted public funding cycle processes, access to public institutions and disrupted public consultations), as well as facilitated through easy and cheap communication tools offered by different digital platforms.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↑
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↑
Serbia	↑
Turkey	↑

While the majority of CSOs in most of the IPA Beneficiaries are members of local, national or international networks or coalitions, CSOs in Kosovo still report low **levels of networking** with each other, with 45% of the surveyed CSOs stating they are not members of any network, compared to 16% in Serbia. In North Macedonia, many networks mobilized to help prevent the spread of COVID-19 and were a relevant partner of local authorities in achieving this goal. In Serbia, on the other hand, the ACT project survey shows a higher percentage of networks (56%) facing difficulties in establishing cooperation with the local authorities.<sup>101</sup>

Advocacy capacities have been assessed as satisfactory by 44% and excellent by 20% of surveyed networks in Serbia.<sup>102</sup> However, a remaining issue related to the operation of networks is their **sustainability**, noted especially in Montenegro and Serbia. Coalitions and networks in Montenegro are still usually created within **a project activity**, leaving uncertainties after the project's completion. Similarly, in Serbia, networks are often initiated by donors, and therefore it is challenging to ensure the purpose and sustainability of the common structures, as well as to assess the impact of the established networks. The political context, however, has opened new spaces for establishing cooperation on different grounds, encouraging a different approach to networking that does not jeopardize the capacities of individual member organisations. Given the growing trend of **informal movements** in Serbia, connecting these with registered CSOs and networks could bring more long-lasting results. Networks need to develop their strategic approach, internal governance structures and systems in order to be able to address longer-term challenges in society in a continuous and consistent manner.

<sup>100</sup> Nuredinoska, E. and Ogenovska, S. (2021). Mapping and Needs Assessment of the Regional Networks and Regional Projects Funded within Civil Society Facility in the Western Balkans and Turkey. Skopje: EU TACSO 3. [pdf] Available at: <https://drive.google.com/file/d/1a8NFMsnD5mUEnwwWpW7RTW9JW40oxysX/view> [02.07.2021]

<sup>101</sup> ACT (2020). Analiza potreba i kapaciteta mreža organizacija građanskog društva u Srbiji. [pdf] Available at: <https://act.org.rs/wp-content/uploads/2020/09/Analiza-potreba-i-kapaciteta-mreza-organizacija-gradanskog-drustva-u-Srbiji.pdf> [15.07.2021]

<sup>102</sup> Ibid

## 7. Financially sustainable CSOs

### 7.1. Strategic fundraising

Strategic fundraising is a concept of fundraising targeted at different sources according to an organisation’s strategic plan. It guides how CSOs will generate funds in the short, medium, and long-term to best support the organisation’s needs and overall vision.

However, CSOs in the IPA Beneficiaries operate in an **environment** characterized by non-transparent public funding, the prevalence of project funding on the account of operational or core funding, lack of support by the private sector, and the presence of several foreign donors often pursuing own priorities instead of reflecting the local needs. The COVID-19 crisis brought about additional challenges with the significant decrease in public funding available and the reallocation of funding to the COVID-19 crisis response. This has been especially challenging in Turkey as the central government issued a fundraising campaign for delivering all services by itself, excluding local governments and not allocating additional funding to CSOs.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↑
Montenegro	↔
North Macedonia	↔
Serbia	↓
Turkey	↓

All of this has further **hindered a strategic approach to fundraising**, especially for smaller organisations. In all IPA Beneficiaries, CSOs rarely have staff dedicated to fundraising, except for the larger-size, well-developed organisations. Fundraising has been noted as one of the biggest challenges for CSOs in Bosnia and Herzegovina, mostly due to the environment that CSOs operate in, but also due to the lack of education and capacities to fundraise. In Kosovo, although 45% of CSOs were not able to raise enough funds to ensure the continuation of their work, this is a notable decrease from last year, when this number was 72%. Serbia reports diverging views within civil society in terms of satisfaction with the financial situation, although noting that donors have increased the amount of funding available through multi-year programmes, as well as small grants schemes.

Concerning CSO perceptions on **donors’ approaches**, interviews and focus group discussions in Kosovo showed **satisfaction with the funding and flexibility** provided by donors in such a crisis year. Similarly, in Turkey, only 11% CSOs participating in a TUSEV survey<sup>103</sup> assessed that donors were not flexible. In Albania and Montenegro, too, the donors provided understanding and clear guidelines on how CSOs can recover and continue with the ongoing project implementation.

### 7.2. Diversified funding base

Financial viability and sustainability achieved through having diverse sources of income continue to be among the weakest aspects for CSOs development in all the IPA Beneficiaries.

Funding from **foreign donors** is the major source of funding in most of the IPA Beneficiaries (e.g. Albania, Kosovo, Montenegro), making for the biggest share in CSOs’ budgets and thus making many organisations donor-dependent. In Montenegro, the EU remains the largest foreign donor, but funds

<sup>103</sup> TUSEV (2020). The Impact of COVID-19 Outbreak on Civil Society Organizations Operating in Turkey - Survey Report. [pdf] Available at: <https://tusev.org.tr/userfiles/images/TheImpactofCovid19OnCSOsOperatinginTurkey.pdf> [05.07.2021]



**Other sources** of funding still do not present a substantial funding source for CSOs, such as funds from service contracts, income generated from economic activity, etc. Moreover, all regular income streams have decreased as a consequence of the general worsening of the economies throughout the region. Membership fees, in general, account for a very small percentage of (membership-based) organisations, which is also linked to the weak relations of CSOs with their constituencies (e.g. in Albania). An exception is Turkey, where most of the CSOs rely on membership fees and donations. In Serbia, too, the majority of organisations (63% in 2019) are funded from their own income sources, while less (15% in 2019) are funded by international donors.<sup>104</sup>

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↔
Serbia	↔
Turkey	↓

A noticeable tendency is that of **different types of organisations focus on different sources of funding**. For example, the majority of pro-liberal/pro-EU organisations in Serbia remain primarily focused on foreign donor support, as they believe that public funds are largely not available for such organisations due to the high share of GONGOs in the distribution of the public funds.<sup>105</sup> Similarly, in Kosovo, interview and focus group participants expressed their reluctance to apply for public funds due to lack of transparency and dubious organisations that usually benefit from such funding. Smaller organisations are turning to **sub-granting** (e.g. Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia), which is considered helpful for better regional coverage of CSO support, as well as improved sustainability for smaller CSOs. In addition, smaller organisations more often get small grants/donations from **private sector**, which have increased in the last year (e.g. in Albania). Nonetheless, focusing on one type of support – or in some cases not being able to use different kinds of support – hinders the possibility for diversified funding and prospects of improved sustainability.

A positive development noted during interviews and focus group discussions is an increased awareness on the need to diversify funding sources (e.g. in Kosovo, focused on individual/membership giving), **alternative sources** of funding available to the sector, and the need to adopt strategies or methods on how to approach these. **Crowdfunding** or kick-starter as a way of raising funds on-line, although still not properly regulated around the region, is one of the activities with high potential for effectively raising funds for CSOs. Crowdfunding campaigns initiated by CSOs were increasingly visible in Serbia and were focused on addressing the needs of vulnerable groups related to the COVID-19 crisis.

<sup>104</sup> ACT (2020). Sektor građanskog društva u Srbiji u 2019. Godini. [infographic] Available at: <https://act.org.rs/wp-content/uploads/2021/03/Sektor-gradanskog-drustva-u-Srbiji-u-2019.pdf> [29.06.2021]  
<sup>105</sup> Maksić, T. and Vučenović, L. (2021). Analiza podataka o javnim konkursima, July 2021. Belgrade: BIRN Srbija. [pdf] Available at: <https://birnsrbija.rs/wp-content/uploads/2021/07/Analiza-podataka-o-javnim-konkursima.pdf> [05.08.2021]

## 8. Gender mainstreaming

### 8.1. Gender mainstreaming among CSOs

**No major changes** have been noted among CSOs during 2020, although the Turkey withdrawal from the Istanbul Convention represents a major setback in the enabling environment for gender mainstreaming. Civil society continues to be publicly perceived as the sector that is most sensitive to gender equality practices and the need to engage in gender mainstreaming. Many organisations, regardless of their size and capacities, pay attention to gender equality. Some of the methods that CSOs have mentioned using to ensure gender equality is favouring women over men to attend capacity-building activities or trying to ensure equal participation from both genders in all of their activities, although this is also partly driven by donors' demands.

There has been no significant change in any of the IPA Beneficiaries regarding the **development of policies** against gender discrimination in the workplace in CSOs. The majority of CSOs, as well as networks, do not have separate written policies on gender equality and diversity either. Networks integrate gender equality as an internal practice, and use it as a cross-cutting issue, including at programme level.<sup>106</sup> Still, participants in interviews and focus groups in Kosovo assess gender equality in CSOs at satisfactory level, linking this to having more women than men employees in their organisations. This has continued to be true for most CSOs in the IPA Beneficiaries, while in Bosnia and Herzegovina men are more often present in leading positions.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↑
Kosovo	↑
Montenegro	↔
North Macedonia	↑
Serbia	↔
Turkey	↑

CSOs that work in the area of gender equality, women's rights, and gender-based violence continue to have a strong presence. The latter have played an especially important role during 2020, having in mind that due to COVID-19, the number of cases of domestic violence in Albania, Kosovo and Turkey<sup>107</sup> significantly increased and it was mostly CSOs that provided support services to the victims.

### 8.2. The position of CSOs to support the government in gender mainstreaming (policy creation and budgeting)

CSOs, especially women organisations (e.g. in North Macedonia and Montenegro), are seen as the **main actor** in supporting creation of gender balance policies, and have positioned themselves as counterparts to the government with regards to gender issues, due to their capacities and thematic knowledge. In addition, raising awareness through political networking of women as well as gender budgeting initiatives are of particular importance in advancing gender equality in Montenegro. Still, a fiscal-gender analysis in Montenegro<sup>108</sup> shows that Montenegro lags behind other IPA Beneficiaries

<sup>106</sup> Nuredinoska, E. and Ognenovska, S. (2021): Mapping and Needs Assessment of the Regional Networks and Regional Projects Funded within Civil Society Facility in the Western Balkans and Turkey. Skopje: EU TACSO 3. [pdf] Available at: <https://drive.google.com/file/d/1a8NFMsnD5mUEnwwWpW7RTW9JW40oxysX/view> [02.07.2021]

<sup>107</sup> Amnesty International (2021). The State of the World's Human Rights - Amnesty International Report 2020/21. Available at: <https://www.amnesty.org/en/documents/pol10/3202/2021/en/> [13.07.2021]

<sup>108</sup> Katnić, A. (2020). Izvještaj o rodnoj fiskalnoj analizi tokom COVID -19 krize u Crnoj Gori. Podgorica: Women Action. Available at: <https://gbwn.net/sr/publikacije/> [14.07.2021]



in mainstreaming gender into the budget, while budgetary reform is expected by the end of 2021. In Kosovo, when asked about the impact that civil society can have over public institutions to increase awareness about gender equality, participants said that this is a long process that mostly involves CSOs with distinct working focus on gender mainstreaming issues. A significant development in Turkey has been the **withdrawal** of the Turkish government from the Istanbul Convention on Preventing and Combating Violence against Women and Domestic Violence.<sup>109</sup> This triggered a fierce reaction among organisations working on gender issues and also created a feeling of ineffectiveness with regard to policy-making, a feeling that may undermine the long-term motivation for civil society's efforts in this area.

IPA Beneficiary	Assessment 2020 vs. 2018-2019
Albania	↔
Bosnia and Herzegovina	↔
Kosovo	↔
Montenegro	↔
North Macedonia	↑
Serbia	↔
Turkey	↓

COVID-19 lockdowns and emergency measures have **disproportionally affected women**, mostly due to the traditional gender roles – women took on the burden of caring for their children and families in the absence of care services and were at a higher risk of job loss.<sup>110</sup> According to research by the Gender Budget Watchdog Network in Western Balkans and Moldova,<sup>111</sup> in all of the Western Balkans, the enacted measures were either gender-neutral or gender-blind, and women's organisations were almost nowhere consulted in the measures' design. None of the governments kept gender-disaggregated data on target groups or beneficiaries (even in Kosovo where this is an obligation under the Law on Gender Equality), and gender-responsive budgeting has not been applied in the budgeting process of the COVID-19 response. Some positive action was noted in Bosnia and Herzegovina, as the Agency for Gender Equality of Bosnia and Herzegovina and the Gender Centres of Federation of Bosnia and Herzegovina and Republika Srpska, responded timely (in March 2020) with rapid analysis of the gender impact of COVID-19 and formulated recommendations for the respective governments. On the other hand, again, there was minimal formal participation of CSOs.

Despite this, **women's organisations were very active in pursuing their advocacy efforts** during the pandemic, with some initiatives yielding concrete results. For example, a Kosovar Women's Network (KWN) proposed measures to address COVID-19 from a gender perspective, which were taken into consideration by the government,<sup>112</sup> while in North Macedonia requests from a national network that seeks to end violence against women and domestic violence led the government to amend restrictions on free movement.<sup>113</sup> Still, despite the obviousness of the gender impact by COVID-19 and related measures, and the intensive CSO advocacy, gender analyses and attempts to minimize the gender gap during the pandemic were not a priority overall in most of the IPA beneficiaries.

<sup>109</sup> Official Gazette of the Presidency of the Republic of Turkey (2021). Decision on the Annulment of the Council of Europe Convention on the Prevention and Combating of Violence Against Women and Domestic Violence for the Republic of Turkey (Decision Number: 3718). [pdf] Available at: <https://www.resmigazete.gov.tr/eskiler/2021/03/20210320-49.pdf> [18.07.2021]

<sup>110</sup> UNFPA and UN Women (2020). The COVID-19 Pandemic Outbreak: Emerging Issues for Women and Girls and Gender-Sensitive Recommendations. Available at: <https://tinyurl.com/68kp29ze> [19.07.2021]

<sup>111</sup> Gender Budget Watchdog Network (2021). How much gender responsive were the Covid-19 national recovery measures? [pdf] Available at: <https://gbwn.net/wp-content/uploads/2021/06/NEWSLETTER-CRPM-4-.pdf> [13.07.2021]

<sup>112</sup> BCSDN (2020). CSO Involvement in the Crisis Response; Balkan Civic Practices: Civil Society in the COVID-19 Pandemic. [online] Available at: <http://bcp.balkancsd.net/covid-19-regional-overview/cso-involvement-crisis-response/> [04.10.2021]

<sup>113</sup> National Network to End Violence Against Women and Domestic Violence (2021). Web Archive. [online] Available at: <https://www.glasprotivnasilstvo.org.mk/en/> [04.10.2021]



## Effects of the Guidelines on the CSO capacities in the period 2014-2020

With the Guidelines being used as a basis for the IPA funding, it is understandable that the capacity building activities supported with EU funds were focused on the areas included in the document. Capacity building is a long-term process, and success and change need years to accumulate. Without more focused monitoring with a concrete baseline and clearly defined target groups, concrete changes are difficult to observe. However, as a minimum, the Guidelines significantly contributed to raising awareness of all actors (EUDs, IPA Beneficiaries and target groups) on the importance of capacity building and the concrete elements it entails for this to be improved.

# III. IPA BENEFICIARY COUNTRIES' BRIEF OVERVIEWS



## Albania

Concerning **freedom of association**, an important development in 2020 took place with the preparation of the draft Law on Registration of Non-profit Organisations in Albania. It introduces electronic registration of CSOs and an electronic registry, the latter addressing a long-standing demand of CSOs in Albania.<sup>114</sup> The draft Law, however, presents many concerns as it comes against one of the core principles of freedom of association - the non-mandatory requirement for registration. The draft, in fact, makes the registration of all civil society groups mandatory, including of informal ones. In addition, the draft Law introduces a high number and disproportioned penalties, lacks provisions of data protection and duplication of reporting to state agencies. The consultation process was rushed and organized in the absence of a climate that guarantees inclusiveness, transparency, effective consultation and discussion in good faith. When the proposal was drafted by the Ministry of Justice, CSO representatives were invited to provide their comments only in the final stage of the process, after the draft Law text was effectively finalized. Moreover, they were required to do so within a period of seven days, which does not meet the minimum legal requirements of at least one-month period for consultation. Despite short consultation deadlines, CSOs provided their input, but the Ministry of Justice reflected a very low number of suggestions and did not provide explanations or arguments for rejecting other (although legally required). Considering the situation, in October 2020, CSOs sent a request to the Assembly for organizing a hearing session. By the end of December 2020, there had not yet been any response from the Assembly to this call and no hearing had been organised.<sup>115</sup>

Due to the measures applied to prevent the spread of the COVID-19 pandemic, Tirana Judicial District Court, which is responsible for registration of CSOs, suspended its operation from March until May 2020. This might have influenced the decrease in the **number of CSOs** registered compared to the previous year (i.e. 313 new CSOs registered in 2019, versus 223 in 2020). The registration process, conducted within 15 days, as stipulated by the Law on Registration of NPOs, continues to be centralized at the Court, and the legal fees are high and can go up to 70,000 ALL (approx. 560 EUR).

In 2020, the legislation regarding the **freedom to assembly** was especially affected by the COVID-19 pandemic. Despite the restrictions, hundreds of protests and gatherings took place. Based on the information received by the Albanian State Police, 399 assemblies were organized in 2020 on various issues, including the opposition of the normative acts enacted to prevent the spread of COVID-19 infection. Consequently, 112 organizers and participants were detained by the State Police on charges of different criminal offences. The Ombudsman and civil society actors were vocal on addressing the situation and suspending the practice of not allowing non-mass gatherings indoors or outdoors, as well as guaranteeing the right of journalists to report about such events and other activities of this nature.

<sup>114</sup> Electronic Registry for Public Consultations (2020). Draftligji "Për Regjistrimin e Organizatave Jofitimprurëse. Available at: <https://www.konsultimipublik.gov.al/Konsultime/Detaje/272> [12.06.2021]

<sup>115</sup> On 24 June 2021, in the plenary session of the Albanian Parliament, the draft Law On the Registration of Non-profit Organizations was approved, despite the objections from CSOs and the public appeal not to approve the current version of the draft Law, but rather to open a wide-ranging discussion in response to submitted recommendations.

Referring to the **freedom of expression**, the 2020 Reporters without Borders Index<sup>116</sup> ranked Albania in the 84th position, dropping two places from last year. The report stressed the attempts by the government to control the media under the pretence of the fight against fake news and disinformation. In 2020, the Venice Commission<sup>117</sup> published its opinion on the anti-defamation draft legal package, which stirred strong public debate in the last two years. The Venice Commission considers that the draft legal package is not acceptable for adoption in the current form. It suffers from vagueness and would likely have a “chilling effect” on suppressing the freedom of expression, as individuals could be deterred from expressing any view on-line, for fear of possible sanctions left at the discretion of the Audiovisual Media Authority. Media and human rights organisations have criticized the government for monopolizing the information related to the COVID-19 pandemic.<sup>118</sup> CSOs report that it has been almost impossible to obtain independent information and have reliable sources of information on the issue. Media and human rights organisations have decried these restrictions as unconstitutional and harmful.

No legal developments occurred regarding volunteering. As evidenced and regularly reported by CSOs working with volunteers, the law on volunteering presents a series of uncertainties and lack of clarity that have negatively influenced the engagement of volunteers in CSOs. To address these issues, the NRC prepared and published a legal opinion<sup>119</sup> with recommendations for amendments to the law. The recommendations address, among others, clarification of the nature of the contractual relations between the volunteer and the hosting entity and the respective parties' tax obligations. According to the Monitoring Matrix Country Report of Albania<sup>120</sup>, 42% of CSOs have engaged 1 – 10 volunteers in 2020.

No policy related to grassroots organisations was enacted, while there are few opportunities available to support the work of informal groups, such as the LevizAlbania project<sup>121</sup>. The enactment of the draft Law on Registration of Non-profit Organisations as proposed in 2020, would result in requiring informal organisations and initiatives to register in order to be able to operate and carry out their activities.

With regard to financial rules and reporting requirements for CSOs, the CSOs Performance Report Template was issued by the National Accounting Council in June 2020.<sup>122</sup> All CSOs with a value of total assets or income over 30 million ALL (approx. 241,000 EUR) are obliged to publish it along with their annual financial statements. In addition, CSOs were the subject of other new laws affecting financing rules, as part of the anti-money laundering/combating terrorist financing (AML/CFT) package that was enacted during 2020.<sup>123</sup> The package was passed swiftly, without a proper consultation process, which has created confusion among CSOs and underlying challenges in its implementation.

There were changes in the legal framework on donations after the earthquake that struck Albania in November 2019. According to Law No. 79/2019 On Income Tax as amended<sup>124</sup>, the assets that qualify for tax deduction are monetary and immovable properties up to 5% of profit before tax in cases when a

<sup>116</sup> Reporters Without Borders (2021). Albania: Threat From Defamation Law. [online] Available at: <https://rsf.org/en/albania> [12.06.2021]

<sup>117</sup> Council of Europe, Venice Commission (2020). Opinion on Draft Amendments to the Law number 97/2013 on the Audiovisual Media Service. Available at: [https://www.venice.coe.int/webforms/documents/?pdf=CDL-AD\(2020\)013-e](https://www.venice.coe.int/webforms/documents/?pdf=CDL-AD(2020)013-e) [22.06.2021]

<sup>118</sup> CIVICUS (2020). CIVICUS Monitor Albania: Poor Resilience to Misinformation Sparks Concern amid COVID-19. [online] Available at: <https://monitor.civicus.org/updates/2020/04/22/poor-resilience-misinformation-sparks-concern-amid-covid-19/> [14.07.2021]

<sup>119</sup> National Resource Centre (2021). On Volunteerism and its further development in Albania. [online] Available at: <https://resourcecentre.al/on-volunteerism-and-its-further-development-in-albania/> [12.07.2021]

<sup>120</sup> Partners Albania for Change and Development (2021). The Monitoring Matrix on Enabling Environment for Civil Society Development, Country Report for Albania. Available at: <https://partnersalbania.org/publication/monitoring-matrix-on-enabling-environment-for-csds-development-country-report-for-albania-2020/> [22.06.2021]

<sup>121</sup> LevizAlbania (2021). LevizAlbania Supported Initiatives. [online] Available at: <https://www.levizalbania.al/sq/nisma-te-mbeshetura> [12.06.2021]

<sup>122</sup> National Accounting Council, Republic of Albania (2020). Udhëzues për Raportin e Performancës së OJF-ve. [pdf] Available at: [http://www.kkk.gov.al/foto/uploads/File/Udhezuesi%20per%20raportin%20e%20performances\\_publicuar.pdf](http://www.kkk.gov.al/foto/uploads/File/Udhezuesi%20per%20raportin%20e%20performances_publicuar.pdf) [12.06.2021]

<sup>123</sup> General Directory of Taxation (2020). Law No. 112/2020 “On the Register of Beneficial Owners” (“Për Regjistrin Qendror Të Llogarive Bankare”). Available at: <https://www.tatime.gov.al/shkarko.php?id=8716> and Law No. 154/2020 “On the Central Register of Bank Accounts” (“Për Regjistrin e Pronarëve Përfutues”). Available at: <https://www.tatime.gov.al/shkarko.php?id=9590> Udhëzimit Nr. 19, datë 9.7.2019 “Për Mbikëqyrjen e Organizatave Jofitimprurëse Në Funksion Të Parandalimit Të Pastrimit Të Parave Dhe Financimit Të Terrorizmit” [13.06.2021]

<sup>124</sup> Parliament of the Republic of Albania (2019). Ligji Nr. 79/2019 Për miratimin e aktit normativ, me fuqinë e ligjit, nr. 5 datë 30.11.2019, të kështillit të ministrave, “për një shtesë në ligjin nr. 8438, datë 28.12.1998, “për tatimin mbi të ardhurat”, të dryshuar. Available at: <https://www.parlament.al/Files/ProjektLigje/20191210143808ligj%20nr.%2079.%20dt.%205.12.2019.pdf> [13.06.2021]

“natural disaster” emergency is declared. However, these donations qualify for deduction only when disbursed to the state treasury. During the last two years, no legal changes on financial benefits occurred, and no advancement was evidenced in CSOs’ operational and economic activities.

**Public funding** is very important to sustain CSOs’ activity and their institutional development, but it continues to be limited compared to the needs of civil society. The Agency for Support for the Civil Society (ASCS) remains the main support mechanism for CSOs, while few other public institutions have small funding schemes for support to short-term activities. Initially, the planned budget for 2020 to support CSOs operations was approx. 100 million ALL (825,000 EUR), but the budget was later reduced by the government to 61,000,000 ALL (491,000 EUR) due to COVID-19 situation, and the calls for proposals were focused on the emergency needs. The decrease of almost 40% hardly met the needs of civil society to address COVID-19 related issues. The government did not include CSOs in its support scheme for mitigating the pandemic effects. The public funding distribution continues to be non-transparent. Foreign donors showed overall flexibility in adjusting their reporting and project implementation timeframes, recognizing the challenges created by COVID-19. Still, there was very limited funding and sporadic interventions targeting the situation and support to CSOs engagement.

Overall, non-effective consultation processes, lack of implementation of strategic documents for cooperation between CSOs and public institutions, and poor performance of structures and mechanisms for cooperation continue to undermine meaningful **participation of CSOs in decision-making processes**. Consultations are often an artificial exercise that does not contribute to the improvement of a policy or laws in question. Most of the measures included in the Action Plan of the Road Map for the Government Policy towards a More Enabling Environment for Civil Society Development 2019-2023, are not implemented, while CSOs have strongly advocated for its full implementation. Related to the COVID-19 pandemic situation, no consultation was conducted with CSOs on the strategies and acts enacted.

No advancement was observed concerning **structures and mechanisms for dialogue and cooperation** between civil society and public institutions. The National Council for Civil Society (NCCS), established in 2016 as an independent, collegial consultative body aiming to guarantee institutional collaboration between the state and CSOs, hardly had any productive discussion or decisions taken. Effective representation and involvement of CSOs in the work of the Council continue to be weak. Therefore, the role of the NCCS needs to become more central in the dialogue between the government and civil society. The current NCCS needs to be reformed to ensure the required balance of representation from public institutions (13 representatives, one for each institution) and to reflect the ministries seated in the Council, which are different from those stipulated in the law. Another mechanism for CSOs participation is the National Council for European Integration (NCEI)<sup>125</sup> an important structure in the frame of the EU accession of Albania, aiming to promote and guarantee comprehensive cooperation between political actors, public institutions and civil society, and increase transparency in decision-making on EU-related issues. The NCEI, like the NCCS, is not yet an effective structure towards achieving its mission. It has implemented only half of its activities planned for 2020. The Council suffers from a lack of diverse and wide representation of CSOs, with all its 15 CSO members being based in Tirana<sup>126</sup>.

Systematic collection and publication of public data on CSOs (i.e. size, activity, finances, employment, etc.) continue to be missing. It is also influenced by the lack of an electronic register of CSOs. As of 31

<sup>125</sup> Parliament of the Republic of Albania (2015). Law no. 15/2015 For the Role of the Albanian Parliament in the Integration Process of Albania in European Integration" [online] [https://www.parlament.al/Files/Integrimi/ligji\\_15-2015-1.pdf](https://www.parlament.al/Files/Integrimi/ligji_15-2015-1.pdf) [13.06.2021]

<sup>126</sup> European Movement in Albania (2021). Përfshirja e shoqërisë civile në procesin e integritimit evropian. [pdf] Available at: [https://resourcecentre.al/wp-content/uploads/2021/03/Dokument- Politikash\\_Perfshirja-e-shoqerise-civile-ne-procesin-e-integritimit-europian-2.pdf](https://resourcecentre.al/wp-content/uploads/2021/03/Dokument- Politikash_Perfshirja-e-shoqerise-civile-ne-procesin-e-integritimit-europian-2.pdf) [13.06.2021]



December 2020, there were 11,962 CSOs in total registered at the Tirana District Court, although this number is questioned by the Court itself. There are 4,972 CSOs registered at the General Directory of Taxation (GDT), out of which only 2,185 have an active status. According to the information received by the GDT, 9,793 employees are working in these CSOs. There is no publicly available data on full-time, part-time staff and consultants hired by CSOs, even though this information is collected through declarations submitted by CSOs to GDT. According to the survey, 59% of CSOs have 1-5 full-time employees, 61% have 5 part-time employees, while 39% of the surveyed CSOs have contracted from 1 to 5 experts during 2020.

In terms of **internal governance structures**, during the last two years, CSOs have developed more internal documents. The majority of CSOs reported to have internal rules on staff conduct and work ethics (76%) and HR/employment policies (67%). Nevertheless, only 27% of CSOs make these internal documents publicly available.

In order to increase the transparency of their activities and finances, as well as the accountability, engagement with constituencies and staff, and public trust, civil society got self-organized in drafting and promoting a self-regulatory mechanism in the form of a **Code of Standards for Albanian CSOs**<sup>127</sup>, with facilitation of the NRC. The Code is structured around four principles and seven commitments reflecting the dynamics of CSO development in Albania. A dedicated on-line platform is being created as an informative and promotion tool for the Code of Standards and the related activities. Approximately 39% of CSOs declared to make their annual narrative report available and 25% of them reported to have included the annual financial report in publication. Only a few organisations (12%) make their independent annual audit report public.<sup>128</sup>

The **strategic approach** of CSOs has been improved. Referring to strategic documents, 85% of CSOs declared to have clearly defined vision, mission, and goals (VMG), and 66% of them stressed to have developed strategic plans. Only 31% of them declared to have developed human resources strategies or plans. From the networks' point of view, the strategic approach is one of the weakest aspects of networks. They need to develop their strategic approach, internal governance structures, and systems to address longer-term problems in society on a continuous and consistent basis.

CSOs **advocacy efforts** to shape policies and legislation appear to be less effective, in particular at the national level. Two of the major factors, among others, are the ineffective consultation mechanisms and the reluctance of public institutions to engage in meaningful cooperation with civil society. Also, the capacities of CSOs, especially those in rural areas, remain weak. The NRC has become a focal convening space for civil society to rally around policy issues and take an active role in the dialogue with public institutions.

On the other side, sub-granting schemes implemented through intermediary organisations managing mainly EU funds and funds from bilateral donors<sup>129</sup> have helped many small organisations operate and make their voices heard. **Financial sustainability and viability** continue to remain among the weakest aspects of CSOs' capacities. Membership-based organisations continue to have a very weak linkage with their constituency, and as a result, membership fees make an insignificant percentage in their revenues. Funding from foreign donors constitutes a major source of funding for the operations of CSOs. Individual donations are not recognized as a tax-deductible activity, although an increase in the number of donations can be observed in the last two years.

<sup>127</sup> The Code of Standards for Non-Profit Organizations in Albania was being developed during 2020, and was published by the National Resource Centre in July 2021: <https://resourcecentre.al/sq/kodi-i-standardeve-per-organizatat-jofitimpruese-ne-shqiperi/> [03.07.2021]

<sup>128</sup> It should be noted that annual audit reports are not legally required.

<sup>129</sup> The following are some of the sub-granting schemes implemented by intermediary organizations: EMBRACE – Entrepreneurship Models Building Relations and Creative Economy, CAUSE – Confiscated Assets Used For Social Experimentation Initiative, Civil Society Programme for Albania and Kosovo, LevizAlbania, etc.



No significant changes have occurred concerning gender mainstreaming. CSOs working in the area of gender equality, women's rights, and gender-based violence continue to have a strong presence.

No significant changes have occurred concerning gender mainstreaming. CSOs working in the area of gender equality, women's rights, and gender-based violence continue to have a strong presence. The impact of COVID-19 on women and girls has been higher compared to men and boys, as they faced more economic uncertainties and a greater risk of domestic violence during lockdowns. During the COVID-19 pandemic, the number of cases of domestic violence has tripled and the CSOs have played an important role in providing support services for the victims.<sup>130</sup>

With regard to capacities in fundraising and project management, CSOs' views are contradictory. On one hand, they consider themselves as organisations with the needed capacities in place, while when talking about their weak points and the need for further assistance they identify project proposal writing, legal and fiscal regulations, fundraising, and IT competencies as the four most needed issues for strengthening their institutional capacities. From a donor perspective, capacity building is required in many areas, from internal organisational structure mechanisms to fundraising, service provision, effective legal and policy advocacy skills, etc. These vary from organisation to organisation, but overall, they need to be strengthened, especially when it comes to CSOs outside of Tirana. It is essential that capacity building is organised with the intention to reach a large number of grassroots and smaller organisation at the local level to enable them to participate and benefit from such donor programmes.

<sup>130</sup> AWEN (2020). COVID-19, trefishohen thirrjet për ndihmë për dhunë në familje pranë Linjës Kombëtare 116 117 / deri në 6 urdhëra mbrojtje në ditë vetëm në Durrës. [online] Available at: <https://awenetwork.org/COVID-19-trefishohen-thirrjet-per-ndihme-per-dhune-ne-familje-prane-linjes-kombetare-116-117-deri-ne-6-urdhera-mbrojtje-ne-dite-vetem-ne-durres/?fbclid=IwAR12FM80IL7ZqsgJbdY8kgy027QpkpCVNOINC-Fmw8LAVm5CHHJnoal8J50> [14.06.2021]



## Bosnia and Herzegovina

In 2020, the COVID-19 pandemic affected all aspects of life in Bosnia and Herzegovina. By mid-March, the Council of Ministers as well as governments in both entities – the Federation of BiH and Republika Srpska – had declared states of emergency and adopted measures that limited freedom of movement and assembly. These measures included restrictions on movement, curfews, bans on gatherings, immediate closure of schools, public facilities, and shopping malls, and limited access to public services. The pandemic had wide-ranging effects on CSOs. According to a survey by the Center for Civil Society Promotion (CPC-D)<sup>131</sup>, more than 50% of CSOs reported that the pandemic had a major or critical impact on their work, and over 70% projected that they could not withstand the situation for more than three months. Although uncertainty surrounding financial flows and grant implementation left many CSO employees without contracts, civil society was excluded from government assistance efforts to mitigate the economic impact of the pandemic. At the same time, despite the difficult circumstances during the year, many CSOs – particularly those with greater ICT capacities – adapted to the situation and organized activities on-line.

With regard to the legal framework, there are four laws **governing freedom of association** in Bosnia and Herzegovina. The state-level Law on Associations and Foundations was amended in November 2016 and Brčko District in October 2020, to reflect the requirements and recommendations of the MONEYVAL Committee and the Financial Action Task Force (FATF), while the laws in both entities remained unchanged.

BiH constitutionally assures the **freedom of peaceful assembly**. However, this right is subject to many laws, which creates various administrative limitations for protests and other forms of citizens' gatherings. Governments of the Federation of Bosnia and Herzegovina and Brčko District have made recent proposals that have been challenged by the international community, the Institution of Ombudsmen for Human Rights of Bosnia and Herzegovina, and CSOs, as several provisions are not aligned with international standards<sup>132</sup>. The right to freedom of peaceful assembly is primarily regulated by the laws on public assembly, which distinguish three forms of public assemblies: 1) peaceful gatherings and public protests, 2) public events and 3) other forms of public gatherings - without a reference to the actual right that they are protecting.

Although the national and entity constitutions in Bosnia and Herzegovina ensure the **freedom of expression** and journalists and civil society activists that scrutinize and criticize political elites often-times face political pressure, intimidation, and attacks.<sup>133</sup> According to the Free Media Help Line and Association of BH Journalists, which map attacks on journalists and run a gender-based database, the **violation of female journalists' rights and gender-based violence** in the off-line and on-line spheres (including harassment cases through social networks) is on the rise. In the period from January to November 2020, 14 cases of gender-based violence against female journalists were reported.<sup>134</sup> A recent study conducted by the Association of BH Journalists shows that the share of men in key management positions in media is significantly higher than the share of women. Men hold more than two-thirds of the directors and editors-in-chief (68.5%), while the share of women is below one-third (31.5%).<sup>135</sup>

<sup>131</sup> CPCD (2020). Uticaj pandemije COVID-19 na OCD u BiH. Available at: <https://civilnodrustvo.ba/ucestvujite-u-istrazivanu-uticaj-pandemije-COVID-19-na-ocd-u-bih/> [18.06.2021]

<sup>132</sup> Venice Commission, OSCE/ODIHR (2019). Zajedničko mišljenje o pravnom okviru kojim se uređuje sloboda mirnog okupljanja u Bosni i Hercegovini, u njena dva entiteta i u Distriktu Brčko [pdf]. Available at: [https://www.legislationline.org/download/id/8522/file/360\\_FOA\\_BiH\\_9Dec2019\\_ba.pdf](https://www.legislationline.org/download/id/8522/file/360_FOA_BiH_9Dec2019_ba.pdf) [10.06.2021]

<sup>133</sup> Sloboda Narodu (2020). Status ljudskih prava u 2020 godini-Bosna i Hercegovina. Available at: <https://slobodanarodu.ba/status-ljudskih-prava-u-2020-godini-bosna-i-hercegovina/> [18.06.2021]

<sup>134</sup> Radević, M. (2021). Bosna i Hercegovina - Indikatori nivoa medijskih sloboda i sigurnosti novinara u Bosni i Hercegovini 2020. Sarajevo: Udruženje/Udruga BH novinari. [pdf] Available at: <https://safejournalists.net/wp-content/uploads/2021/07/BiH-BiH-2020.pdf> [18.06.2021]

<sup>135</sup> BH Novinari (2018). "Žene i Mediji: Zaposlenice i Upravljačke Strukture." [pdf] Available at: <https://bhnovinari.ba/wp-content/uploads/2018/07/Zene-i-mediji-13maj2018-FINAL.pdf> [10.06.2021]

The Law on **Freedom of Access to Information** (FOAI) in Bosnia and Herzegovina needs to be revised in accordance with best international and European standards and needs to be harmonised across the country. Legal provisions on data protection and access to information are still interpreted in a way that protects private rather than public interests. At the time of writing this Report, the new national FOAI Law is the subject of public consultations. It was in development for several years through broad involvement of the international community, experts, public authorities, and prominent CSOs. Entity level laws should be harmonized with the national law after its adoption. Legislation on hate speech also needs to be aligned with the ECtHR case law and the EU Acquis. Legislation prohibiting the transmission of information that may cause panic or severely violate public peace and order was in force in the Republika Srpska entity from 19 March to 17 April 2020. Such legislation has a chilling effect on the freedom of expression for both media and individuals, leading to the risk of self-censorship.<sup>136</sup>

Both entities and Brčko District have adopted laws on **volunteering** for almost a decade now. Organisations that want to hire volunteers should register with the Federation of Bosnia and Herzegovina Ministry of Justice or the Republika Srpska Volunteer Service as a volunteer point. Also, they are requested to register their volunteers with the same institutions. CSOs report that they are not clear when contracts on volunteering should be signed when hiring young people. In practice, they sign scholarship or short-term work contracts more often as these provide better benefits to persons being hired and they know how to administratively handle other contracts better than contracts on volunteering.<sup>137</sup> The Law on Volunteering in the Federation of BiH has not been functional for a long time, in the sense of having the desired effect on stimulating volunteering and regulating management of volunteers in a way suitable for CSOs. Even though the youth organisation KULT advocated for changes and better implementation of this law, there have been no official amendments yet.

The **financial environment** deteriorated as funding for CSOs continued to decrease, with international rather than local organizations receiving most of the direct donor funds. International organisations and agencies still receive funds directly from donors and then disburse part of it to local CSOs. Their fees consume a large part of the total funding, and their involvement reduces the sense of ownership among local CSOs. Donors such as USAID, the EU, and Sida continue to engage domestic CSOs to manage foreign-funded projects that include sub-grant schemes, which is considered a positive trend. The only current tax benefit used is income tax exemption on donations, under both entities' laws. The other is donor deductions that are not directly targeted at CSOs. CSOs are exempt from charging VAT.

The situation with **public funding for CSOs**, in general, is in a downward trend. In February 2020, the Rulebook on the Criteria for Financing and Co-Financing Projects in Areas of Public Interest Implemented by Associations and Foundations was published in the Official Gazette of Bosnia and Herzegovina.<sup>138</sup> This is a significant step forward in the implementation of the Agreement on Cooperation between the Council of Ministers and NGOs. The document is very detailed and encourages maximum transparency in all phases of the government's allocation of funds to CSOs. The Rulebook's publication also enables lower levels of government to prepare similar documents to guide the allocation of funds from their budgets. Due to lack of appropriate collection and organising of data on public funding to CSOs among institutions on all levels of government, available data (gathered through Freedom of Information requests) are inaccurate and incomplete. An additional problem is that funding for CSOs is not distinguished from other funds (for example, renovation of a children's playground could be

<sup>136</sup> European Commission (2020). Bosnia and Herzegovina 2020 Report: 2020 Communication on EU Enlargement Policy. [pdf] Available at: [https://ec.europa.eu/neighborhood-enlargement/sites/neighborhood/files/bosnia\\_and\\_herzegovina\\_report\\_2020.pdf](https://ec.europa.eu/neighborhood-enlargement/sites/neighborhood/files/bosnia_and_herzegovina_report_2020.pdf) [10.06.2021]

<sup>137</sup> CCI (2020). Volonterizam – Nedovoljno iskoristen potencijal u organizacijama civilnog društva. [pdf] Available at: [https://euresurs-api.page-services.net/Content/Documents/Volonterizam\\_-\\_Nedovoljno\\_iskoristen\\_potencijal\\_u\\_OCD\\_u\\_BiH1604932833172.pdf](https://euresurs-api.page-services.net/Content/Documents/Volonterizam_-_Nedovoljno_iskoristen_potencijal_u_OCD_u_BiH1604932833172.pdf) [10.06.2021]

<sup>138</sup> Official Gazette of Bosnia and Herzegovina (2020). Pravilnik o kriterijima za finansiranje i sufinansiranje projekata u oblastima od javnog interesa koje provode udruženja i fondacije. Službeni glasnik BiH, broj 10/20. [online] Available at: <http://www.sluzbenilist.ba/page/akt/bNGOer2aQw4=> [12.07.2021]

marked as a grant). However, based on information that is available, the general assumption is that the situation has worsened since last year. The previous situation was assessed as unacceptable by the state audit reports.<sup>139</sup> The audit report focused on how the public institutions were implementing its recommendations for improvement in the grant-giving cycle. In short, the report states that improvements are minimal and further steps are needed.<sup>140</sup> CSOs and the public can access draft policies and laws of national-level institutions through the e-Consultation on-line platform. This process pertains to public consultations before policies reach the Parliamentary Assembly of Bosnia and Herzegovina, which can organize its consultations or other forms for civic input through its committees. Ministries and agencies publish their annual legislative plans alongside the majority of regulations they adopt. This platform is a mechanism for **public consultations** as well. The Ministry of Justice monitors this platform and conducts an annual assessment of national-level public consultations to track the involvement of other ministries, CSOs and to improve its policies. Although the existing framework has increased consultations in numbers, substantial involvement of public institutions and CSOs is still missing.

In December 2020, three years after the adoption of the national-level Agreement on Cooperation between the Council of Ministers of Bosnia and Herzegovina and CSOs in Bosnia and Herzegovina, the **Advisory Body for Implementation of this Agreement** has been finally established.<sup>141</sup> The Advisory Body of the Council of Ministers of Bosnia and Herzegovina for Cooperation with NGOs (Advisory Body) consists of seven members whose tasks is to create, monitor and implement public policies important for creating a stimulating legal, institutional and financial environment for CSOs in Bosnia and Herzegovina. At its constituent session in December, the Rules of Procedure of the Advisory Body were adopted. With the establishment of the Advisory Body, the most significant obligation from the Agreement on Cooperation between the Council of Ministers of Bosnia and Herzegovina and CSOs has been realized. Furthermore, its establishment contributes to the fulfilment of one of the 14 key priorities from the Opinion of the European Commission<sup>142</sup> on the application for Bosnia and Herzegovina's membership in the EU, which concerns the provision of a supportive environment for civil society in Bosnia and Herzegovina. CSOs, however, consider the Council not to be active enough towards achieving its objectives.

According to information from the e-Register, in December 2020 there were 27,432 **registered** associations and foundations in the collective register of CSOs maintained by the Ministry of Justice. This number includes CSOs that are registered at multiple levels of government, as well as a significant, but unknown, number of inactive CSOs. According to information received through a FOI request, in 2020, 455 associations were closed by the government for breaching their statutory obligation to organize an assembly at least once during the year, and additional 404 were closed based on the association's request to be closed and removed from the register.

CSOs in Bosnia and Herzegovina operate almost equally at all levels of government: municipal and national (42% of organisations), cantonal and entity (40%), while the least operate internationally (18%). The **budget** of 35% of organisations is below 5,000 EUR per year, while almost 50% of organisations have an annual budget between 5,000 and 50,000 EUR and the remaining have a budget above 50,000 EUR. CSOs are registered in one of the registers (state, entity, or municipal) and their **sources of funding** are mostly governments or ministries (public budgets), and other foreign, private or public sources (e.g. embassies, foundations etc.). At all government levels, there is still a lack of an adequate

<sup>139</sup> EAKta (2021). Institucije dodjeljujvale grantove bez javnog poziva, sredstva uplacivana retroaktivno. [online] Available at: [https://www.akta.ba/vijesti/institucije-dodjeljujvale-grantove-bez-javnog-poziva-sredstva-uplacivana-retroaktivno/136073?utm\\_source=newsletter&utm\\_medium=email&utm\\_campaign=Akta%20-%20Vijesti](https://www.akta.ba/vijesti/institucije-dodjeljujvale-grantove-bez-javnog-poziva-sredstva-uplacivana-retroaktivno/136073?utm_source=newsletter&utm_medium=email&utm_campaign=Akta%20-%20Vijesti) [10.06.2021]

<sup>140</sup> Link to the full report (in local language): <http://www.revizija.gov.ba/Content/DownloadAttachment?id=d8d848bb-b19c-4fa4-8b62-afc3ece98e8b&langTag=hr>

<sup>141</sup> Ministry of Justice of Bosnia and Herzegovina (2020). Uspostavljeno Savjetodavno tijelo Vijeća ministara BiH za suradnju sa nevladinim sektorom. [online] Available at: <http://www.mpr.gov.ba/aktuelnosti/vijesti/default.aspx?id=10921&langTag=bs-BA> [10.06.2021]

<sup>142</sup> European Commission (2019). Commission Opinion on Bosnia and Herzegovina's application for membership of the European Union. Available at: [https://ec.europa.eu/commission/presscorner/detail/en/COUNTRY\\_19\\_2778](https://ec.europa.eu/commission/presscorner/detail/en/COUNTRY_19_2778) [10.06.2021]



methodology of work that implies transparent, uniform, and fair distribution of public funds directed towards CSOs. Public institutions do not have well-developed and transparent strategies, policies, and a broad public debate needs to be held for drafting the public funding laws. There is no single and uniform mechanism applied by all levels of government for allocating funds and creating committees that are responsible for allocating budget funds.

The lack of **transparency in the allocation of public funds** limits the professionalization of CSO services and the further development of civil society. In some cases, organisations are diluting and expanding their activities and projects depending on the purpose of donor funding, and not on the real needs of their constituencies and organisation's objectives. One of the conclusions of the focus groups was that the allocation of funds is sometimes corrupted, too, as funds have been distributed without following grant procedure or without a public call. Although the law clearly stipulates that public funds intended for CSOs may not be used for political campaign purposes, it is evident that calls for public funding of CSOs are more transparent during political campaigns aimed at promoting the governing political structure.

The CSOs' annual budget decrease in 2020 resulted in a very small **number of employees in CSOs**. For example, 352 employees were reported to be employed in 116 organisations, or three employees on average per organisation had an employment contract. There are organisations without employees that hire staff occasionally and temporarily based on project needs, under either a work contract or a volunteer contract.

Almost 40% of organisations believe that they are **transparent and accountable** about their activities and over 10% that they are extremely transparent and accountable. However, when it comes to visibility, the information available on websites includes mostly basic contact information and a list of projects. Annual narrative, financial and audit reports are the least available. One of the reasons for not disclosing CSOs' financial operations, according to interviewees, is that citizens rarely donate to CSOs and therefore there is no particular public interest for publishing such information. In addition, experience shows financial reports and budget amounts can cause negative image, as the public often misunderstands the purpose of grants. It is evident that many registered CSOs are not active and most organizations that work locally do not even have a website. However, similar visibility issues exist with organizations that maintain continuity in their operations. One of the reasons is the lack of capacity in the relevant department of the organization since management staff does not consider these to be a priority for investing. This does not apply only to organizations that have secured long-term budgets and have a larger number of professionally employed people that also act as role models for other organizations to find their place in civil society through promotion, networking and easier access to donor funds. Furthermore, the lack of transparency in the publication of programmes, reports, and documents of organizations on their websites or social networks is also linked to the lack of media and social interest in the activities of CSOs.

CSOs do not have developed **internal acts** related to the practices of transparency and accountability. Most organizations report to have developed a **code of ethics and code of conduct** (41% of surveyed organizations), while other acts such as HR employment policies, including gender, anti-discrimination, mobbing procedures, conflict of interest prevention procedures, or occupational safety and health procedures are rare (i.e. less than 14% of the surveyed organization report having them in place). Almost 20% of organizations do not have any of the listed acts developed. Almost 80% of organizations that have some of these documents developed are not available to the public through a website, blog or social media. However, donors often require employment via specific Terms of References that

"replace" all these regulations and procedures, except for workplace protection. CSOs cannot apply regulations requiring sustainable and planned financing unless this is planned in the project budget. Also, occasional or temporary employment or engagement is a reason why management does not practice informing employees about organization's internal policies. Moreover, managers are more focused on the timely implementation of planned project activities than on HR development. These acts are drafted over time, according to the needs and capacity development of organizations as well as donor requirements for such and similar acts. CSOs often struggle for survival and, naturally, they do not have enough human resources to draft these documents. There is a great need to establish a resource centre or network to organize institutional support that will provide expert assistance to CSOs, especially to the small local organizations, in the preparation and adoption of such documents.

Although no formal or widely recognized **self-regulatory initiatives** in the area of transparency and accountability exist in Bosnia and Herzegovina, CSOs recognize that having such an initiative is important, and should be developed through organized campaigns and accompanied with clear information, education and activities. However, they believe such initiatives are important and that more information is needed about activities in this area. This should be developed through organized campaigns and accompanied with a clear initiative, education and programme.

In 2020, **fundraising** was one of the biggest challenges for all CSOs. The main challenge was the lack of transparency in public funding. Civil society needs stronger joint action in order to provide stability and sustainability to the CSOs. Some of the CSOs' proposals for changing the environment in which they operate are the following: establishing a state fund for assistance to CSOs, a special budget for co-financing projects (assisted by foreign donors and seeking participation) or budget lines for operational grants to CSOs. This would enable CSOs to raise their capacities for fundraising and concluding sponsorship and donor agreements with the private and public sectors in a transparent and clearly regulated manner, preventing manipulation, clientelism, and conflicts of interest. Education for crowdfunding or kick-starter is becoming an increasingly necessary activity, due to the high potential for effectively raising funds for CSOs on-line.

The capacities of CSOs are mostly reflected in the excellence in the area of organizational management and project implementation (as self-reported by more than 70% of surveyed organizations). Relatively good or good capacities are reflected in the area of legal and tax framework, monitoring and evaluation, PR and communication, and generally in visibility as well as project writing, while the **capacity building** is most needed in the areas of fundraising and IT competencies. Other capacities noted within CSOs, based on the survey, are networking, community relations, and mobility of volunteers, youth and project experts. The most effective methods of capacity building are trainings, workshops, exchange of experiences and then mentoring, while the weakest method is info sessions and lectures. Other methods for capacity building are youth work camps, financial support and bonuses, active participation in the field or campaigns, focus groups, as well as enabling volunteering and internships for young people.

Regular collection of feedback from key actors (e.g. beneficiaries, partners, donors, government representatives), as well as advocacy activities based on research and adequate argumentation often describe the quality work of CSOs. **Evaluation of the impact** organizations are making is lacking in the organizations' practice. Boards of directors and other governing bodies are involved mostly in decision-making and fundraising. Paid and unpaid employees, as well as beneficiaries, are often involved in planning and implementation of activities or services, as well as administrative, technical, creative



activities, organization, and implementation of field events.

Over 80% of surveyed organizations agree with the statements that citizens **trust** CSOs and that citizens consider the work of CSOs important in supporting key societal challenge. Over 50% of surveyed organizations also believe that CSOs have an impact on decision-making processes and behavioural changes. Organizations are inconsistent on whether donors create or do not create their policies in consultation with CSOs and in line with their needs.





## Kosovo

The legal and regulatory framework on **freedom of association** has not changed and no new policy processes have been initiated on this issue. The freedom of association is guaranteed by Article 44 of the Constitution of Kosovo and Law No. 06/L-043 on Freedom of Association in NGOs. The Law on Freedom of Association approved in April 2019 aligned the legal framework for CSOs to the best international standards and practices. Specifically, the Law has expedited the registration process for CSOs, has introduced institute (non-membership organization) as a third organizing form in addition to associations and foundations, provided affirmative actions for protection of CSOs from state authority's intrusion in organizations' internal matters, and expanded the list of Public Benefit activities. However, the Department for NGOs has not yet drafted the necessary by-laws to implement this, thus marking a delay of almost two years as per the legally binding deadline stated in the Law.

In general, the majority of CSOs reported no difficulties regarding registration decisions and procedures as well as state interference in their internal matters. Similar to last year, CSOs face legal and administrative barriers due to the legal framework on the **Prevention of Money Laundering and Combating Terrorist Financing (AML/CTF)**, which is not in line with FATF Recommendation 1 and the EU Directive 2015/849. As such, it regards CSOs as reporting entities and therefore subjects them to burdensome requirements that impose several limitations to the financial viability of CSOs, such as accessing banking services. No restrictions in terms of **freedom of association** imposed due to the COVID-19 pandemic were noted or reported.

The Law 03/L-118 on Public Gatherings guarantees all Kosovar citizens the right to organize and participate in public gatherings. CSOs enjoy the right to **freedom of assembly** either individually or through their organization. Yet, there is ambiguity if the law provisions extend also to the stateless persons, refugees, foreign nationals and others. Even though not explicitly, simultaneous and counter-assemblies are not allowed by the law, since a request to organize an assembly can be denied in case when permission for another assembly at approximate or exact time and place has been granted to another organizer. In practice, measures adopted by the government to prevent the spread of COVID-19 mostly affected freedom of assembly. They were tightened and loosened in line with the numbers of new infections causing a decrease in public gatherings compared to the previous year. According to data obtained by the Kosovo Police, CSOs and citizens protested around two times less compared to 2019. In 2020, 164 public assemblies were held as compared to the previous year, when 532 public gatherings took place.<sup>143</sup> Only 28% of the surveyed CSO stated to have attended a public gathering. An even lower number of CSOs have organized public assemblies themselves. Seven percent of surveyed CSOs stated to have done so in 2020, in comparison to 24% of organizations in 2019.

The amendment to the Law on Public Gatherings is still in the drafting phase. In 2020, the Government of Kosovo invited the Venice Commission to prepare an opinion on the draft Law. Most of the Commission's comments suggested specifying the aim of the draft Law: "to guarantee the exercise of the right to peaceful public gatherings and the freedom of speech at peaceful public gatherings"<sup>144</sup> noting it is not clear what a peaceful public gathering means. Furthermore, the Commission argues that the organizers of the assembly might have peaceful intentions, but the problem with most assemblies is

<sup>143</sup> Kosovo Police, (2021). Request to Access Public Information. Prishtina.

<sup>144</sup> Venice Commission, 2020. Opinion on the Draft Law on Public Gatherings. Strasbourg: European Commission for Democracy through Law. Available at: [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2020\)030-e \[10.07.2021\]](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2020)030-e [10.07.2021])

a small group of individuals that refuse to comply. As such, the current wording might imply that there is protection only for “peaceful public gatherings”.

Regarding the **freedom of expression**, there are no changes in the legal framework. Freedom of expression is regulated by a number of laws that touch upon its different aspects, such as defamation, protection of informants, access to public documents, protection of journalist sources, and protection of personal data. All of these laws are considered in line with the international standards and practices, however, their implementation lags behind, as shown by the increasing number of attacks on journalists. Similar to the previous year, the reason lies in the lack of institutional commitment to solving cases of assaults against journalists. Investigations are delayed and/or affected by third parties, resulting in a low rate of solved cases and short sentences. On the other hand, a positive trend of CSOs enjoying the freedom of expression continues also this year. According to the survey findings, 95% of CSO respondents claimed to neither have been pressured when using critical speech nor when their critique target public institutions, whereas 96% of CSOs stated to have not been threatened due to their critical opinions. There have been no reported cases of CSOs being sanctioned or imprisoned because of critical reporting.<sup>145</sup>

The legal framework on **volunteering** comprises the Law 03/L-145 on Youth Empowerment and Participation, which regulates volunteering of youth aged 15-24, and the Administrative Instruction No. 01/2016 on youth voluntary work. The amending process of the former started last year.<sup>146</sup> The age limitation was taken into consideration only to a small extent, by recognizing volunteering of individuals up to 29 years old. However, the drafting of the concept document on volunteering, which started in 2017, has not been concluded yet. To this end, only 47% of survey respondents, supported by interview and focus group participants, regard the legal framework as supportive or somewhat supportive. The on-line platform on volunteering is a public mechanism that aims to connect volunteers with organizations and institutions. However, in the last year, the number of CSOs registered on this platform has dropped significantly. According to the interview with the representative of the Ministry, at the start of the year, a significant number of CSOs have published calls to engage volunteers through the Platform. Nevertheless, after the emergence of the first cases of COVID-19 infections, CSOs had to cancel the calls. As a result, in 2020, 60 CSOs were registered on the platform and 35 of them did not open any calls for volunteer engagement. In 2019, the total number of certified volunteers was around 800, while in 2020 this number dropped to 380.<sup>147</sup>

The amending process of the **Labour Law** was not concluded last year. Even though the Government announced that it would enter into force by the end of December, it was not published in the Official Gazette nor on the Ministry of Labour and Social Welfare's website. Driven by the demands of CSOs for years, the Government announced that the Labour Law would be merged with the Maternity and Paternal Leave Law. The current Labour Law does not have any specific provisions on CSOs, meanwhile, the same requirements as for other sectors apply also to CSOs. In practice, the number of CSOs that have benefitted from the Government's employment programmes has slightly increased, from 10 in 2020 to only five CSOs in 2019. On the other hand, only eight organizations stated to be aware of any form of incentives provided by public institutions on employment promotion. Similar results have been reported last year. Data obtained from the Tax Administration of Kosovo (TAK) show that, in 2020, 929 organizations<sup>148</sup> declared to have employees, yet TAK did not provide data on the total number of employees. Whereas data obtained from Pension Trust of Kosovo show that last year, 4,412 CSOs paid tax contributions for their employees<sup>149</sup> for a period of 12 months.

<sup>145</sup> These findings were cross-checked with interviews and focus group discussions.

<sup>146</sup> Government Office of the Prime Minister, Republic of Kosovo (2020). Draft Law on Youth Empowerment and Participation. Available at: <https://konsultimet.rks-gov.net/viewConsult.php?ConsultationID=40989> [10.07.2021]

<sup>147</sup> Ademi, M. and Mehmetaj, K. (2021). Monitoring Matrix Kosovo country report 2021.

<sup>148</sup> Kosovo TAX Administration, (2021). Request to Access Public Information. Prishtina.

<sup>149</sup> Kosovo Pension Trust, (2021). Request to Access Public Information. Prishtina.

**Grassroots organising** is free and not legally regulated. However, although not explicitly, their operation and activity are foreseen under the Law on Freedom of Association. In practice, a growing trend of grassroots initiatives has been observed. However, their operation has limitations, primarily due to limited access to funding. Focus group discussions revealed cases of activists being threatened to lose their jobs and facing demands to cease their activity whenever they exercise public pressure towards public institutions or the private sector. Establishment of a mechanism to report such threats was requested. According to the focus group participants, access to funds and effectiveness of their actions is increased when they obtain legal status.

There were no changes in the legal framework of **public funds** distribution to CSOs, neither on financial rules and reporting requirements nor on **individual/corporate giving and economic activities**. The Regulation on Criteria, Procedures and Standards for Public Funds Distribution to CSOs is in line with international standards. Yet, its proper implementation is lagging behind. The survey shows a decrease in the number of CSOs that have received public funding in 2020. Only 23 organizations were allocated public funds in comparison to 37 CSOs in 2019. Most received grants for specific activities or projects, eight CSOs received institutional grants and only one organization received co-financing for an EU project.

The Government reports annually on the financial support allocated to CSOs. The report's data<sup>150</sup>, filtered and sorted out, shows that from the **total 21 million EUR reported, only 7 million EUR were allocated** to CSOs. The remaining amount was distributed to federations, sports clubs, economic operators, marketing services provided to public institutions, services provided by CSOs on behalf of state institutions, religious institutions, and public institutions mistakenly categorized as CSOs. Even though promised by the Ministry of Youth Culture and Sports, CSOs have not benefited from the COVID-19 emergency financial support. However, CSOs were among beneficiaries in the first emergency package issued by the Government.<sup>151</sup>

**Reporting requirements** remain two-fold to the TAK and Directorate for NGOs, while specific needs of the sector are not taken into account. **Individual and corporate giving and economic activity** remain scarce sources of funding for CSOs, also confirmed through interviews and focus group discussions. The Law on Corporate Income Tax and that on Personal Income Tax offers 10% deductions of the taxable income of individuals, corporations and other sources if those donations are aimed at humanitarian, health, education, religious, scientific, cultural, environmental protection and sport purposes. In practice, only nine CSOs responded to have received funding from individual donors, and thirteen received corporate donations. Similar to the previous year, 76% of CSOs do not engage in economic activities. The legal framework on tax benefits remains ambiguous. At the start of the COVID-19 pandemic, the Government provided a deadline extension for the submission of tax returns forms also applicable to CSOs.

There were no recent changes in the legal framework on the **participation of civil society in policy and decision-making processes**. The existing legal framework is in line with best international standards and practices. Regulation No. 05/2016 on Minimum Standards for Public Consultation stipulates that the participation of CSOs and the general public in policy-making is mandatory for central level institutions, except the Assembly. In 2018, a Regulation on Participatory Decision Making at the local level entered into force. The pandemic and its preventive measures also affected the public consultation process. Survey data shows a slight increase of CSOs reporting they were not engaged in policy-

<sup>150</sup> Office of Prime Minister / Office of Good Governance, (2020). Report on Public Financial Support Allocated to Civil Society Organizations in Kosovo in 2019. Prishtina: ZKM/ZQM.

<sup>151</sup> Ministry of Culture Youth and Sports, (2021). Request for Access to Public Information. Prishtina.



making processes. Namely, 80% of CSOs reported not being involved in the drafting process of policies or legislation during last year, neither via invitation from a public institution nor initiated participation on their own. Nine percent of CSOs stated they were given enough time (15-20 days as stipulated by law) to comment. 18% of organizations stated they received invitations in the early phases of the consultation process, a figure significantly lower compared to 2019 (60%). Only 14 CSOs stated they had been provided with sufficient information on the content of the draft policies. The majority of CSOs that have commented on draft policies and laws stated their comments were evidence-based.

**The Strategy for Cooperation with the Civil Society** has entered its second year of implementation and the Government has pledged to start a **midterm evaluation** soon. The Council for Implementation of the Strategy was established in 2019. It includes 29 members: 15 of them are civil society representatives while the remaining come from ranks of civil servants. The majority of CSOs did not participate in the drafting process of the Strategy, and only 21% of organizations stated they did. Half of CSOs did not have any sort of communication with public institutions relevant to their work. Others usually communicate with the Ministry of Public Administration's Department for NGOs (43% of surveyed organizations), the Office of Prime Minister/Office of Good Governance (36%), and Parliament's Office for Donor Coordination and Civil Society Communication (27%).

Survey data show an **increased presence of the following internal documents**: rules of procedure (92% of surveyed organizations), rules of procedure of assembly/board (78%), and financial regulation (75%). However, according to interviews and focus group discussions this is mostly consequence of donor requirements. Twenty-three percent of CSOs published at least one document on their websites, whereas 22% published only their organization's structure. Thirty-four percent of organizations do not have a website. Although not being a legal obligation that applies to all CSOs,<sup>152</sup> 73% of respondents<sup>153</sup> with an annual turnover of at least 100,000 EUR have conducted an organizational financial audit showing a satisfactory degree of financial regularity measured by external auditing process and standards. The number of CSOs that have undertaken at least one audit during the year has slightly decreased, from 18% in 2019 to 14% in 2020. In comparison to the last year, citizens feel more reluctant towards civil society. Namely, only 42% of citizens think that civil society can be trusted, compared to 53% in 2019. Slightly less citizens think civil society is doing a good job as compared to previous year, i.e. a drop from 48% in 2019 to 40% in 2020.<sup>154</sup>

Survey shows that CSOs individually regard themselves **as accountable and transparent**, while the sector needs improvement. Namely, forty percent of organizations claimed they are fully transparent and accountable, and 31% assessed themselves as transparent and accountable. Forty-five percent stated that the sector is somewhat transparent and accountable, while 22% of respondents stated that CSOs are transparent and accountable. **Monitoring and evaluation** of projects and programmes of CSOs remain relatively new concepts. 53% of surveyed CSOs have conducted monitoring of their projects, and more than half of the CSOs conducted impact evaluation of their work. On the other hand, the reasons stated why CSOs have not conducted monitoring and evaluation were an absence of funds and activities.

Similar to the previous year, CSOs in Kosovo usually make short term planning for the needs of their work, either in terms of **strategic documents** or plan for activities. Yet, a significant decrease of CSOs that plan their work between 6-12 months is noted, i.e. from 78% surveyed organizations in 2019 to 54%

<sup>152</sup> The financial statements should be audited by an independent legal auditor in the Republic of Kosovo, for a local NGO with public benefit status, with revenues or with annual expenditures over 100,000 EUR; and for a foreign or international NGO with public benefit status with revenues or expenditures over 100,000 EUR for its activity within Kosovo.

<sup>153</sup> Puka, D. (2021). Kosovar Civil Society Index. Prishtina: Kosovar Civil Society Foundation. Forthcoming.

<sup>154</sup> Puka, D. (2021). Kosovar Civil Society Index. Prishtina: Kosovar Civil Society Foundation. Forthcoming.



in 2020. Twenty-one per cent of CSOs report planning their work for periods shorter than six months. On the other hand, only seven organizations reported planning for a period longer than 36 months. Focus group discussions support this claim and mostly emphasize the need for operational (core funding) grants facilitating long-term planning. A significant proportion of CSOs (45% of surveyed organization) were not able to raise enough funds to ensure the continuation of their work. Yet, this represents a smaller number compared to 72% of CSOs in the previous year. Interviews and focus group discussions yielded feedback that there were no shortages of funds due to the COVID-19 pandemic.

CSOs report low levels of **networking** with each other, similar to last years. Forty-five percent of surveyed CSOs are not members of any network, eighteen percent of them belong to one network, while an even smaller portion of CSOs report to be part of two or more networks. Similar to the previous year, survey data show that **foreign funding** prevails notably over other income sources of CSOs, showing a noticeable increase during pandemics. More specifically, in 2020, 35.5% of CSOs report to have received financial support from foreign donors, around 14% from public institutions at national level, as well as public institutions at local level (13.7%). Other sources of financing remain low, such as service contracts, or income generated from economic activity. There have been no recent changes regarding the presence of **policies against gender discrimination** in the workplace. In this regard, both interviews and focus group participants assess gender equality in CSOs to be at a satisfactory level. Increased presence of women employees, equal participation from both genders in their activities, or favouring the participation of women employees in capacity building programmes were cited as examples.

Regarding needs for capacity building, a positive development is the increased awareness on diversifying funding sources (focused on individual/membership giving), the importance of having a well-developed financial management in place, and the request for both donor community and capacity building providers to survey CSOs needs before designing capacity building programmes. Interviews and focus groups provided more insights regarding capacity building needs in terms of topics and methods. Namely, interviewees mostly emphasized the need to invest in **capacity building for grassroots** organizations, particularly in: fundraising (project-proposal writing, source of funding identification and strategies to approach donors); financial management (reporting to TAK, reporting requirements and reporting forms); digital tools for CSOs work (beyond the Zoom platform, focused on the digitalization of work of CSOs); internal organization and management; constituency development and intervention design. Representatives of grassroots organizations additionally listed monitoring of public institutions. They also noted the lack of available funds that would allow them to decide on what topics to invest and address the ad hoc needs for capacity building.

**CSO networks** invest in capacity building by sharing knowledge between the well-established and other less capacitated members. CSO networks have categorized their needs for capacity building into the following topics: digital tools for the network's work, fundraising, public relations and graphic design. The most preferred way to deliver these activities is through trainings. **CSOs working on women empowerment** pointed out the importance of size and area of work of CSOs when determining needs for capacity building, therefore topics and methods for capacity building should be tailored made. Proposed methods for capacity building include trainings for CSO service providers on peculiarities of such engagement; fundraising and organization management. Besides trainings, networking with regional CSOs for information and experience sharing was mentioned as another method to invest in capacity building skills. Participants in focus group discussions and interviews agreed that

well-established CSOs are able to find and afford capacity building activities. Needs for capacity building fall in the following areas: digital tools for CSOs work; fundraising, constituency development, financial management, communication with public institutions; and research methods. Proposed methods to deliver such activities entail: roundtables with international experts and foreign donors and trainings with international experts. Finally, CSOs recommend that donors should foresee specific budget lines for field visits to regional organizations.



## Montenegro



The **freedom of association** and the freedom of assembly are guaranteed in the constitution and further regulated with the Law on NGOs and the Law on Public Assemblies and Public Performances adopted in 2017 and 2016, respectively. CSOs in Montenegro find the legislative framework favourable to the work and operations of associations and foundations. There have not been changes in this area in the past year. In practice, many new organisations appear and, at least for some of them, there is a public concern that they are initiated by the representatives of government, political parties or individuals related to them (i.e. GONGOs and PONGOs). These organisations have started to occupy public space and have received public funding dedicated to the civil society. It has been noted that several “catch-all” CSOs appeared, meaning they received state funds in various fields (e.g. health, youth, government, environment protection, education, etc.) although they do not have sufficient capacities or previous experience in the given field.<sup>155</sup>

Regarding **freedom of assembly**, although the law widely recognizes the right of peaceful assembly, as well as spontaneous gatherings, there are certain location limitations with regard to the distance of the gathering from certain public institutions. As the Law on Freedom of Religion was adopted at the end of 2019, the beginning of 2020 was marked with religious processions in almost all cities in Montenegro in which thousands of people participated. With the COVID-19 outbreak, all gatherings, including these, were temporarily stopped. After the parliamentary elections on 30 August 2020, although public gatherings were still prohibited, there were several major gatherings of both supporters and opponents of the new government organized. During all these events, a significant number of a misdemeanour or criminal charges were filed. Most of them were for violation of anti-epidemic measures or for endangering traffic safety.<sup>156</sup> Since June 2020, two prominent CSOs have started providing free legal assistance, including a lawyer in a court of law if needed, to anyone who claims that their right to peaceful assembly was violated.<sup>157</sup>

In recent years, the situation with **freedom of expression** has been noticeably worsening and this directly affects the environment in which civil society operates. Montenegro has reported no progress in advancing freedom of expression since November 2016. In 2020, freedom of expression was especially Slobodna Evropa the target. Namely, many persons were detained or arrested for expressing their opinion or on charges of insulting public officials on social media.<sup>158</sup> In addition, many arrests or detentions were conducted due to the spreading of fake news.<sup>159</sup> Among them, there were several CSO members and journalists. In addition, several journalists were arrested and detained during 2020 accused of causing panic.

The new draft Law on Volunteering<sup>160</sup> that entered the parliamentary procedure at the end of 2019 was not adopted during 2020. When the new parliament was formed, it was removed from the parliamentary procedure. Therefore, the area of **volunteering** is still regulated by the Law on Voluntary Work from 2012. This Law defines voluntary work as unpaid and conducted in freewill. It also regulates the

<sup>155</sup> CRNVO (2021). Analiza finansiranja NVO iz državnog budžeta 2020. [pdf] Available at: <https://crnvo.me/wp-content/uploads/2021/05/Analiza-2020.pdf> [02.08.2021]

<sup>156</sup> Radio Slobodna Evropa (2020). Posljedice okupljanja u doba korone u Crnoj Gori. [online] Available at: <https://www.slobodnaevropa.org/a/cg-skupovi-%C5%A1irenje-korona/30827614.html> [02.08.2021]

<sup>157</sup> Human Rights Action (2020). Besplatna pravna pomoć u slučaju povrede prava na mirno okupljanje. [online] Available at: <https://www.hraction.org/2020/02/05/besplatna-pravna-pomoc-u-slucaju-povrede-prava-na-mirno-okupljanje/> [21.07.2021]

<sup>158</sup> Monitor (2020). Nastavljena represija zbog komentara na internetu: Opet kriminalizuju uvredu. [online] Available at: <https://www.monitor.co.me/nastavljena-represija-zbog-komentara-na-internetu-opet-kriminalizuju-uvredu/> [21.07.2021]

<sup>159</sup> CIVICUS (2020). CIVICUS Monitor Montenegro: Measures to Combat “Fake News” Used to Silence Journalists. [online] Available at: <https://monitor.civicus.org/updates/2020/02/18/measures-combat-fake-news-used-silence-journalists/> [21.07.2021]

<sup>160</sup> Government of the Republic of Montenegro (2019). Predlog zakona o volontiranju sa Izvještajem sa javne rasprave. [pdf] Available at: <http://www.gov.me/dokumenta/da92fdc2-0045-4528-b013-c9ec78757bc2> [21.07.2021]

relations between the volunteer and organizer of the voluntary work as well as roles and obligations for both sides.

Participants in focus groups reported that the awareness about the importance of volunteering is not sufficiently developed among youth and even more so among parents of potential volunteers. This lack of interest in volunteering is also confirmed in the latest CAF World Giving Index.<sup>161</sup>

Concerning **employment**, the Labour Law does not recognize the advantages of working in the CSO sector. On the contrary, it imposes an obligation for creating employee contracts for an unlimited period of time after three years of employment, and in the case of involuntary termination of employment, the employer (i.e. organisation) has to settle a severance pay in the amount of six gross salaries. An important improvement that came with the new Labour Law, which was adopted at the end of 2019, is that work from outside employer's premises (i.e. remote work) is recognized, which is important for smaller organizations that do not have adequate facilities for their work.<sup>162</sup> **Basic data on CSOs**, such as numbers of employees and volunteers, annual incomes, and similar are not available to the public and no legal obligation is in place to make their publication obligatory. Such information is only available through requests for free access to information.

There is an increasing trend of **grassroots** initiatives, as citizens recognize how difficult it is, especially for watchdog CSOs, to influence government decisions, which oftentimes are overlooked. Therefore, informal gatherings are being perceived as a possible mechanism that might help achieve publicity and influence. In fact, a number of informal gatherings where citizens protested against the construction of buildings on green areas have resulted in the withdrawal of the construction work.<sup>163</sup>

The **financial environment**, although not discriminatory towards CSOs, is also insufficiently encouraging for their work. Although some tax benefits exist and projects funded by the EU are tax-exempted, the burden on financial operations of CSOs is significant, since many of the organizations do not have continuous funding sources. High taxes, surtaxes and contributions on salaries of employees make it difficult to hire enough staff for regular operations. In addition, this reduces the amount of resources that organisations can allocate towards their activities. A new system for the distribution of public funds to CSOs' projects and programmes was established in 2018, with its main feature being decentralized financing. Namely, government ministries declare areas of public interest among their areas of work and in which projects are to be financed and announce public calls for funding on this basis. Projects are evaluated by independent assessors and the committees in each ministry make the final decision on supported projects. There is a publicly available database of projects financed from public funds.<sup>164</sup> The tax system grants some specific benefits to organisations that work in the public interest, such as to CSOs providing services to persons with disabilities, but CSOs mainly follow the same rules (and enjoy the same benefits) that apply for business organisations, including the same taxes for salaries and services.

With regard to the **public consultations with CSOs**, in 2018, the government adopted the Regulation on the Election of CSO Representatives to the Working Bodies of the State Administration and the Conduct of Public Debates in the Preparation of Laws and Strategies. A new Council for Cooperation

<sup>161</sup> Charities Aid Foundation (2021). CAF World Giving Index 2021: A Global Pandemic Special Report. [pdf] Available at: [https://www.cafonline.org/docs/default-source/about-us-research/cafworldgivingindex2021\\_report\\_web2\\_100621.pdf](https://www.cafonline.org/docs/default-source/about-us-research/cafworldgivingindex2021_report_web2_100621.pdf) [29.06.2021]

<sup>162</sup> Paragraf (2021). Labour Law (Official Gazette no. 74/2019 i 8/2021). Available at: <https://www.paragraf.me/propisi-crnogore/zakon-o-radu.html> [21.07.2021]

<sup>163</sup> Vijesti (2021). Stanari zgrada na Zabjelu umjesto gradnje parkinga žele zelenilo u dvorištu. [online] Available at: <https://www.vijesti.me/tv/emisije/507087/stanari-zgrada-na-zabjelu-umjesto-gra-dnje-parkinga-zele-zelenilo-u-dvoristu> [02.08.2021]

<sup>164</sup> Department for support and cooperation with NGOs of the Ministry of Public Administration, Digital Society and Media (2021). Finansiranje projekata i programa NVO. [online] Available at: <https://www.finansiranjevo.me> [21.07.2021]



between State Bodies and CSOs was formed in 2018, consisting of 12 members (six from the government and six from CSOs). CSOs take part in working bodies, public debates and other forms and mechanisms of cooperation, but the results and influence of their work are limited. An e-Participation service exists that includes public debates, public consultations and participation in working groups, through which citizens can submit their comments and suggestions for issues that are put up on the agenda. However, this service is not widely used and most citizens and CSO representatives in Montenegro choose 'in-person' consultations, although those are not at a satisfactory level as well.

When it comes to determining the **number of CSOs** in Montenegro, there are still many shortcomings noted. Namely, although the redesign and update of an existing Register of CSOs had been announced in 2018, this has not been realized so far. The current Register does not make any distinction between active and inactive CSOs, and it contains only basic and partial information about each organization. Moreover, there is no publicly available registry or information on how many people are employed in CSOs and under what type of contract. This is further problematic as there is no special form for CSOs to submit their annual balance sheets containing information about the number of employees. The Tax Administration does not have either an internal or external database containing such information. According to available data, as of December 2020, there are 6,079 CSOs registered in Montenegro.<sup>165</sup>

With regard to **internal governance standards**, no changes are noted compared to 2019. The internal structure of CSOs is regulated by the Law on NGOs. Every organization is obliged to establish an assembly as the managing authority and a legal representative. The bigger organizations usually establish a board of directors or governing boards, while some of the organizations' practice is to have both an executive director, who runs the operations and a president, who represents the organization in public. Every organization is free to choose its internal governance structure and change it in accordance with its Statute and the Law on NGOs.

Organisations use different methods of **communicating** their programmes and activities. Usually, CSOs have websites to publish their activities. However, most CSOs are active on social media. Mainstream media remain to be underutilized, due to the lack of interest for cooperation from both sides. Organisations that work on the local level have established good cooperation with local media and their activities are regularly reported to the local community. Direct contact is the preferred method of communication for a big number of organisations, especially those that work with youth or in the field of environmental protection.

The data on **transparency and accountability of CSOs** shows that majority of organizations believe that CSOs' transparency and accountability in Montenegro are on average level. However, CSOs mostly rate their transparency with a higher score. Namely, 50% of surveyed CSOs rate the transparency of their organization with a score of five (the highest), 12.5% with four, and 26% with three. When it comes to accountability, 69% of CSOs rated their accountability with the highest score, 16% with four and 15% with three. Most organisations report to have published their activities, statutes and financial reports as well as audited financial statements. Regarding the **strategic approach**, most CSOs have a clear mission and vision of the organization, while many do not have strategic plans due to lack of financial support for the strategic planning process. CSOs mostly develop short-term or ad hoc plans. According to the CSO Sustainability Index for 2019<sup>166</sup>, only well-established CSOs plan their operations strategically, while other CSOs mainly engage in project-based planning. In addition, the Index states that CSOs conduct project **evaluation and monitoring** at the request of donors.

<sup>165</sup> Government of the Republic of Montenegro (2021). Aktivne NVO - Jul. Available at: <https://www.gov.me/dokumenta/30afa300-ca85-4f43-aecl-d8c41cc0c043> [21.07.2021]

<sup>166</sup> USAID, FHI360, ICNL (2020). 2019 Civil Society Organization Sustainability Index, Central and Eastern Europe and Eurasia. [pdf] Available at: <https://www.fhi360.org/sites/default/files/media/documents/source-csosi-2019-report-europe-eurasia.pdf> [21.07.2021]



Capacity for **advocacy** has not changed significantly in 2019. Advocacy as a method of work is significantly present within civil society. However, most organisations focus their advocacy on announcements, statements and media presence. With regard to evidence-based advocacy, small organisations do not have enough capacities and knowledge to conduct **evidence-based research** or to present arguments for their advocacy, while developed and well-capacitated organisations with more employees, experience and knowledge are in a position to do so. Regarding **networking** for advocacy, networks remain one of the most successful ways of advocacy concerning national level issues. The majority of CSOs belong to some network or coalition on the local, national or international level. In 2020, 269 associations, unions, clusters, and coalitions were officially registered in Montenegro.<sup>167</sup> Coalitions and networks are usually created within a project activity, which remains to be an issue, as its sustainability after the project completion is uncertain.

**Financial sustainability** remains one of the biggest concerns of CSOs. The largest donor in 2020 remains to be the EU, as was the case in 2019. However, some additional funds from embassies and international organisations are also available. The majority of professional and well-developed organisations are very dependent on external funding. Smaller organisations are turning to sub-granting calls, mini-grants by corporations or crowdfunding. Starting from 2018, the new mechanism of allocating funds from the state budget was introduced. However, its effects, as well as functionality, are yet to be seen, as its evaluation is planned for 2021. In 2020, 6,491,388.96 EUR were planned in the Budget line: Transfer to NGOs in the Budget of Montenegro, which is almost 500,000 EUR more than in 2019. In 2020, 10 ministries announced 28 calls for financing CSO projects. Based on the decisions published, a total of 151 organizations received funds to finance 289 projects. In total, 3,241,812.23 EUR were distributed, while 28 partnerships were formed. Almost 200,000 EUR less were allocated in 2020 than in 2019.

Situation in **gender mainstreaming** has remained the same as in 2019. CSOs that have profiled themselves as advocates for gender equality policies made significant gains regarding gender mainstreaming, such as advocating for equal pays, advocating against selective abortions based on gender, working on draft laws that are more favourable for working women, etc. Also, the raising of awareness through political networking of women as well as the gender budgeting initiatives are of particular importance in advancing gender equality in Montenegro. While many organisations, regardless of their size and capacities, pay attention to gender equality, general awareness of gender issues is relatively low, which is demonstrated through discrimination and the lack of the use of gender-sensitive language. Established and recognized women organizations have positioned themselves as counterparts to the government concerning gender issues. The Council for Gender Equality has been established within the Ministry for Human and Minority Rights in 2016 with a goal to contribute to strengthening women's position on a national and local level. In 2019, several local self-governments started drafting a Local Action Plan on Gender Equality.

The **capacity building needs of CSOs** include project writing, fundraising and project implementation. One of the main shortcomings of CSOs is the inadequate level of knowledge of English language, which represents an obstacle for applying for EU or other international funds or for implementing project activities. Another group of needs is related to budgeting, including bookkeeping and financial management, as many organisations, especially smaller ones, are not able to hire a financial manager. Moreover, organisations in Montenegro are in need of knowledge of PR, communication and visibility.

<sup>167</sup> Government of the Republic of Montenegro (2021). Aktivne NVO - Jul. Available at: <https://www.gov.me/dokumenta/30afa300-ca85-4f43-aec1-d8c41cc0c043> [21.07.2021]

## North Macedonia



In 2020, the legislative framework in North Macedonia continued to be enabling for CSOs' operation. Even though a state of emergency was declared almost throughout the year due to the COVID-19 pandemic, the legislative frame was enabling individuals as well as legal entities to establish, join and participate in associations, and express themselves freely. Limitations were in force regarding the exercise of **the right to peaceful assembly** due to the active measures for preventing the spread of COVID-19, but they did not affect in general the legal environment of CSOs. Almost all protests were held peacefully and were enabled by the police. The Law on Associations and Foundations (LAF) regulates the **freedom of association** for all individuals without discrimination. Individuals can establish, join and participate in associations and this was in general freely practised. However, in 2020, according to the Government Strategy for Cooperation with and Development of the CSO Sector, 2018-2020<sup>168</sup>, the Law on Associations and Foundations was expected to be open for amendments. However, the process did not start and was left to be conducted in 2021.

The Law on Money Laundering and Financing of Terrorism, as well as the other policies concerning the **fight against terrorism and anti-money laundering**, continue to be a challenge for CSOs. In addition to the need for provision of additional data about their founders, the banking criteria are burdening the daily work of CSOs because of these regulations. In 2020, a risk assessment for CSOs' exposure to financing terrorism was performed,<sup>169</sup> which will be the basis for further changes to the legal framework.

Since the first draft of the Law on Lobbying<sup>170</sup> was prepared in September 2019, the dialogue between CSOs and the government continued. CSOs addressed the main concerns about the text and the numerous unclear provisions, mainly relating to the definition of what a lobbyist is and which activities are considered as lobbying. CSOs' main concerns was that free public participation as the key principle of the LAF was being put at risk with the definition of 'lobbyist'. The Government took concerns seriously and proposed to the Parliament a text that excludes CSOs from the implementation of the Law. By the end of 2020, the Law was not yet adopted by the Parliament.

The Law for Prevention and Protection against Discrimination<sup>171</sup> was finally adopted in 2020, after the previous process of adopting the Law was abolished by the Constitutional Court due to concerns about the legality of the process. The main institutions that provide protection under this Law are the Commission for Protection against Discrimination, the Ombudsman, the police and judicial institutions, i.e. the courts as well as the public prosecution. The Commission for Protection against Discrimination was inactive throughout the year and lacked staff for its effective functioning. In November, the Parliament opened a public call for the election of commissioners.<sup>172</sup>

In terms of the **freedom of expression**, fake news and disinformation continue to be a challenge. There is a Government Action Plan in place to combat misinformation, fake news and intensified edu-

<sup>168</sup> Unit for Cooperation with NGOs, General Secretariat of the Government of the Republic of North Macedonia (2021). Стратегија на Владата на Република Македонија за соработка со и развој на граѓанскиот сектор 2018-2020. [online] Available at: <https://www.nvosorabotka.gov.mk/?q=mk/node/127> [28.06.2021]

<sup>169</sup> Financial Intelligence Unit, Ministry of Finance of the Republic of North Macedonia (2021). Извештај за спроведена проценка на ризикот од финансирање на тероризам за непрофитните организации во Република Северна Македонија. [pdf] Available at: <https://ufr.gov.mk/wp-content/uploads/2020/05/%D0%98%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98-%D0%9D%D0%9F%D0%9E-19-05-2021-.pdf> [28.06.2021]

<sup>170</sup> Parliament of the Republic of North Macedonia (2021). Draft law on lobbying. [online] Available at: <https://www.sobranie.mk//materialdetails.nsp?materialId=2b30bbf1-239e-4d0e-9f03-ba377df6f8ee> [28.06.2021]

<sup>171</sup> Official Gazette of the Republic of North Macedonia (2020). Law on prevention and protection of discrimination, Official Gazette no. 258/2020.

<sup>172</sup> Parliament of the Republic of North Macedonia (2020). Decision on Announcing a Public Call for Election of Members of the Committee for Prevention and Protection against Discrimination. [online] Available at: <https://www.sobranie.mk/javen-oglas-za-izbor-na-clenovi-na-komisijata-za-spreccuvanje-i-zashtita-od-diskriminacija-2020.nsp> [28.06.2021]

cation and media literacy campaigns, and some improvements have been detected, particularly in the media field and the climate for journalism. However, threats, pressures, insults, and influences are still part of the daily life of independent journalists, even though the environment has improved.<sup>173</sup>

The policies and legal environment for **volunteering** and employment in CSOs did not change in 2020 and the administrative procedures continue to be insufficiently encouraging. However, CSOs that were working directly in the field, providing services to help citizens in overcoming the COVID-19 crises reported an increased number of volunteers. In terms of employment, the legislation is still not adjusted to the operation and nature of the functioning of civil society. Moreover, in 2020, the Government adopted four packages of economic measures<sup>174</sup> for dealing with COVID-19 crisis and CSOs were neither included in the measures for the private sector, nor there were any specific measures dedicated to civil society.

The understanding of the concept and the role of the **grassroots** in North Macedonia remains the same. The challenges regarding the full access to donor funding, advocacy with policy-makers, taking part in consultations, undertaking legal action, etc. are still present. According to the Law, grassroots are not obliged to register. However, civil society representatives that participated in the focus groups report that if the Law changes so that they need to be legally recognized, their activism may change due to the administrative rules for CSOs, considered a burden for grassroots. More specifically, they refer to the rules on registration and establishing governing bodies, or the financial and taxation rules etc. that can lead to difficulties in the existence of grassroots or barriers in their effectiveness to achieve set goals.

With regard to the **financial environment** for CSOs, major changes were not detected. The Law on Value Added Tax (VAT), which became more favourable for CSOs when it was amended in 2019, was further amended in 2020 to facilitate the necessary changes for the fight against COVID-19. This is a positive advance for donations in general, but mostly does not affect CSOs. With the adopted amendments, sales of goods and services that are donated to a budget user (i.e. public institution) to deal with COVID-19 are exempt from VAT. In addition, VAT exempt is the turnover of goods and services performed in order to deal with COVID-19, which is paid with funds from the received donations.

Regarding the Law on Donations and Sponsorships in Public Activities, the administrative procedure for the tax incentives remains to be considered too burdensome. CSOs report that **individual and corporate** giving is insufficiently practised. In 2020, individual and corporate giving was visible primarily for activities for dealing with COVID-19 crises. An exception was a successful donor circle organized by the Association Konekt in December 2020<sup>175</sup> to fundraise for three local organizations, which was not related to COVID-19.

The legal framework regarding **public funding** for CSOs has not substantially improved throughout the year. A comprehensive public funding reform is foreseen in the Strategy and specific steps expected in the first trimester of 2020 were not implemented even by the end of the year.<sup>176</sup> The Analysis on the Financial Support for Associations and Foundations from the Budget of the Republic of North Macedonia<sup>177</sup> was submitted for consideration to the Government. The Analysis was presented at the

<sup>173</sup> CIVICUS (2020). CIVICUS Monitor North Macedonia: Calls for Attacks on Journalists to be Addressed, and Impact on Media Sector due to COVID-19. [online] Available at: <https://monitor.civicus.org/updates/2020/10/15/calls-attacks-journalists-be-addressed-amid-impact-media-sector-due-covid-19/> [13.07.2021]

<sup>174</sup> Government of the Republic of North Macedonia (2021). Економски мерки на Владата за справување со кризата од КОВИД-19. [online] Available at: <https://vlada.mk/ekonomski-merki-COVID19> [28.06.2021]

<sup>175</sup> Libertas (2020). Конект: Донирани 445.000 денари за поддршка на три организации. [online] Available at: <https://libertas.mk/konekt-donirani-445-000-denari-za-poddrshka-na-tri-organizacii/> [02.08.2021]

<sup>176</sup> Unit for Cooperation with NGOs, General Secretariat of the Government of the Republic of North Macedonia (2018). Strategy for Cooperation with and Development of the Civil Society, with Action Plan 2018-2020. [online] Available at: <https://www.nvosorabotka.gov.mk/?q=node/250> [28.06.2021]

<sup>177</sup> Hafner Ademi, T., Mitevski V., Stojkoski, V. and Mojanoski, G. (2019) Analysis of the Financial Support for Associations and Foundations from the Budget of the Republic of North Macedonia. Skopje: General Secretariat of the Government of the Republic of North Macedonia. [pdf] Available at: <https://fosm.mk/wp-content/uploads/2020/11/foom-analiza-za-finansiska-poddrska-ang-za-web.pdf> [13.07.2021]

24th Government session and establishment of a working group for implementation of its recommendations was proposed.<sup>178</sup> Moreover, it was proposed that the Ministry of Finance must be represented in such working group for further development and consideration of the Analysis.

In April 2020, with the start of the COVID-19 pandemic, the Government passed a decision on redistribution of funds between the budget users of the central government and between the national funds<sup>179</sup> reducing **public funding** for CSOs from the budget for 2020 to around half a million EUR. In particular, the Decision<sup>180</sup> stipulated complete suspension of the funds that were to be distributed to CSOs through the General Secretariat of the Government, as well as from other institutions, such as the Ministry for Political System and Inter-Community Relations, Ministry of Economy, the Ministry of Labour and Social Policy, the Agency for Youth and Sports, and the Ministry of Justice. However, after the reaction of the Council for Cooperation with and Development of the Civil Society (the Council), as well as the wide CSOs' reactions in general, most of these funds were reallocated back for CSOs, with the largest portion targeting urgent measures to deal with the crisis caused by COVID-19.

The involvement of CSOs in **public consultation** processes continued to be proactive. There is an evident improvement in respecting the deadlines for electronic consultations and in general continuous involvement of CSOs in consultations for all key legislation. However, CSOs representatives stated that sometimes the consultation process is organized pro forma and the inclusion starts in the final phase in drafting key legislation. With the start of the COVID-19 pandemic, many CSOs were proactive and prepared proposals, reactions and requests to public institutions for how to better deal with the crisis and provide better protection of the vulnerable and marginalized groups. However, it is not clear to what extent these proposals were accepted and included in the decisions made by public institutions.

The Council has developed several recommendations and requests primarily for the Unit for Cooperation with NGOs to act upon them, and all of them have been accepted and implemented on time. The Council's request submitted to the Government in April, regarding the inclusion of CSOs' representatives in the relevant anti-COVID-19 crisis bodies, was positively answered. In November, an open call for CSOs' inclusion in the main body for crisis management was published.<sup>181</sup> While this provides for a positive case, the direct communication between the Council and CSOs should be further improved. Representatives from the EU Project for Technical Assistance for Improving the Enabling Environment for Civil Society Organizations in the Republic of North Macedonia (TA Project) and the EUD participated at the 24th Council session, but no other CSOs' representatives, besides the Council members participated at the Council sessions during 2020. The TA project conducted an assessment whether effective communication between the CSOs members of the Council and other CSOs outside the Council exists and whether wider CSO needs and concerns are represented and addressed by the Council. Based on the assessment and a later workshop on this issue, the project has developed recommendations for changes in the decision and rulebook of the Council.

The Government Unit for Cooperation with CSOs and the Council continues to monitor the implementation of the Strategy for Cooperation with and Development of the CSOs and information about its activities are regularly posted on the Unit's website.

<sup>178</sup> Unit for Cooperation with NGOs, General Secretariat of the Government of the Republic of North Macedonia (2020). Нацрт Записник од дваесет и седмата (дописна) седница на Советот за соработка со и развој на граѓанскиот сектор, одржана на 28 и 29.12.2020 година. [pdf] Available at: [https://www.nvosorobotka.gov.mk/sites/default/files/\\_Nacrt-Zapisnik\\_27\\_sednica\\_na\\_Sovetot\\_0.pdf](https://www.nvosorobotka.gov.mk/sites/default/files/_Nacrt-Zapisnik_27_sednica_na_Sovetot_0.pdf) [28.06.2021]

<sup>179</sup> Official Gazette of the Republic of North Macedonia (2020). Decision on redistribution of funds between the budget users of the central government and between the funds (Official Gazette of RSM no. 97/2020 of April 9, 2020)

<sup>180</sup> Ibid.

<sup>181</sup> Unit for Cooperation with NGOs, General Secretariat of the Government of the Republic of North Macedonia (2020). 20-та (дописна) седница на Советот. [online] Available at: <https://www.nvosorobotka.gov.mk/?q=mk/node/415> [28.06.2021]



The **official data** on the number of registered CSOs can be obtained from the Central Registry's website free of charge. However, only the total numbers are available free of charge, while disaggregated data on CSOs can only be obtained for a fee. According to the data, there are 10,812 registered CSOs in North Macedonia with 1,677 employees in total. CSOs in 2020 generated a revenue of 103,392,807 EUR. For comparison, in 2019 there were registered 16,703 CSOs in Macedonia with a generated revenue of 101,929,240 EUR. The difference in the number of registered CSOs can be explained by the number of CSOs that were unregistered due to failing to submit annual reports or due to their own will to de-register.

While data on the **capacities of CSOs** shows a certain increase in some of its aspects, the COVID-19 crisis and the unstable financial environment continue to be the main limiting factors in further capacity development processes of CSOs. According to the focus groups' participants, the internal governance systems and capacities of CSOs have increased mostly due to several donor requirements for increased accountability.

Regarding **internal structure**, CSOs tend to have both an assembly and a governing board in their structure. Most of CSOs that participated in the survey (60% of surveyed organization), report that members of the governing bodies are involved in decision-making processes, while around 36% of CSOs report involving them in the planning of activities and 33% in the fundraising activities. However, when it comes to implementing activities and providing services, only 15% of CSOs have reported involving the governing bodies in this process. The biggest concern of CSOs, shared on both the focus groups and the interviews, is the **lack of operational support** for CSOs by the public institutions and foreign donors for improving internal governance issues. This makes the maintenance of a proper internal governance structure challenging, especially for smaller organizations. An additional challenge for the smaller CSOs is their lack of familiarity with the laws and related changes that affect civil society, as well as their lack of knowledge and capacities on understanding and applying such changes, when needed.

During the COVID-19 pandemic, CSOs were able to adjust to the on-line work and use on-line media and tools to promote their activities and increase their visibility. The **transparency and accountability** of CSOs have improved to a certain extent. According to the survey data, for 45% of CSOs their transparency is partial and for 35% it considered to be very good. When it comes to accountability, 52% of CSOs assess their accountability as partial and 30% consider it very good. Only 7% and 5% of CSOs consider their transparency and accountability, respectively, as being excellent. However, CSO representatives noted that to improve their transparency and accountability it is crucial, firstly, to have finances to maintain their daily activities.

CSOs are considered a relevant partner of the media for providing analyses relevant for the public. This is especially evident in topics relevant for the wider public, such as fight against corruption, justice reforms, the rule of law, etc. This was specifically shared by the networks that work in these areas and have very frequent **communication with the media**. On the other hand, the survey shows that only 5% of CSOs believe that citizens fully trust civil society. Most of them (60% of surveyed CSOs) partially agree with this statement. Assessing if CSOs work is important for development of key issues in society, 65% of CSOs believe that this is completely true.

The employment of staff responsible for **communication of CSOs'** activities and results remains a challenge, due to the lack of financial support for human resources engagement. However, CSOs improved in sharing information with the wider audience. In fact, 92% of the surveyed CSOs stated



that they share contact information for the organization on their websites, 73% publish the statute, 70% publish financial annual reports and 60% of CSOs publish narrative annual reports. Moreover, 66% from the surveyed CSOs share lists of their donors and partners publicly, and 63% of them publish their organizational structure. However, most of the CSOs (80% of surveyed organization) do not share independent annual audits, as well as information for their employees (66% of surveyed organizations) and governing bodies (65% of surveyed organizations).

Lack of substantial engagement of CSOs in **monitoring and evaluating** their work was detected in 2020. In the focus groups and interviews, this was detected as an issue more on the organizational, than a project level. Having in mind the lack of operational support and capacity-building activities, CSO representatives view this as the main challenge because of the unstable source of funding.

The majority of CSOs and CSO networks continue to have **strategic plans** developed and encouraged via multi-year foreign donor assistance for capacity development. According to the survey data, 60% of CSOs have developed a strategic plan. However, when it comes to plans for human resources development, only 19% of CSOs have developed such a plan.

The unstable political, health and economic environment prevent CSOs to take up a **strategic approach towards funding priorities**, particularly smaller organizations. Limited funding available for some regions of North Macedonia and their availability for certain thematic areas remain a challenge. The re-granting mechanism introduced by the EU is considered helpful in general towards better regional coverage of support to CSOs. For 2020, the smaller CSOs consider this approach very helpful for the financial stability of their CSOs.

CSOs increasingly use **research** and other forms of evidence to provide input for policy changes. 2020 has shown that activist movements are very common especially for mobilizing citizens in the health area. Many networks and CSOs mobilized to help prevent the spread of COVID-19 and were a relevant partner of the local authorities in achieving this goal.

Regarding **gender mainstreaming**, civil society continues to be perceived as the sector most sensitive to the need of engaging in gender mainstreaming. CSOs are seen as the main actor in creating gender balance policies in the country. Having in mind that this is often a requirement of foreign donors, CSOs push efforts to maintain gender equality concepts.

Regarding **capacity building**, the previous challenges are still present. A need for further organizational strengthening is detected followed by advocacy, mentorship, EU project management, digitalization as well as facilitation of networking. To maintain these capacities, the financial stability of the CSOs is crucial.



## Serbia

Throughout 2020, Serbia was faced with an epidemiological crisis and with the continuation and deepening of its political crisis, after part of the opposition boycotted the June 2020 elections, later also characterized with many irregularities.<sup>182</sup> Without opposition in the National Assembly and opportunity for dialogue on pressing issues, ruling party MPs have used the Assembly floor to attack independent media, CSOs and others, under the protection of parliamentary immunity.<sup>183</sup>

In addition, Serbia did not open any negotiating chapters in the process of EU accession. In terms of **fundamental freedoms**, the most important state action in 2020 was the declaration of a state of emergency on the entire territory of the Republic of Serbia due to the COVID-19 pandemic. This has led to further limitations on human rights as well as narrowing of civic space. During the state of emergency, CSOs that provide services and assistance to vulnerable and marginalized groups were not automatically provided with permits to move freely during lockdowns, as were other workers. An initiative was launched by CSOs to establish procedures for issuing movement permits to CSOs and activists, supported also by the Ombudsman and the Commissioner for the Protection of Equality. After all reactions, the Ministry of Labour, Employment, Veterans and Social Affairs, responsible for issuing these permits, established a mechanism in cooperation with local self-government units and citizens' organizations, making it possible to issue permits to CSO representatives or activists that provide social protection services.

With regard to the **freedom of association**, the legal framework has not changed. However, during 2020 civil society has recorded serious pressure by the public institutions' abuse of the Anti-Money Laundering framework. In July 2020, media revealed a list of 57 CSOs, media and activists who were subject to a dubious probe by the Administration for the Prevention of Money Laundering and Terrorist Financing. In the so-called "List" case<sup>184</sup>, the Administration sent requests to all commercial banks in Serbia to provide information on all foreign and domestic bank accounts belonging to and transactions undertaken by human rights defenders, watchdog organizations, investigative media and individual journalists and activists on the list. This type of institutional pressure has caused great non-material and reputational damage to civil society in Serbia, especially given the dominant narrative against civil society that is present. This legally unfounded act by the Administration was strongly criticized by the domestic and international public<sup>185</sup>; with the FATF stating that Serbia's public institutions had no basis for conducting such checks, and that the Administration's actions violated the basic principles of the fight against terrorist financing and money laundering.<sup>186</sup> On the other hand, this mechanism has not been used against GONGO organizations. In 2020, a total of 26 cases of violations on the freedom of association were recorded in Serbia.<sup>187</sup>

Although the legal framework for **freedom of assembly** has not changed since 2016, when the Public Assembly Act was adopted, due to the COVID-19 crisis, the right to peaceful assembly was restricted in 2020. This was done in multiple ways, with various bylaws limiting the movement and gathering of

<sup>182</sup> <https://www.osce.org/files/f/documents/a/3/466026.pdf>

<sup>183</sup> Civic Initiatives (2020). The Draft Code of Conduct for MPs does not Provide a Solution for the Lynching Atmosphere in the National Assembly. Available at: <https://www.gradjanske.org/en/the-draft-code-of-conduct-for-mps-does-not-provide-a-solution-for-the-lynching-atmosphere-in-the-national-assembly/> [01.09.2021]

<sup>184</sup> Insajder (2020). Spisak pojedinaca i organizacija Uprave za sprečavanje pranja novca - zloupotreba zakona ili samo kontrola [online]. Available at: <https://insajder.net/sr/sajt/vazno/19774/> [28.06.2021]

<sup>185</sup> Cenzolovka (2020). NVO: Naše finansije među najtransparentnijim, isti donatori i za državu [online]. Available at: <https://www.cenzolovka.rs/pritisci-i-napadi/nvo-nase-finansije-medju-najtransparentni-jim-isti-donatori-i-za-drzavu/> [20.07.2021]

<sup>186</sup> European Western Balkans (2021). FATF: Uprava za sprečavanje pranja novca neosnovano proveravala račune novinara i organizacija u Srbiji [online]. Available at: <https://europeanwesternbalkans.rs/fatf-uprava-za-sprecavanje-pranja-novca-neosnovano-proveravala-racune-novinar-a-i-organizacija-u-srbiji/> [16.06.2021]

<sup>187</sup> Civic Initiatives (2021). Three Freedoms under the Magnifying Glass [online]. Available at: <https://www.gradjanske.org/en/category/news/three-freedoms-under-the-magnifying-glass/> [20.06.2021]

citizens. Five cases of violation of the freedom of assembly have been recorded.<sup>188</sup> Anti-COVID-19 measures protests, which started in Belgrade and spread to several cities in Serbia, were marked by numerous cases of unnecessary and excessive use of force by the police, but also cases of pure police brutality, as well as brutality of para-police forces. Spontaneous gatherings of citizens were violently interrupted several times by the use of police batons, tear gas, cavalry and armoured vehicles to break up demonstrations, and a large number of police officers, members of the Gendarmerie and special anti-terrorist units were deployed on the streets.<sup>189</sup>

When it comes to the **freedom of expression**, the government adopted a conclusion authorizing only the designated crisis staff to inform the public about the state of the COVID-19 pandemic.<sup>190</sup> All announcements to the public were given by the Prime Minister or by the person authorized by the Crisis Headquarters. A few days after its adoption and strong domestic and international pressures,<sup>191</sup> the Conclusion was overturned by a new government decision.<sup>192</sup> In total, 123 cases of violations of the right to freedom of expression were identified in 2020. 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 were violated. Most of these attacks come from top government officials and their close associates. The most drastic pressure was recorded during the state of emergency. For example, journalist Ana Lalić, has been arrested with charges of spreading panic and fake news, after her article reporting on the lack of medical equipment and worsening conditions in Serbian hospitals.<sup>193</sup>

There is no change in the legislative framework regulating **employment** and **volunteering** in CSOs. There are no discriminatory articles against CSOs in labour legislation, including active employment policy, but the legislative framework is still not stimulating enough in promoting volunteering. After almost 10 years of the Law's implementation, a Working Group for Analysis of the Effects of the Law on Volunteering and the Situation in the Field of Volunteering has been formed and analyses have been conducted, but without further efforts aimed to relevant changes of the institutional framework. According to data provided by the Central Registry of Compulsory Social Insurance, the total number of full-time employees in CSOs in 2020 was 7,602, while 1,002 people were engaged based on contracts on temporary and occasional jobs, and 951 people were engaged based on other types of contracts.

The trend of initiating and forming new **grassroots** organizations and movements has continued during 2020 as a reaction to the lack of an institutional mechanism for citizens' participation, as well as the lack of adequate state crisis response toward the most vulnerable groups. According to the Law on Associations, the registration of grassroots is not mandatory and unregistered organizations can operate freely. They are still particularly active in the fields of environmental protection and socio-economic rights as well as crisis response.

They work in a small, closed-off local environment, which is often unsupportive and does not recognize their activism, role and advocacy efforts in local community development, as well as their struggle for citizens' rights and freedoms. During 2020, most of them operated without a budget. Activists from such groups continue to be targets of smear campaigns and harassment by representatives of both central and local authorities. By the end of 2020, Desimir Stojanov, an activist of "Defend the Rivers of

<sup>188</sup> Ibid.

<sup>189</sup> Civic Initiatives (2020). Tri slobode pod lupom. Prikaz slučajeva kršenja osnovnih ljudskih prava u Srbiji 26. jun- 8. jul 2020. godine. [pdf] Available at: <https://www.gradjanske.org/wp-content/uploads/2020/07/Tri-slobode-pod-lupom-26-jun-8.-jul-.pdf> [21.06.2021]

<sup>190</sup> Official Gazette of the Republic of Serbia (2020). Закључак (Владе о информисању становништва о стању и последицама заразне болести COVID-19 изазване вирусом SARS-CoV-2): 48/2020-8. [online] Available at: <http://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/vlada/zakljucak/2020/48/1/reg> [18.07.2021]

<sup>191</sup> Insajder (2020). OEBS zabrinut zbog odluke Vlade da informacije u vezi sa koronavirusom daje samo Krizni štab [online]. Available at: <https://insajder.net/sr/sajt/vazno/17671/OEBS-zabrinut-zbog-odluke-Vlade-da-informacije-u-vezi-sa-koronavirusom-daje-samo-Krizni-%C5%Altab.htm> [20.07.2021]

<sup>192</sup> NI (2020). Brnabić: Vlada Srbije povlači odluku o informisanju na molbu predsednika [online]. Available at: <https://rs.n1info.com/vesti/a584636-brnabic-vlada-srbije-povlaci-odluku-o-informisanju> [23.06.2021]

<sup>193</sup> Raskrikavanje (2020). Novinarki portala nova.rs određen pritvor od 48 sati. [online] Available at: <https://www.raskrikavanje.rs/page.php?id=635> [26.06.2021]

Stara Planina“, who has spent years at the forefront of the fight against the construction of the hydro-electric power plant in the village of Rakita, has accrued more than 60 misdemeanours and two criminal charges for his protest activities.<sup>194</sup>

When it comes to the **financial environment**, despite joint advocacy efforts aimed at improvements, no changes were made to the legislative framework for **individual and corporate giving**. According to the Catalyst Balkans research on giving in 2020, the amount donated to non-profit organizations during the year was more than 21.6 million EUR.<sup>195</sup> This is a significant increase (i.e. tripling of the amount) compared to 2019. Almost 2.9 million EUR was donated to the non-profit organisations with the aim to mitigate the consequences of the COVID-19 pandemic. The Council for Philanthropy submitted a proposal to the Government containing seven measures aimed at encouraging more donations and enabling a more efficient support to the most vulnerable population during the COVID-19 crisis.<sup>196</sup> The proposal included incentives for CSOs that are working to support these groups. Although the private sector and individual donors donated a significant amount to CSOs, the Government did not respond to this initiative.

**Financial rules** are mostly in place and recognize the specific legal nature of CSOs, while the state system of incentives should be improved, particularly in the area of social entrepreneurship. According to the Serbian Business Registers Agency (SBRA), 25.9% of associations and 34.6% of foundations and endowments are engaged in conducting economic activities. The new Rulebook on the Content and Structure of Financial Report Forms, adopted on 25 June 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 number of VAT payments and funds exempt from VAT during the reporting period.<sup>197</sup>

The framework for **public funding** of CSOs has not changed during 2020. The Decree on Funds for Incentive Programmes or a Missing Part of Funds for Funding Programmes of Public Interest Implemented by Associations is still its main pillar. The Law on the Budget of the Republic of Serbia for 2020 allocated 90,626,519 EUR under the 481-budget line. In 2019, that amount was 64,431,679 EUR, which indicated an increase of almost 29% compared to the previous year. However, due to COVID-19, the numerous public calls for (co-)financing by local self-governments were cancelled, and a significant amount of the planned funds was not distributed, which called into question the survival of a large number of CSOs. The damage was partially remedied by the adoption of a decree providing economic assistance to the private sector, which CSOs were included in, but it did not adequately address the survival of informal groups that played a significant role in addressing COVID-19 crisis' consequences. Cases of non-transparent distribution of state funds, also involving GONGOs, have been recorded during 2020. When it comes to **inclusion in policy- and decision-making**, the Guidelines for CSOs' Involvement in Working Groups for Drafting Public Policy Documents and Draft Regulations were adopted in 2020.<sup>198</sup> The Guidelines are a non-binding act, which sets forth principles and procedures for appointing representatives of CSOs to working groups for drafting public policies. On the other hand, COVID-19 measures significantly limited CSOs and other interested citizens in influencing policy-making processes. During 2020, only 15 calls for public debate on the adoption of new laws, strategies and action plans were published. Furthermore, the case of limited public insights into local urban planning documents in the capital city of Belgrade provides a useful illustration on the lack of

<sup>194</sup> Nova (2021). Ne dam reku: Desko, samuraj iz Rakite sa 60 prijava. [online] Available at: <https://nova.rs/vesti/hronika/ne-dam-reku-desko-samuraj-iz-rakite-sa-60-prijava/> [30.06.2021]

<sup>195</sup> Catalyst Foundation (2020). „Srbija daruje 2020 - godišnji izveštaj o dobročinstvu“. <https://izvestaj.srbijadaruje.org/country/Serbia/rs> [17.07.2021]

<sup>196</sup> Danas (2020). Koalicija za dobročinstvo predlaže Vladi mere za olakšavanje davanja. [online] Available at: <https://www.danas.rs/drustvo/koalicija-za-dobrocinst-vo-predlaze-vladi-mere-za-olaksavanje-davanja/> [28.06.2021]

<sup>197</sup> Official Gazette of the Republic of Serbia (2020) (2020). Pravilnik o sadržini i formi obrazaca finansijskih izveštaja i sadržini i formi obrasca Statističkog izveštaja za privredna društva, zadruge i preduzetnike 89/2020-319. Available at: <https://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/ministarstva/pravilnik/2020/89/6/reg> [12.07.2021]

<sup>198</sup> Official Gazette of the Republic of Serbia (2020). Закључак о усвајању Смерница за укључивање организација цивилног друштва у радне групе за израду предлога докумената јавних политика и нацрта, односно предлога прописа: 8/2020-24. [online] Available at: <http://www.pravno-informacioni-sistem.rs/SlGlasnikPortal/eli/rep/sgrs/vlada/zakljucak/2020/8/1/reg> [19.07.2021]



has openness of public institutions. Citizens were not allowed to submit proposals and inputs within public insights into urban planning documents during the COVID-19 pandemic, as the Administration of the City of Belgrade introduced measures according to which only certain citizens and "necessary" officials can attend public insights.<sup>199</sup> This provision violates the principle of public participation, prescribed by the Constitution and legislative framework.

One decade after its founding, **the Office for Cooperation with Civil Society** was disbanded as a government service with a coordinating role in ensuring cooperation between civil society and public institutions, with the adoption of the Law on Ministries and the establishment of the Ministry for Human and Minority Rights and Social Dialogue. Although a part of the Office's responsibilities has been transferred to the new Ministry, it has not been sufficiently and clearly explained to the public why relations with civil society are placed under the auspices of one ministry. This significantly affects the trust and narrows the space for constructive cooperation between all public institutions and civil society. Within the scope of the new Ministry, there are no competencies related to the collection and publication of information on the public financing of CSOs. Thus, an important mechanism for monitoring the transparency of how these budget allocations are spent has been lost.<sup>200</sup> A contact point for CSOs is available on the Ministry's website.<sup>201</sup>

The **state of CSOs capacity** depends on when CSOs have been established, and what is their geographic focus and field of operation. Namely, interviews with donors have shown that national-level CSOs that are based in Belgrade, which have been active since the 1990s, and work in the field of the rule of law, are perceived as having the highest capacities, while the capacity of local and grassroots organizations is perceived as lower. After a long trend of constantly growing number of newly registered CSOs, the number of newly registered associations has slowed down with decrease by 22% in 2020. The number of newly registered endowments and foundations is down by 31% in comparison to 2019. According to available SBRA data, the number of newly registered associations in 2020 is 1.625, while the number of newly registered endowments and foundations in the same period is 51.

According to research on the COVID-19 impact carried out by Group 484,<sup>202</sup> CSOs can be divided into four groups: 1) CSOs that have been severely affected and have ceased their activities or are performing a limited number of activities; 2) CSOs that could adapt their activities to the new conditions, with the use of protective equipment and the transition to on-line operation; 3) CSOs that believe that the pandemic had no impact on their work; and 4) CSOs that consider the pandemic has affected them positively. The largest number of CSOs fall into the second category, i.e. CSOs that could adapt their activities to the new conditions. In most cases, CSOs slowed down and reduced the number of their activities, postponed them, and some even cancelled them, especially during periods of limited and prohibited movement. As a result, the number of beneficiaries and communication with them decreased. Many CSOs were left without financial resources and could not carry out activities. In such a situation, CSOs that work with vulnerable groups – people with disabilities, Roma population, other at-risk population (people with HIV), the poor, the elderly, women survivors of gender-based violence, with migrants and asylum seekers, were most severely affected.

When it comes to **internal governance structures**, the progress is linear, although CSOs are still not fully functional and transparent. There is still a lack of transparent management selection procedures

<sup>199</sup> Renewable and Environmental Regulatory Institute (2020). Obustava javnih uvida u planska dokumenta mora biti u skladu sa zakonom. [online] Available at: <https://www.reri.org.rs/obustava-javnih-uv-ida-u-planska-dokumenta-mora-biti-u-skladu-sa-zakonom/> [20.07.2021]

<sup>200</sup> Civic Initiatives (2020). Saopštenje: Civilno društvo zabrinuto zbog ukidanja Kancelarije za saradnju sa civilnim društvom. [online] Available at: <https://www.gradjanske.org/civilno-drustvo-zabrinu-to-zbog-ukidanja-kancelarije-za-saradnju-sa-civilnim-drustvom/> [20.07.2021]

<sup>201</sup> Website of the Ministry of Human and Minority Rights and Social Dialogue (Serbia): <https://www.minlijmpdd.gov.rs/civilno-drustvo.php>

<sup>202</sup> Pavlov, T. (2021). Izveštaj o kapacitetima i potrebama organizacija civilnog društva i neformalnih grupa. Belgrade: Grupa 484. [pdf] Available at: <https://www.grupa484.org.rs/h-content/uploads/2021/02/iz-vestaj-o-kapacitetima-i-potrebama-OCD-i-neformalnih-inicijativa-compressed-grupa-484.pdf> [20.07.2021]



and a clear division of responsibilities within organizations. More than three-quarters of surveyed CSOs ranked their organisational management from medium to good, which indicates a lack of clear criteria and standards in this area. COVID-19 impact brought additional challenges in CSOs with a lack of adaptive management and shared leadership. Transparency of data remains a burning issue that, among other things, affects the level of trust in CSOs among citizens. Additionally, a lack of joint self-regulatory initiatives among civil society is visible. Only 10% of surveyed CSOs stated that they are part of a self-regulatory initiative in the field of transparency and accountability, while 43.3% stated that they do not know that such initiatives exist. This probably reflects the piloting of a self-regulatory initiative in Serbia and limited short-term attempts in certain projects to improve internal regulations at organizational or sub-sector (thematic) level.

With regard to **communication** with target groups, CSOs tend to shift responsibility to media disinterest. However, a significant number of CSOs has moved to use of social media platforms, especially with the beginning of the COVID-19 pandemic. Communication with target groups is linked to the lack of a strategic approach to building constituency relations among CSOs. Although 80% of surveyed CSOs stated that they have clearly defined vision, mission and goals (VMG), only 50% of them stated that they also have a **strategic plan** that clearly identifies target groups, communication channels and messages. The discrepancy between CSOs perception and citizens' attitudes about CSOs is still visible, i.e. almost 80% of CSOs assessed their PR and visibility as good or excellent, while there is no significant increase in the trust of citizens according to available public opinion pools. However, according to research conducted by the Belgrade Center for Human Rights and IPSOS, the number of citizens who responded that they would turn to CSOs to address a violation of their rights has increased from 4% to 8% since 2019.<sup>203</sup> Informal citizens' and grassroots initiatives are in a slightly better position than registered CSOs, shown by an increasing number of citizens involved in their concrete actions.

Although a self-perception of CSOs about their **M&E** capacities is high, there is no evidence available to show that CSOs use M&E in a systematic manner to draw lessons and learn. Internal monitoring procedures are mainly implemented on a project basis, are often initiated by donors, and can be found within more capacitated and well-established CSOs and networks.

**Advocacy** remains the area with the biggest challenges due to the strong trend of shrinking civic space and captured institutions. COVID-19 had additionally affected this issue negatively. Impact through advocacy has been possible only with the engagement of informal citizens' initiatives and outside of institutional mechanisms, rather than through established CSOs. An example is the success of residents of Pozheshka and Valjevaska streets in Belgrade, who managed to defend their local community park from aggressive urban development. After a year of protests, they were able to push for a change in the urban plan, giving their local park the status of a green space and preventing investors from building on it in the future.<sup>204</sup> On the other hand, no significant positive examples of evidence-based advocacy initiatives were recorded in 2020.

Networking is one of the greatest strengths of civil society and this is also recognised by other stakeholders. Many networks in Serbia are also often initiated by donors. The biggest challenges are to determine their purpose, ensure the sustainability of common structures, and assess the impact of the established networks. The narrowing civic space and the given political context opened new space for establishing cooperation on different grounds. In this regard, interviewees have noted that it is necessary to encourage a different approach to networking that will not jeopardise the capacities of individ-

<sup>203</sup> Beogradski centar za ljudska prava (2020). Ljudska prava u očima građana i građanki Srbije - Public Opinion Poll, November 2020. Available at: <http://www.bgcentar.org.rs/istrazivanje-ljudska-prava-u-oci-ma-gradana-i-gradanki-srbije-u-2020-godini/> [10.07.2021]

<sup>204</sup> Radio Slobodna Evropa (2020). Pobjede 'malih' ljudi: Od Stare planine do parkića u Beogradu. [online] Available at: <https://www.slobodnaevropa.org/a/gradjanske-inicijative-u-srbiji-protesti-stara-planina-beograd/30831512.html> [05.08.2021]

ual member organisations. Moreover, they note that, given the growing trend of establishing informal movements in Serbia, it is necessary to connect these with registered CSOs and their networks.

The COVID-19 crisis brought new challenges related to the state of financial capacities of CSOs. Existing budgets were allocated to the crisis response. This was initiated by both CSOs themselves and donors. Public funds were limited, and calls were postponed or with changed priorities. All these aspects additionally jeopardized the strategic programmatic approach among CSOs. Sector polarization is still evident in terms of satisfaction with the financial situation, although donor activity is expressed and enhanced in this regard by increasing the amounts for multi-year programmes for capable local CSOs, including small grants schemes for mostly local-based CSOs. In the focus groups discussions, the majority of pro-liberal/pro-EU organizations noted that they remain mostly focused on foreign donor support as they feel that public funds are not accessible for them.

Research and analysis conducted on public calls have demonstrated that significant funds are often allocated to CSOs that have been established immediately prior to the call being announced, or in some cases after, which also have no on-line or social media presence and no prior references. This points to the conclusion that the share of GONGOs/PONGOs in the distribution of public funds is still high.<sup>205</sup> Crowdfunding campaigns initiated by CSOs were visible, mostly for addressing the needs of the vulnerable groups caused by the COVID-19 crisis.

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<sup>205</sup> Maksich, T. and Vuchenovic, L. (2021). Analiza podataka o javnim konkursima, July 2021. Belgrade: BIRN Srbija. [pdf] Available at: <https://birnsrbija.rs/wp-content/uploads/2021/07/Analiza-podataka-o-javnim-konkursima.pdf> [05.08.2021]

## Turkey



On paper, **freedom of association** is, secured within the constitutional framework (Art. 33), that is in line with international standards. Yet, the use of this freedom has become increasingly problematic due to the recent legal changes. Two major changes were pointed out consistently during the data gathering: disclosure of CSO members' information<sup>206</sup> and the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction<sup>207</sup>. Henceforth, associations are now obliged to disclose to public authorities the personal information (i.e. names, surnames, ID Numbers, professions, and date of birth) of their existing members and of those whose membership is admitted and terminated. With the fear of being accused of associating with an organization that can be later targeted by public authorities, citizens have been reluctant to join CSOs. The number of association members is believed to have decreased because of this growing reluctance of the use de jure granted freedom of association, but this cannot be officially verified, as association membership data is no longer publicly available. The other legal amendment introduced with aim of fighting against the financing of terrorism represents another bottleneck for CSOs. The new Law paves the way for permanent audits, high fines and ultimately the direct intervention of the government in the operation of CSOs aimed specifically at foreign-funded CSOs. Namely, the Law envisaged COVID-19 was the main contributor to this, since CSOs had to halt most of their activities. Finally, the COVID-19 pandemic was another factor that represented a burden for civil society, as all their activities were suspended by a governmental decree.

The pandemic was also instrumental to de facto restrict the use of the constitutionally granted **freedom of assembly** (Art. 34) that has been chronically marked by significant restrictions through secondary legislation. The Law on Meetings and Demonstrations (No. 2911), with its significant limitations as a legacy of the military junta such as the obligation for prior permission and vague pretexts for bans (citing arguments referring to the public order, public morality and anti-terrorism), is still in effect. The pandemic was used as an additional reason for restricting freedom of assembly on the grounds of public health, although the Law on Public Hygiene does not include any pretext for such a ban. Public authorities issued interdictions of public gatherings on specific days or events of political importance, on probable venues of protests, and for specific protests, while gatherings in line with and in support of the Government could take place without any obstruction.<sup>208</sup> Protesters who nevertheless insisted to use their freedom of peaceful assembly were subjected to violent intervention of public authorities, taken to custody and confinement, or were subject to administrative fines for violating social distance rules or not wearing masks.<sup>209</sup>

The constitution (Art. 26) also grants **the freedom of expression**. However, this has been hampered by secondary legislation and the actual practice of public authorities, which characterizes Turkey as 'not free' since 2018, according to the Freedom House reports. Similarly, according to the Freedom of Press Index by the Reporters without Borders, Turkey is ranked 154th out of 180 countries in the world in 2020<sup>210</sup>. In a year, 23 journalists were convicted with all in total 103 years of prison on charges of supporting the propaganda of terrorist organizations; newspapers were deprived of public announcements

<sup>206</sup> Regulatory Information System, Presidency of the Republic of Turkey (2004). 5253 Sayılı Dernekler Kanunu'na ("Dernekler Kanunu") yapılan değişiklik. [pdf] Available at: <https://mevzuat.gov.tr/Mevzuat-Metin/1.5.5253.pdf> [23.06.2021]

<sup>207</sup> Regulatory Information System, Presidency of the Republic of Turkey (2020). Kitle İmha Silahlarının Yayılmasının Finansmanının Önlenmesine İlişkin Kanun. [pdf] Available at: <https://mevzuat.gov.tr/MevzuatMetin/1.5.7262.pdf> [23.06.2021]

<sup>208</sup> Onedio (2021). Bazıları Yine Yasaklardan Üstün: Korona Önlemlerini Hiçe Sayan Kalabalık Gruplar İsrail Protestosu Düzenledi. [online] Available at: <https://onedio.com/haber/bazilari-yine-yasaklardan-ustun-korona-onlemlerini-hice-sayan-kalabalik-gruplar-israil-protestosu-duzenledi-981414> [20.07.2021]

<sup>209</sup> Gazete Duvar (2021). Mersinli kadınlara 100 bin liradan fazla para cezası kesildi. [online] Available at: <https://www.gazeteduvar.com.tr/mersinli-kadinlara-100-bin-liradan-fazla-para-cezasi-kesildi-haber-1520087> [20.07.2021]

<sup>210</sup> Reporters without Borders (2021). 2020 World Press Freedom Index. Available at: <https://rsf.org/en/ranking/2020> [24.06.2021]

for 276 days in total and/or suffered from severe administrative fines.<sup>211</sup> Not only journalists, but also many civil society actors, intellectuals and journalists have been condemned for expressing their thoughts. Public figures such as Osman Kavala and Selhattin Demirtaş are still prisoned despite binding decisions of the Constitutional Court and/or the European Court of Human Rights<sup>212</sup> Another public figure of the political opposition, MP Ömer Faruk Gergerlioğlu was also put in jail for re-tweeting a message on social media.<sup>213</sup> Restrictions and reactions by public authorities and security forces towards the faculty students and the alumni protesting against the appointment of a president from outside the Istanbul University staff have demonstrated the governmental understanding of peaceful use of the freedom of expression.<sup>214</sup>

2020 was also marked by loss of **human resources** in CSOs as the number of employees recruited in associations decreased (for 13%) from 90,073 in 2020 to 78,075 in 2019, of which the majority is still full-time employed.<sup>215</sup> The pandemic might be seen as the main factor of this fall, as all activities of CSOs were banned due to COVID-19 restrictions and lockdowns. The weakening of the volunteer work was more remarkable with an almost 20% decrease from 44,352 in 2019 to 35,968 in 2020 according to the official data of the General Directorate that provides data based on the institutional declarations submitted by associations. The availability of such data in an official report is interesting, considering there is still no legal basis for voluntary work in CSOs despite the expressed objective of the 11th National Development Plan for a comprehensive regulation for strengthening civil society and volunteerism.

The **financial environment** for CSOs has significantly deteriorated compared to the previous year. COVID-19 was the main contributor to this, since CSOs had to halt most of their activities. Social gatherings and events from which CSOs could raise funds were completely banned. There were already very limited incentives for individuals and corporations for donating to CSOs. Worse still, with the pandemic, it has become troublesome to collect membership fees and receive donations due to the general worsening of the economic conditions. Moreover, the government introduced new restrictions on fundraising, as all funds other than membership fees and individual donations (e.g. from collecting donations at CSOs' centres, income-generating activities, fundraising campaigns, etc.) must not come from abroad and require prior permission according to the Law on Collection of Aid<sup>216</sup>. For example, even a CSO's social media call for donations is now seen as an unauthorized activity of fundraising (i.e. collection of aid) and eventually may be subjected to serious administrative fines.

Furthermore, the **quality of financial rules for CSOs** seems to have also worsened as the new legislation on the prevention of financing massive destruction weapons brought about thorough supervision of CSOs receiving foreign funds, which could result in the appointment of a trustee by the government or confiscation of their resources. CSOs receiving foreign funds have become usual suspects of being instrumentalized for foreign influence and terrorist endeavours. With the new legislation, a wave of inspections was launched on such CSOs, but has not been concluded at the time of writing this Report. The case of Anadolu Kültür, a private enterprise owned by Osman Kavala, which had been one of the most important supporters of cultural CSOs and projects, is revealing.<sup>217</sup> The Ministry of Commerce filed a suit against the company for its non-profit status and functioning after a similar inspection and investigation. It is the first time that a private enterprise is sued on such grounds. Thus,

<sup>212</sup> Voice of America Turkey (2021). Avrupa Konseyi'nden Kavala ve Demirtaş Kararı. [online] Available at: <https://www.amerikaninsesi.com/a/avrupa-konseyinden-kavala-ve-demirtas-karari/5812196.html> [20.07.2021]

<sup>213</sup> Gergerlioğlu was released from prison on the 6 July 2021 upon the decision of the Constitutional Court (<https://m.bianet.org/english/politics/241839-hdp-gergerlioglu-abducted-from-hospital-and-put-in-prison>) [20.07.2021]

<sup>214</sup> The New York Times (2021). Prestigious Istanbul University Fights Erdogan's Reach. [online] Available at: <https://www.nytimes.com/2021/02/01/world/asia/turkey-bogazici-university-protests-erdogan.html> [20.07.2021]

<sup>215</sup> Ministry of Interior, General Directorate of Civil Society Relations (2021). İllere Göre Derneklerdeki Çalışan Sayıları. [online] Available at: <https://www.siviltoplum.gov.tr/illere-gore-derneklerdeki-calisan-sayilari> [23.06.2021]

<sup>216</sup> TUSEV (2020). Türkiye'de Yardım Toplama Mevzuatına Dair Değerlendirme: Sorunlar Ve Engeller - Bilgi Notu. [pdf] Available at: [https://www.tusev.org.tr/usrfiles/images/YardimToplamaBilgiNotu\\_Ulusal.pdf](https://www.tusev.org.tr/usrfiles/images/YardimToplamaBilgiNotu_Ulusal.pdf) [11.08.2021]

<sup>217</sup> Bianet (2021). Trade Ministry files suit for closure of Osman Kavala's Anadolu Kültür. [online] Available at: <https://bianet.org/english/law/239394-trade-ministry-files-suit-for-closure-of-osman-kavala-s-anadolu-kultur> [20.07.2021]



not only CSOs, but also their funders have been suffering from intense restrictions and pressures.

While financial means and opportunities have been significantly weakened, **public funding** for CSOs remains very limited and non-transparent. The criteria for selection of organizations and projects to be supported are still obscure, leaving room for arbitrary decision-making. Analysis of the funded projects shows that rights-based organisations, generally critical of the government, have been rarely supported. A national strategy regarding public funding and its distribution that would introduce applicable legislation with a clear procedure in place for a uniform, standardized, transparent and binding public funding support applied by both local administration and central government bodies, is still absent.

When it comes to grounds for cooperation and collaboration between CSOs and public institutions, the number and the scope of **public consultation processes** are still far from being meaningful and encouraging. Although the Development Plan and the Annual Programmes of the President acknowledge and emphasize the need to improve participatory mechanisms, there have not been significant steps forward in 2020. The Directorate General of Relations with Civil Society has carried out a project for the development of a legal framework on and institutional capacity of CSOs, during which several meetings and workshops were held with a selected group of representatives of “invited” CSOs.<sup>218</sup> The High Advisory Board introduced with the Directorate General held its first meeting in November 2020, on the topic of volunteerism. Still, CSO representatives were invited directly and not through an open call. Local governments may represent an exception to this non-collaborative environment, as there are several municipalities where various participatory planning and policy-making practices have been introduced and experienced.

As a consequence of all these unfavourable developments in the environment for CSOs, the numbers of CSOs seem to have, at least officially, slightly **decreased from 124,778 in 2020 to 122,259 in 2021**, albeit almost one third of all existing associations seem to aim at in-group solidarity either within a profession or a community. The Marmara Region (mostly concentrated in Istanbul) continues to geographically dominate as more than one third of all CSOs in Turkey reside in the region. Assessing the impact of the environment on the number of CSO members is not possible, as further data on CSOs are no longer available. Namely, the Directorate General of Relations with Civil Society no longer publishes official statistics on CSO members. This is probably due to the decreased number after the mandatory disclosure of members’ information.

**Internal governance structures** of CSOs seem to be still far from functioning based on prescribed structures or mechanisms. These still heavily rely on informal relations and ad hoc decisions, and thus are mainly based on personal efforts, initiatives, and projects of a handful of members or employees. The persistent reluctance in adhering to CSOs, as well as the weakness of their human resources due to the worsening economic conditions, render difficult and seemingly unnecessary processes of institutionalization. Only larger-size CSOs and those who collaborate with international donors seem to sustain institutionalizing processes and efforts. The procedural requirements have gradually found a place in their organisational culture. Similarly, there has been an increase in the development of codes of conduct among CSOs. The institutional weakness of CSOs can also be observed in **monitoring and evaluation** practices as they are rarely carried out. Because of the strict financial supervision of public institutions and the indispensable use of informal resources, organizations avoid sharing their financial statements. Except for the mandatory annual reporting to public institutions, monitoring and evaluation reports are prepared only upon donors’ request.

<sup>218</sup> Ministry of Interior, General Directorate of Civil Society Relations (2021). Yasal Çerçeve ve Kapasite Geliştirme Projesi. [online] Available at: <https://www.siviltoplum.gov.tr/yasal-cerceve-ve-kapasite-gelistirme-projesi> [23.06.2021]



Social media is still the main channel for **communicating** activities and reports of CSOs. The data gathering showed that, other than well-established, larger-size organisations, CSOs do not publish activity reports other than the annual activity form that has to be submitted to the public institutions, or the project reports required by donors. They share their activities through Facebook, Instagram or Twitter accounts or on their websites. Even this has become difficult for many CSOs due to the lack of human resources that are capable of managing communication channels. It seems that it is often the organization's directors, if not the president him/herself, that publishes photos of the organization's activity on organization's social media or on her/his personal account. Public meetings or press conferences that rights-based organisations had traditionally used to share their activities, positions, and observations have also become hard to organize due to pandemic conditions and related restrictions.

The **strategic management** of CSOs, which had already been challenging due to the lack of adequate human and technical resources, has become more troublesome with the weakening of the financial sustainability of CSOs. Moreover, the present conjuncture of the country trapped in political and economic problems, permanently changing legislation, growing socio-political tension and polarisation, as well as the heavy burden of the pandemic, seems to prevent CSOs to develop long-term strategies. Participants in interviews and focus groups consistently stated that CSOs operate in a survival mode with reactive and ad hoc policies that they can carry out at the present situation without any long-term vision.

The difficulty of carrying out fieldwork and surveys has also weakened CSOs' capacity for **evidence-based advocacy**. The scarcity and weak reliability of accessible official information have been another obstacle for CSOs to develop their arguments on empirical data. Finally, public officials have harshly reacted to those whose findings were critical with regard to their policies and practices even if their arguments were based on scientifically justified data.

Keeping up with the strategic plan has become rather difficult for CSOs when it comes to **fundraising** as the contingencies of the pandemic, both physical and economic, have forced organizations to reconsider their activities and resources by developing short-term and ad hoc solutions to overcome the unexpected huge burden of COVID-19. The pandemic conditions have also narrowed **the funding base** of CSOs as it has become virtually impossible to carry out income-generating social activities such as concerts, dinners, picnics, etc. The growing supervision of public institutions on donations, when coupled with the current economic stress, has also narrowed the income capacities of CSOs. Furthermore, they have been deprived of means for covering some of their current costs as many of the activities of ongoing and funded projects have also become impossible.

The non-declaration of membership data prevents the assessment of the **gender gap** within CSOs. Yet, it is very important to underline the withdrawal of the Turkish government from the Istanbul Convention on Preventing and Combating Violence against Women and Domestic Violence.<sup>219</sup> The Presidential Decree triggered a fierce reaction among all gender-related organizations and created a feeling of ineffectiveness with regards to policy-making, which may undermine the long-term motivation for civil society efforts in this field. The political hostility against LGBTI individuals and organizations, as well as their symbols (i.e. the rainbow flag), have become further intensified.<sup>220</sup> In short, given the current governmental tendency towards gender, CSOs are in position to resist rather than support public governmental policies.

<sup>219</sup> Official Gazette of the Presidency of the Republic of Turkey (2021). Decision on the Annulment of the Council of Europe Convention on the Prevention and Combating of Violence Against Women and Domestic Violence for the Republic of Turkey (Decision Number: 3718). Published on 20.03.2021. [pdf] Available at: <https://www.resmigazete.gov.tr/eskiler/2021/03/20210320-49.pdf> [23.06.2021]

<sup>220</sup> Sivil Sayfalar (2020). Gökkuşluğu Yasası Bir İfade Özgürlüğü İhlali. [online] Available at: <https://www.sivilsayfalar.org/2020/12/16/gokkusagi-yasagi-bir-ifade-ozgurlugu-ihlali/> [23.06.2021]

## IV. CONCLUSIONS

Year 2020 was a very peculiar year. With the COVID-19 pandemic, the world has been faced with the biggest health crisis in the last decades, a crisis that affected every single aspect of public and private life. The “ordinary” processes stopped and were replaced by crisis management and adjustments. While CSOs, on one hand, reacted with self-organisation and offered services to the most vulnerable, as is the usual practice in health, nature and other crises, the governments, on the other hand, responded both in a supportive and restrictive manner. Namely, while they were developing anti-COVID-19 support measures, they also passed a number of restrictions, often surpassing constitutional rights and fundamental freedoms obligations.



In such an uncertain situation and given that the whole region has been subject to political instability providing for the enabling environment for CSOs to continuously deteriorate for several years in a row, it is not surprising that **the environment and standards in which CSOs work further deteriorated in 2020**. This can be observed for practically all indicators in the result framework of the Guidelines for EU Support to Civil Society in the Enlargement Countries<sup>221</sup>. This is especially demonstrated through restrictions on freedoms of assembly and expression, and increased cases of attacks and arrests of CSO representatives. Despite the fact that some IPA Beneficiaries included CSOs in the COVID-19 support measures (e.g. employment subventions, additional funding for COVID-related activities), regular government (financial) support to CSOs has been stalled or delayed, and the public funding overall has decreased compared to previous years. Finally, inclusion of CSOs in the decision-making process has been notably unsatisfactory, with regulations being passed in urgent procedures and decisions being made in small circles of people. Still, exceptions from this trend can be noted in several IPA Beneficiaries.

CSOs in 2020 operated in an even more unstable environment than usual. In addition to COVID-19 restrictions, which jeopardized the fundamental rights and the rule of law (mostly as a consequence, but at times as an excuse, too) the effects of such a global crisis have reflected in the CSO environment, most notably through the **strengthening of digital technologies and changing donor policies**. New weaknesses in CSOs internal functioning became visible with the COVID-19 influence. However, while their activities were delayed in the spring due to the spread of the COVID-19 pandemic, by autumn CSOs they mostly adapted through new on-line activities, while at the same time adjusting and broadening their services for vulnerable groups, organising volunteers, and broadening their advocacy with the fight against restrictive measures. There was **no significant progress regarding development of their capacities**, however, some needs (e.g. for developing their skills for constituency-building, communication, advocacy and digitalisation) became more apparent. To be able to respond to these needs, and at the same time be more flexible in their activities, CSOs need access to **operational support (core funding)**. While such support is already available in some IPA Beneficiaries as part of the foreign donors' programmes, this is still rarely the case with EU and national public funding.

<sup>221</sup> DG Enlargement (2013). Guidelines for EU support to civil society in enlargement countries 2014-2020. [pdf] Available at: [https://ec.europa.eu/neighbourhood-enlargement/sites/heard/files/pdf/civil\\_society/doc\\_guidelines\\_cs\\_support.pdf](https://ec.europa.eu/neighbourhood-enlargement/sites/heard/files/pdf/civil_society/doc_guidelines_cs_support.pdf) [05.08.2021]

# V. WAY FORWARD AND RECOMMENDATIONS

Based on the findings, the below longer list of recommendations to different actors can be emphasized and reflect a cross-section of diversity of views by stakeholder with focus put on those put forward by civil society during the research and consultations:



## Recommendation for public authorities/institutions in IPA Beneficiaries:

- IPA Beneficiary authorities should **respect basic human rights and fundamental freedoms and refrain from any pressures on civil society and civic space**. When introducing emergency measures, or measures aimed at preventing the spread of the pandemic, public authorities should respect the principle of proportionality and only restrict constitutionally guaranteed freedoms when a clear legal basis and arguments support such limitations. If emergency measures are not based on the law, justified and proportional, they should be abolished;
- Public authorities should widely, genuinely, and **effectively consult civil society when adopting any legislation and policies that impact the operations of civil society**, already in the early stages of policy-drafting, and throughout the policy cycle. Furthermore, public authorities must ensure their adequate and full implementation, especially of those measures based on the strategic documents for the development of CSOs and the creation of an enabling environment for civil society;
- **Data on civil society** (e.g. income and expenditures, employment and volunteering etc.) **should be systematically collected, published and analysed**, to both support the development of policies appropriate to the needs of the sector, as well as to improve the transparency and recognize the economic value of civil society. More efficient coordination among different public institutions and a unified methodology of collecting reliable data should support the functioning and regular update of electronic CSO registers;
- Public funding systems must be based and **implemented on the principles of transparency, accountability, fairness and non-discrimination, to prevent any misuse of public funds** and ensure a reliable source for supporting the sustainability of an independent civil society. Public funds should be clearly planned, transparently distributed, and systematically monitored, supported by improved data collection and their public availability. In regard to modalities of financial support to CSOs, public authorities should introduce operational (multi-year) support in order to enable flexible and responsive implementation of activities and services, as well as organisational development of CSOs;
- **Anti-money laundering legislation adopted must not endanger the freedom of association** and must be developed based on risk assessments of the sector, implemented with the participation of CSOs. A mechanism to prevent any abuse of the AML/CFT regulations to over-regulate, over-investigate or restrict legitimate CSO activities must be established.

## Recommendations to civil society

- All civil society actors should **actively contribute to protecting and promoting a conducive environment for civil society** in all IPA Beneficiaries. Wider civil society should be more involved in consultations on public policies and government decisions pertinent to the sector which take place in advisory councils or other bodies for cooperation between public institutions and civil society. These bodies should be representative of CSO voices beyond the elected members and their close networks, and ensure they are regularly and timely informed and involved;
- CSOs from different sectors and backgrounds, networks, grassroots, activists, etc. should **connect, cooperate and learn from each other more, to pursue joint advocacy objectives and act in solidarity**, where each contributes with its specific strengths. As the civil society arena is shaped by the actions and attitudes of many stakeholders, strategic collaboration with actors outside civil society (e.g. the private sector, media, academia) should be strengthened;
- Civil society should **invest additional efforts in improving their communication, accountability and transparency**, by publishing all relevant organisational data, including their social impact, and by **communicating more effectively with and responding to those they claim to represent**. Civil society should seek to engage with new communication channels as well as with traditional media outlets to better communicate their activities to the public and bridge the gap between CSOs and citizens. CSOs should recognise the value of communication, accountability and transparency for (re-) building trust and connections with its constituencies, but also for deterring attacks on their credibility or the space they operate in;
- CSOs should have a **more strategic approach to how they operate, and how they develop their capacities, in spite of the unsteady political environment and changing donors' priorities**. CSOs should ensure a goal-oriented approach towards all activities, taking into account the need to identify and establish close links with the constituencies, to diversify funding sources, and to engage in targeted communication with audiences, etc. In line with this, the organizational development should also be strategic, planned, and targeted, instead of capacities being built sporadically and partially;
- CSOs should **build on the lessons learnt during the pandemic and make use of the new opportunities created with the expansion of the virtual civic space** by developing plans for digitalisation of their activities and services for beneficiaries. Within the organizations, CSOs should ensure stronger care for staff wellbeing, that goes beyond such a crisis situation, and a more flexible and participatory management and leadership, that would allow for more responsive operations.

## Recommendations to DG NEAR

- **The Guidelines should be incorporated fully in the existing EU policy framework and the EU Integration process** (such as the progress reports, negotiating frameworks, IPA programming, action documents, and further into the national civil society strategic frameworks), **and tied to the provision of financial assistance**. In such a way, they should be used as a basis and leverage for to the Commission to be able to take appropriate action towards IPA Beneficiaries, especially in cases when there is an increasingly hostile environment for civil society and growing obstacles to civil society operations. The EU should politically and financially support and encourage the implementation of all objectives that are included in the Guidelines, such as a transparent public funding system, inclusive and open decision-making processes, tax incentives for donations, etc.;



- **The new Guidelines** should be finalized in close consultation with civil society, have clear priorities of what the EU assistance aims to achieve, a results-oriented framework focused on the quality of practice, followed by a consistent monitoring methodology and regular implementation reports. The monitoring findings should continue to be shared and discussed with IPA beneficiary governments, civil society and other donors, for ensuring more substantial and coordinated support for the implementation of the national policies and strategies for ensuring conducive environment for civil society;
- **The National Resource Centers (NRCs) supported by the EU should continue to play an important role in empowering CSOs** by taking stock of and facilitating exchange of good practices and lessons learnt. Concretely, in IPA Beneficiaries where the civic space is shrinking and the dialogue between government and civil society is ineffective, the NRCs should provide a safe convening space for the sector to discuss, collaborate and act on relevant policy issues. Facilitating broader understanding and awareness about negative trends and threats to the civil society environment in the respective IPA Beneficiaries should also be encouraged. The NRCs should continue providing regular, tailor-made capacity building for CSOs, with special focus of the identified areas for improvement: strategic communication, transparency and accountability, evidence-based advocacy, resource mobilization, and digital methods and tools. Finally, the NRCs can also contribute to CSOs empowerment by facilitating a cooperation between the CSOs and the traditional media outlets and regularly reporting on CSO activity to the local community for bridging the information gap and improving the visibility and public image of CSOs;
- **EU's funding modalities** should support the development, capacities and sustainability of CSOs, as well as the local ownership and sustainability of the actions of strategic importance to both the EU and IPA beneficiaries;
- To increase CSO capacities and resilience to various external factors the EU should more broadly use **operational support** (especially for advocacy organizations and networks) to well established organizations with a proven track record of transparent and accountable work. Such support allows organizations be more responsive and effective in addressing their objectives, provide for further development of their capacities, accountability practices, communication strategy, constituency building and a systematic organizational monitoring, evaluation and learning.; conversely, CSOs need to find ways of developing these characteristics also in a context of project support being the most favoured support modality;
- The EU should continue to support the ownership of actions and the capacity development of small and grassroots organizations through the Financial Support to Third Parties (FSTP) or so called **sub-granting programmes**. To make this type of support more effective, the rules and modalities for the sub-granting schemes need to be revised and simplified for both the managing organizations of the sub-granting scheme and the sub-grantees. The priorities of the sub-granting schemes and the rules and procedures, should be made in consultation with local CSOs and taking into account their experience and needs as demonstrated in the Enhanced Outreach to CSOs: A Collection of Good Practices of Financial Support to Third Parties in the Neighbourhood and Enlargement Countries. The positive experience of sub-granting schemes contributing to strengthened advocacy capacities of smaller organizations, encouraging collaboration and making their voices heard through different advocacy activities should be considered in the preparation of calls for proposals in all of the IPA Beneficiaries.



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## Annex 2. Methodology

### Data collection

The data collection was done under the framework of the Guidelines for EU Support to Civil Society in Enlargement Countries for the period 2014-2020, which comprises 17 results and 23 indicators that cover the areas of conducive environment and CSO capacities, with concrete benchmarks. In addition to using the Guidelines' methodology, data on the conducive environment in the Western Balkans (excluding Turkey) was collected through the complementary Monitoring Matrix methodology, developed by the Balkan Civil Society Development Network and its annual data-gathering exercise for 2020. For each of the indicators that are defined under the Guidelines result framework, appropriate instruments for data collection have been used for implementing the exercise across the region in a unified, yet country-sensitive manner, namely:

**Desk research** of available secondary sources with focus on the existing regulatory framework on enabling environment or other reports on the state of the conducive environment and CSO capacities;

**Direct survey (on-line CSO questionnaire)** with civil society, for collecting quantitative and quality data from CSOs on the practices and implementation of results, objectives and indicators being monitored;

**In-depth interviews** with CSOs, donors, public institutions, media etc. to gather information on their perspective on the state of enabling environment and their insight into the capacities of civil society;

**Focus groups** with CSOs (incl. one focused on COVID-19) to provide an in-depth insight into specific issues stemming from desktop and survey data-gathering.

The survey in the six Western Balkan Beneficiaries was conducted in two parts, or more specifically, this research used the Monitoring Matrix survey findings for 2020 on the conducive environment (implemented in January-February 2021) and an additional survey on the capacities of CSOs (developed by the research team) was implemented in May-June 2021. As the Monitoring Matrix research for 2020 did not cover Turkey, a single survey comprising both areas was implemented in Turkey in May 2021. Interviews and focus groups were organized through on-line tools due to the COVID-19 pandemic, semi-structured questionnaires were provided by the EU TACSO 3 team and were translated into local languages and adjusted to the context and the participants. The different instruments used enabled triangulation and alternative ways and tools to gather data where data were not directly available and provide for objective verification of subjective views expressed by participants to surveys, interviews and focus groups.

Over 630 responses to the survey on CSO capacities in all seven IPA Beneficiaries were received through the CSO survey. A total of 28 focus groups with 173 people were organized (99 female and 74 male), and 76 different stakeholders (40 female and 36 male) were interviewed. In total, 880 representatives participated in the data gathering under the Guidelines framework methodology.

**Table 6: Number of participants (female/male) per country in the data-gathering process**

	Albania	Bosnia and Herzegovina	Kosovo	Montenegro	North Macedonia	Serbia	Turkey	Total
<b>Survey</b>	121	116	101	52	108	93	40	<b>631</b>
<b>Focus group</b>	3	3	5	3	4	3	7	<b>28</b>
<b>Focus group participants</b>	<b>21</b> f: 11 m: 10	<b>26</b> f: 17 m: 9	<b>28</b> f: 20 m: 8	<b>16</b> f: 11 m: 5	<b>14</b> f: 9 m: 5	<b>14</b> f: 11 m: 3	<b>54</b> f: 20 m: 34	<b>173</b> f: 99 m: 74
<b>Interviews</b>	<b>10</b> f: 5 m: 5	<b>12</b> f: 7 m: 5	<b>12</b> f: 4 m: 8	<b>5</b> f: 4 m: 1	<b>12</b> f: 7 m: 5	<b>10</b> f: 6 m: 4	<b>15</b> f: 7 m: 8	<b>76</b> f: 40 m: 36
<b>TOTAL</b>	<b>152</b>	<b>154</b>	<b>141</b>	<b>73</b>	<b>134</b>	<b>117</b>	<b>109</b>	<b>880</b>

## Country-level specific challenges in terms of data collection

The biggest challenge for the national researchers was the short time available to implement the survey and ensure appropriate participation in focus groups and interviews. This has been more especially the case in Montenegro and Serbia, which report a smaller number of survey respondents and unavailability of some relevant target groups for the interviews and focus groups, but also lack of time to compensate for this shortfall. An additional challenge was that, due to time constraints and the aim to not duplicate efforts, the methodology was modified to include the Monitoring Matrix survey findings, but necessitated another survey for CSO capacities. This again confirmed that multiple surveys (as well as very long surveys) negatively affect the interest of CSOs to participate in the research. On the other hand, in Turkey, a single survey was implemented but had the lowest response rate despite strong promotion efforts. This is related to the reluctance of people to freely express their opinions and fearing that they may be targeted by public agents for doing so. While great efforts were invested in all IPA Beneficiaries to guarantee the tight deadlines have least impact on the methodology implementation, further carefulness was needed to ensure that each detail of the methodology has been properly handled to allow genuine data collection and analysis. The researchers' proficiency and expertise regarding the topic, mostly in terms of its available data, simplified the process significantly. Similar to last year, an additional challenge is the lack of official, organized and systematically collected data on CSOs from public institutions, which makes the data-gathering process time consuming.

## Data analysis

The data collected from the various instruments were further organised, analysed and interpreted to provide more information on the reasons a specific situation has arisen, the context of certain results and the meaning of the changes noted. The qualitative and quantitative data analysis describes and summarizes the data, which is then interpreted in a manner that involves fair and careful judgments.

## Validation and review process

Triangulation in terms of different instruments was used for validation. Secondary data were benchmarked against the primary data gathered for researchers to ensure a variety of data gathered to validate the findings, as well as allow for a deeper and wider understanding of certain issues. Consultation and validation meetings are to be organized by the EU TACSO 3 in partnership with the EU Delegations and NRCs between 30 August and 09 September 2021, in all IPA Beneficiaries to discuss findings and recommendations with the wider audience. The consultation meetings aim to provide feedback on the findings and recommendations, and inputs to ensure validation of the assessment results.

## Limitations

On the level of the whole assignment, the biggest limitation was the time constraint. The Call for applications<sup>222</sup> was published on 11 December 2020 with a deadline of 5 January 2021. According to the timeline presented in the call, the assignment should have started in the second half of January and be finished by June 2021. However, due to selection delay the research only started mid-April 2021. Even though the final delivery date was moved to July, the overall timeframe was thus shortened for almost two months. Given that all researchers involved are very experienced, this delay has not significantly affected the quality of the Report, however, some issues could be more thoroughly investigated if the timeframe would have been as initially planned.

<sup>222</sup> <http://tacso.eu/call-for-applications-support-to-the-monitoring-exercise-for-2020-under-the-eu-guidelines-for-support-to-civil-society-in-enlargement-region-deadline-24-december-2020/>



## Annex 3. Data-set against the EU Civil Society Guidelines

### Regional data overview

Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
<b>1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association</b>	1.1. All individuals and legal entities can express themselves freely, assemble peacefully and establish, join and participate in non - formal and/or registered organisations	1.1.a. Quality of existing legislation and policy framework	1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs. 1.1.a.2. Continuous comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed	(1) Map out the relevant legislation on: association, assembly and expression	<p>Freedom of association is legally guaranteed by constitutions and specific laws in all IPA Beneficiaries and these are mostly in line with international standards. Registration of a CSO is not mandatory in any of the IPA Beneficiaries. Some criteria must be met for obtaining a legal personality in all of the IPA Beneficiaries. Registration procedures are usually simple and cheap. In 2020, there were not many changes in this regard. In Albania, the draft Law on Registration on Non-Profit Organisations introduced the electronic registration of CSOs and an electronic registry, the latter addressing a long-standing demand of CSOs in Albania. Several new anti-money laundering laws were also passed in Albania during 2020. Although CSOs are affected by these laws, these were passed without CSOs being consulted. In Turkey, amendments to the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction introduced several changes in the Law on Collection of Aid and the Law on Associations.</p> <p>Right to peaceful assembly is legally guaranteed throughout the region, but laws in almost all of the IPA Beneficiaries contain various restrictions, such as limitations on the location of a gathering (e.g. Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia). Legal provisions around the region also contain various ambiguities, especially with regards to spontaneous and counter-assemblies (e.g. Bosnia and Herzegovina, Kosovo, Serbia) and participation of non-citizens. In Kosovo, it is unclear if freedom of assembly extends to non-citizens, while in North Macedonia foreigners need to ask for approval or face severe penalties. In most IPA Beneficiaries, approval is not needed, but the authorities need to be notified before the gathering takes place. In general, the basic legal framework related to the freedom of assembly did not change in any of the IPA Beneficiaries since 2019.</p> <p>Freedom of expression is a constitutionally guaranteed right throughout the region. Limitations are legally prescribed and particularly focused on hate speech. There were no changes noted in the legislation in 2020.</p>
		1.1.b. Progress with the adoption and implementation of relevant legislation	1.1.b.1. Gaps in legislation and policy framework are decreased for 90%  1.1.b.2. Legislation and policy framework are fully implemented	Same survey questionnaire is used for CSO survey and for interviews? Same requests are sent (if its not a possibility we review how many countries cannot place requests.)	<p>a) Albania: draft Law on Registration on Non-Profit Organisations                      Despite the importance of this legal initiative, the draft Law, however, presented many concerns: mandatory requirement for registration, disproportionate penalties in relation to the importance, the caused consequences and the circumstances of committing the administrative offense, lack of data protection, and duplication of reporting to state agencies. The consultation process was rushed and organized in the absence of a climate that guarantees inclusiveness, transparency, effective consultation and proper feedback and discussion in good faith.</p> <p>b) Albania: new Anti-money laundering package                      Law No. 112/2020 "On the Register of Beneficial Owners", and Law No. 154/2020 "On the Central Register of Bank Accounts" present regulations and measures regarding counter-terrorism and anti-money laundering, but the requirements follow the one-size-fit approach, which are not proportionate to the nature and size of the organisations, and increase administrative burden for the sector.</p> <p>c) Turkey: legal obligation to disclose personal data of associations' members                      Associations are obliged to disclose personal information (such as names, surnames, ID Numbers, professions, and date of birth) of their existing members and of those whose membership is admitted and terminated to public authorities. With the fear of being accused of associating with an organization that can be later targeted by public authorities, citizens have been reluctant to join CSOs.</p> <p>d) Turkey: amendments to the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction                      Legal changes paved the way for permanent audits (launched right after the adoption of the Law), high fines and, ultimately, direct intervention of the government in the operations of associations.</p> <p><b>FREEDOM OF ASSOCIATION</b>                      - the issue of emerging new CSOs initiated by representatives of governments, political parties, or individuals affiliated or related to them (i.e. GONGOs and PONGOs) persists in several IPA Beneficiaries (e.g. BiH, Montenegro and Serbia), and is evident in public funding distribution and participation in public processes, allowing governments to claim the legitimacy of the consultation processes and the support to civil society                      - different actions and pressures on the work of CSOs under the pretence of prevention of money laundering and combating terrorist financing (unlawful probe in Serbia, limitation to bank services in Kosovo and North Macedonia)                      - The COVID-19 pandemic affected the freedom of association, primarily in terms of registration process. As public institutions, including courts, in most of the IPA Beneficiaries, were closed for some time due to epidemiological measures, CSOs could not be registered during this time.</p>

## Regional data overview

Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
					<p><b>FREEDOM OF ASSEMBLY</b></p> <ul style="list-style-type: none"> <li>- COVID-19 related restrictions significantly affected the exercise of this freedom. Governments throughout the region passed numerous regulations and decrees introducing different restrictions, such as bans on gatherings, curfews, and restrictions of movement.</li> <li>- In 2020, CSOs organised much less and participated in much fewer protests than the year before. In contrast, numerous cases of selective use of excessive force and imposition of fines were reported in 2020. Protesters faced selective justice and violent response from the law enforcement in Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia and Turkey.</li> <li>- In some IPA Beneficiaries (e.g. Albania, Bosnia and Herzegovina, Kosovo and Montenegro), the constitutionality and legality of such measures were contested.</li> </ul> <p><b>FREEDOM OF EXPRESSION</b></p> <ul style="list-style-type: none"> <li>- the practice in the exercise of freedom of expression has worsened in the whole region during 2020. Mainly, the limitations, pressures, and obstructions noted were related to anti-COVID-19 measures, based on which access to information was restricted (e.g. by governments limiting persons allowed to share official COVID-19 information or limiting the presence of journalists on press-conferences). In addition, people were detained or arrested on the grounds of insulting public officials, spreading fake news, or causing panic, in relation to COVID-19, but also unrelated to it. Such events occurred in Montenegro, Serbia and Turkey. Throughout the region, attacks, pressures, and arrests of journalists increased. There were more cases of journalists attacked without judicial or institutional follow-up in 2020 than in the previous years. In Bosnia and Herzegovina, reports also emphasized the increase of gender-based violence. On the contrary, the situation has somewhat improved in North Macedonia, but attacks and pressures are nonetheless present.</li> </ul>
	1.2 The policies and legal environment stimulate and facilitate volunteering and employment in CSOs	1.2.a. Number of employees in CSO (permanent and part-time)	1.2.a. 6 % of total workforce is employed in CSO sector (EU average)		In terms of statistics on the number of employees in CSOs, the situation has not improved. Clear, understandable, and open data on employment is accessible only in Serbia, while in other IPA Beneficiaries this data is accessible only upon request (e.g. Albania, Kosovo, Montenegro) or its regularity is under question (e.g. Turkey).
1.2.b. Number of volunteers in CSOs		1.2.b. Number of volunteers in CSOs is increased for 50%		Some CSOs (e.g. social services providers in North Macedonia) reported that the number of volunteers increased during 2020, but in other countries (e.g. Kosovo, Turkey), the number of volunteers has decreased mostly due to the risk of infection, restrictions of activities, and other anti-COVID-19 measures.	
1.2.c. Quality of legislative framework		1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[1]; Legislative framework is stimulative towards promotion of volunteering		<p>General legislative frameworks for volunteerism and employment did not change in 2020. When it comes to employment rules, CSOs are treated equally to other employers. However, this was not always the case in practice when IPA Beneficiaries introduced different employment support measures as part of the anti-COVID-19 packages. For example, in Bosnia and Herzegovina, Kosovo and Serbia, CSOs were considered potential beneficiaries of support measures, while this was not the case in North Macedonia or Montenegro. Similar unequal treatment is observed with the state incentive programmes for employment. In most of the IPA Beneficiaries, measures are accessible to all legal entities in theory, but in practice, criteria are often set in a way that prevents most CSOs to apply, e.g. inability to offer long-term employment possibilities.</p> <p>When it comes to volunteering, the legal framework is still perceived as non-stimulating and containing many inconsistencies, while procedures for registering volunteers are deemed lengthy and complicated. There were attempts to change the legislation in several IPA Beneficiaries (e.g. Montenegro and North Macedonia), but laws have not been passed yet. While the entire legal framework on volunteering in Kosovo is in the amending process, a minor change was implemented in the Law on Youth Empowerment and Participation regarding the age of youth volunteers as the age limit was increased from 24 to 29 years.</p>	

## Regional data overview

Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
	<p>1.3 National and/or local authorities have enabling policies and rules for grass-roots organisations*</p> <p>*A grass-roots organisations is a self-organised group of individuals pursuing common interests through a volunteer-based, non-profit organisation. Grassroots organisations usually have a low degree of formality but a broader purpose than issue-based self-help groups, community-based organisations or neighbourhood-associations</p>	1.3. a. Quality of the enabling environment for grass-roots organisations	1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support		There is still no legal definition of a grassroots organisation in any of the IPA Beneficiaries. Mostly, they are perceived as non-registered groups, active in the community. As they are not registered, they face difficulties in obtaining funds and formally participating in the decision-making process. Notwithstanding the challenges in their operation, there is emergence of advocacy and service provision initiatives and other grassroots activities are on the rise throughout the region. While some are motivated by the political situation (e.g. environment advocacy initiatives) and others emerged as response to by COVID-19 pandemic (e.g. self-organisation of people in helping the elderly, sewing masks, etc.). According to the focus groups, vocal activists from these groups (e.g. in Serbia) often face smear campaigns and threats, as they are more vulnerable to such attacks than their registered counterparts.
<p><b>2. An enabling financial environment which supports the sustainability of CSOs</b></p>	<p>2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities</p>	2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type/size of CSO)	2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)	The survey might not capture the grass-rootness (and the problem with financial support..)	In general, CSOs perceive the reporting rules as rather complicated, noting that duplication in reporting occurs, etc. Even more so, in Turkey, the quality of financial rules for CSOs seem to decrease as the new legislation on the prevention of financing mass destruction weapons brought about obligation of thorough supervision by public authorities of CSOs receiving foreign funds.
		2.1.b. Quality of financial rules (with the focus on built-in mechanisms that financial rules and obligations change as the turn-over and non-commercial activities change).	2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)		There were no major legislative changes in 2020 in this area. The legal framework that regulates financial and accounting rules in the WBT region does not fully address the specific nature of CSOs, especially the needs of smaller and grassroots organisations. Nevertheless, some changes in variety of bylaws (i.e. rulebooks) occurred. For example, in February 2020, the Rulebook on the Criteria for Financing and Co-Financing Projects in Areas of Public Interest Implemented by Associations and Foundations was published in Bosnia and Herzegovina, encouraging higher transparency of the public funds' distribution. In Serbia, the new Rulebook on the Content and Structure of Financial Report Forms, adopted in June 2020, enables a more detailed overview of the financial structure of CSOs. This could be seen as positive development for CSOs, having in mind that the availability of more detailed data will not only improve the transparency of CSOs' funding, but it will also show their contribution to the overall economic development. In terms of practice, in Albania, the CSOs Performance Report Template was issued by the National Accounting Council in June 2020. All CSOs with a value of total assets or income over 30 million ALL (approx. 241,000 EUR) are obliged to publish it along with their annual financial statements.

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Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
	2.2 Donations are stimulated with adequate legislation and regulations	2.2.a. Quality and applicability/practice of the legal framework for individual and corporate giving	2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving: - tax relief in the amount of 5 % of taxable income for corporations, - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2] 2.2.a.2. 60% of corporations use tax incentives when donating to CSOs 2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs donate to CSOs		In 2020, there were no changes to the basic legal environment for individual and corporate giving. In most of the IPA Beneficiaries, except Albania, Serbia and Turkey, certain tax incentives for individual giving are available, while tax incentives for corporate giving are provided in all IPA Beneficiaries. However, although the legislation exists, according to the focus groups, the incentives are not often used in practice when giving occurs, especially by small and medium-sized enterprises, due to burdensome procedures and lack of clear rules in place.
	2.3 Financial (e.g. tax or in-kind) benefits are available	2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities	2.3.a. Income from CSOs mission-related economic activity[3], is tax free.		There were no major changes noted in 2020. CSOs can perform economic activities with different thresholds across the region. Only in North Macedonia, the Law on Value Added Tax was amended to implement the necessary changes for the fight against COVID-19, which is a positive advance for donations in general, but mostly does not affect CSOs. With the adopted amendments, goods and services that are donated to a budget user (i.e. public institution) to deal with COVID-19 are exempt from VAT. VAT refund for grants is still a concern for CSOs in Albania and Montenegro, as procedures for VAT exemption are burdensome and complicated, discouraging many CSOs to undergo the process and negatively affecting their operations.
	2.4 Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner	2.4.a. Increase of public funding for CSOs	2.4.a.1. Public funding for CSOs is increased for _%		In practice and as a consequence of COVID-19, public funds decreased in almost all IPA Beneficiaries. In Albania, the reported decrease of the funds distributed by the Agency for Support of Civil Society (ASCS) was almost 40%. In Kosovo, the number of surveyed CSOs receiving public funds, either from central or local level, decreased from 37 in 2019 to 23 organizations in 2020. In Serbia, numerous public calls for (co-)financing by local self-governments were cancelled. Similarly, the Government of North Macedonia reduced public funds for CSOs with a Decision on Redistribution of Funds. However, due to the Council for Cooperation with and Development of the Civil Society's reactions as well as wide CSOs' reactions, most of these funds were reallocated back to CSOs, with the largest portion targeting urgent measures of CSOs to deal with the COVID-19 crisis. All IPA Beneficiaries introduced different support packages for the fight against COVID-19. However, CSOs were generally not included in the same manner as other legal entities or employers as recipients of this support. Positive exceptions were noted in Bosnia and Herzegovina, Kosovo, North Macedonia, and Serbia.
		2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation			The strategic policy documents for civil society development in most of the IPA Beneficiaries lack resources for their implementation.

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Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
		2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)	2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.		There were no changes related to the public funding adopted in 2020. Even in IPA Beneficiaries where some changes were envisaged, e.g. in North Macedonia, measures related to the comprehensive public funding reform foreseen in the Strategy and expected by the first trimester of 2020 were not implemented by the end of 2020. In consequence, public funding system is still not transparent and is not systematically implemented across the public institutions. Public funding for CSOs in general, and in particular COVID-19-related additional support, is still not distributed transparently. This observation by CSOs relates to all phases of the public funding cycle: from programming, through publishing the call, decision-making, and implementation of projects, to evaluating the results. Such practice, not based on transparent and clear criteria and procedures, gives room for funding to be distributed to GONGOs and PONGOs or organisations such as chambers of commerce, trade unions, etc.
<b>3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests</b>	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes	3.1.a. Percentage of law/bylaws, strategies and policy reforms effectively* consulted with CSOs *in terms of: -adequate access to information -sufficient time to comment -selection and representativeness/ diversity of working groups -acknowledgement of input -degree to which input is taken into account -feedback/publication of consultation results	3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs [4]		Throughout the region, except in Turkey, the involvement of CSOs in policy- and decision-making processes is subject to clearly defined standards, which are aligned with the best practices in meeting minimum requirements for these processes. In half of the IPA Beneficiaries, namely in Albania, Kosovo and Montenegro, this is regulated mostly within one specific law or regulation, while in others, various legislative documents provide the basis for the involvement of CSOs. No changes in the legislative frameworks were noted in 2020, except for the Guidelines for Inclusion of CSOs in Working Groups for Drafting Public Policy Documents and Drafts, or Draft Regulations in Serbia, adopted in January 2020. The already low involvement of CSOs in the decision-making processes, as noted in previous years, took another turn with the COVID-19 pandemic. In all IPA Beneficiaries, CSOs report low inclusion in practice. On one hand, the number of regulations passed through urgent procedures increased significantly due to the pandemic. On the other, the number of draft laws being consulted decreased in general. Most of the consultations, if organized, took place on-line, but in general were less frequent. In some IPA Beneficiaries (e.g. Kosovo), data also shows a decrease in the number of participating CSOs. A somewhat positive example is North Macedonia, where improvement in respecting the deadlines for electronic consultations, and involvement of CSOs in consultations for key legislation in general, was observed. The general perception of CSOs throughout the region is that consultation mechanisms are ineffective, that sometimes the consultation process is a mere formality and that the inclusion starts only in the final phase of drafting policies, regulations or similar.
		3.1.b. Quality* of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions *in terms of: -CSO representation in general -representation of smaller/weaker CSOs -its visibility and availability -government perception of quality of structures and mechanisms -CSOs' perception of quality of structures and mechanisms	3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level [5]		Dialogue mechanisms in a variety of forms are in place throughout the region. The most positive development in 2020 took place in Bosnia and Herzegovina with the establishment of the Advisory Body of the Council of Ministers of Bosnia and Herzegovina for Cooperation with Non-Governmental Organisations in December 2020. It consists of seven members whose tasks are to create, monitor, and implement public policies important for creating a stimulating legal, institutional, and financial environment for CSOs in Bosnia and Herzegovina. Concretely, one of its first tasks is to prepare the Strategy for Civil Society Development to be adopted by the Council of Ministers, and later to monitor and evaluate its implementation. On the other hand, there is still no such advisory body established in Serbia and Turkey.  Moreover, in Serbia, the Office for Cooperation with Civil Society was disbanded as a government service with a coordinating role in ensuring cooperation between the civil society and all parts of the public, through a completely non-transparent process, without adequate consultations with civil society. A part of the Office's responsibilities has been transferred to the new Ministry for Human and Minority Rights and Social Dialogue, but important tasks previously performed by the Office have been excluded from the Ministry's competences,



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Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
					<p>leaving uncertainty which – and if any – institution is going to be taking over those duties. CSOs perceive this development as negative, as no explanation was provided on why such a change was necessary and why relations with civil society were placed under the auspices of one ministry, which significantly narrows the space for constructive cooperation between all public authorities and CSOs.</p> <p>Generally, CSOs that do not directly participate in the advisory councils as elected members, do not perceive the work of such bodies as very influential. A very low percentage of the CSOs surveyed stated that they are involved in the work of the advisory bodies.</p>
<b>4. Capable, transparent and accountable CSOs</b>	4.1 CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries	4.1.a. Percentage of CSOs publishing their governance structures and internal documents (statutes, codes of conduct, etc.)	4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)		<p>CSOs in most countries are still not paying enough attention to the regular publishing of relevant information about their organizations. To illustrate, almost 80% of organizations in Bosnia and Herzegovina that have some of the above-mentioned documents developed, have not made them available to the public. In Kosovo, 23% of CSOs have published at least one document on their websites, whereas 18% of CSOs published only their organization's structure. The availability of organizational information, in particular data about the staff and members of governing bodies, is unsatisfactory for many CSOs, as well as networks. Still, many CSOs still do not have a website or do not regularly update its content. For example, 38% of CSOs in Kosovo do not have a website, while only 27% of surveyed CSOs in Albania communicate the results of their activities to the public.</p> <p>An improvement in the internal governance systems and capacities of CSOs has been noted in Albania, Kosovo and North Macedonia, as more CSOs reported to have internal documents, such as codes of conduct, rules of procedure, HR/employment policies, etc. in comparison to previous years. In Albania, the National Resource Centre (NRC) played an important role in supporting CSOs in developing their internal policies. In Kosovo and North Macedonia, such positive change has been donor-driven, rather than self-initiated, according to the interviewed CSO representatives. Donor requirements for increased transparency and accountability have been noted throughout the IPA Beneficiaries. However, internal acts such as gender policies, anti-discrimination, anti-mobbing procedures, conflict of interest prevention procedures, or occupational safety and health procedures are still notably missing and applicable only to larger-size organizations. Codes of conduct or codes of ethics have been reported as the most commonly developed internal documents by CSOs (e.g. over 70% of survey participants in Kosovo and 76% in Albania reported having this in place). In Turkey, this refers only to CSOs working with international funders or partners. On the other hand, networks rarely have a code of conduct, gender equality policies or mechanisms to resolve conflicts of interest, despite having clear organizational structures and internal documents developed.</p>
	4.2 CSOs are able to communicate the results of their activities to the public	4.2.a. External perception of importance and impact of CSOs' activities	4.2.a.1. 80 % of surveyed trust to NGOs in their country 4.2.a.2. 80% of the general population believes that BGOs support dealing with problems in their country		<p>Transparent communication of CSOs remains a key issue that, among other things, affects the level of trust in CSOs among the citizens. While 80% of CSOs in Serbia ranked their PR and visibility from good to excellent, no significant increase in the citizens' trust in CSOs was noted in public polls. Namely, an increase has been reported in regards to the citizens' perception of the importance of CSOs in protecting human rights, from 4% in 2019 to 8% in 2020. Still, a small number of respondents (11%) to a survey by the Center for Research, Transparency and Accountability (CRTA) think that it is CSOs that are solving citizens' problems in Serbia (in contrast to 65% that think it is the local government). A discrepancy between CSOs' perception and the attitudes of citizens is also reported in Bosnia and Herzegovina. Namely, over 80% of surveyed CSOs in Bosnia and Herzegovina think that citizens trust CSOs, while CSO representatives in focus groups and interviews note that general scepticism and negative stereotypes about civil society are still present among citizens. Compared to last year, CSOs assess that citizens in Kosovo feel more reluctant towards civil society. According to the 2020 survey, 42% of CSOs think that the sector can be trusted (compared to 53% in 2019) and 40% think CSOs are doing a good job (a decrease from 48% in 2019). No significant change since last year is noted in Montenegro, where CSOs are ranked the 10th most trusted institution, while the educational system, the Orthodox Church and the health system enjoy the highest level of trust among Montenegrin citizens. Similarly, in North Macedonia, public trust in CSOs is ranked after trust in education and health institutions, police, and media. The situation is most positive in Albania, where CSOs are the third most trusted domestic institution, after religious and educational institutions, similar to last year.</p>

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Objectives	Results	Indicator	Benchmark	Explanation	Results (to be inserted by the researcher)
	4.3 CSOs are transparent about their programme activities and financial management	4.3.a. Percentage of CSOs making their (audited) financial accounts and annual reports publicly available	4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available		Annual reports are the most commonly published documents, although there are still many organizations that do not prepare such reports or do not make them publicly available, even in IPA Beneficiaries where it is a legal obligation to do so (e.g. North Macedonia and Serbia). Surveys and interviews in all IPA Beneficiaries show a common view amongst respondents that CSOs need improvement in terms of publishing their financial accounts and, even more so, their audit reports, when such reports are prepared.
	4.4 CSOs monitor and evaluate the results and impact of their work	4.4.a. Share of CSOs that monitor and evaluate their projects and programmes using baselines and quality indicators	4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators		Lack of substantial engagement of CSOs in monitoring and evaluating their work is still noted in all IPA Beneficiaries. While monitoring and evaluation on project level is more common, primarily due to donor requirements, this remains a challenge on organizational level for both CSOs and networks. A positive practice has been noted in North Macedonia, where three-quarters of CSOs stated that they evaluate the efficiency and effectiveness of their activities, through indicators such as financial resources at the annual level, end-user satisfaction and public visibility of CSOs. Only a few CSOs use the attraction of new members at an annual level as an indicator of efficiency and effectiveness, which is problematic in terms of sustainability and representativeness of CSOs with membership. In Kosovo, around half of surveyed CSOs conduct monitoring of their projects and evaluation of their work, based on project indicators or an organizational methodology. CSOs in Serbia also perceive their M&E capacities to be high. However, in general, CSOs focus their monitoring mostly on output indicators rather than the outcome and impact of their activities. Moreover, M&E activities are not conducted systematically and with the aim to take and analyse the lessons learned.
<b>5. Effective CSOs</b>	5.1 CSO activities are guided by strategic long-term organisational planning	5.1.a. Share of CSOs which have developed strategic plans including human resources development activities in order to attract and retain talent	5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities 5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent		The majority of CSOs still lack a longer-term strategic orientation as regards to their operations, mostly due to deficient stable, institutional funding to support the strategic planning process and its implementation. Another hindering factor is also the unstable political environment, in which longer-term strategic thinking can rely only on a prediction. Only well-established CSOs plan their operations strategically, while other CSOs engage in project-based planning. Planning over shorter periods of time is sometimes also a result of CSOs being donor-driven instead of mission-driven, pointing out the constant need of CSOs to seek donor funding and adapt to the calls for proposals, further exacerbated with the COVID-19 situation. An improvement in the strategic approach of CSOs during 2020 is noted in Albania, as 85% of surveyed CSOs declared to have clearly defined vision, mission, and goals (VMG), 66% of them have developed strategic plans, and 31% declared to have developed HR strategy plans. A similar situation is reported in Serbia, where 80% of CSOs stated that they have clearly defined VMG. Around half of the surveyed CSOs in both Serbia and Montenegro have developed strategic plans, while in Montenegro only 19% have developed HR strategic plans. Positively, Kosovo noted a significant decrease of CSOs that plan their work between 6-12 months, from 78% in 2019 to 54% in 2020. On the other hand, only seven organizations reported planning or periods longer than 36 months.
	5.2 CSOs use research and other forms of evidence to underpin their activities	5.2.a. Number of CSOs who use adequate argumentation and analysis for achieving advocacy goals	5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals		CSOs in the IPA Beneficiaries still lack awareness of the importance of evidence-based advocacy and, therefore, no significant improvement in the capacities in this area have been noted. Similarly, to how the lack of capacities for strategic fundraising can also be attributed to the lack of different financial sources available (see below), according to the focus groups and interviews, lack of evidence-based advocacy can also be attributed to the closed decision-making by public institutions and lack of political will to include and listen to civil society. Hence, larger-size CSOs usually engage in evidence-based advocacy, while smaller organisations or organizations in rural areas have low capacities and knowledge to conduct evidence-based research or to present arguments for their advocacy efforts. To address this, sub-granting schemes (e.g. in Albania, North Macedonia) have helped many small organizations make their voices heard through different advocacy activities supported. Improvements were also noted in Kosovo and North Macedonia where CSOs increasingly use research and other forms of evidence to provide input for draft policies and laws. Where CSOs are not as skilful in evidence-based advocacy, they tend to work more with announcements, statements and media presence. Positively, acknowledging

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Objectives	Results	Indicator	Benchmark	Explanation	Results (to be incerted by the researcher)
					their rather low skills for gathering data and general lack of success in the decision-making processes due to political situation, CSOs started to engage more with their constituencies, mobilising citizens to support their advocacy efforts.If this is a regular modus operandi for grassroots, this was not the usual case in established CSOs. However, awareness of the importance and benefits of constituency building is rising, even though the practice is still not broadly developed.
	5.3 CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy	5.3.a. Share of CSOs taking part in local, national, regional and international networks	5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network		Where CSOs are not as skilful in evidence-based advocacy, they tend to work more with announcements, statements and media presence. Positively, acknowledging their rather low skills for gathering data and general lack of success in the decision-making processes due to political situation, CSOs started to engage more with their constituencies, mobilising citizens to support their advocacy efforts. This has been especially evident concerning environment issues affecting local communities in almost all countries, for example the initiatives against the construction of small hydro powerplants and the protection of rivers in Albania and Serbia , or the protection of Sinjajevina Mountain in Montenegro from the conduct of military exercises. If this is a regular modus operandi for grassroots, this was not the usual case in established CSOs. However, awareness of the importance and benefits of constituency building is rising, even though the practice is still not broadly developed.
<b>6. Financially sustainable CSOs</b>	6.1 Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation	6.1.a. Percentage of CSOs that confirm that they are able to raise funds according to their strategic plans	6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan 6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan		Strategic fundraising is a concept of fundraising targeted at different sources according to an organization's strategic plan. It guides how CSOs will generate funds in the short, medium, and long-term to best support the organization's needs and overall vision. However, CSOs in the IPA Beneficiaries operate in an environment characterized by non-transparent public funding, the prevalence of project funding on the account of operational or core funding, lack of support by the private sector, and the presence of several foreign donors often pursuing own priorities instead of reflecting the local needs. The COVID-19 crisis brought about additional challenges with the significant decrease in public funding available and the reallocation of funding to the COVID-19 crisis response. This has been especially challenging in Turkey as the central government issued a fundraising campaign for delivering all services by itself, excluding local governments and not allocating additional funding to CSOs. All of this has further hindered a strategic approach to fundraising, especially for smaller organizations. In all IPA Beneficiaries, CSOs rarely have staff dedicated to fundraising, except for the larger-size, well-developed organizations. Fundraising has been noted as one of the biggest challenges for CSOs in Bosnia and Herzegovina, mostly due to the environment that CSOs operate in, but also due to the lack of education and capacities to fundraise. In Kosovo, although 45% of CSOs were not able to raise enough funds to ensure the continuation of their work, this is a notable decrease from last year, when this number was 72%. Serbia reports diverging views within civil society in terms of satisfaction with the financial situation, although noting that donors have increased the amount of funding available through multi-year programmes, as well as small grants schemes.
	6.2 CSOs have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship	6.2.a. Diversity in CSO sources of income	6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.  * Sources of funding are grouped as follows: 1. government/ ministries/ state		Financial viability and sustainability achieved through having diverse sources of income continue to be among the weakest aspects for CSOs development in all the IPA Beneficiaries. Funding from foreign donors is the major source of funding in most of the IPA Beneficiaries (e.g. Albania, Kosovo, Montenegro), making for the biggest share in CSOs' budgets and thus making many organizations donor-dependent. In Montenegro, the EU remains the largest foreign donor, but funds from embassies and international organisations are also available. As a result of the pandemic, a further increase in foreign funding – and a further decrease in public funding – has been noted, especially in Kosovo. Other sources of funding still do not present a substantial funding source for CSOs, such as funds from service contracts, income generated from economic activity, etc. Moreover, all regular income streams have decreased as a consequence of the general worsening of the economies throughout the region. Membership fees, in general, account for a very small percentage of (membership-based) organizations, which is also linked

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Objectives	Results	Indicator	Benchmark	Explanation	Results (to be incerted by the researcher)
			<ul style="list-style-type: none"> <li>1. administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ul>		<p>to the weak relations of CSOs with their constituencies (e.g. in Albania). An exception is Turkey, where most of the CSOs rely on membership fees and donations. In Serbia, too, the majority of organizations (63% in 2019) are funded from their own income sources, while less (15% in 2019) are funded by international donors.</p> <p>A noticeable tendency is that of different types of organizations focus on different sources of funding. For example, the majority of pro-liberal/pro-EU organizations in Serbia remain primarily focused on foreign donor support, as they believe that public funds are largely not available for such organizations due to the high share of GONGOs in the distribution of the public funds. Similarly, in Kosovo, interview and focus group participants expressed their reluctance to apply for public funds due to lack of transparency and dubious organizations that usually benefit from such funding. Smaller organizations are turning to sub-granting (e.g. Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia), which is considered helpful for better regional coverage of CSO support, as well as improved sustainability for smaller CSOs. In addition, smaller organizations more often get small grants/donations from private sector, which have increased in the last year (e.g. in Albania). Nonetheless, focusing on one type of support – or in some cases not being able to use different kinds of support – hinders the possibility for diversified funding and prospects of improved sustainability.</p>

## Albania

Benchmark	Elements per indicator	Results (Albania)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed</b></p>	<p><b>Freedom of association</b>            (*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best international/European standards and practices.            (*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.).            (*) The legal framework provides that registration is not mandatory.            (*) The legal framework provides clear, easy and inexpensive registration.            (*) The legal framework provides an arbitrary decision making process in relation to registration.            (*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p><b>Freedom of assembly</b>            (*) The legal framework provides the right for freedom of assembly for all without any discrimination and is in line with best international/European standards and practices.            (*) The legal framework recognizes and does not restrict spontaneous, simultaneous and counter-assemblies.            (*) The legal framework does not require prior authorization of a peaceful assembly by the authorities. If it does, the requirements do not notify and do not burden the organizers.            4) The legal framework provides only restrictions based on best international/European standards and best practices.            5) The legal framework enables the organizers to appeal a restriction.</p> <p><b>Freedom of expression</b>            (*) The legal framework provides freedom of expression for all in line with best international/European standards and best practices.            (*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best international/European standards and practices.            (*) The legal framework does not restrict the communication channels through which a message is received and imparted. In case there are restrictions, they are all in line with best international/European standards and best practices.</p>	<p>On freedom of association, an important development in 2020 was the preparation of the Draft Law on Registration of Non-profit Organisations. It introduces the electronic registration of CSOs and electronic registry, the latter addressing a long-standing demand of CSOs in Albania. The draft law presents many concerns as it comes against one of the principles of freedom of association such as non-mandatory requirement for registration. Also, the draft law introduces a high number and disproportioned penalties, lack of data protection and duplication of reporting to state agencies. The consultation process was rushed, not inclusive, and not transparent especially during the discussion at the government level. In addition, due to COVID-19 pandemic situation the Court had suspended for two months its operation, which might have influenced the decrease in the number CSOs registered. With regard to state interference, a series of legal initiatives with a direct impact on the operation of CSOs were initiated by the government in 2020, to respond to the MONEYVAL (the Committee of Experts on the Evaluation of Anti-Money Laundering Measures), recommendations. All these initiatives, despite their crucial importance for the sector, have been initiated and prepared without the effective participation and consultation with CSOs.</p> <p>The freedom of assembly was affected especially by COVID-19 pandemic situation as many measures were adopted by the Government to tackle the negative effects of the COVID-19 pandemic. On the freedom of expression, exist a stepped-up attempts from the Government to control the media under the pretence of the fight against fake news and disinformation. In 2020 the Venice Commission published its opinion on the anti-defamation draft legal package, which has stirred a strong public debate in the last two years. The Venice Commission considers that the draft legal package is not acceptable for adoption in the current form. It suffers from vagueness and would likely have a "chilling effect" suppressing the freedom of expression.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p><b>Legislation</b>            For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Then, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p> <p><b>Implementation</b>            For the purpose of identifying gaps in implementation, please list all relevant laws and documents identified in the previous indicator. Then, based on the questions below, please clearly identify what were the key issues in terms of implementation in practice that need to be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p> <p><b>Freedom of association</b>            (*) In practice, can every individual or legal entity in practice can form associations,</p>	<p>Referring to freedom of association, in practice, the registration process continues to be centralized at the Tirana Judicial District Court, and the legal fees might go up to 70,000 ALL (approx. 560 EUR).</p> <p>With regards to assemblies in practice 399 assemblies were organized in 2020 for different issues, including the opposition of the normative acts enacted to prevent the spreading of COVID-19 infection. As a consequence, 112 organizers and participants were detained by the ASP for different criminal offenses. Ombudsman and civil society actors were vocal to address these rights and to interrupt the up-to-date practice of not allowing non-mass gatherings indoors or outdoors, as well as to guarantee the right of journalists to report events on assemblies and other activities of this nature. With regards to freedom of expression, media and human rights organizations have criticized the government for monopolizing the information related to the COVID-19 pandemic. On the issue, it has been almost impossible to obtain independent information and have reliable verification sources of information. Media and human rights organizations have decried these restrictions as unconstitutional and harmful.</p>



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Benchmark	Elements per indicator	Results (Albania)
	<p>foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc?)</p> <p>(* Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities?</p> <p>Freedom of assembly</p> <p>(* Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions?</p> <p>(* Are the restrictions justified with explanation of the reason for each restriction?</p> <p>(* Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal?</p> <p>(* Are simultaneous, spontaneous and counter-assemblies facilitates by the state?</p> <p>(* Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly?</p> <p>(* Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)?</p> <p>Freedom of expression</p> <p>(* Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of.</p> <p>(* Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	
<p><b>1.2.a. 6 % of total workforce is employed in CSO sector (EU average)</b></p>	<p>(* Accurate data on the number of employees in CSOs is available (permanent, part-time, both type of employees).</p> <p>(* Accurate data on the number of employees in CSO is available on the annual level (permanent, part-time, both type of employees).</p> <p>(* ____ is the total number of employees in CSO (if data is available).</p> <p>(* ____% of total workforce is employed in CSO sector (if data is available).</p> <p>(* In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?.</p>	<p>The total number of the employee within the sector is 9,793 employees. There is no information provided by the General Directory of Taxation on full-time, part-time, and consultants, even though this information is collected through declarations submitted by CSOs to this authority. Also no information was provided on the total workforce. No changes have happened from the last monitoring report.</p>
<p><b>1.2.b. Number of volunteers in CSOs is increased for 50%</b></p>	<p>(* Accurate data on the number of volunteers in CSO is available.</p> <p>(* The data on the number of volunteers in CSO available on annual level.</p> <p>(* ____ is the total number of volunteers in CSO (if data is available).</p> <p>(* If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO?</p> <p>(* Accurate data on the number of voluntary hours implemented in CSO is available.</p> <p>(* Data on the number of voluntary hours implemented in CSO is available on the annual level.</p> <p>(* ____ is the total number of voluntary hours implement in CSO (if data is available).</p> <p>(* If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO?</p> <p>(*)_% of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>There is no public data on the number of volunteers of CSOs, since the registry of the volunteering is in creation phase. from the survey with with 121 CSOs, 42% of CSOs have engaged 1 – 10 volunteers in 2020.</p> <p>Based on the World Giving Index, the volunteering time exercised by Albanian is 11%.</p>

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Benchmark	Elements per indicator	Results (Albania)
<p><b>1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[]; Legislative framework is stimulative towards promotion of volunteering</b></p>	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>	<p>No legal developments occurred regarding voluntarism activity. As evidenced and regularly reported by CSOs working with volunteers, the law presents a series of uncertainties and lack of clarities that have negatively influenced the engagement of volunteers in CSOs activity. To address these issues, the National Centre for Civi Society in Albania (NRC) prepared and published a legal opinion with recommendations for amendment of the law. The recommen-dations address among others clarification of the nature of the contractual relations between the volunteer and the hosting entity, and respective parties' tax obligations.</p>
<p><b>1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support</b></p>	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregis-tered organizations?</p> <p>(*)Number and types of informal initiatives (grass-root organizations)</p>	<p>No policy was enacted on grassroots organisations, while there are few opportunities to support informal groups, such as LevizAlbania project. From LevizAlbania project, 18 informal groups have been supported to implement their local action plans during 2020.</p>
<p><b>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</b></p>	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules?</p>	<p>The National Accounting Standards for Non for Profit presents simplified reporting rules and requirements for smaller organisations with annual revenues below 5 million ALL (approx. 35,700 EUR). It is proportionate to CSOs turnover and procedures are clear.</p>
<p><b>2.1.b. Financial, including tax, rules are clear, understandable and proportion-ate to CSOs' turn-over (at least 3 different formats)</b></p>	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>(*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.</p> <p>(*) If yes, how many different formats are there?</p> <p>(*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	<p>With regards to financial rules and reporting requirements for CSOs, in 2020 was issued the CSOs Performance Report Template by the National Accounting Council. All CSOs with a value of total assets or income over 30 million ALL (approx. 241,000 EUR) are obliged to publish it along with their annual financial statements. Also, CSOs were the subject matter of the new laws part of Anti-Money Laundering / Combating Terrorist Financing (AML/CFT) package that was enacted during 2020. The package was passed swiftly, without going through any consultation process, which has created confusion in the sector and challenges in implementation.</p>

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Benchmark	Elements per indicator	Results (Albania)
<p><b>2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving:</b>                      - tax relief in the amount of 5 % of taxable income for corporations,                      - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2]</p> <p><b>2.2.a.2. 60% of corporations use tax incentives when donating to CSOs</b></p> <p><b>2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs</b></p>	<p>(*)The legislation provides for stimulating tax incentives for corporate giving.                      (*) If yes, tax relief in the amount of 3 -5 % % of taxable income for corporations is available.                      (*) The legislation provides for stimulating tax incentives for individual giving.                      (*) If yes, tax relief in the amount of __ % of taxable income for individual persons is available.                      (*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)?                      (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available.                      (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level.                      (*) ___ % of corporations taxpayers donated to CSOs during the previous year.                      (*) ___ % of individual taxpayers donated to CSOs during the previous year?</p>	<p>There were changes in the legal framework on donations, as consequence of the earthquake that struck Albania in November 2019. According to the Law No. 79/2019 on "Income Tax Amended" the assets that qualify for tax deduction are monetary and immovable properties up to 5 percent of profit before tax in cases when a "natural disaster" emergency situation is declared (Art. 21, point p, Law on Income Tax, amended 79/2019). In any case, these donations qualify for deduction only when disbursed to the state treasury. For corporate giving still is in place the tax relief in the amount of 3- 5% of taxable income. No tax relief is available for individual giving.</p>
<p><b>2.3.a. Income from CSOs mission-related economic activity[3], is tax free.</b></p>	<p>*) Are CSOs engaged in conducting economic activity?                      (*) If yes, what are the challenges they are facing?                      (*) According to legislation, the income from CSOs mission-related economic activity is tax free.                      (*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	<p>During the last two years, no legal changes on financial benefits occurred, and no advancement was evidenced in CSOs' operational and economic activities. CSOs can engage in economic activity, but it should not be the primary activity of the CSOs and the annual revenues from the economic activity should not exceed 20% of the total annual income. Like any taxable person, CSOs have the right to claim VAT reimbursement for their economic activity, if they meet both criteria outlined in the VAT law: 1) have a VAT credit surplus for three consecutive months; and, 2) the amount of VAT required must exceed 400,000 ALL (approx. 3,300 EUR). Concerning administrative requirements for accessing tax benefits on their economic activity, 46% of the surveyed CSOs that are engaged in economic activity expressed that they are difficult to meet while 31% responded that the administrative requirements for accessing tax benefits are somehow difficult to meet.</p>
<p><b>2.4.a.1. Public funding for CSOs is increased for _%</b></p>	<p>(*) Data on the amount of public funding of CSOs is available.                      (*) Data on the amount of public funding of CSOs is available on the annual level.                      (*) If yes, _____ EUR public funding is available for CSOs on central level.                      (*) No Available data is for public funding on local level.                      (*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	<p>During the last two years, no legal changes on financial benefits occurred, and no advancement was evidenced in CSOs' operational and economic activities. The amount of funds allocated from the State Budget to the ASCS through years is approximately the same: 101 million ALL (808,000 EUR). No relevant changes has happened with this regards.</p>
<p><b>2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation</b></p>		<p>Public funding is very important to sustain CSOs' activity and their institutional development, but it continues to be small compare to the needs of the sector. The Agency for the Support for Civil Society (ASCS) remains the main support mechanism for CSOs, while there are few other public institutions that have small funding schemes for short-term activities. In 2020, the ASCS budget in support of CSOs was decreased by almost 40% and as such it hardly met the needs of the sector to address COVID-19 related issues. The government did not come up with any supporting scheme for CSOs to mitigate the COVID-19 pandemic effects. The public funding distribution continues to be non-transparent. The international donors showed overall flexibility in adjusting their reporting and project implementation timeframes, recognizing the challenges created because of Covid-19. Still, there were very limited funding and sporadic interventions targeting the situation and supporting CSOs engagement.</p>

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Benchmark	Elements per indicator	Results (Albania)
<p><b>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</b></p>	<p>(*)The legal framework for public funding provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programming of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>	<p>No changes occurred to the legal framework on public funding.</p>
<p><b>3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs[4]</b></p>	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>(*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, in practice is there?</p> <ol style="list-style-type: none"> <li>1. adequate access to information;</li> <li>2. sufficient time to comment;</li> <li>3. selection and representativeness / diversity of working groups;</li> <li>4. acknowledgement of input;</li> <li>5. degree to which input is taken into account;</li> <li>6. feedback / publication of consultation results.</li> </ol> <p>(*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	<p>No public data are available on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level. Based on the response received by the Parliament, 73 CSOs have participated in the consultations. As a result, 43 laws out of 129 legal initiatives were approved with consultation with CSOs.</p> <p>In overall, the participation of CSOs in decision-making processes, continues to not lead to an efficient consultation mechanism. Too many times the consultation is an artificial exercise that does not contribute to the improvement of the policy or law in question.</p>
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level [5]</b></p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general</li> <li>2. representation of smaller/weaker CSOs</li> <li>3. its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p>	<p>No advancement was observed concerning structures and mechanisms for dialogue and cooperation between civil society and state cooperation. The role of the National Council for Civil Society (NCCS) needs to become more central in the dialogue between the government and the sector. The current NCCS needs to be reformed to become an independent body. Related to COVID-19 pandemic situation, no consultation was conducted with CSOs on the strategies and acts enacted. An important structure, in the frame of accession of Albania in the European</p>

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Benchmark	Elements per indicator	Results (Albania)
	<p>*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the__ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	<p>Union, is the National Council for European Integration (NCEI) , aiming to promote and guarantee comprehensive cooperation between political forces, public institutions, and civil society, and increase transparency in decision-making on integration issues. NCEI likewise NCCS is not yet an effective structure towards achieving its mission. It has implemented only half of its activities planned for 2020. The Council suffers from a lack of wide representation of CSOs at the country level. All its 15 CSO members are based in Tirana.</p>
<p><b>4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)</b></p>	<p>(*) % of CSOs that have published their governance structures</p> <p>(*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)</p>	<p>In terms of internal governance structures, compare with the Assessment on the State of the Enabling Environment and Capacities of Civil Society against the Guidelines for EU support to Civil TACSO 3 report 2018 – 2019, CSOs during the last two years CSOs have developed more internal documents. The majority of CSOs express to have internal rules on staff conduct and work ethics (76%), and HR/ employment policies (67%). An important role to support CSOs on this issue has been provided by the National Resource Centre. Nevertheless, only 27% of them communicate the results of their activities to the public.</p>
<p><b>4.2.a.1. 80 % of surveyed trust to NGOs in their country</b></p> <p><b>4.2.a.2. 80% of the general population believes that BCOs support dealing with problems in their country</b></p>	<p>(*) CSO in your country are thruswothy.</p> <p>(*) Citizens in your country trust in CSO.</p> <p>(*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over decision-making processes.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.</p>	<p>According to the Opinion Poll "Trust in Governance" public trust to is ranked as fourth trusted institutions in the country (57,6%).</p>
<p><b>4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available</b></p>	<p>The level of transparency of CSOs in terms of publishing financial and annual reports (including audit).</p> <p>% of CSOs that publish financial accounts</p> <p>% of CSOs that publish annual reports</p> <p>% of CSOs that publish audit report</p>	<p>In 2019, the CSO sector to increase the transparency of their activities and finances, engagement with constituencies and staff, got self-organized in drafting and promoting of a self-regulatory mechanism in the form of a Code of Standards for Albanian CSOs. The Code is structured around 4 (four) principles and 7 (seven) commitments reflecting the dynamics of NPOs sector development in Albania. It aims to strengthen transparency, accountability, and increase public trust over the NPOs in Albania. A dedicated online platform is being created as an informative and promotion tool for the Code of Standards and the related activities. Approximately 39% of CSOs declared to make available their annual narrative report, and 25% of them expressed to have include the annual financial report. While only a few organisations (12%) make public their independent annual audit report.</p>



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Benchmark	Elements per indicator	Results (Albania)
4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators	<p>% of CSOs that monitor the results of their work by introducing baselines and quality indicators</p> <p>% of CSOs that evaluate the impact of their work by introducing baselines and quality indicators</p>	According to the CSOs that monitor and evaluate the impact as an orientation and/or request from donors.
<p>5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities</p> <p>5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent</p>	<p>% of CSOs that have developed strategic plans</p> <p>% of CSOs that have developed strategic plans (including HR development activities)</p>	The strategic approach of CSOs has been improved. Referring to strategic documents, 85% of CSOs declared to have clearly defined vision, mission, and goals, and 66% of them stressed to have developed strategic plans. Only 31% of them declared to have developed human resources strategy plans. From the network's point of view, the strategic approach is one of the weakest aspects of the networks. They need to develop their strategic approach, internal governance structures, and systems and address longer-term problems in society continuously and consistently, not short-term and project-based.
5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals	% of CSOs that engage in advocacy activities based on research that provides adequate argumentation	The CSOs advocacy efforts to shape policies and legislation, appear to be less effective, in particular at the national level. It is among other factors because of ineffective consultation mechanisms and reluctance of state institutions to engage in meaningful cooperation with the civil society. Also, the capacities of the sector especially in rural areas remain weak. The National Resource Center has become a focal convening space for the sector to rally around policy issues and take an active role in the discussion with the institutions. On the other side, Sub-granting schemes have helped many small organizations operate and make their voice being heard.
5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network	<p>Data on CSO networks active in your country is available.</p> <p>How many active CSO networks are there in your country?</p> <p>How many CSOs in your country are active in at least one CSO network?</p>	There are no available data on the number of networks. Based on the primary data from focus groups there are 21 active networks.
<p>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan</p> <p>6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</p>	% of CSOs that were able to fundraise according to their strategic plans	85% of 121 surveyed CSOs are members of national networks and coalitions, while 64,5% of them are members of international networks and coalitions. Participation in these networks is done without any restriction from the state. Still, there are uncertainties among CSOs about the best legal form to be used in cases of the registration of a network.

## Albania

Benchmark	Elements per indicator	Results (Albania)
<p><b>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</b></p> <p><b>* Sources of funding are grouped as follows:</b></p> <ol style="list-style-type: none"> <li><b>1. government/ ministries/ state administration bodies</b></li> <li><b>2. local and/ or regional administration</b></li> <li><b>3. EU funds</b></li> <li><b>4. other FOREIGN private or public sources (e.g. embassies)</b></li> <li><b>5. members</b></li> <li><b>6. citizens</b></li> <li><b>7. private companies operating in the country</b></li> <li><b>8. public companies</b></li> <li><b>9. own economic activity</b></li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>Financial sustainability and viability continue to remain among the weakest aspects for CSOs. Organizations that are membership-based continue to have a very weak linkage with their constituency, and as a result membership fees make an insignificant percentage in their revenues. Funding from international donors constitute the major source of funding for the operations of CSOs. Individual donations are not recognized as a tax deductible activity, although it is observed an increase in the last two years, at least in the number of donations. Foreign funds constitute the major source of funding for the operations of CSOs. As per survey, 71% of 121 surveyed CSOs declared to have received foreign funding by embassies, foreign private institutions, etc. The funds from European Union are ranked in second place with 54% and although there is no legal regulation for individual donations, 21% of CSOs declared to have received funds from the latter. Referring to public funding, 17% of CSOs stated that they have received funds from National government institutions, while 10% of 121 surveyed CSOs from Local Self-Government Units.</p>

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed</b></p>	<p><b>Freedom of association</b>            (*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices.            (*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.).            (*) The legal framework provides that registration is not mandatory.            (*) The legal framework provides clear, easy and inexpensive registration.            (*) The legal framework provides unarbitrary decision making process in relation to registration.            (*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p><b>Freedom of assembly</b>            (*) The legal framework provides the right for freedom of assembly for all without any discrimination and is it in line with best intern't/European standards and practices.            (*) The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies.            (*) The legal framework does not require prior authorization of a peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers.            4) The legal framework provides only restrictions based on best intern't/European standards and best practices.            5) The legal framework enables the organizers to appeal a restriction.</p> <p><b>Freedom of expression</b>            (*) The legal framework provides freedom of expression for all in line with best intern't/Euro-pean standards and best practices.            (*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/Europe-an standards and practices.            (*) The legal framework does not restrict the communication channels througuh which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>	<p>There are 4 Laws governing freedom of association and regulating registration of associations and foundations at relevant levels - B&amp;H, FBiH, RS and Brcko District. Bosnia and Herzegovina constitutionally assure the freedom of peaceful assembly. However, this right is subject of many laws on public assembly, which create various administrative limitations for protests and other forms of citizens' gatherings. Although the national and entity constitutions in BiH ensures the freedom of expression and thought, journalists and civil society activists that scrutinize and criticize political elites oftentimes face political pressure, intimidation, and attacks.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p><b>Legislation</b>            For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Than, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p> <p><b>Implementation</b>            For the purpose of identifying gaps in implementation, please list all relevant laws and documents identified in the previous indicator. Than, based on the questions below, please clearly identify what were the key issues in terms of implementation in practice that need to be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p> <p><b>Freedom of association</b>            (*) In practice, can every individual or legal entity in practice can form associations,</p>	<p>Freedom of expression is violated in practice, although protected by both the constitution and the convention on human rights and freedoms. The Law on Associations and Foundations was amended in Brčko District in October 2020, to reflect the requirements and recommendations of the Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL), and the Financial Action Task Force (FATF), while the laws on both entities FBiH and RS remained unchanged. The state-level Law on Associations and Foundations was amended in November 2016. Freedom of assembly was limited in 2020 by measures adopted to prevent the spread of COVID-19. However, CSOs viewed these measures as appropriate given the state of emergency and not a meaningful restriction of the freedoms of assembly, association, or expression. In the period January-December 2020, 69 different cases of violations of the right to freedom of expression and safety of journalists were recorded out of which: 23 threats and pressures, 3 political pressures, 4 physical attacks, 4 death threats, 2 cases of censorship , 1 case of hacker attack on web media, 5 defamation lawsuits, 6 cases of mobbing and violation of labor rights, 5 cases of defamation, 5 death threats, 12 cases of violation of the right to access information and 11 public reactions related to COVID-19 and treatment of journalists by local authorities.</p>

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
	<p>foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc?)</p> <p>(* Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities?</p> <p>Freedom of assembly</p> <p>(* Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions?</p> <p>(* Are the restrictions justified with explanation of the reason for each restriction?</p> <p>(* Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal?</p> <p>(* Are simultaneous, spontaneous and counter-assemblies facilitates by the state?</p> <p>(* Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly?</p> <p>(* Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)?</p> <p>Freedom of expression</p> <p>(* Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of.</p> <p>(* Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	<p>The FOAI in BiH needs to revise the law in accordance with best international and European standards. At the time of writing of this report, the new national FOAI is subject of public consultations. It was in development for several years through broad involvement of the international community, experts, public authorities and prominent CSOs. Entity level laws should be harmonized with the national law after its adoption.</p>
<p><b>1.2.a. 6 % of total workforce is employed in CSO sector (EU average)</b></p>	<p>(* Accurate data on the number of employees in CSOs is available (permanent, part-time, both type of employees).</p> <p>(* Accurate data on the number of employees in CSO is available on the annual level (permanent, part-time, both type of employees).</p> <p>(* ____ is the total number of employees in CSO (if data is available).</p> <p>(* ____ % of total workforce is employed in CSO sector (if data is available).</p> <p>(* In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?</p>	<p>Number of employees: 8,188 (5,128 in FBiH and 3,060 in RS) According to the entity-level Institutes for Statistics, in 2020, CSOs employed 2,085 people in the FBiH (compared to 2,064 in 2019) and 997 people in the RS (compared to 1,050 in 2019). Increased attention to gender equality in CSOs has been a priority in recent years. The majority of employees in CSOs in FBiH are women 60% while in RS are at 44 %, although there is no data available regarding how many of them are in leadership and governance positions.</p>
<p><b>1.2.b. Number of volunteers in CSOs is increased for 50%</b></p>	<p>(* Accurate data on the number of volunteers in CSO is available.</p> <p>(* The data on the number of volunteers in CSO available on annual level.</p> <p>(* ____ is the total number of volunteers in CSO (if data is available).</p> <p>(* If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO?</p> <p>(* Accurate data on the number of voluntary hours implemented in CSO is available.</p> <p>(* Data on the number of voluntary hours implemented in CSO is available on the annual level.</p> <p>(* ____ is the total number of voluntary hours implement in CSO (if data is available).</p> <p>(* If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO?</p> <p>(* ____ % of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>Number of volunteers: n/a</p> <p>Long term agreements verified by Ministry of Justice FBiH number is 30 and 26 with Voluntary Service RS.</p> <p>Over the course of the year, the Ministry of Justice in FBiH registered seventy-five long-term volunteering contracts (compared to thirty-five in 2019), and twenty were registered in RS through the RS Volunteer Service (compared to twenty-nine in 2019). RS has made significant efforts in promoting volunteerism through its Volunteer Service, which has attracted 10,000 members, mostly high school and other students. There are not available data on total number of volunteers.</p> <p>CSOs provide volunteering for students and young people and usually CSOs are the places where young people learn their first experiences in the work environment through learning and developing skills and competences.</p> <p>CSOs usually engage people under a internal volunteer contract occasionally and temporarily</p>

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
		based on the needs of the project and they are mostly active in project activities on the field, creating campaigns, involved in administrative work, etc. CSOs characterized enabling volunteering in organizations as a method for capacity building. Other capacities allocated to civil society organizations include mobility of volunteers.
<b>1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[1]; Legislative framework is stimulative towards promotion of volunteering</b>	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diem to volunteers).</p>	Labor legislative framework for CSO are the same for any legal entity in BiH, not stimulating policies. There are not any such policies.
<b>1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support</b>	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregistered organizations?</p> <p>(*)Number and types of informal initiatives (grass-root organizations)</p>	Grassroots organizations mainly operate at local or canton level, and most of these organizations are dedicated to providing social services at the local level.
<b>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</b>	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules?</p>	According to the latest amendments to the BiH Law on Associations and Foundations, associations and foundations are required to submit to the Ministry of Justice of BiH a financial and performance report. Since, according to the Entity laws, all CSOs are already obliged to submit financial reports to entity financial agencies, the new regulation at the state level is just an additional complication of the administrative procedure,
<b>2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)</b>	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>(*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.</p> <p>(*) If yes, how many different formats are there?</p> <p>(*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	The only current tax benefit used by civil society organizations is income tax exemption on donations, under both Entity laws.



## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
<p><b>2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving:</b>                      - tax relief in the amount of 5 % of taxable income for corporations,                      - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2]                      2.2.a.2. 60% of corporations use tax incentives when donating to CSOs                      2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs donate to CSOs</p>	<p>(*)The legislation provides for stimulating tax incentives for corporate giving.                      (*) If yes, tax relief in the amount of 3 -5 % % of taxable income for corporations is available.                      (*) The legislation provides for stimulating tax incentives for individual giving.                      (*) If yes, tax relief in the amount of __ % of taxable income for individual persons is available.                      (*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)?                      (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available.                      (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level.                      (*) ___ % of corporations taxpayers donated to CSOs during the previous year.                      (*) ___ % of individual taxpayers donated to CSOs during the previous year?</p>	<p>Tax treatment of CSOs is defined by Laws at the State and Entity level which are not harmonized. CSOs in both entities do not have to pay income tax on donations from budgets or other public funds, sponsorships or donations in cash and in tangible assets.                      Taxpayer donations to legal entities in the Republic of Srpska are credited with expenditures of up to 3% of the total annual income from donations to organizations providing humanitarian, cultural, sports and social services, and 2% for sponsorship expenses. In the Federation of BiH, expenditures for donations for humanitarian, cultural, educational, scientific and sporting purposes, which are given to legal entities or individuals who have no other income, are recognized as tax-deductible expenditure up to 3% of total income in the taxable period for profits, while sponsorship expenses are up to 3%.                      In the case of individual philanthropy, in the Federation of BiH, donations of up to 0.5% of the income generated in the previous year given in goods, items or money allocated for cultural, educational, scientific, health, humanitarian, sports and religious purposes, to the associations and other entities carrying out the activity in accordance with special regulations, are recognized as an expense. Exceptionally, a donation above the prescribed amount is fully recognized, provided that it is made on the basis of decisions of the competent ministries on the implementation and financing of special programs and actions for the general social interest, but not for the regular activity of the recipient (gifts).                      In the RS, deductible expenditures represent sponsorship and donations of up to 2% of total income in that tax year. In both cases, the expenditure is recognized only for self-employed persons.</p>
<p><b>2.3.a. Income from CSOs mission-related economic activity[3], is tax free.</b></p>	<p>(*) Are CSOs engaged in conducting economic activity?                      (*) If yes, what are the challenges they are facing?                      (*) According to legislation, the income from CSOs mission-related economic activity is tax free.                      (*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	<p>Associations and foundations are free to carry out economic activities whose purpose is the pursuit of its defined goals. An association and a foundation may undertake economic activities which are not directly related to the achievement of its goals only by establishing a separate commercial legal entity; in such a case, the total profit from unrelated activities must not exceed one third of the organizations total annual budget, or 10,000 BAM (approx. EUR 5,000), whichever amount is higher.</p>
<p><b>2.4.a.1. Public funding for CSOs is increased for _%</b></p>	<p>(*) Data on the amount of public funding of CSOs is available.                      (*) Data on the amount of public funding of CSOs is available on the annual level.                      (*) If yes, _____ EUR public funding is available for CSOs on central level.                      (*) No Available data is for public funding on local level.                      (*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	<p>The data of public funding are always incomplete, presented in various forms, or inaccessible at all, so it is impossible to collect the total number even use desk research and FOIA                      While registered organizations at any level can operate in whole BiH region, governments require CSOs to be located on their territory to be eligible for their public funding.                      The situation with public funding for CSOs in general is downward trend. The COVID situation has significant impact on the ability of registered CSOs to carry out planned and budgeted activities and projects, as the ministries are not operating fully.                      Main sources of funding are mostly governments/ministries - public budgets and other foreign, private or public sources (e.g., embassies, foundations, etc.)                      There is still a lack of an adequate methodology of work that implies transparent, uniform and fair distribution of funds directed towards civil society organizations. This implies to all government levels. Governments/ministries/municipalities do not have well-developed and transparent strategies, policies and criteria for selecting budgeting organizations and a broad public debate needs to be held on this issue for drafting the funding laws.                      There is no single and uniform mechanism corresponding to all levels of government for allocating funds and creating commissions that allocate budget funds.</p>

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation		n/a There are no regulations and procedures clear and unified at all levels of government. There are no combined award, monitoring or evaluation procedures for granting. There are individual procedures on certain municipal ranks or others and some of them are not edited every year
2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.	<p>(*)The legal framework for public funding provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programming of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>	<p>The new BiH Law on Associations and Foundations introduces the category of "public interest" for programs and projects that can be proposed by all CSOs. The public interest as such is subject to change and it would, therefore, be better if it was defined by by-laws or by Tax Laws than by law itself.</p> <p>There are some regulations at various levels regarding financing of CSOs, particularly CoM BiH, Government s of FBiH, RS, BD, and some cantons.</p>
3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs [4]	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>(*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, n practice is there?</p> <ol style="list-style-type: none"> <li>1. adequate access to information;</li> <li>2. sufficient time to comment;</li> <li>3. selection and representativeness / diversity of working groups;</li> <li>4. acknowledgement of input;</li> <li>5. degree to which input is taken into account;</li> <li>6. feedback / publication of consultation results.</li> </ol> <p>(*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	<p>E-consultation at the level of BiH Council of Ministers provides number of 518 consultations and 405 reports in three years of functioning; other levels n/a.</p> <p>E-Consultation at level of BiH, other levels through relevant regulations.</p>

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level [5]</b></p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions.. in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general</li> <li>2. representation of smaller/weaker CSOs</li> <li>3. its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p> <p>(*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There is a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the__ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	<p>CSOs have insignificant influence on public policy making because they rarely participate in the process of drafting, adopting and implementing laws and policies. The lack of transparency in the allocation of public funds limits the professionalization of CSO services and the further development of civil society and sometimes organizations are diluting and expanding their activities and projects depending on the purpose of donor funds, and not on the real needs of users and their basic goals.</p>
<p><b>4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)</b></p>	<p>(*) % of CSOs that have published their governance structures</p> <p>(*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)</p>	<p>CSOs in BiH do not have developed internal acts related to the practices of transparency and accountability. Most organizations have a developed code of ethics and code of conduct (41%), while other acts such as HR employment policies, including gender, anti-discrimination, mobbing procedures, conflict of interest prevention procedures or occupational safety and health procedures are not fully present and transparent (less than 14% of the organization), and almost 20 % of organizations do not have any of the listed acts developed in the organization. Almost 80% of organizations that have some of these documents developed are not available to the public through a website, blog or social platforms. Also, occasional or temporary employment or engagement - according to the duration of the project or campaign is a reason why management does not practice informing employees about the organization's internal policies. Moreover, CSOs that do not have developed consciousness about the importance of HR and managers are mainly focused on the timely implementation of planned project activities. These acts are drafted over time, according to the needs and capacity development of organizations as well as donor requirements for such and similar acts. CSOs most often struggle for survival; they often do not have enough human resources to draft these documents. There is a great need to establish a resource center or network to organize institutional support that will provide expert assistance to the CSOs, especially to the small local organizations in the preparation and adoption of such documents.</p>
<p><b>4.2.a.1. 80 % of surveyed trust to NGOs in their country</b> <b>4.2.a.2. 80% of the general population believes that BGOs support dealing with problems in their country</b></p>	<p>(*) CSO in your country are thruswothy.</p> <p>(*) Citizens in your country trust in CSO.</p> <p>(*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over decision-making processes.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.</p>	<p>Citizens in BiH trust CSOs (81%) and believe that the work of CSOs is fully important in supporting key societal challenges (88%). Over 50% also believe that CSOs have an impact on decision-making processes and behavioral changes. Organizations are inconsistent on the issue of donors who create or do not create their own policies that are in consultation with CSOs and in line with their needs.</p>

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
<b>4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available</b>	The level of transparency of CSOs in terms of publishing financial and annual reports (including audit). % of CSOs that publish financial accounts % of CSOs that publish annual reports % of CSOs that publish audit report	13,955 (8,530 in FBiH and 5,425 in RS) *Almost 40% of organizations believe that they are transparent and accountable within their activities, and over 10% that they are extremely transparent and accountable. However, when it comes to visibility, the information available on the website includes mostly basic contact information and list of project names. Annual narrative, financial and audit reports are the least available. It is evident that many registered CSOs in BiH are not active and most organizations that work locally do not even have a website. However, a similar visibility issues exists with organizations that maintain continuity in their operations and some of the reasons are the lack of capacity in the marketing department of the organization because management does not consider these to be priorities to be invested in. The exceptions to this are stable organizations that have secured long-term budgets and a larger number of professionally employed people who also act as role models for other organizations to find their place in civil society through promotion, networking and easier access to donor funds. The reasons for the lack of transparency in the presentation of programs, reports and documents of organizations on websites or social networks are also linked to the lack of media and social interest in informing about the activities of CSOs.
<b>4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators</b>	% of CSOs that monitor the results of their work by introducing baselines and quality indicators % of CSOs that evaluate the impact of their work by introducing baselines and quality indicators	Regular collection of feedback from key actors (e.g., beneficiaries, partners, donors, government representatives), as well as advocacy activities based on research and adequate argumentation often describe the quality of civil society organizations, while evaluating the impact of the organization are less present in the organizations' practice.
<b>5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities</b> <b>5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent</b>	% of CSOs that have developed strategic plans % of CSOs that have developed strategic plans (including HR development activities)	No developed policies as the annual budget deficit in 2020 resulted in a very small number of employees in organizations. For example, out of 116 organizations, a total of 352 were employed, or 3 employees on average per organization had the contract *Strategic plans are developed in stable and operational organizations; The lack of transparency in the allocation of public funds limits the professionalization of CSO services and the further development of civil society and sometimes organizations are diluting and expanding their activities and projects depending on the purpose of donor funds, and not on the real needs of users and their basic goals and their strategic goals.
<b>5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals</b>	% of CSOs that engage in advocacy activities based on research that provides adequate argumentation	Regular collection of feedback from key actors (e.g., beneficiaries, partners, donors, government representatives), as well as advocacy activities based on research and adequate argumentation often describe the quality of civil society organizations, while evaluating the impact of the organization are less present in the organizations' practice.
<b>5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network</b>	Data on CSO networks active in your country is available. How many active CSO networks are there in your country? How many CSOs in your country are active in at least one CSO network?	Approx. 50 active CSO networks CSOs in BiH operate almost equally at all levels of government: municipal and national the most (42%), cantonal and entity (40%), while the least operate internationally (18%).

## Bosnia and Herzegovina

Benchmark	Elements per indicator	Results (Bosnia and Herzegovina)
<p>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan</p> <p>6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</p>	<p>% of CSOs that were able to fundraise according to their strategic plans</p>	<p>n/a Low as sometimes organizations are diluting and expanding their activities and projects depending on the purpose of donor funds, and not on the real needs of users and their basic goals.</p>
<p>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>n/a Their sources of funding are mostly governments/ministries - public budgets and other foreign, private or public sources (e.g., embassies, foundations, etc.)</p>



## Kosovo

Benchmark	Elements per indicator	Results (Kosovo)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framew</b></p>	<p><b>Freedom of association</b>            (*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices.            (*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.).            (*) The legal framework provides that registration is not mandatory.            (*) The legal framework provides clear, easy and innexpctive registration.            (*) The legal framework provides unarbitrary decision making process in relation to registration.            (*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p><b>Freedom of assembly</b>            (*) The legal framework provides the right for freedom of assembly for all without any discrimination and is it in line with best intern't/European standards and practices.            (*) The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies.            (*) The legal framework does not require prior authorization of an peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers.            4) The legal framework provides only restrictions based on best intern't/European standards and best practices.            5) The legal framework enables the organizers to appeal a restriction.</p> <p><b>Freedom of expression</b>            (*) The legal framework provides freedom of expression for all in line with best intern't/Euro-pean standards and best practices.            (*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/Europe-an standards and practices.            (*) The legal framework does not restrict the communication channels througih which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>	<p>Compared to the previous reporting period there have been no changes on the legal framework on freedom of association. Freedom of association is guaranteed by Article 44 of the Constitution of Kosovo. The Law no.06/L-043 on freedom of association in non-governmental organizations has been amended and came into force during the second quarter of 2019. Its drafting has been characteried by excessive efforts of civil society organizations to align it with best international standards and practices. Legal provisions guarantee the right to associate without permission, in three legal forms; associations, foundations and institutes. Legal form of institutes is just recently introduced hereby a deadline of one year is provided for existing organizations wishing to change their legal form. However, the Department for NGOs has not yet drafted by-laws of the law on Freedom of Association, thus marking a delay of almost two years as per the legally binding deadline stated in the Law. Although in general, the majority of CSOs reported no difficulties in exercising the right to freedom of association, NGO registration decision and procedures as well as state interference in their internal matters, various problems have been observed during 2020. More specifically, due to the lack of clear and adopted administrative instructions, DNGO is providing its opinions and interpretations of the law for certain processes causing ambiguity and often exceeding law requirements. Thus, showing that in addition to sound, the basic legal framework on freedom of association, institutional human capacities need to be improved. Association into trade unions, political parties, religious communities, etc is regulated by respective laws. In 2018, a new law came into force that regulates establishment of social enterprises. It is the first law of this kind in Kosovo. To obtain the status of a social enterprise legal persons should apply to the Ministry of Labor and Social Welfare.</p> <p>By the end of 2020, the secondary legislation that defines registration of social enterprises has entered into force. It prescribes a list of activities that social enterprises can engage, divided into two major categories 1) category A ensures service provision for inclusion of marginalized groups 2) category B ensures employment of 30% of vulnerable groups, who engage in providing services for the community. Both categories breakdown a list of diverse activities that a social enterprice can be engaged on. The secondary legislation does not impose any limitations regarding the activities that a social enterprise cannot engage. Within one year the Ministry of Work and Social Welfare, will conduct a needs assessment on expanding the existing list of activities. The law determines that social enterprises are allowed to assign up to 30% of their profit for staff's salaries.</p> <p>Both laws do not contain any restrictive provisions that would require from organizations to operate only in certain areas nor do specify a limit number of organizations to operate under similar purposes. The freedom of association applies equally to individuals and legal entities that want to establish associations, foundations or institutes. Protection against any form of discrimantion is guaranteed as specified by the Law on Protection from Discrimination. No one is to be persecuted for the decision to associate or not to associate, as well as no person shall be required to associate against their will. CSOs activities must be aligned with the principles of respecting and protection of human rights and freedoms set forth in the Constitution, Laws and international agreements in force.</p> <p>A social enterprise can be established by a natural or a legal person. Yet, for individuals to obtain the social enterprise status it is mandatory registration in one of the following legal forms: a)association b)foundation c)institute d)agriculture cooperative e) limited liability company and f)joint stock company with exception of those established as public enterprises. Also the secondary legislation guarantees non-discrimination in participation on the two categories prescribed above. There are no additional requirements regarding age, gender or nationality that could be characterized as discriminatory.</p> <p>Registration of the organization is not mandatory. Nevertheless, if decided to obtain the legal status the following criteria must be met. Since associations are membership organizations their establishment requires at least three physical or legal persons. Foundations can be established either by one person or a testament also an initial monetary fund is required; whereas institutes can be established by at least one person. The new law has shortened the registration procedure from 60 to 30 days. Registration is free of charge and registration rules are considered simple to follow.The online platform for CSO registration further eases the process. Right for appeal is granted by the administrative instruction on the appeal process.</p>

## Kosovo

Benchmark	Elements per indicator	Results (Kosovo)
		<p>However, it is problematic that the same authority is mandated to establish an appeal commission. In addition, no clear rules on functioning of this commission exist.</p> <p>In 2020 has entered into force the Regulation nr. 17/2020 on the registration procedures of social enterprises. It specifies that to obtain the status of a social enterprise a legal person must be established and registered. Applicable legal forms are: a)association b)foundation c)institute d)agricultural cooperative e)limited liability company and e)joint stock company. However, the Regulation requires that a social must include on their statute the possibility of being controlled by one or two experts to monitor the level of fulfillment of a social enterprise purposes. Even though monitoring is to be done only upon the request of the enterprise's members or the governing bodies, yet it represents an extra layer of control and reporting to an external and additional body besides the governing body. Registration procedures are clearly described by the legal framework, while they seem easy to follow and uncomplicated. The decision on granting the Status of Social Enterprise will be issued by the Commission for the Assessment of the Status of Social Enterprises accompanied by a certificate issued by the Division for Social Entrepreneurship in MLSW. On the other hand non-governmental organizations that wish to obtain the social enterprise status must alter their status according to the requirements set by the law on social enterprises.</p> <p>Networks are registered as associations thus same rules and procedures apply as it is prescribed by the law for freedom of association in CSOs. There are no obstacles that hinder communication including online communication with groups outside the country. The law protects against any form of interference when organizations determine their activities and objectives. Organizations are mandated to regulate their internal structures, which decide on the scope of activities as well as level of governance to work with. The existing law in CSOs contains new measures regarding protection against state interference. In general, state institutions are prohibited to engage in any activity that limits freedom of association. They are expected to create an enabling environment that stimulates CSOs to fulfill and advance their mission and activities. In 2020 there have been no suspensions of civil society organizations by the CSO Department. The last wave of suspensions has happened in 2018 where 20 CSOs have been suspended. The CSO Department bases the suspension on the Administrative Instruction GRK – No: 02/2014 on Registration and Functioning of CSOs, on the reasoning of “endangering the security and working against the constitutional order of Kosovo” based on the request of the “competent security body”. Yet, it never has conducted any prior investigation on the matter and it never has specified who is the “competent security body” that has issued the request. There is no information who this body is while prior investigation on the matter was not conducted. Suspensions happened in 2018 are the fifth consecutive suspension of CSOs, while KCSF data tell that from 2014 to the date, a total of 70 CSOs were suspended. For 24 organizations suspension decisions are renewed from year to year, thus they remain suspended. Yet, it cannot be said that there is persecution against CSOs in Kosovo since number of suspensions as well as organizations suspended each year are the same. The law on CSOs contains specific provisions on CSOs protection from third parties’ interference. State institutions are obligated to not violate in any form freedom of association and to allow the operation of CSOs, but also to provide protection to CSOs in cases of interference by third parties. Nevertheless, during the past two years several CSOs have reported difficulties accessing commercial banks services ranging from lack of legally grounded and excessive requests to open a bank account or change contact information, non-unified fees of maintaining banking accounts for CSOs, denial of access to banking services for CSO’s employees and organizations itself.</p> <p>Amongst measures to mitigate the impact of COVID – 19 was the Government decision to extend the deadline for submitting of tax return forms until the end of April 2020, which was also applicable to CSOs. Deadline for submitting the Annual report by CSOs that have the Public Benefit Status was extended until late June 2020.</p> <p>In 2020 has started the sectorial risk assessment in the CSO sector conducted by the European Commission in cooperation with the respective Western Balkan countries. Whereas the working group on amending the AML/PFT law has continued its work, where civil society representatives are advocating that civil society sector stops being considered as vulnerable for terrorist financing. Legislation on the prevention of money laundering and combating terrorist financing is restrictive for civil society organizations because it is not in line with the Financial</p>

## Kosovo

Benchmark	Elements per indicator	Results (Kosovo)
		<p>Action Task Force (FATF) Recommendations and the EU Directive 2015/849. The law regards all CSOs as reporting entities and subjects them to burdensome requirements. An example of that is the requirement for each CSO to have a certified staff on anti-money laundry legislation or the other requirement to keep track of all CSO beneficiaries.</p> <p>Freedom of Assembly: Even though the legal framework did not change, as a result of measures needed to put into place due to the corona virus the Government through its decisions has prohibited all public gatherings. These measures are mainly related to the free movement of citizens, which has been tightened gradually as the number of infections roused. Concerned if the same measures infringe basic human rights such as the right of movement and the right of freedom of assembly, Kosovo's President has asked the opinion of the Constitutional Court. The court ruled that restrictive measures do not entail breaches of freedom of movement and the freedom of assembly, nevertheless the administrative procedure setting them has to change. It suggested that the body to set such measures is the Ministry of Health, based on the Law on prevention and fighting of infectious diseases, and the Law on Health. Yet, the Constitutional Court regarded the measures as just and suggested that they remain in place until the Government drafts another decision following the administrative procedures suggested by the Constitutional Court.</p> <p>In direct connection with the number of new infections this freedom has been subjected to several types of measures. At the start of the pandemic were allowed only public gatherings that would allow participants to keep a distance of two meters between them. Afterwards, as numbers of infections kept rising the Government announced that it is prohibited gathering of more than 50 people in public spaces and public squares. By the second half of 2020 as numbers of new infections spiked new preventive measures were introduced by the Government following the recommendations of the National Public Health Institute. These measures prohibited all kinds of public gatherings, also gathering of more than five persons in public squares was not allowed, as well as the free movement of citizens was limited to a fixed schedule from 05:00 to 22:30. Whereas by the end of September as the number of new cases with corona virus started to drop off the Government started to lift down some of the measures. Yet, the limitations regarding to public gatherings remain, with an exception to the free movement of citizens, participation in religious rituals and indoor and outdoor sporting activities.</p> <p>In 2020, the Government of Kosovo had decided to ask the opinion of the Venice Commission regarding the draft law on public gatherings, which recently has passed the phase of public consultation through the online platform. According to the Government the reason for asking for an opinion is the importance that a law on public gatherings has. The Venice Commission issued an answer by the end of last year commenting on several issues. One of issues was the aim of the draft law "to guarantee the exercise of the right to peaceful public gatherings and the freedom of speech at peaceful public gatherings". It is not clear what a peaceful public gathering means. Furthermore, the Commission argues that the organizers of the assembly have peaceful intentions but the problem with the most assemblies is a small group of individuals that refuse to comply. As such, the current wording might imply that there is protection only for "peaceful public gatherings". Also, the draft law sets another definition that peaceful public gatherings are considered those gatherings accompanied by lawful actions. A request to access public information showed that the Ministry of Interior Affairs is still working on the draft law, while it plans to include a great deal of comments issued from the Venice Commission especially on the matters explained above. For these purposes there have been also engaged an external expert to ensure that the draft law which is expected to be published for public consultation in next year, will try to include the best standards and practices on the freedom of assembly. Freedom of assembly in Kosovo is a constitutional right, as per Article 43 of the Constitution. Meanwhile the Law 03/L-118 on Public Gatherings guarantees all Kosovar citizens the right to organize and participate in public gatherings. CSOs enjoy the right to freedom of assembly either individually or through their organization. Competent authorities are obligated to ensure preconditions availability as required by the law, while administrative procedures are considered easy to follow. Notifying competent authorities 72 hrs in advance is the only prerequisite to organize a public gathering. The provisions of the law refer only to the citizens of</p>

## Kosovo

Benchmark	Elements per indicator	Results (Kosovo)
		<p>Kosovo, remaining unclear if freedom of assembly extends also to the stateless persons, refugpotees, foreign national and others.</p> <p>Even though not explicitly, simultaneous and counter – assemblies are not allowed by the law. The law stated that a request to organize an assembly can be denied if at the near or exact time and place has been granted another permission for another assembly. The legal framework requires prior notification for public gatherings, except in those places where no additional security measures are required. When no response is provided by authorities in due time (48 hours prior to public gathering), the public gathering can take place without any restriction. While the opinion of the Venice Comission on the Public Gatherings draft law issued in 2020, argues that providing a timeframe for notifications it is recommended although it is recommended that the draft law should have take into account exeptions for small and spontaneous gatherings. According to the draft law urgent gatherings still require a prior notification whereas the Article 8 that speaks about gatherings that do not need to provide a notice does not include spontaneous gatherings. On the other hand the draft law foresses measures for failing to announce a protest. These fines range from 100 euro for natural persons and 200 Euros for legal persons, which are perceived high in comparison to the Kosovo's circumstances. On the same line argues also the Comission of Venice claiming that such fines might have a chilling effect for those willing to organize public gatherings. If the decision to prohibit an assembly is regarded as unjust the law provides that within 48 hours the organizer of the assembly is allowed to submit a complain to the police, which again within 48 hours must notify the organizers on the status of the complaint. If the decision is considered dissatisfactory the Law guarantees within three days the right to appeal to a court, through a fast – track procedure. Yet, according to the new draft law and the opinion of the Venice Comission it is not sufficiently elaborated what a fast-track procedures means.</p> <p>Freedom of expression - Regarding the freedom of expression, there were no recent changes in the legal framework. Freedom of expression is a constitutional right based on Article 40 which guarantees freedom of expression to all, and can be restricted only if necessary to prevent violence or racial, ethnic or religious hate. There is no particular law that applies specifically to freedom of expression but a number of laws contain provisions related to it such as: The Civil Law Against Defamation, the Law on Protection of Informants, the Law on Access to Public Documents, the Law on Protection of Journalistic Sources, the Law on Protection of Personal Data etc. The Law on Protection of Informants and another on Access to Public Documents have been amended in the past two years. As prescribed above, all cases of limitations of freedom of speech are clearly prescribed and in line with international law and standards. Recent years have been characterized by an increasing number of attacks on journalists, and this is believed to be related to the lack of institutional protection. The responsible institutions are not doing enough to solve cases of assaults against journalists. Investigations are delayed and/or affected by third parties, resulting in a low rate of solved cases and short sentences. In this regard, the Basic Court of Prishtina recently appointed a coordinator in an attempt to increase the rate at which cases regarding assaults against journalists are solved. Such coordinators have also been appointed by the State Prosecutor office and by the Basic Prosecu-tion office. The effectiveness of such recent appointments has yet to be evaluated. The penal code was amended in 2019, while libel is still considered a misdemeanor rather than part of it. In general, the Civil Law against Defamation and Insult does not contain overly protective provisions toward state officials.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p>Legislation</p> <p>For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Than, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p>	<p>In 2020 no civil society organization reported difficulties exercising freedom of association either online or offline. Surveyed CSOs registered during the last year reported that the decision to register their organization was not impacted nor ushered by third parties. Similar to the previous years, the practice shows presence of civil society organizations engaged but not limited in various areas of activity; such as protecting human rights, promoting gender mainstream, environment protection and advocating for disadvantaged groups. In line with the requirements derived by the law, in practice no CSO is required to obtain the legal status as</p>

## Kosovo

Benchmark	Elements per indicator	Results (Kosovo)
	<p>Implementation For the purpose of identifying gaps in implementation, please list all relevant laws and documents identified in the previous indicator. Then, based on the questions below, please clearly identify what were the key issues in terms of implementation in practice that need to be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p> <p>Freedom of association (* In practice, can every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc? (* Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities? Freedom of assembly (* Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions? (* Are the restrictions justified with explanation of the reason for each restriction? (* Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal? (* Are simultaneous, spontaneous and counter-assemblies facilitates by the state? (* Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly? (* Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)? Freedom of expression (* Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of. (* Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	<p>a prerequisite to carry out activities. However, an issue pertaining to non registered initiatives is the problem to receive funds, because as a result of lacking legal status it is impossible to open a bank in any of the commercial banks in Kosovo. Yet, no CSO has reported to have been sanctioned nor fined for deciding not to register their organizations.</p> <p>In general the practice shows that majority of CSOs perceive that registration procedures are easy to follow, and registration deadlines are respected from the registration body. On the other hand, five CSOs surveyed that have been registered in 2020 answered that registration procedure has been difficult to follow, whereas only one organization claimed that registration procedure has taken longer rather than stipulated by the law. When asked if administrative procedures have exceeded those stipulated by the law three civil society organizations agreed. A number of four CSOs evaluated registration procedures as expensive whereas all eleven organizations recently registered think that the NGO Department decided on registration cases in a non-subjective and apolitical manner. Two civil society organizations claimed that the responsive body for CSO registration decided on CSOs registration arbitrarily in comparison to nine CSOs that disagree with the same statement. Civil society organizations in Kosovo report low levels of networking with each other. Forty five percent of CSOs surveyed are not members of any network, whereas eighteen percent of them belong to one network, while 12% of them are part of two networks. Six CSOs have reported membership in 3 networks, while even smaller portion of CSOs report to be part of four or more networks. Similar to the previous year CSOs have not reported intrusion of state officials or third bodies in their internal bodies. Ninety-four percent of CSOs have not perceived any kind of pressure from the state institutions or unlawful intrusion in internal matters of their organizations. No CSO has reported to have been subjected to invasive oversight and burdensome reporting requirements. Vast majority (98%) of CSOs interviewed were not sanctioned during the year since they reported no breaching of legal framework in place. On the other hand, similar to last year, NGOs face legal and administrative barriers that risk violating their right to freedom of association. Specifically, one of the key elements that ensure the functioning of civil society organizations while allowing for better financial regularity and transparency of CSOs is access to banking services. However, CSOs have been facing several limitations to the banking services due to the legal framework on the Prevention of Money Laundering and Combating Terrorist Financing. The legal framework pertaining to CSOs is not in line with Financial Actions Task Force (FATF) 1 Recommendation and the EU Directive 2015/849 which requires for risk-based approach prior to any policy measures. It regards CSOs as reporting entities and subjects them to burdensome requirements which creates several limitations to the financial viability of CSOs.</p> <p>Freedom of assembly: Our research data show that in the last year CSOs and citizens protested around two times less compared to 2019. This shortage of protests, marches and other ways of exercising freedom of assembly it is mostly caused by the COVID-19 pandemic and the measures put in place to prevent its spread. Only 28% of CSO stated to have attended a public assembly: a march, protest or outdoor performance, either individually or through their organization, in comparison to 52% of CSOs in 2019. Even lower number of CSOs have organized public assemblies themselves. Seven percent of surveyed CSOs stated to have done so in 2020, in comparison to 24% of organizations in 2019.</p> <p>Imposed by the measures to combat the spread of the COVID – 19, this year has shown an increase in CSOs that claim to have faced difficulties when organizing and attending a public assembly. Limitations range from those in terms of time and vicinity to organize an assembly, to limitations imposed on media to attend the assembly. Only 17% percent of the CSOs that have either participated in or organized an assembly stated to have faced no limitation when doing so.</p> <p>On the other hand, CSOs that have directly been engaged in organizing public assemblies mentioned complicated administrative procedures as one of the difficulties. Other CSOs listed unreasonable limitations that were not explained right, or organizers were banned to organize an assembly. One organization mentioned to have organized a spontaneous assembly, without notifying the authorities. In line with the findings from the survey argue also findings from the interviews focus group discussions. Interviewers have stated that they think that enabling environment especially regarding the three basic freedoms is very favorable, also Kosovo</p>



## Kosovo

Benchmark	Elements per indicator	Results (Kosovo)
		<p>stands better in comparison to other Balkan countries. Even though in times of crisis, such is the case with the coronavirus there have been no cases of government infringement over the civil society sector.</p> <p>In similar lines argue also data obtained by the Kosova Police. Data show that in 2020 were held 164 public assemblies, which figure is significantly lower compared to 532 held one year before. From the total of 13 public assemblies forbidden in 2020, only two of them were accompanied by a written explanation. No appeals were made to the police for banned or restricted assemblies.</p> <p>Despite the pandemic related measures and decrease in number of protests organized and attended by the CSOs, the positive trend of increase in protests organized by citizens to make their voices heard over a variety of issues is going on. Even though during the last year due to the corona virus were imposed several constrains on everyday lives, especially on the freedom of assembly, Kosovars still have found creative ways to make their voices heard. For a few days, residents all around the country protested from their balconies and windows of their homes by banging pots and pans to condemn Kosova politicians for “causing drama and uncertainty” over the future of the country’s leadership in a middle of a pandemic. Another such example is the protest of driving schools from their cars against the Government’s decision that suspended driving tests. A group of citizens expressed their dissatisfaction with the absence of visa liberalization for Kosova citizens through a symbolic action in front of the European Union office in Kosova. Some of the protest signs read “Kosova cannot breathe”, “Yes to Kosova” and “Say no to racism”. An artist issued a performance in front of the Constitutional Court’s building condemning its decision, which gave the right to President Hashim Thaçi on the issue of the mandatory for the formation of the new Government. Another example is war emerged and veteran CSOs that organized protests in major cities of Kosova with 99 participants, which was the number allowed to gather in public squares according to measures then in force related to the spread of the COVID-19. Online petitions were commonly used to raise awareness and call for action as it was the case with the murder of the 11-year-old boy, Kujtim Veseli, where an apology and justice was requested from the Kosova Police and the judiciary institutions. Another indication about this positive trend is that despite being denied a permission by the police, 20 protests were nevertheless held, a number four times higher compared to 2019. Statistics obtained from Kosovo Police show that no counter-assembly was prohibited, whereas four spontaneous assemblies were dispersed due to a lack of notification. In total, five public assemblies were dispersed in 2020, a number two times lower compared with the assemblies dispersed in 2019. In practice, a counter protest was organized in close vicinity to another protest, where the first group of protesters was condemning construction of a religious object, whereas the latter were supporting the construction. Also, statistics provided by the public relations office within the Kosova Police, claim that force was used in one public assembly, while four protesters were detained.</p> <p>Freedom of expression: On the other hand, a positive trend of CSOs enjoying freedom of expression continues also this year. In practice, similar to the previous reporting period CSOs did not report problems and difficulties when exercising this right. Ninety-five percent of respondents claimed to neither have been pressured when using critical speech, nor when their critique targeted state authorities. Whereas 96% of CSOs stated to have not been threatened due to their critical opinions. There have been no reported cases of CSOs being sanctioned or imprisoned because of critical reporting. These findings were cross checked with interviews and focus group discussions.</p>
<p><b>1.2.a. 6 % of total workforce is employed in CSO sector (EU average)</b></p>	<p>(*) Accurate data on the number of employees in CSOs is available (permanent, part-time, both type of employees).</p> <p>(*) Accurate data on the number of employees in CSO is available on the annual level (permanent, part-time, both type of employees).</p> <p>(*) ____ is the total number of employees in CSO (if data is available).</p> <p>(*) ____ % of total workforce is employed in CSO sector (if data is available).</p> <p>(*) In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?.</p>	<p>Data obtained from the TAK show that in 2020, 929 organizations declared employees, yet the TAK did not provide data on the total number of employees. Whereas data obtained from Kosova Pension Trust show that last year 4,412 CSOs employees paid tax contributions the entire year. Since not all the data are offered by the TAX Administration of Kosovo, it is impossible to create a full picture of employees and compare to the last report.</p>

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Benchmark	Elements per indicator	Results (Kosovo)
<p><b>1.2.b. Number of volunteers in CSOs is increased for 50%</b></p>	<p>(*) Accurate data on the number of volunteers in CSO is available.            (*) The data on the number of volunteers in CSO available on annual level.            (*) ____ is the total number of volunteers in CSO (if data is available).            (*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO?            (*) Accurate data on the number of voluntary hours implemented in CSO is available.            (*) Data on the number of voluntary hours implemented in CSO is available on the annual level.            (*) ____ is the total number of voluntary hours implement in CSO (if data is available).            (*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO?            (*) ____% of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>There have been no changes on the legal framework on volunteering during 2020, besides the work on drafting the concept document that it is going on since 2017. Objectives of the concept document include: defining principles, conditions and rights of volunteers, setting up a volunteer support body as well as establishing mechanisms for monitoring and evaluation of volunteer work.</p> <p>The legal framework on volunteering constitutes of the Law 03/L-145 on Youth Empowerment and Participation, that regulates volunteering of youth aged 15-24, and the Administrative Instruction no.01/2016 on youth voluntary work that establishes procedures of registration, verification and certification of volunteers. In the previous years, interviews have shown similar results as the desk research on the drawbacks of the legal framework on volunteering. CSOs have stated that since the current legal framework addresses only volunteering of youth, does not take into account all the peculiarities of the volunteering, in particular issues such as: ambiguity if volunteers are to be payed pension contributions; if a salary is to be provided to a volunteer, additionally the definition of what entails a voluntary engagement remains to be clarified.</p> <p>On this regard, in 2020 has also started the amending process of the Law on Youth Empowerment and Participation, that touches also upon youth volunteering. Long held criticism regarding the aging limitation has been taken into account only to a small extent. The draft law has extended its definition by allowing volunteering of individuals up to 29 years on youth empowerment activities. The current aging limitation on the existing law is 24 years old. The Administrative Instruction defines the following incentives for volunteers such as access to capacity building activities as well as expenses covered by the provider of the volunteer work. According to survey data 41% of CSOs have had volunteers in 2020, while 41% of respondents regard the legal framework on volunteering as somewhat stimulative and 30% think that the legal framework is not at all stimulative.</p> <p>For a few years now the Ministry of Culture, Youth and Sport has launched a Volunteers Platform, which is an online system that keeps track of number of volunteers and CSOs providing opportunities for volunteer engagement. According to the data by the MCYS, in 2019 the total number of registered volunteers was 10818, with 3500 were passive volunteers, which means they have registered in the Volunteer Platform but have not done any volunteer work. Promotional campaigns such as information sessions co-hosted with civil society organizations have led to the high number of volunteer and CSOs registration in the online platform. In 2019, the total number of CSOs registered in the volunteer platform is 300 CSOs, where approximately half on them have never engaged any volunteer. Last year the number of new CSOs registered in the platform has dropped significantly due to corona virus. According to the interview with the representative of the ministry at the start of the year a significant number of CSOs have opened up calls to engage volunteers through the platform. Nevertheless, after the emergence of the first cases of infections CSOs have cancelled the opportunities for engagement. As a result, in 2020 a total of 60 CSOs were registered in the platform where 35 of them have not opened any calls for volunteer engagement. In 2019 the total number of certified volunteers was around 800, while in 2020 due to obvious reasons this number has fallen significantly to 380 certified volunteers. In order to obtain such a certificate, the number of volunteering hours that should be completed for individuals under 18 years old is 222 hours, whereas for those older the total number of hours required to obtain a certificate is 1107. In 2020, only 40 volunteers have completed 50 hours of volunteer engagement, with 50 hours each. Having in mind the fact that the legal framework in Kosova covers only volunteering of youth aged 14-25 years old, all the data above apply only to this category. In line with the findings introduced above argue also the interviews and the participants in the focus group discussions. According to the interview with the officials of the ministry, individuals older than this age group may be registered to the platform but they will not be certified for their contribution. CSOs interviewed expressed their scepticism with the slow pace of the drafting process of the new law on volunteering, demanding from the Governemnt to speed up the process ensure inclusiveness of CSOs. Also they claimed that the reason why this process is taking this long, is that frequent Government changes in the last three years, have produced also changes in priorities in the policies to be drafted and implemented.</p>

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Benchmark	Elements per indicator	Results (Kosovo)
<b>1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[1]; Legislative framework is stimulative towards promotion of volunteering</b>	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>	<p>Only 47% of respondents regard the legal framework on volunteering as simulative or simulative somehow. The current Labor law does not have any specific provisions on CSOs, meanwhile same requirements as for the other sectors apply also to civil society sector. In practice there is a slight increase of CSOs that benefited from the Government's employment programs. Ten surveyed CSOs have benefited in comparison to only five CSOs in 2019. On the other hand, only eight organizations answered to be aware about any form of incentives provided by public authorities on employment promotion. Similar results have been reported also last year.</p>
<b>1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support</b>	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregistered organizations?</p> <p>(*) Number and types of informal initiatives (grass-root organizations)</p>	<p>Similar to the previous report, Kosova still does not have a targeted/specific legal framework on grassroots organizing. However, although not explicitly, their operation and activity is foreseen under the Law on freedom of association. The Law on Freedom of Association in NGOs does not recognize grassroots as a specific category for exercising this freedom, even though it allows operation of non-registered initiatives. However, although a growing trend of non-formal grassroots initiatives is observed, its operation has still its limitations and problems to access funds and other barriers that hinder their engagement. The focus group with the grassroots revealed several cases showing that whenever these initiatives decide to be vocal about certain issues and exercise public pressure either towards public institutions or private sector, their representatives are threatened to lose their jobs and face requests to cease their activity. Therefore, it was recommended that CSOs and donors supporting grassroots establish a mechanism where citizens could report the threats and get advice on how to proceed. Additionally, the general public needs to increase awareness that community problems can be addressed not necessarily only through a registered CSO, but also through citizen's organization around a non-registered initiative. Yet, according to the focus group participant's access to funds and effectiveness of their actions is increased when they obtain the legal status.</p>
<b>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</b>	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules?</p>	<p>There were no changes compared to the previous report on Kosova's legislation on financial reporting and accounting rules which does not take into account the specific nature of CSOs. Financial reporting requirements are twofold: reporting financial transactions and annual financial statements to the Tax Administration, as well as reporting the following tax payments must also be reported where applicable: payroll tax, corporate tax, property/rent tax and pension contribution tax. Reporting to the NGO Registration Department is mandatory for organizations with Public Benefit Status. Reporting requirements to the Tax Administration, as well as sanctions for failing to fulfill these reporting requirements do not take into account peculiarities of CSOs but are identical/proportionate to businesses. Only PBOs are subjected to specific reporting requirements such as annually submitting their financial and narrative reports to the NGO Department. PBOs with an income higher than €100,000 are required to submit an external audit report. Similar as in the previous report, the practice has shown that 50% of respondents agreed that reporting requirements (to TAK, FIU) are in accordance to their size and type of CSO, and 60% agree that they are easy to comprehend and implement. On the other hand, majority of CSOs interviewed expressed that the SPP status does not bring any benefits for their CSOs, besides constituting a burden for which they have to report to the DNGO. Also one CSO expressed that even that CSOs are exempt from the custom tax, public officials had difficulties complying with the procedures to implement such principle in practice. To conclude, CSOs in general tend to go the long way, rather than using available tax exemptions due to bureaucratic procedures and lack of capacities from the public officials to implement these concepts.</p>

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Benchmark	Elements per indicator	Results (Kosovo)
<p><b>2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)</b></p>	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.            (*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?            (*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.            (*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.            (*) If yes, how many different formats are there?            (*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	<p>There have been no changes on the legal framework on tax benefits for CSOs. A number of CSOs sources are tax exempted such as: grants, donations and subventions based on the Explanatory Decision published by the KTA in 2016.</p>
<p><b>2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving:</b>            - tax relief in the amount of 5 % of taxable income for corporations,            - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2]  <b>2.2.a.2. 60% of corporations use tax incentives when donating to CSOs</b>  <b>2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs</b></p>	<p>(*)The legislation provides for stimulating tax incentives for corporate giving.            (*) If yes, tax relief in the amount of 3 -5 % % of taxable income for corporations is available.            (*) The legislation provides for stimulating tax incentives for individual giving.            (*) If yes, tax relief in the amount of ___ % of taxable income for individual persons is available.            (*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)?            (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available.            (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level.            (*) ___ % of corporations taxpayers donated to CSOs during the previous year.            (*) ___ % of individual taxpayers donated to CSOs during the previous year?</p>	<p>There have been no changes nor on the tax legislation regarding tax incentives on corporate and individual giving, since 2010 and 2015 respectively. In 2020 the Government has decided to remove from its legislative agenda the amendment of the Law on Personal Income Tax and the Law on Value Added Tax. Both laws are moved in the legislative program of the coming year. Similar to the previous findings, interviews and focus group discussions equally stressed out the need to diversify the funding sources therefore higher attention should be paid to individual and membership fees sources.            The Law on Corporate Income Tax and that on Personal Income Tax offer 10% deductions of the taxable income of individuals, corporations and other sources, if those donations aim humanitarian, health, education, religious, scientific, cultural, environment protection and sport purposes. The eligible recipients of donations are CSOs and any other non-commercial organization that directly performs activities in the above mentioned areas. The provisions for CSOs in the Law on Corporate Income Tax remain ambiguous and it is not clear whether the exemptions on the standard corporate tax are applicable to all CSOs or only to those with Public Benefit Status. In the first half of 2017 came into force the law on Sponsorships in the area of culture, youth and sports. The law, which does not specifically mention CSOs among tax exemption beneficiaries, but mentions only activities that may be tax exempted, provides 20% income tax exemption for youth and culture related activities based on the Corporate Income Tax. Additionally sponsorship's income is exempt from all taxes. From the information given above it can be concluded that legal framework contains positive provisions regarding tax benefits on donations, particularly for those from private donors. Both laws that regulate donors tax exemption, each offers 10% tax deduction but only for a limited number of publicly beneficial activities, which is far less than the list of public benefit activities determined in the CSO Law. Compared to the list of PBS activities in the new CSO law excluded areas are: protection and promotion of human rights, support to democratic practices and civil society, consumer protection, refugee assistance and support.            As a result, the Public Benefit Status does not play any role in receiving such benefits, making the fiscal legislation incoherent with the public benefit status of the CSO Law. In 2020, there were no developments regarding drafting of a policy on Corporate Social Responsibility. CSR is not a common concept among private companies in Kosovo and as a concept is not promoted by the state.</p>
<p><b>2.3.a. Income from CSOs mission-related economic activity[3], is tax free</b></p>	<p>(*) Are CSOs engaged in conducting economic activity?            (*) If yes, what are the challenges they are facing?            (*) According to legislation, the income from CSOs mission-related economic activity is tax free.            (*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	<p>There have been no changes on the legal framework regarding CSOs engagement in economic activities. They are allowed to engage in economic activities in order to support their activities in line with the non-for-profit principle. Legislation allows CSOs to engage in economic activities both directly or by owning property and assets. Income generated from such activities should be used only for purposes related to organizations' mission. Financing of organizations whose activity does not coincide with the legal order and international law is prohibited.</p>

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Benchmark	Elements per indicator	Results (Kosovo)
		<p>Civil society organizations besides economic activities are allowed to use foreign and private sources of funding, whereas the legislation in force does not prohibit it in any form. The anti-money laundry and prevention of financing of terrorism law used to contain provisions that asked CSOs to require permission before accepting foreign funds either in cash or via a bank transfer, but after the law has been amended such restrictions have been removed. The law on freedom of association in CSOs, recognizes the right of CSOs to raise funds also from individuals, corporations and other sources without limitations.</p> <p>Similar to the previous years, 76% of CSOs in Kosova do not engage in economic activities. From the remaining of the CSOs 11 of them claimed to have been engaged in service provision in comparison to eight of them that have been engaged in sell of goods. Four CSOs have listed excessive administrative requests as an obstacle when engaged in economic activities, while complicated accounting rules was mentioned as an obstacle by two CSOs. Two organizations have listed among obstacles complicated reporting and monitoring rules. Twenty-three percent of CSOs stated to have not perceived any difficulties when engaged in economic activities.</p> <p>In practice, civil society organizations have not reported for restrictions to receive foreign funding. Fifty six percent of CSOs have responded to have received foreign funding in 2020. For 27% of them foreign funding made their entire budget. On the other hand, four organizations claimed that around 90% of their budget came from foreign funds, while 80% of the total annual budget is comprised from foreign funds for three other CSOs. Three CSOs answered that half of their budget it is comprised by foreign funding, while the rest of CSOs reported lower portions of foreign funding composing their budget in 2020. Individual and corporate funding it is a scarce method of funding for CSOs in Kosova, both in terms of frequency and share in the total budget of an organization. Only nine CSOs responded to have received individual funding. From that total only for one organization the entire budget for 2020 was derived from individual donations. For three other CSOs half of their budget in the last year came from individual donations, whereas two other organizations reported one third of their budget came from individual donors. A slightly higher number of CSOs have reported donations from corporate giving. From the total of thirteen CSOs that received corporate donations in 2020, for only two of them the entire budget was comprised from this type of funding. Five CSOs stated that half of their budet for the last year came from corporate donors.</p>
<p><b>2.4.a.1. Public funding for CSOs is increased for _%</b></p>	<p>(*) Data on the amount of public funding of CSOs is available.            (*) Data on the amount of public funding of CSOs is available on the annual level.            (*) If yes, _____ EUR public funding is available for CSOs on central level.            (*) No Available data is for public funding on local level.            (*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	<p>According to our research there is a decrease in number of CSOs that were given public funds in 2020. Only twenty-three organizations were given public funds in comparison to 37 CSOs in 2019, that received public funds either from the central or local government. Most received grants for specific activities or projects, while eight CSOs were given institutional grants. Only one organization received co-financing for EU projects. Similar to the previous report, Kosova still does not have a targeted/specific legal framework on grassroots organizing. However, although not explicitly, their operation and activity is foreseen under the Law on freedom of association. The Law on Freedom of Association in NGOs does not recognize grassroots as a specific category for exercising this freedom, even though it allows operation of non-registered initiatives. However, although a growing trend of non-formal grassroots initiatives is observed, its operation has still its limitations and problems to access funds and other barriers that hinder their engagement. The focus group with the grassroots revealed several cases showing that whenever these initiatives decide to be vocal about certain issues and exercise public pressure either towards public institutions or private sector, their representatives are threatened to lose their jobs and face requests to cease their activity. Therefore, it was recommended that CSOs and donors supporting grassroots establish a mechanism where citizens could report the threats and get advice on how to proceed. Additionally, the general public needs to increase awareness that community problems can be addressed not necessarily</p>



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Benchmark	Elements per indicator	Results (Kosovo)
		<p>only through a registered CSO, but also through citizen's organization around a non-registered initiative. Yet, according to the focus group participant's access to funds and effectiveness of their actions is increased when they obtain the legal status.</p> <p>Based on their organizations experiences around 60% of respondents consider public funding insufficient to meet their needs. The system of public funds distribution in Kosovo is decentralized, also shown in the government's annual publication of the lists of CSO beneficiaries and the amounts they are allocated. The government's report for 2019 (published in 2020) claims that the monitoring and reporting systems are functional without providing any more details. Public institutions have not yet managed to incorporate specific budget lines for CSOs support in the annual budget even though it is mandatory. In late 2020, a meeting between KCSF and other civil society organizations with the representatives of the Ministry of Finance prompted the latter to promise that in 2021 the Ministry will initiate creation of budget codes. This is the first step that would lead to inclusion of specific budget lines for civil society financial support in the annual budget. The government's report on public funds distributed to CSOs allows researchers to compare the amounts distributed to CSOs. The Annual Report on Public Funds Distributed to NGOs shows that in 2019, around €21 million were distributed to CSOs compared to €2.3 billion of the total annual budget. When KCSF filtered and sorted the lists of beneficiaries, it turned out that from €21 million reported as public financial support, only €7 million were distributed to civil society organizations. The rest went out to federations, sports clubs, economic operators, marketing services provided to public institutions, services provided by CSOs on behalf of state institutions, religious institutions, and public institutions mistakenly categorized as CSO. CSOs received an average grant payment of €8,282.03. Such small amounts of grants build further on the knowledge that grants for projects/activities prevail public financial support, which makes it not a sustainable source of funding for civil society organizations in Kosovo.</p> <p>Lists of public funds beneficiaries reveal that public institutions categorize funds allocated for sports clubs, federations, religious institutions, private schools, art ensembles, and city theatres, as support for civil society organizations. As an illustration the total amount of public financial support given to federations and sports clubs is € 7,935,025.96 almost the same amount that was given to CSOs € 7,223,039.06. Additionally, €1.7 million was distributed to veteran's organization without open calls, in contravention of the criteria and forms set by the regulation on public fund disbursement. Despite the fact that as nominal values, public funds distributed to CSOs are increasing from year to year (€16 million in 2017, €24 million in 2018, €21 million in 2019) lists of beneficiary's analysis turns out that there is a slight decrease in percentage of public funds distributed to CSOs. In 2017, 42% of public funds went to civil society organizations in comparison to 38% in 2018, and similarly in 2019 34% of public funds went to civil society organizations.</p>
<p><b>2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation</b></p>		<p>The Government did not provide neither the budget nor the human resources it committed to the 2013-2017 strategy. The Ministry of Finance pledged a budget of €137,960 to advance the Strategy's implementation. However, aside from meetings held at government premises, which were covered by the budget of the Office of Good Governance (OGG), all other activities were made possible through donor support. Similarly, the government has committed a budget of €235,500 for implementation of the Strategy and its Action Plan, which entails indicators, objectives, intended results and a timeframe. Additionally, the Strategy foresees hiring two specific staff members solely engaged for the purpose of its implementation.</p>

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Benchmark	Elements per indicator	Results (Kosovo)
<p><b>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</b></p>	<p>(*)The legal framework for public funding provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programing of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>	<p>There have been no changes in legislation regarding public funds availability and distribution compared to the year 2019. Since 2017, has entered into force the Regulation MF-NR-04/2017 on criteria, standards, and procedures on public funds distribution for CSOs. Its implementation is mandatory for central and local level institutions. It is the first policy that regulates public funds distribution to CSOs, it targets the whole sector, and it was signed after a thorough cooperation between public officials and civil society. In 2020 the Strategy for Government-CSO cooperation 2019-2023's objective on building a co-financing scheme for EU funds for CSOs has not had any development, while the working group has held only a few meetings because of the limitations imposed by the COVID-19 pandemic.</p> <p>The regulation has built the decentralized system of public funds distribution based on best international practices and standards, therefore each public institution is responsible for distributing its own funds aligned to their strategic objectives and field of operation. The Regulation requires public funds meant for CSOs to be planned within the annual state's budget. The procedure entails Ministry of Finance upon request creates specific budget codes for each public institutions that intend to distribute public funds. This is related to preparations of the annual budget for the following year where number of requests overpass the meant budget, therefore Ministry of Finance takes the final decision on priority areas to support. Yet, since the entry into force of the Regulation such codes were not created while the annual state's budget of 2020 besides common budget lines like cultural services, youth and sports and gender issues includes no specific lines for CSO funding. In addition, unlike the previous years, this year only the Istog Municipality included budget lines that entail funding and co-funding of projects together with CSOs. Whereas when the Rahovec municipality officials were asked through a request for access to public information why this year they have dismissed from including a specific budget line in the state's budget tabkes for funding CSOs, they answered that such budget line represents a capital investment and as such it cannot be included. However, the municipality through its Directorate of Culture, Youth and Sports will continue providing financial support to CSOs according to the framework of subsidies. Every public fund provider is obligated by the Regulation to plan its financial support based on the annual state's budget in line with their priorities, strategic objectives and in consultation with civil society organizations. The Regulation specifies that Evaluation Committee should consist of five members one of which should be a representative of CSOs, chosen via a public call. The Regulation in force established uniform criteria for every public funds provider, guidelines and documents for applicants to submit, also it prescribes the entire process of selecting the beneficiaries. The call must remain open for at least 15 working days and is to be published on each provider's website. Within seven days after the call is closed, preliminary results should be published online, also all applicants should be informed in the written on the status of their application. This list becomes final only after the Complaint Commission has considered all complaints, in a timeframe of five days from the day of submission. Article 19 of the Regulation requires from all public financial support providers to prevent all conflicts of interest upon selection of beneficiaries as specified by applicable legislation. The entry into force of the Regulation for the first time has set a system of monitoring and evaluation of public funds. Provisions of the Regulation state that for each signed contract the provider of financial support assigns a responsible official/team for monitoring the implementation of the project/program. Monitoring of financial support is to be done through regular and financial visits to beneficiary CSOs in order to ensure compatibility with Regulation requirements and fulfillment of the purpose for which financial support is provided. Additionally, beneficiaries are obligated to report on regular basis regarding the implementation of their projects/programs. Regarding COVID-19 impact over publiv funds distribution, civil society organizations were not initially included in the Government's designed help package to mitigate the effects of the pandemic. After the introduction of the Emergency Fiscal Package, KCSF issued an official request to the Ministry of Finance to ask for inclusion of the civil society sector among</p>

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Benchmark	Elements per indicator	Results (Kosovo)
		<p>other the beneficiaries. Afterwards, the Ministry announced that CSOs are eligible beneficiaries from the Emergency Package. An exception were CSOs whose donor's finances were not impacted by Government's measures related to COVID - 19 pandemic. Whereas by the end of the year after several failed attempts the Government finally managed to pass in an Assembly meeting the Law on Economic Recovery. Despite the measures enlisted that the Kosovo's Government should employ to mitigate the impact of COVID-19 over the economy such as: amendments in the law on Corporate Income Tax, law on Tax Administration and Procedures, and the law on Value Added Tax; no specific beneficiaries are mentioned from such measures. Later on through Government decisions has been announced that changes on the law of Corporate Income Tax and Value Added tax are moved to the Legislative Agenda of the next year. Furthermore, the law does not specify any procedures on how the beneficiaries will benefit from these measures. KCSF has provided its comments on the draft law demanding the reversal of the public consultation phase since there was no adherence to the legal deadlines, as a result the draft law does not take into consideration the needs of the civil society sector and of the marginalized groups such as women and minority groups.</p>
<p><b>3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs</b> [4]</p>	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>(*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, n practice is there?</p> <ol style="list-style-type: none"> <li>1. adequate access to information;</li> <li>2. sufficient time to comment;</li> <li>3. selection and representativeness / diversity of working groups;</li> <li>4. acknowledgement of input;</li> <li>5. degree to which input is taken into account;</li> <li>6. feedback / publication of consultation results.</li> </ol> <p>(*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	<p>According to the OPM/OGG's annual report on public consultations at the central level of governance, in 2020, 181 of 184 policy documents adopted completed the written consultation process through the Online Platform. Yet, it is unclear if all compulsory elements that make a written public consultation process complete and effective are taken into consideration. Additionally, the report does not provide information about whether other methods besides written consultations have been used in order to ensure a wider outreach of CSOs and citizens. On the other hand, KCSF's analysis of the public consultation process has shown that from the total of 232 policy documents planned through the legislative agenda, annual plan of strategic documents and the annual plan of concept documents only fifty-six of them have gone through the written consultation process through the online platform. From 139 draft laws planned in total, only thirty-nine of them went through the written consultation process, out of which only five were approved in a government meeting. Fourteen concept documents went through the written consultation phase, out of fifty-seven planned initially, and only five were approved in a government meeting. From 36 strategic documents planned for the year, three of them went through the phase of written public consultation and only one got approved in the government meeting.</p> <p>There is a slight increase of CSOs claiming they were not engaged in policy making processes. The pandemic and the preventive measures to combat its spread have had their impact also in the public consultation process. Government officials interviewed stated that the process has entirely stopped at the start of the pandemic only to resume latter mainly through the online written consultation processes, a challenging process for both CSOs and the public institutions to adjust. As such, eighty percent of civil society organizations reported to have not been involved in the drafting process of policies/legislation during last year, neither via invitation from a public institution nor initiated participation on their own. Survey shows that public institutions have been reluctant to include CSOs in decision-making processes. Sixty – two of the interviewed organizations said they were never invited to participate in public consultations. Only 8% of surveyed CSOs said they are regularly invited to participate in public consultations, while 29% said they are invited from time to time or once in a while. Out of those invited to participate in decision-making processes, 18% of organizations said they received invitations in the early phases of the consultation process, a figure significantly lower compared to 2019 (60%). Only 14 CSOs said they had been provided with sufficient information on the content of the draft policies. Nine per cent of CSOs said they were given enough time (15-20 days as stipulated by law) to comment.</p> <p>Percentage of CSOs that claimed that their comments were fully accepted in a public consultation process halved, compared to the last year data. Only 6% of CSOs stated the</p>

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Benchmark	Elements per indicator	Results (Kosovo)
		<p>previous statement, while 62% of organizations stated that their comments were partly taken into consideration. Civil society organizations whose comments were refused received written feedback only in 13% of cases.</p> <p>Seventy percent of organizations stated that local level of governance publishes draft policies and draft laws on time. Similar percentage was reported also for the central level government institutions, with around 71% of organizations saying that draft policies and regulations are published on time. Sixty-eight percent of respondents said the Kosovo Assembly publishes on time its draft policies and laws on time. Similar to the previous years interviews have highly evaluated the legal framework in place, also saying that civil society organizations do have a say and their opinions are taken into consideration when commenting on policy proposals. Yet, CSOs interviewed which mostly consist of well established organizations stated that they use the alternative channels of communication created during their experience and work with relevant public institutions to push forward their feedback. Yet, focus group participants stated that they rarely participate on public consultation processes and showed no knowledge about the existence of the online platform for written public consultation.</p>
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level</b> [5]</p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general</li> <li>2. representation of smaller/weaker CSOs</li> <li>3. its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p> <p>(*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the __ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	<p>There have been no changes regarding involvement standards of CSOs in policy making processes. The entry into force of the Regulation no. 05/2016 on Minimum Standards for Public Consultation in January 2017, marks an important step towards CSO and general public inclusion to decision making processes. Until recently public consultations did not follow a set of standards nor a systemic procedure, whereas now specific requirements and deadlines apply. The Regulation stipulates that participation of CSOs and general public is mandatory for central level institutions except the Assembly. The Government is obligated to conduct participatory decision – making processes starting from legislative Agenda drafting. A mechanism derived from the Regulation is the online platform for written public consultation, launched in February 2017. A Standard deadline for submitting written feedback is 15 working days, whereas for more complex acts Regulation allows extending this deadline to 60 days. The proposing body is obligated to publish on their website the final report of public consultation which contains the comments received and their addressing. If a proposing body does not organize public consultations accordingly, the Regulation asks to restore the process from the stage where participatory decision making is mandatory. In previous years' civil society organizations have advocated for similar legal provisions also in the municipal level. As a result, in December 2018, the Ministry of Local Governance Administration adopted the Administrative Instruction no.04/2018 on Minimum Standards on Public Consultation in municipalities. The initiative on itself indicates a positive sign, nevertheless legal provisions lack many of the necessary steps for effective implementation, such as: lack of specific standards, deadlines or implementation mechanisms. Characterized by a prolonged drafting process, the Rules of Procedure of the Assembly are still in the amending phase. In this regard civil society organizations are advocating to address the non-mandatory provisions of CSOs inclusion to policy making.</p> <p>Mechanisms for CSOs cooperation - In 2020, the Ministry of Local Government has intensified its meetings with civil society organizations through a newly adopted mechanism for cooperation with CSOs. Besides representing a positive development on including the civil society representatives on decision making processes this mechanism is characterized by a small number of CSO attendees and the mechanism has not yet adopted its Rules of procedures. As such, this mechanism has a long way to go in terms of increasing the participation of civil society representatives in order to be regarded as an efficient tool for public consultation with the civil society sector.</p> <p>The Council for implementation of the Government Strategy for Civil Society Cooperation is the joint body mandated to monitor and report on the implementation of the Strategy's activities.</p>

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Benchmark	Elements per indicator	Results (Kosovo)
		<p>The Office for Good Governance within the Office of Prime Minister (OGG/OPM) which is the Secretariat of the Council also serves as the focal unit of the Government for civil society cooperation. Regarding other mechanisms Government Kosovo Assembly used to have its Office for Donors Coordination and Civil Society relations. Nevertheless, a recent interview with the officials of Kosovo Assembly yielded that the office has been shrunk into another department that for Media and Mass Communication. Declaration of partnership with civil society has been mentioned as the only mechanism in place for cooperation with CS. While activities in which civil society is regarded as the main contributor entail: event management and promotional events organizing. All of the above are indicators of shallow inclusion and cooperation with CSOs from the Kosovo Assembly. Another mechanism that supports cooperation with civil society is the National Council for European Integration led by the Presidency.</p>
<p><b>4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)</b></p>	<p>(*) % of CSOs that have published their governance structures (*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)</p>	<p>Survey data show majority of CSOs developed internal documents such as Rules of procedure mentioned in 92% of cases, followed by Rules of Procedure of the Assembly/Board with 78% and 75% of CSOs developed Financial Regulation. In similar percentages are mentioned staff contracts and Code of Conduct. Compared to last report, an increase in presence of such documents it is noted, also confirmed through interviews and focus group discussions. However, they noted that most of the time this presence is donor's induced rather than proactive from the civil society side, mostly related to the financial constraints to develop such documents. Twenty three percent of CSOs have at least one document published on their webpage, whereas 34% of organizations do not have a website. Twenty two percent of CSOs answered they have published only their organization's structure. When asked to assess themselves in terms of accountability and transparency, survey shows that CSOs regard themselves in good terms but the sector needs improvement on this regard. Forty percent of organizations claim they are fully transparent and accountable, 31% assessed themselves as transparent and accountable while, 13% of respondents stated they do not know how to make this assessment since they were not active during the last year. When asked to assess the other CSOs, forty-five percent stated that the sector is somewhat transparent and accountable, while 22% of respondents stated that CSOs are transparent and accountable.</p>
<p><b>4.2.a.1. 80 % of surveyed trust to NGOs in their country</b> <b>4.2.a.2. 80% of the general population believes that BGOs support dealing with problems in their country</b></p>	<p>(*) CSO in your country are thruswothy. (*) Citizens in your country trust in CSO. (*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges. (*) The citizens and CSOs consider the CSOs as having impact over decision-making processes. (*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.</p>	<p>In comparison to the last edition, citizens feel more reluctant towards the civil society sector. Only 42% of citizens think that the civil society sector can be trusted, compared to 53% in the last edition. There is a slight decrease of citizens that think civil society is doing good job from 48% to 40%.</p>
<p><b>4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available</b></p>	<p>The level of transparency of CSOs in terms of publishing financial and annual reports (including audit). % of CSOs that publish financial accounts % of CSOs that publish annual reports % of CSOs that publish audit report</p>	<p>Around 70% of CSOs stated to haven't done any external audit in 2020, which is mandatory for CSOs with income higher than €100,000. There is a slight decrease of CSOs that have undertaken at least one audit during a year from 18% to 14%. Interviews yielded a common understanding amongst respondents that civil society organizations need improvement in terms of publishing their financial and audit reports. This applies even for well established organizations, for which it is said most of the cases do not publish their auditing reports, whereas most CSOs post only their activities or do not update their websites at all. It is said that even in the rare cases when there is some sort of transparency it is important to be authentic</p>



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Benchmark	Elements per indicator	Results (Kosovo)
		rather than donor driven. CSOs part of the focus group with the women organizations stated the need to have specific coverage for auditing services. Because most calls for funds require from CSOs to have finished the auditing process, which is a costly process that can be carried only by well established organizations. As a result, they cannot apply in most calls since cannot meet this criterion.
<b>4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators</b>	<p>% of CSOs that monitor the results of their work by introducing baselines and quality indicators</p> <p>% of CSOs that evaluate the impact of their work by introducing baselines and quality indicators</p>	Monitoring and evaluation of projects and programmes of CSOs remain a relatively new concept also for this year. fifty three of surveyed CSOs have conducted monitoring of their projects while 52% answered to have done evaluation of their work, based on certain indicators or methodology either for their organizations needs or conducted for projects evaluation. On the other hand, CSOs that have not conducted M&E mentioned absence of funds and activities. CSOs interviewed also stated that monitoring and evaluation it is mostly done at the end of a project, only if it is required by the donor. Otherwise it is a costly process that also requires adequate and specific human resources.
<p><b>5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities</b></p> <p><b>5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent</b></p>	<p>% of CSOs that have developed strategic plans</p> <p>% of CSOs that have developed strategic plans (including HR development activities)</p>	Similar to the previous reporting period CSOs in Kosova usually make short term planning for their work, either in terms of strategic documents or plan for activities. Yet it is noted a significant decrease of CSOs that plan their work between 6-12 months, from 78% in 2019 to 54% in 2020. Twenty one percent of CSOs plan their work for periods shorter than six months. On the other hand, only seven organizations reported planning their for periods longer than 36 months. Focus group discussions support this claim and mostly emphasise the need of institutional grants for long term planning. On this regard. Networks have developed strategies in cooperation with their constituencies also enabled by donor's support. Yet, they engage in activities outside their strategies that fall within their scope of work. The same applies to organization working for women empowerment which are in the process of compiling their strategies but as a process depends on the availability of funds. On the other hand, grassroots throughout the year include constituencies when planning their work, which is mostly done through operational plans at the start of each year. As a result vast majority of CSOs stated that according to their area of work, they find it relatively hard to find and hire new staff.
<b>5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals</b>	% of CSOs that engage in advocacy activities based on research that provides adequate argumentation	Majority of CSOs (96%) that have commented on draft policies and laws stated their comments were evidence based.
<b>5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network</b>	<p>Data on CSO networks active in your country is available.</p> <p>How many active CSO networks are there in your country?</p> <p>How many CSOs in your country are active in at least one CSO network?</p>	Similar to the previous report, CSOs report low levels of networking with each other. Forty five percent of CSOs surveyed are not members of any network, whereas eighteen percent of them belong to one network, while 12% of them are part of two networks. Six CSOs have reported membership in 3 networks, while even smaller portion of CSOs report to be part of four or more networks. Same results noted from the interviews whereas in the focus group with serbian CSOs was demanded higher cooperation between CSOs working on women and children protection.

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Benchmark	Elements per indicator	Results (Kosovo)
<p><b>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan</b></p> <p><b>6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</b></p>	<p>% of CSOs that were able to fundraise according to their strategic plans</p>	<p>A significant proportion of 45% of CSOs were not able to raise enough funds as to ensure continuation of their work. Yet this represents a smaller number of CSOs compared to 72% of CSOs last year. Also there is improvement on the numbers of CSOs that have implemented projects last year compared to the previous report. Thirty percent of CSOs haven't implemented projects last year, while 21% of CSOs implemented only one project in 2020. Fourteen percent of CSOs implemented two projects during the year, while as number of projects implemented per year increases, number of CSOs that were able to do so decreases. On the other hand, both interviews and focus group discussions yielded that there were no shortages of funds due to the COVID-19 pandemic. Donor organizations have provided flexible reporting deadlines and other supportive measures in order to ease carrying out of activities during corona virus times.</p>
<p><b>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</b></p> <p><b>* Sources of funding are grouped as follows:</b></p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>Similar to the previous year, survey data show that foreign funds prevail notably other income sources for CSOs. Even though has been noted an increasing presence of public funds yet it is insignificant compared to foreign funding. As such, 27% CSOs stated that their budget came entirely from foreign funding, for 12 percent of CSOs, 50%-90% of their annual budget comprised foreign funding. Public funds from the central level of governance comprised the entire annual budget of CSOs, whereas for three other CSOs, 50%-70% of total income was from public funds. Public funds issued from municipalities made the entire budget of three organizations, whereas one organization claimed this source of funding comprised their half of the budget. Lower proportions of funds are reported from the other sources of funding i.e; funding from public procurement comprised the entire budget of only one organization. Interviews stressed out the need to diversify income funding as a prerequisite to a more sustainable civil society, especially attention should be paid towards income from individual sources and public service provision. To this end focus group discussions emphasized their need to increase awareness about other funding sources available for the sector and the need to adopt strategies or methods how to approach such sources. Regarding public funding, both interview and focus group participants expressed their reluctance to apply due to lack of transparency and dubious organizations that usually benefit from such funds.</p>

## Montenegro

Benchmark	Elements per indicator	Results (Montenegro)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed</b></p>	<p>Freedom of association</p> <p>(*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices.</p> <p>(*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.).</p> <p>(*) The legal framework provides that registration is not mandatory.</p> <p>(*) The legal framework provides clear, easy and inexpensive registration.</p> <p>(*) The legal framework provides unarbitrary decision making process in relation to registration.</p> <p>(*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly</p> <p>(*) The legal framework provides the right for freedom of assembly for all without any discrimination and is in line with best intern't/European standards and practices.</p> <p>(*) The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies.</p> <p>(*) The legal framework does not require prior authorization of an peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers.</p> <p>4) The legal framework provides only restrictions based on best intern't/European standards and best practices.</p> <p>5) The legal framework enables the organizers to appeal a restriction.</p> <p>Freedom of expression</p> <p>(*) The legal framework provides freedom of expression for all in line with best intern't/European standards and best practices.</p> <p>(*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices.</p> <p>(*) The legal framework does not restrict the communication channels througuh which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>	<p>Constitutional and legislative framework is favourable for exercising freedom of association. CSOs need to register at Ministry of public administration, but that process is easy and in practice without problems. Registration can be denied only if goals in statute of organisation are opposite to Constitution. Mandatory internal strucutre of organisation is defined by Law on NGOs, but orgnisations have freedom to add additional organs if they want. Freedom of assembly is guaranteed by Constitution. Law requires notifying competent authority prior to organising assembly. Assemblies can be prohibited only in exceptional cases. Law also recognises spontaneous assemblies, which can be appealed. Freedom of expression by different means is also safeguarded by Constitution. It can only be limited if it infringes right on dignity, reputation or honour of other person, or if it endangers public moral or security of Montenegro.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p>GUIDANCE FOR THE EXPERT: For this indicator, we need to identify existing GAPS in legislation and GAPS in implementation.</p> <p>Legislation</p> <p>For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Than, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p> <p>Implementation</p> <p>For the purpose of identifying gaps in implementation, please list all relevant laws and documents identified in the previous indicator. Than, based on the questions below, please clearly identify what were the key issues in terms of implementation in practicec that need to be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p>	<p>In practice, freedom of expression during 2020 was limited. There were several cases of people beeing detained or arested for expressing their opinion or insulting public officials on social media. Freedom of assembly was also heavily restricted after the outbreak of COVID-19 pandemic.</p>

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Benchmark	Elements per indicator	Results (Montenegro)
	<p>Freedom of association (*) In practice, can every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc?) (*) Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities? Freedom of assembly (*) Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions? (*) Are the restrictions justified with explanation of the reason for each restriction? (*) Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal? (*) Are simultaneous, spontaneous and counter-assemblies facilitates by the state? (*) Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly? (*) Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)? Freedom of expression (*) Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of. (*) Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	
<p><b>1.2.a. 6 % of total workforce is employed in CSO sector (EU average)</b></p>	<p>(*) Accurate data on the number of employees in CSOs available (permanent, part-time, both type of employees). (*) Accurate data on the number of employees in CSO is available on the annual level (permanent, part-time, both type of employees). (*) ____ is the total number of employees in CSO (if data is available). (*) ____ % of total workforce is employed in CSO sector (if data is available). (*) In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?</p>	<p>Number of employees for 2020 is not available.</p>
<p><b>1.2.b. Number of volunteers in CSOs is increased for 50%</b></p>	<p>(*) Accurate data on the number of volunteers in CSO is available. (*) The data on the number of volunteers in CSO available on annual level. (*) ____ is the total number of volunteers in CSO (if data is available). (*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO? (*) Accurate data on the number of voluntary hours implemented in CSO is available. (*) Data on the number of voluntary hours implemented in CSO is available on the annual level. (*) ____ is the total number of voluntary hours implement in CSO (if data is available). (*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO? (*) ____ of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>Number of volunteers in CSOs is not precisely available, as there are no official registers for obtaining such data. Based on the CAF WGI, there are 8% of volunteers in Montenegro.</p>

## Montenegro

Benchmark	Elements per indicator	Results (Montenegro)
<b>1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[1]; Legislative framework is stimulative towards promotion of volunteering</b>	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>	Current Law on voluntary work is not stimulating volunteering. New Law on volunteering was in parliamentary procedure, but it was withdrawn from the procedure. Regarding employment same rules are applied for CSOs as are for other employers
<b>1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support</b>	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregistered organizations?</p> <p>(*)Number and types of informal initiatives (grass-root organizations)</p>	Grassroots are not obliged to register, which allows them to freely operate. The same applies for unregistered organizations. Unregistered organizations usually can receive funds, but that must be through a registered CSO, as a physical entity can not be given funds. However, state funds cannot be allocated to unregistered organizations, as one of the main criteria for applying to open calls is to provide solution on registration. Number of informal initiatives is not available. Main obstacle for operation of informal organizations is that they to some extent have difficulties establishing a relationship with the government, or other bodies, while the cooperation with other CSOs is on a good level.
<b>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</b>	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules?</p>	Generally CSOs do not have problems with following financial rules but most of them think that same rules that are applied for business organisations should not be in place for CSOs, that they are burdensome and complicated.
<b>2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)</b>	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>(*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.</p> <p>(*) If yes, how many different formats are there?</p> <p>(*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	Financial and tax rules are clear and they are same for all organisations, regardless of their turn-over. All CSOs are obliged to report on their turn over regardless of their size and annual budget. CSOs believe that these procedures are way too complicated, especially bearing in mind that Tax authorities do not differentiate CSOs from any other legal entity nor they have separate register for their reporting.
<b>2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving:</b> - tax relief in the amount of 5 % of taxable income for corporations, - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2] <b>2.2.a.2. 60% of corporations use tax incentives when donating to CSOs</b> <b>2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs donate to CSOs</b>	<p>(*)The legislation provides for stimulating tax incentives for corporate giving.</p> <p>(*) If yes, tax relief in the amount of 3 -5 % of taxable income for corporations is available.</p> <p>(*) The legislation provides for stimulating tax incentives for individual giving.</p> <p>(*) If yes, tax relief in the amount of __ % of taxable income for individual persons is available.</p> <p>(*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)?</p> <p>(*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available.</p> <p>(*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level.</p> <p>(*) ___ % of corporations taxpayers donated to CSOs during the previous year.</p> <p>(*) ___ % of individual taxpayers donated to CSOs during the previous year?</p>	For both corporate and individual giving, tax relief is 3.5% of total income.



## Montenegro

Benchmark	Elements per indicator	Results (Montenegro)
<b>2.3.a. Income from CSOs mission-related economic activity[3], is tax free.</b>	<p>(*) Are CSOs engaged in conducting economic activity?</p> <p>(*) If yes, what are the challenges they are facing?</p> <p>(*) According to legislation, the income from CSOs mission-related economic activity is tax free.</p> <p>(*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	Income from CSOs economic activity is taxed, but if it is used for achieving goals of organisation tax base is reduced for 4.000 EUR.
<b>2.4.a.1. Public funding for CSOs is increased for _%</b>	<p>(*) Data on the amount of public funding of CSOs is available.</p> <p>(*) Data on the amount of public funding of CSOs is available on the annual level.</p> <p>(*) If yes, _____ EUR public funding is available for CSOs on central level.</p> <p>(*) No Available data is for public funding on local level.</p> <p>(*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	In 2020, 6,491,388.96 EUR were planned in the Budget line: Transfer to NGOs in the Budget of Montenegro, which is almost 500,000 EUR more than in 2019. A total of 3,241,812.23 euros was distributed, which is almost 200,000 euros less than in 2019. When it comes to confounding of the EU funded projects in 2020, 1,000,325.20 EUR were planned in the budget, while 857,468.68 EUR were allocated. The call for co-financing is open throughout the year. In 2019, 378,791.4 EUR were allocated for co-financing these projects, and in 2018, that number was 852,273.04 EUR.
<b>2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation</b>		n/a
<b>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</b>	<p>(*)The legal framework for public funding provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programming of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>	Government support for projects of public interest is minimum 0.3% of annual current budget, with additional 0.1% for co-financing projects funded by EU and 0.1% for projects in the area of protecting people with disabilities. The procedure implies public programming of key areas, inclusion of CSOs in the programming process; clear criteria published in calls; contracts and payment and monitoring rules. The procedure however does not regulate deadline for making decisions, which is something CSOs have recognized as the main shortcoming of the Law on NGOs.
<b>3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs [4]</b>	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and</p>	There is obligation for conducting public consultations in preparation of draft laws and to publish reports from them as well as obligation to form working groups. Last year there was 53 public calls to CSOs for participation in working bodies, 19 for public consultations and 32 for public debates.

## Montenegro

Benchmark	Elements per indicator	Results (Montenegro)
	<p>available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>(*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, in practice is there?</p> <ol style="list-style-type: none"> <li>1. adequate access to information;</li> <li>2. sufficient time to comment;</li> <li>3. selection and representativeness / diversity of working groups;</li> <li>4. acknowledgement of input;</li> <li>5. degree to which input is taken into account;</li> <li>6. feedback / publication of consultation results.</li> </ol> <p>(*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level</b> [5]</p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general</li> <li>2. representation of smaller/weaker CSOs</li> <li>3. its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p> <p>(*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the__ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	<p>On national level most significant mechanism for dialogue and cooperation is the Council for cooperation between state bodies and NGOs. Every ministry and local government has a contact person for cooperation with CSOs. There have not been any significant changes in this regard.</p>
<p><b>4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)</b></p>	<p>(*) % of CSOs that have published their governance structures</p> <p>(*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)</p>	<p>61% of CSOs claim they publish their organizational structure, 73% publish their statutes.</p>

## Montenegro

Benchmark	Elements per indicator	Results (Montenegro)
<p><b>4.2.a.1. 80 % of surveyed trust to NGOs in their country</b></p> <p><b>4.2.a.2. 80% of the general population believes that BGOs support dealing with problems in their country</b></p>	<p>(*) CSO in your country are thruswothy.</p> <p>(*) Citizens in your country trust in CSO.</p> <p>(*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over decision-making processes.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.</p>	<p>58% of citizens trust in CSOs, while that number in 2019 was 54%. Both CSOs and citizens perceive CSOs as one of the key actors in different areas and ones that can have the impact on changes.</p>
<p><b>4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available</b></p>	<p>The level of transparency of CSOs in terms of publishing financial and annual reports (including audit).</p> <p>% of CSOs that publish financial accounts</p> <p>% of CSOs that publish annual reports</p> <p>% of CSOs that publish audit report</p>	<p>73% publish annual financial reports, 58% narrative reports, while 5% publish independent audit reports.</p>
<p><b>4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators</b></p>	<p>% of CSOs that monitor the results of their work by introducing baselines and quality indicators</p> <p>% of CSOs that evaluate the impact of their work by introducing baselines and quality indicators</p>	<p>58% of CSOs state they continuously monitor the results of their work using baselines and quality indicators, 50% evaluate their work based on baselines and quality indicators, while 54% regularly collect data from their users, donors and partners.</p>
<p><b>5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities</b></p> <p><b>5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent</b></p>	<p>% of CSOs that have developed strategic plans</p> <p>% of CSOs that have developed strategic plans (including HR development activities)</p>	<p>54% of CSOs have developed strategic plans, while 19% have developed human resources strategic plans.</p>
<p><b>5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals</b></p>	<p>% of CSOs that engage in advocacy activities based on reserch that provides adequate argumentation</p>	<p>50% of CSOs engage in advocacy activities based on research that provides adequate argumentation.</p>
<p><b>5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network</b></p>	<p>Data on CSO networks active in your country is available.</p> <p>How many active CSO networks are there in your country?</p> <p>How many CSOs in your country are active in at least one CSO network?</p>	<p>There are 269 networks in Montenegro.</p>

## Montenegro

Benchmark	Elements per indicator	Results (Montenegro)
<p>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan</p> <p>6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</p>	<p>% of CSOs that were able to fundraise according to their strategic plans</p>	<p>26% of CSOs have fundraising strategic plans.</p>
<p>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>The EU remains the largest donor with 41% of CSOs stating it as primary donor. Second largest donor are ministries in the Government of Montenegro, while the third are embassies and other foreign donors.</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed</b></p>	<p>Freedom of association (*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices. (*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). (*) The legal framework provides that registration is not mandatory. (*) The legal framework provides clear, easy and inexpensive registration. (*) The legal framework provides unarbitrary decision making process in relation to registration. (*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly (*) The legal framework provides the right for freedom of assembly for all without any discrimination and is it in line with best intern't/European standards and practices. (*) The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (*) The legal framework does not require prior authorization of an peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers. 4) The legal framework provides only restrictions based on best intern't/European standards and best practices. 5) The legal framework enables the organizers to appeal a restriction.</p> <p>Freedom of expression (*) The legal framework provides freedom of expression for all in line with best intern't/European standards and best practices. (*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices. (*) The legal framework does not restrict the communication channels througih which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>	<p>Freedom of association The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices. The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). The legal framework provides that registration is not mandatory. The legal framework provides clear, easy and inexpensive registration. The legal framework provides unarbitrary decision making process in relation to registration. The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly The legal framework provides the right for freedom of assembly for all without any discrimination and is it in line with best intern't/European standards and practices. The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies. The legal framework does not require prior authorization of an peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers. The legal framework provides only restrictions based on best intern't/European standards and best practices. The legal framework enables the organizers to appeal a restriction.</p> <p>Freedom of expression The legal framework provides freedom of expression for all in line with best intern't/European standards and best practices. There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices. The legal framework does not restrict the communication channels through which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p>GUIDANCE FOR THE EXPERT: For this indicator, we need to identify existing GAPS in legislation and GAPS in implementation.</p> <p>Legislation For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Than, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p> <p>Implementation For the purpose of identifying gaps in implementation, please list all relevant laws and documents identified in the previous indicator. Than, based on the questions below, please clearly identify what were the key issues in terms of implementation in practicec that need to be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p>	<p>Freedom of association The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices. The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). The legal framework provides that registration is not mandatory. The legal framework provides clear, easy and inexpensive registration. The legal framework provides unarbitrary decision making process in relation to registration. The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly The legal framework provides the right for freedom of assembly for all without any discrimination and is it in line with best intern't/European standards and practices. The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies. The legal framework does not require prior authorization of an peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers.</p>



## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
	<p>Freedom of association (*) In practice, can every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc?) (*) Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities? Freedom of assembly (*) Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions? (*) Are the restrictions justified with explanation of the reason for each restriction? (*) Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal? (*) Are simultaneous, spontaneous and counter-assemblies facilitates by the state? (*) Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly? (*) Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)? Freedom of expression (*) Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of. (*) Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	<p>The legal framework provides only restrictions based on best intern't/European standards and best practices. The legal framework enables the organizers to appeal a restriction. Regarding the implemen-tation, in 2020 the freedom of assembly was restricted (not only for CSOs but in general) due to to COVID 19 messures but the CSOs did not find them restrictive for their work and they were able to maintain their daily activities.</p> <p>Freedom of expression The legal framework provides freedom of expression for all in line with best intern't/European standards and best practices. There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices. The legal framework does not restrict the communication channels through which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/Eu-ropean standards and best practices.</p> <p>GUIDANCE FOR THE EXPERT: For this indicator, we need to identify existing GAPS in legislation and GAPS in implementation.</p> <p>Legislation For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. The task of quantifying gaps in legislation is not straightforward. For the purpose of providing results per this indicator the most relevant draft-laws and laws mentioned in the previous indicator are the following: 1. Law on Money Laundering and Financing of Terrorism (Cannot be assessed, the new Law on Money Laundering and Financing of Terrorism adopted in 2018 is alignment with EU legislation) 2. Law on association and foundation (No change) 3. Law on Lobby (If adopted-Increase in gaps) 4. Criminal Code (Decrease in gaps when it comes to freedom of assembly; No change when it comes to freedom of assembly) 5. Law on Police (Decrease in gaps) 6. Law on Public gatherings (If adopted-Increase in gaps)</p>
<p>1.2.a. 6 % of total workforce is employed in CSO sector (EU average)</p>	<p>(*) Accurate data on the number of employees in CSOs is available (permanent, part-time, both type of employees). (*) Accurate data on the number of employees in CSO is available on the annual level (perma-nent, part-time, both type of employees). (*) _____ is the total number of employees in CSO (if data is available). (*) _____ % of total workforce is employed in CSO sector (if data is available). (*) In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?.</p>	<p>There are accurate data on the number of permanent employees in CSO. It can be purchased at the Central Register of the Republic of Macedonia and is also publicly available on their web-site. There are no accurate data on the number of part-time employees in CSO. The data on the part-time number of employees, except for the permanent employment in CSO are not available on the annual level. The Central Registry (CRM) is a key institution, which provides registration in accordance with the LAF.</p> <p>Number of employees in associations and foundations according to the CRM is 1,645.</p> <p>0.29% of all employed is employed in CSO sector.</p> <p>In comparison to last year, there is no change in the availability of data on employment in CSOs.</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
1.2.b. Number of volunteers in CSOs is increased for 50%	<p>(*) Accurate data on the number of volunteers in CSO is available.</p> <p>(*) The data on the number of volunteers in CSO available on annual level.</p> <p>(*) ____ is the total number of volunteers in CSO (if data is available).</p> <p>(*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO?</p> <p>(*) Accurate data on the number of voluntary hours implemented in CSO is available.</p> <p>(*) Data on the number of voluntary hours implemented in CSO is available on the annual level.</p> <p>(*) ____ is the total number of voluntary hours implement in CSO (if data is available).</p> <p>(*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO?</p> <p>(*) ____ of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>There is no accurate data on the number of volunteers in CSOs.</p> <p>There are neither accurate data on the number of volunteers in CSO, nor the number of volunteers in CSO are available on the annual level. Therefore, the total number of volunteers in CSO in 2020 is not known, nor it is possible to estimate change in the number of volunteers in CSO in terms of an increase, decrease.</p> <p>There are neither accurate data on the number of voluntary hours implemented in CSO, nor are the number of voluntary hours implemented in CSO not available on the annual level. Therefore, total number of voluntary hours implement in CSO in 2020 is not known. However, CSOs that work in filed and that were working directly for some COVID-19 issues reported that in 2020 the number of volunteers were increased among them which is not an issue for the other CSOs that were mainly working from home and did not had need from volunteers.</p> <p>A recent report shows that 76,1% of young people 15-29 years old on a representative sample around the country have never volunteered, and only 26,5% have. Another study, shows that two thirds of the surveyed youth want to leave the country either for a period longer than 20 years or forever, and the reason for this is the need to improve their living standard.</p>
1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[]; Legislative framework is stimulative towards promotion of volunteering	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>	<p>There are no discriminative articles for CSOs in labour legislation (including active employment policy).</p> <p>The legislation allows for volunteering to take place, it is limiting in the way that the administrative procedures are insufficiently encouraging and easy.</p> <p>The reimbursement for food/refreshments and per-diems in North Macedonia all reimbursements (travel expenses, food/refreshments and per-diems) are tax free.</p>
1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregistered organizations?</p> <p>(*) Number and types of informal initiatives (grass-root organizations)</p>	<p>The legislation provides that registration of grass-roots is not mandatory.</p> <p>The legislation provides that unregistered organizations are free to operate.</p> <p>The legislation does not prevent that unregistered organizations receive financial support as individuals.</p> <p>In practice, the main obstacles for your operation and challenges in terms of receiving financial support of unregistered organizations:</p> <p>The recipients of financial support are individuals and/or intermediary organizations, while there are no legal opportunities for an unregistered entity to receive funding. In this way, they are unable to apply and receive funding from the state and from certain foreign donors, that are not flexible in finding ways of supporting grass-root initiatives. Furthermore, the unregistered operation places them in a marginalized position, as they are not able to enjoy full access to advocacy with policy-makers, take part in consultations, apply for funds, undertake legal action, etc. Wider representatives of the civil sector in the country struggle with the concept and definition of grass-root organizations. Some consider them to be informal groups that influence the state on local level and are not formally registered, while other treat them as small local activist organizations that work on certain local burning issue. What CSOs representatives share when it comes to the status of grass-root organizations is that they are important and should remain flexible without being forced towards administrative procedures that suffocate their mission. However, the perception is that indeed despite their low level of formality a way to support them financially is needed. In recent years, the grass roots organizations appeared around the issue of environment and with success advocated for changes (Ilovica) and motivated other movements to appear in other areas. Also, what CSOs said is that usually when the grass-root organizations are going to fulfill their mission needs to finish with their activities which usually is not a case in N.Macedonia.</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules</p>	<p>When it comes to reporting obligations, in North Macedonia has two different forms for different CSOs proportionate to their annual turnover. During September 2018, a local CSO-Konekt has prepared an extensive analysis on the Law on Accounting for the Non-Profit Organisations , and engaged with other CSOs in consultations, as well as presented the analysis and recommendations in front of the Council. However, no further changes were enacted.</p>
2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>(*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.</p> <p>(*) If yes, how many different formats are there?</p> <p>(*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	<p>The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>However, there are certain challenges in the legal framework that need to be tackled. During September 2018, a local CSO-Konekt has prepared an extensive analysis on the Law on Accounting for the Non-Profit Organisations , and engaged with other CSOs in consultations, as well as presented the analysis and recommendations in front of the Council. However, no further changes were enacted .</p> <p>There are different formats (different forms of reporting) according to the CSOs` turnover.</p> <p>There are two (2) different formats for reporting.</p> <p>There was no change in number of different formats of reporting in comparison to one year ago.</p>
2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving: - tax relief in the amount of 5 % of taxable income for corporations, - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2] 2.2.a.2. 60% of corporations use tax incentives when donating to CSOs 2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs donate to CSOs	<p>(*)The legislation provides for stimulating tax incentives for corporate giving.</p> <p>(*) If yes, tax relief in the amount of 3 -5 % % of taxable income for corporations is available.</p> <p>(*) The legislation provides for stimulating tax incentives for individual giving.</p> <p>(*) If yes, tax relief in the amount of __ % of taxable income for individual persons is available.</p> <p>(*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)?</p> <p>(*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available.</p> <p>(*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level.</p> <p>(*) ___% of corporations taxpayers donated to CSOs during the previous year.</p> <p>(*) ___% of individual taxpayers donated to CSOs during the previous year?</p>	<p>The legislation provides for stimulating tax incentives for corporate giving.</p> <p>Tax relief in the amount of 3-5% of taxable income for corporations is available.</p> <p>The legislation provides for stimulating tax incentives for individual giving.</p> <p>If yes, tax relief in the amount of 20 % of taxable income for individual persons is available.</p> <p>There is no tax allocation for public benefit purposes.</p> <p>Data on the number of registered individual and corporate tax payers who donated to CSOs is not publicly available (but its in possetion of the Public revenue office).</p>
2.3.a. Income from CSOs mission-related economic activity[3], is tax free.	<p>(*) Are CSOs engaged in conducting economic activity?</p> <p>(*) If yes, what are the challenges they are facing?</p> <p>(*) According to legislation, the income from CSOs mission-related economic activity is tax free.</p> <p>(*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	<p>CSOs engaged in conducting economic activity. In 2020 only 30% of CSOs were conducting economic activities and for them this activities represent around 15% from their income.</p> <p>According to legislation, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of 15,000 EUR per year from economic activity, then 1% tax is calculated on the amount exceeding the 15,000 EUR threshold. According to the CSOs representatives many CSOs are still not ready in conducting economic activities.</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
2.4.a.1. Public funding for CSOs is increased for _%	<p>(*) Data on the amount of public funding of CSOs is available.</p> <p>(*) Data on the amount of public funding of CSOs is available on the annual level.</p> <p>(*) If yes, _____ EUR public funding is available for CSOs on central level.</p> <p>(*) No Available data is for public funding on local level.</p> <p>(*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	<p>(*) Data on the amount of public funding of CSOs is available (from the Budget, but unclear and not precise).</p> <p>(*) Data on the amount of public funding of CSOs is available on the annual level (From the Budget, but unclear and not precise).</p> <p>(*) Approximately 8 million EUR public funding is available for CSOs on central level in 2018.</p> <p>(*) Approximately 5.7 million EUR public funding is available for CSOs on local level in 2018. For 2020, the Government funding, from the General secretary, was approximately 479.447 EUR. However, there was a try to even cut these funding to the COVID-19 budget and only after the CSOs reacted the funding was provided and only for activities for fight against the COVID-19. In addition, during 2020, the majority of state institutions in North Macedonia that allocate funds to CSOs failed to provide adequate public information on the funding procedures and on funded projects. This has caused a major step back in the process, undermining the Government's commitment to improve the state funding system.</p>
2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation		n/a
2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.	<p>(*)The legal framework for public funding provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programming of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>	<p>(*)The legal framework for public funding does not provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a non-bidding procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programming of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>
3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs [4]	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary</p>	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is not available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is not available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 20 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
	<p>of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>(*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, in practice is there?</p> <ol style="list-style-type: none"> <li>adequate access to information;</li> <li>sufficient time to comment;</li> <li>selection and representativeness / diversity of working groups;</li> <li>acknowledgement of input;</li> <li>degree to which input is taken into account;</li> <li>feedback / publication of consultation results.</li> </ol> <p>(*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	<p>comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>In practice the CSOs have noted significant improvements in their involvement in decision-making processes. There is an increase in respecting the deadlines for electronic consultations, and in general continuous involvement in all key legislation by using different ways of consultations (working groups, e-consultations, wider consultations, Council, etc.) . The state institutions have progressed in a way that the civic sector is seen as a relevant partner to be regularly involved, and some experts note this to be a drastic shift in institutions, in which there is almost not one single process where CSOs are not involved. Positive examples noted by the CSOs are Law on fight against corruption, Law on information from public character, Law on youth. Furthermore, an improvement is noted in the preparation of regulatory impact assessment, even though there is still long way to go towards considering budget implications. The electronic consultations on ENER have improved, and there is a decline of acts that are adopted in urgent or shortened procedure .</p> <p>Despite, using the formal ways of inclusion, CSOs were successful in their efforts for advocacy when it comes to the Law on anti-discrimination. Also, a positive example is the Law on lobbying where the CSOs took part and the demands from the CSOs were taken into the consideration in preparing the law. In 2020, the processes of drafting laws was very much on hold due to the COVID-19, however what CSOs representatives noted is that eventhough CSOs are consulted their view is that this is more to cover their transparency and not a real collaboration.</p>
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level</b> [5]</p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>CSO representation in general</li> <li>representation of smaller/weaker CSOs</li> <li>its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p> <p>(*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the__ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	<p>In terms of bodies/institutions for dialogue and cooperation between civil society and public institutions, the legal framework has improved in North Macedonia with the establishment of the long-awaited Council for Cooperation with and Development of the Civil Society and adoption of documents for its functioning.</p> <p>The Council has been actively functioning since April 2018, and has held 16 sessions by October 2019, going over the legal requirement for at least 4 sessions a year. However, from the transcripts, most of the points the Council has been working on (22) is to improve the cooperation and dialogue between the government and civil society, by nominating CSO representatives to participate in different government bodies. Even though this is a good opportunity for civil society to further develop the cooperation with different government bodies, this now might be perceived as an executory activity which is not in the mandate of the Council, being a council giving body. On the other hand, the civil society lacks consultations (71% of CSOs respondents on the Enabling environment survey for 2018) and direct communication with the council members which is something further efforts should be invested on. In addition, the reasons for the unfortunate lack of participation of the representatives of CSOs (mainly) in the Council should be investigated further. The implementation of the Strategy for Cooperation with and Development of the Civil Society and the Action Plan for 2018-2020 should have been completed in 2020. Information about the implementation of the measures and the activities is regularly collected and published by the Unit for Cooperation with NGOs, and the Council is engaged in oversight . According to the Report on Implemented Activities from the Government Strategy for Cooperation with and Development of the Civil Society Sector (2018-2020) in 2020 , 51 (60,7%) activities are implemented, 8 (9,5%) activities are partially implemented and 25 (29,8%) are not at all implemented. However, only 22 (47,8%) of the activities from priority areas 1. Normative, institutional and financial framework for civil society development is implemented, whereas, 20 (43,5%) activities are not. The Council has been actively functioning since April 2018 and has held a total number of 27 sessions by the end of 2020, going over the minimum legal requirement for holding at least four sessions a year. During 2020 a total of nine sessions were held , all online, except for the 23rd. From the available minutes from the sessions, most of the Council sessions were focused on planning priorities, criteria or other issues related to</p>



## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
		<p>financing CSOs' activities from the state budget (discussed at five Council sessions), followed by nomination and selection of representatives in different bodies (4 times). The Council discussed and reviewed 16 documents, 10 prepared and proposed by the Unit for Cooperation with NGOs, one document proposed by the representative from Ministry of Labour and Social Policy and five proposed by the Council members from the CSOs.</p>
<p><b>4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)</b></p>	<p>(*) % of CSOs that have published their governance structures (*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)</p>	<p>Majority of CSOs (72%) have a double structure of managing bodies including Assembly and Board . Many organizations do not have functional governing bodies . Many CSOs representatives stated that they have the bodies only because the law stipulates this. CSOs continue to fail to consider the difference between the roles of the executive and managing bodies when it comes to decision making in the organizations. Their perception on the other hand, shows that contrary to this, a high percentage of CSOs consider themselves properly differentiating between the two roles. Similarly, when it comes to the practices and functioning of the networks, more than two thirds of the networks have established organizational structure consisting of (Assembly and Board), a third have oversight board . Out of those that have organizational structure, two thirds are clearly dividing the managing and executive functions. There are different written internal policies . However, there are still lacking internal acts for human resources (81% of CSOs don't have it), and internal act for collecting resources (70% don't have it). (Dominantly, CSOs prepare financial plan (78%), and rulebook on financial and administrative work (80%). Than one third (30%) have policies to implement financial audit (even though 23% have budget over 100.000 EUR), 47% have rulebook on accounting, and 44% procedure for financial reporting. Only 36% of the organizations claim to have included conflict of interest prevention in their Statute which shows the difference from the previous year when this percent was 55% . , while 65% claim to have Ethical code of conduct which again is very different from previous when this figure was 37%. Most of the active networks (66% from a sample of 29 networks of total identified networks 69) have rules of membership (66%), then statute. Less than half of the networks documents that regulate decision-making, the management bodies, etc.</p>
<p><b>4.2.a.1. 80 % of surveyed trust to NGOs in their country</b> <b>4.2.a.2. 80% of the general population believes that NGOs support dealing with problems in their country</b></p>	<p>(*) CSO in your country are thruswothy. (*) Citizens in your country trust in CSO. (*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges. (*) The citizens and CSOs consider the CSOs as having impact over decision-making processes. (*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.</p>	<p>The declining trend of the citizens trust in civil society which started in 2015 has reduced its intensity in 2018. However, the trust slightly declined, and reached the lowest level ever (43,4%) . The majority of citizens' trust when it comes to different organizational forms is with churches and religious communities, and right after them with associations and foundations. The informal movements are the only organizational form that notes moderate increase of trust. The latest polls on representative sample of citizens, show increase, as 45,8% of citizens have responded to have trust in nongovernmental (civil society) organizations . The positive attitude of citizens for associations and foundations prevails . However, still small minority of citizens consider that CSOs work for wider interests and mutual common good. When asked which organizational form is contributing to the personal needs of citizens, they first point out to political parties, and after to CSOs. The highest level of trust is enjoyed by CSOs working on social care, environment, human rights and women and gender issues . The most recognized CSOs by the citizens work in the area of human rights and democracy and rule of law development. In 2020 there measuring was not done for the trust in CSOs, however the challenges from previous years are still here. CSOs representatives opinion is that the citizens still do not trust in CSOs and in same time the state take them as obligation and not a relevant partner in processes. Also, in line with the survey for TACS needs out of 107 participants, for 60% the statment that citizens belive in CSOs is not so true, they scaled with 3 on a scale from 1 to 5. Majority of them 65% said that they believe that CSOs work is relevant for major changes in the society.</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
<b>4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available</b>	<p>The level of transparency of CSOs in terms of publishing financial and annual reports (including audit).</p> <ul style="list-style-type: none"> <li>% of CSOs that publish financial accounts</li> <li>% of CSOs that publish annual reports</li> <li>% of CSOs that publish audit report</li> </ul>	<p>The majority of CSOs prepare financial (89%) and narrative report (83%) . Two thirds of CSOs (80%) prepare project reports for foreign donor purposes. However, 70% of CSOs share their annual report, 60% of CSOs share their annual narrative report. This is increased compared with previous year when these numbers was 60% and 52%. Thus, almost one third of the CSOs that prepare these reports do not share them with wider public. Similarly, slightly over half of the networks (52%) prepare narrative report, and slightly less than half prepare financial report (48%), and two thirds of them (64%) publish the report for the public.</p>
<b>4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators</b>	<ul style="list-style-type: none"> <li>% of CSOs that monitor the results of their work by introducing baselines and quality indicators</li> <li>% of CSOs that evaluate the impact of their work by introducing baselines and quality indicators</li> </ul>	<p>Most of the CSOs (78%) evaluate the effectiveness and efficacy of their activities, mostly using indicators such as level of financial resources at the end of the year (63%), final beneficiaries' satisfaction (62%) and visibility of the organization in public (for e.g. media)-60%). In addition, out of 31% CSOs that have strategic plan, do not have any monitoring plan to evaluate the progress of their strategy.</p>
<p><b>5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities</b></p> <p><b>5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent</b></p>	<ul style="list-style-type: none"> <li>% of CSOs that have developed strategic plans</li> <li>% of CSOs that have developed strategic plans (including HR development activities)</li> </ul>	<p>60% of CSOs have strategic plan which is different from the previous survey when it was 73%. Strategic planning was undertaken and encouraged via the SDC and USAID-CEP programs, where they take multi-year capacity development assistance (including strategic plans). In addition, more than half of the networks (sample of 29 out of total 69 identified) have engaged in strategic planning and has worked on setting up long-term goals and annual plans.</p>
<b>5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals</b>	<ul style="list-style-type: none"> <li>% of CSOs that engage in advocacy activities based on reserch that provides adequate argumentation</li> </ul>	<p>When it comes to advocacy in general, in the past few years, there is been a substantive progress in terms of successfulness of different advocacy actions, as the current Government has been inclusive and open towards civil society initiatives. This has inevitably led to CSOs using their analysis and researches, as well as generating new to provide input for certain policy changes. However, anything substantial is not perceived as changed. This success of the advocacy of CSOs is supported by the results on the perceived influence by the citizens the CSOs have over societal issues. Over two thirds of citizens (65.3%) perceive CSOs as having influence, which is an increase from 60.4 percent in 2016 . A majority of people (78.3 %) believe that CSOs have substantial or some influence in areas such as poverty reduction, support to marginalized communities and vulnerable groups, education, humanitarian assistance, health care, employment, and the environment, while 21.7 percent believe CSOs have limited influence. When it comes to 2020, big changes were not detected but the fact that CSOs representatives opinion is that CSOs are progresing in this field each year and that there are CSOs that are perceived as advocacy based.</p>
<b>5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network</b>	<p>Data on CSO networks active in your country is available.</p> <p>How many active CSO networks are there in your country?</p> <p>How many CSOs in your country are active in at least one CSO network?</p>	<p>A total number of 69 active networks of civil society organizations . Almost two thirds of the CSOs that were identified, responded that they participated at, at least one or more networks (45% in one network, 29% in two networks and 26% in more than two networks). The reason why the rest of the organizations (one third) do not network, according to their responses is that</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
		<p>they are not informed how to do so and never received any invitation to become part of a network. Most of the organizations (86,2%) cooperated and met with other organization that works on similar issues or in similar area . Also, a high percentage of them exchanged information with other organization (82,8%). Two wide areas dominate when it comes to networking, as well as almost half are located in the Skopje region. Most of the identified networks work in the area of democracy and rule of law (18,84 %) and agriculture and rural development (10,14 %). The least number of networks active (1,45 %) are in the sectors such as: media and information society, EU integration and policies, health protection, culture and sports. Most of the identified networks are registered in the Skopje region (47,79 %), and almost half of them in municipality of Center (48,15 %). When it comes to self regulations, 38% of survey participants tated that they do not know if their are any type of this bodies that cover transparency and accountability. Only 11% participates in this type of bodies on a sectoral level.</p>
<p>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan 6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</p>	<p>% of CSOs that were able to fundraise according to their strategic plans</p>	<p>There is predominantly available project support (with certain exceptions such as SDC-Civica mobilitas). CSOs have to survive from one project to another, thus it is difficult in such context to develop strategic and future programs. There is the challenge with obtaining co-funding as well. Only organizations that are organizationally stable and strong can even consider strategically tackling financial sustainability and dedicate time for their mission, as for the smaller organizations it is difficult to survive, and the uncertain project-to-project atmosphere is stressful and less attractive to keep the people that have been in the sector for years. There is a recent tendency of stricter financial rules and audits by donors, and sometimes if some rules are not clearly followed those costs might not be covered by the donors, which is quite unfair and is assessed as disrespectful process especially when u are trying to "meet ends" and you face lack of flexibility. In relation to this, the issue of mobilization of resources is predominantly understood by CSO representatives as preparation of project proposals to apply for foreign funds. Another very important issue when it comes to lack of strategic fundraising, is that state funding is still not reformed and certain existing organizations are not recognized properly for their role in society. Due to this, the mistrust amongst CSOs to apply and engage with institutions is great. In addition, when thinking strategically, the organizations are unable to work and think in terms of building up and sustaining their activities in relation to the state, for e.g. well established long term projects seize to exist after being supported by the EU, since the government does not see the value of supporting them. CSOs are also well aware of the lack of encouragement of other forms of indirect funding for CSOs by the state. For e.g. the law on donations and sponsorship in public activities was pointed out as an example of failure of the state to provide easy procedures, which than fails to encourage individual and corporate donations. Certain areas and regions have been considered to have limited funding which makes it difficult to strategically consider the future of the operations. Those are for e.g. media, gender equality, people with disabilities, those engaging in advocacy (rule of law, human rights). When it comes to 2020, this was stresed out as a main challenge for the CSOs because there were few calls for proposals and most of them were for dealing with COVID-19.</p>

## North Macedonia

Benchmark	Elements per indicator	Results (North Macedonia)
<p><b>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</b></p> <p><b>* Sources of funding are grouped as follows:</b></p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>According to the data from this year survey for TACS0 needs for the year 2020 implemented on a sample of 107 CSOs, above 1% of the annual income of the CSOs originates from :</p> <ul style="list-style-type: none"> <li>- Membership fees for 27% of the CSOs;</li> <li>- Government funding (central level) for 30% of the CSOs;</li> <li>- Government funding (local level) for 14% of the CSOs;</li> <li>- Individual donations for 9% of the CSOs;</li> <li>- Corporate donations for 6% of the CSOs;</li> <li>- Foreign funding for 54% of the CSOs;</li> <li>- Economic activity for 6% of the CSOs;</li> <li>- Other sources for 1% of the CSOs;</li> </ul>

## Serbia

Benchmark	Elements per indicator	Results (Serbia)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed</b></p>	<p>Freedom of association (*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices. (*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). (*) The legal framework provides that registration is not mandatory. (*) The legal framework provides clear, easy and inexpensive registration. (*) The legal framework provides unarbitrary decision making process in relation to registration. (*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly (*) The legal framework provides the right for freedom of assembly for all without any discrimination and is it in line with best intern't/European standards and practices. (*) The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (*) The legal framework does not require prior authorization of an peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers. 4) The legal framework provides only restrictions based on best intern't/European standards and best practices. 5) The legal framework enables the organizers to appeal a restriction.</p> <p>Freedom of expression (*) The legal framework provides freedom of expression for all in line with best intern't/European standards and best practices. (*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices. (*) The legal framework does not restrict the communication channels througuh which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>	<p>Freedom of association The Law on Associations and Law on foundations and endowments allows any person to establish associations, foundations and other types of non-profit, non-governmental entities. for any purpose and it is in line with best intern't/European standards and practices. However, the Law does not recognize non-profit companies. Associations are allowed to found profit based companies and profits of such enterprises may be used for the regular activities of the association as a founder The legal framewrk allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.).Restrictions are clearly prescribed and in line with international standards. The legal framework provides that registration is not mandatory. The legal framework provides clear, easy and inexpensive registration. The legal framework provides unarbitrary decision making process in relation to registration. The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly The Law on Public Gatherings provides the right for freedom of assembly for all without any discrimination and is mostly in line with best intern't/European standards and practices. Note: due to the COVID-19 crisis, the right to peaceful assembly was restricted in 2020 in multiple ways with various bylaws limiting the movement and gathering of citizens. While the law recognizes spontaneous assemblies, it remains unclear if simultaneous and counter-assemblies are allowed The legal framework does not require prior authorization of an peaceful assembly by the authorities. However, there is an obligation of submitting information to the police servoce later than 5 days before the public gathering. Restrictions in terms of place of gatherings are ambiguous, and secondary legislation that would provide clarification (especially on the local level) is not yet adopted. Finally, significant responsibilities and high fines for any breach of the Law are placed on organizers. The legal framework enables the organizers to appeal a restriction.</p> <p>Freedom of expression Constitutional act, Law on public information, Law on electronic media provides freedom of expression for all in line with best intern't/European standards and best practices. There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices. Note: in 2020, The Government of the Republic of Serbia adopted a conclusion authorizing only the Crisis Staff to to provide information to the public about the coronavirus. A few days after its adoption, the conclusion was overturned by a Government decision. The legal framework does not restrict the communication channels througuh which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p>Legislation For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Than, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p> <p>Implementation For the purpose of identifying gaps in implementation, please list all relevant laws and</p>	<p>Freedom of association In practice, every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline. Online registration still does not exist for associations. No notified obstacles related to the registration process. In regard to the state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities, the trend of establishing GONGOs continued in 2020. Administrative pressures within the framework for anti-money laundering culminated with the case of the "List", where 57</p>



## Serbia

Benchmark	Elements per indicator	Results (Serbia)
	<p>documents identified in the previous indicator. Then, based on the questions below, please clearly identify what were the key issues in terms of implementation in practice that need to be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p> <p>Freedom of association</p> <p>(*) In practice, can every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc)?</p> <p>(*) Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities?</p> <p>Freedom of assembly</p> <p>(*) Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions?</p> <p>(*) Are the restrictions justified with explanation of the reason for each restriction?</p> <p>(*) Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal?</p> <p>(*) Are simultaneous, spontaneous and counter-assemblies facilitates by the state?</p> <p>(*) Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly?</p> <p>(*) Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)?</p> <p>Freedom of expression</p> <p>(*) Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of.</p> <p>(*) Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	<p>CSOs, activists and media were targeted by the APLM in July 2020. (3 freedoms data, Civicus Monitor)</p> <p>Freedom of assembly</p> <p>There are cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions? In 2020, three assemblies were banned on the grounds that a large number of citizens who may have different opinions and attitudes towards the applicant, which could lead to mutual conflicts. (1 concerned the Falun Gong religious movement, 2 were anti-government)</p> <p>There is a justification with explanation of the reason for each restriction.</p> <p>Restrictions are promptly communicated in writing to the organizer to guarantee the possibility of appeal.</p> <p>Simultaneous, spontaneous and counter-assemblies facilitates by the state in some cases. (Miredita-Dobar dan 2020)</p> <p>There are cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly? (Miredita-Dobar dan)</p> <p>There were cases when excessive use of force was exercised by law enforcement bodies - (July anti-government protests - 3 freedoms data, Civicus Monitor)</p> <p>CSO representatives, especially those from human rights and watch dog organizations are not fully able to enjoy the right to freedom of expression on matters they support and they are critical of (3 freedoms data, Civicus Monitor)</p> <p>There are numerous cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private (3 freedoms data, Civicus Monitor)</p>
<p><b>1.2.a. 6 % of total workforce is employed in CSO sector (EU average)</b></p>	<p>(*) Accurate data on the number of employees in CSOs is available (permanent, part-time, both type of employees).</p> <p>(*) Accurate data on the number of employees in CSO is available on the annual level (permanent, part-time, both type of employees).</p> <p>(*) ____ is the total number of employees in CSO (if data is available).</p> <p>(*) ____ % of total workforce is employed in CSO sector (if data is available).</p> <p>(*) In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?</p>	<p>Accurate data on the number of employees in CSO is available (permanent, part-time, both type of employees) within annual financial statements. Consolidated data is being published annually by SBRA.</p> <p>Accurate data on the number of employees in CSO is available on the annual level. All CSOs annual financial reports are available (permanent, part-time, both type of employees).</p> <p>9386 is the total number of employees in CSO (if data is available).</p> <p>0,42 % of total workforce is employed in CSO sector (if data is available).</p> <p>No changes in comparison to last year regarding availability of the data on the number of employees in CSO.</p>
<p><b>1.2.b. Number of volunteers in CSOs is increased for 50%</b></p>	<p>(*) Accurate data on the number of volunteers in CSO is available.</p> <p>(*) The data on the number of volunteers in CSO available on annual level.</p> <p>(*) ____ is the total number of volunteers in CSO (if data is available).</p> <p>(*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO?</p> <p>(*) Accurate data on the number of voluntary hours implemented in CSO is available.</p> <p>(*) Data on the number of voluntary hours implemented in CSO is available on the annual level.</p> <p>(*) ____ is the total number of voluntary hours implemented in CSO (if data is available).</p> <p>(*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO?</p> <p>(*) ____% of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>Accurate data on the number of volunteers in CSO is not available.</p> <p>The data on the number of volunteers in CSO no available on annual level.</p> <p>Accurate data on the number of voluntary hours implemented in CSO is not available.</p> <p>Data on the number of voluntary hours implemented in CSO is not available on the annual level.</p> <p>6 % of volunteering time according to the World Giving Index; no available data for 2020. (In case no data is available on national level).</p>

## Serbia

Benchmark	Elements per indicator	Results (Serbia)
<p><b>1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[1]; Legislative framework is stimulative towards promotion of volunteering</b></p>	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>	<p>No specific policies and legal environment stimulating and facilitating employment in CSOs. CSOs are equal with other legal entities. Yes</p> <p>No policies and legal environment stimulating and facilitating volunteering. (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>
<p><b>1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support</b></p>	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregistered organizations?</p> <p>(*)Number and types of informal initiatives (grass-root organizations)</p>	<p>The legislation provides that registration of grass-roots is not mandatory.</p> <p>The legislation provides that unregistered organizations are free to operate.</p> <p>The legislation provides that unregistered organizations can receive financial support.</p> <p>In practice, what are the main obstacles for your operation? Operating in an environment where the space for action is narrowed. Often the target of attacks and criticism of the authorities, targets of smear campaigns. Have been perceived as political opposition, regardless of the topic for which they came together.</p> <p>In practice, what are the challenges in terms of receiving financial support of unregistered organizations? There are two practices regarding this. One is that all the money goes through the accounts of one individual, and the other through the registered organizations with which they have cooperated.</p> <p>Number and types of informal initiatives (grass-root organizations) In the last 3 years, dozens of different groups, mainly related to local utility and urban issues, as well as environmental challenges (small hydro plants, air pollution, waste management, deforestation, etc.)</p>
<p><b>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</b></p>	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules?</p>	<p>What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?-Mostly</li> <li>- Are they clear?-Yes</li> <li>- Are they proportionate to their turn-over?-Mostly</li> </ul> <p>Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access? Partially SBRA, Resource center</p> <p>Does the support system provide clear instructions regarding implementation of financial (including tax) rules? Yes</p>
<p><b>2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)</b></p>	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>(*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.</p> <p>(*) If yes, how many different formats are there?</p> <p>(*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	<p>The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs: The new Rulebook on the Content and Structure of Financial Report Forms, adopted on June 25th 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</p> <p>The legal framework prescribes different forms of reporting, according to CSOs' turn-over. There are 3 different formats.</p> <p>No changes in comparison to last year, in terms of number of different formats of reporting?</p>

## Serbia

Benchmark	Elements per indicator	Results (Serbia)
<p><b>2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving:</b>                      - tax relief in the amount of 5 % of taxable income for corporations,                      - tax relief in the amount of 10 % of taxable income for individual persons  <b>OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2]</b>                      2.2.a.2. 60% of corporations use tax incentives when donating to CSOs                      2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs donate to CSOs</p>	<p>(*)The legislation provides for stimulating tax incentives for corporate giving.                      (*) If yes, tax relief in the amount of 3 -5 % % of taxable income for corporations is available.                      (*) The legislation provides for stimulating tax incentives for individual giving.                      (*) If yes, tax relief in the amount of __ % of taxable income for individual persons is available.                      (*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)?                      (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available.                      (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level.                      (*) ___ % of corporations taxpayers donated to CSOs during the previous year.                      (*) ___ % of individual taxpayers donated to CSOs during the previous year?</p>	<p>The legislation provides for stimulating tax incentives for corporate giving partially. Tax relief in the amount up to 5 % of taxable income for corporations is available. The legislation does not provide for stimulating tax incentives for individual giving. The legislation does not provide for stimulating tax incentives for individual giving. There is no % of tax allocation for public benefit purposes, having in mind that Serbia is not the country with % law system.                      Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is not available.                      Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is not available on annual level.                      38.1% of individual donations in 2020 came from corporate taxpayers, providing for over 50% of the overall amount. (Catalyst foundation research)                      49% of donations in 2020 came from individual taxpayers. (Catalyst foundation research)</p>
<p><b>2.3.a. Income from CSOs mission-related economic activity[3], is tax free.</b></p>	<p>(*) Are CSOs engaged in conducting economic activity?                      (*) If yes, what are the challenges they are facing?                      (*) According to legislation, the income from CSOs mission-related economic activity is tax free.                      (*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	<p>CSOs are engaged in conducting economic activity? Yes, 25.9 % of associations, 34.6% foundations and endowments (FOI data from SBRA).                      If yes, what are the challenges they are facing? Lack of incentives and relief, lack of capacities for strategic access to economic activity                      According to legislation, the income from CSOs mission-related economic activity is tax free up to the determined amount.                      According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of 3.400EUR.</p>
<p><b>2.4.a.1. Public funding for CSOs is increased for _%</b></p>	<p>(*) Data on the amount of public funding of CSOs is available.                      (*) Data on the amount of public funding of CSOs is available on the annual level.                      (*) If yes, _____ EUR public funding is available for CSOs on central level.                      (*) No Available data is for public funding on local level.                      (*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	<p>Data on the amount of public funding of CSOs is partially available. GOCCS gathers data from the ministries and LSGs. Public enterprises and funds on a basis of the Law on lottery not included.                      Data on the amount of public funding of CSOs is not available on the annual level. Shoud be, but due to the lack of capacities, the latest available data is for 2016 which is not relevant. No obligation for state institutions to provide data to GOCCS and in that respect, data obtained through those reports might not be complete.                      If yes, ___ EUR public funding is available for CSOs on central level. The Law on the Budget of the Republic of Serbia for 2020, the total amount of planned funds for CSO support from the 481 budget was 90,626,519 EUR                      If yes, ___ EUR public funding is available for CSOs on local level. N/A                      In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %. In 2019, that amount was 64.431.679 EUR, which indicates an increase of almost 29% compared to the previous year.</p>
<p><b>2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation</b></p>		

## Serbia

Benchmark	Elements per indicator	Results (Serbia)
<p><b>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</b></p>	<p>(*)The legal framework for public funding provides:                      - institutional support for CSOs;                      - possibility of prepayments;                      - possibility of multi-annual contracts;                      - possibility of cofinancing EU and other projects.                      (*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:                      1. programming of public funding on the basis of lessons learned from monitoring and evaluation                      2. inclusion of beneficiaries in programming of the tenders                      3. clear criteria published in advance                      4. deadlines for decision                      5. merit decision with arguments                      6. contracts and payment                      7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</p>	<p>The legal framework for public funding provides:                      - No institutional support for CSOs, only project based activities                      - possibility of prepayments; Yes                      - possibility of multi-annual contracts;No                      - possibility of cofinancing EU and other projects. Yes                      There is a procedural document (Govenment regulation/by-law that regulates the distribution of public funding.The document is not fully compliant with best practices, and regulates the:                      1. programming of public funding on the basis of lessons learned from monitoring and evaluation. No.                      2. inclusion of beneficiaries in programming of the tenders. No. Some practises have been identified (project basis)                      3. clear criteria published in advance. Yes, but very general.                      4. deadlines for decision. Yes.                      5. merit decision with arguments. Yes-selection committee, which fails in the practice (political influence)                      6. contracts and payment. Yes.                      7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level. Partially. There is an obligatin for project monitoring, only possibility for project evaluation, no obligation of program evaluation.</p>
<p><b>3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs</b> [4]</p>	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.                      (*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.                      (*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).                      (*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, n practice is there?                      1. adequate access to information;                      2. sufficient time to comment;                      3. selection and representativeness / diversity of working groups;                      4. acknowledgement of input;                      5. degree to which input is taken into account;                      6. feedback / publication of consultation results.                      (*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	<p>Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available. Yes on web sites of the institutions. During 2020, the share of adopted laws for which consultations were conducted was 35.71%; The share of adopted regulations for which consultations were conducted was 11.46%. According to data from the Annual report on the implementation of the Action plan for the Implementation of the Public Administration Reform Strategy 2018-20, the percentage of laws for which a preparatory consultation procedure was carried out respecting the Law of State Administration was 46,9%.                      Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level. GOCCS gathers data, but no continuation in publishing. The latest available data is for 2016.                      The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).                      When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, in practice is there?                      1. adequate access to information; Partially. There is an obligation for publishing on web sites, but sometimes is very diffucult to find such information on the presentation. 11% of the MM respondents reported they agree with the statement that adequate draft documents were made available to them before consultations.                      2. sufficient time to comment; 8% of CSOs reported that sufficient time to prepare and submit comments was given. (MM survey)                      3. selection and representativeness / diversity of working groups; Partially. There is such possibility (external competent public), no clear criteria or procedure, there are good practises examples (MALSG, MLEVSA). 28% of CSOs reported they were involved/represented in the work of advisory/consultative/ working group bodies and committees in the past year. (MM survey)                      4. acknowledgement of input; There is such possibility for laws, strategies and action plans as well as local level. No obligation for by-laws. 2 respondents to the MM survey stated they don't</p>

## Serbia

Benchmark	Elements per indicator	Results (Serbia)
		<p>have information on what was done with their suggestions and comments.</p> <p>5. degree to which input is taken into account; 23% of the CSOs from the MM Survey reported that some of their suggestions/comments were considered in consultation processes, 8% reported that most of their suggestions/comments were considered, and just 1 CSO reported that all of their suggestions/comments were considered.</p> <p>There is no unique publicly available evidence of summary reports on consultations held, including CSOs inputs sent and feedback provided. In their answers to our FOI requests, no petitioned institutions reported that, after the consultation, a summary report was made publicly available regarding consultation inputs, nor that a list of CSOs that participated was included with the report or online, or an explanation provided as to why received inputs and recommendations were not adopted. 23% of the CSOs from the MM Survey reported that some of their suggestions/comments were considered in consultation processes, 8% reported that most of their suggestions/comments were considered. Generally, established practice of answering on each submitted proposal/input is missing. Even when the competent authorities provide/send explanation for some of them, it is too generic, saying that there are no possibilities those inputs be incorporated / they are not within the scope of particular document / certain issues are regulated by the other law (which in most of cases is not regulated in adequate manner and the opportunity to make necessary correction and improvements is missing). In a situation where the competent authorities do not accept the proposals of CSOs on the grounds that they require systemic changes in certain areas, or those will request additional changes / adoption of new documents (i.e. avoiding or delaying substantial changes by competent authorities) , it is clear that the impact of CSOs is significantly reduced. This consequently affects the legitimacy of the whole process and the effect and contribution of the CSOs' work.</p>
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level</b> [5]</p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general</li> <li>2. representation of smaller/weaker CSOs</li> <li>3. its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p> <p>(*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the __ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	<p>Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general-N/A</li> <li>2. representation of smaller/weaker CSOs-N/A</li> <li>3. its visibility and availability- 60% of CSOs in the MM survey stated they were aware of the work of the GOCCS. Only 14% of the CSOs agree that decisions made by the GOCCS are predominantly based on CSO input.</li> </ol> <p>Data on designated bodies, institutions or contact points is available in a transparent and accessible manner. Yes. A database of contact points for cooperation with CSOs was made public in 2020.</p> <p>There is a designated body, institution or contact point for dialogue between the Government and CSOs. Yes, since the GOCCS was abolished in 2020, this role was taken over by the Ministry for Human and Minority Rights and Social Dialogue.</p> <p>There a designated body, institution or contact point for dialogue between Parliament and CSOs. Yes, since the GOCCS was abolished in 2020, this role was taken over by the Ministry for Human and Minority Rights and Social Dialogue.</p> <p>18/23 ministries, or 78.26%of ministries have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>There is no data available on % of local governments who have such a body, institution or contact points with continuous and constructive cooperation. GOCCS gathers partial data, the last available partial data is for 2017.</p> <p>In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;-Yes</li> <li>- are open to different stakeholders;Yes</li> <li>- are accessible;Yes</li> <li>- are efficient (issues are resolved in timely manner). No due to the lack of capacities and limited influence within the Government.</li> </ul>



## Serbia

Benchmark	Elements per indicator	Results (Serbia)
4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)	(*) % of CSOs that have published their governance structures (*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)	About 66.6% of organizations stated that the information about them is available to the public.
4.2.a.1. 80 % of surveyed trust to NGOs in their country 4.2.a.2. 80% of the general population believes that BGOs support dealing with problems in their country	(*) CSO in your country are thruswothy. (*) Citizens in your country trust in CSO. (*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges. (*) The citizens and CSOs consider the CSOs as having impact over decision-making processes. (*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.	According to research conducted by the Belgrade Center for Human Rights and IPSOS, the number of citizens who responded that they would turn to non-governmental organizations to address a violation of their has increased from 4 to 8 percent since 2019. Non-governmental organizations are in fourth place, behind the police, the Protector of Citizens and the courts, and they are equal to the president of the state. Citizens' views on the role of civil society organizations working to protect human rights remain divided. An identical share of respondents - 26% each - has a positive and negative attitude towards the work of these citizens' associations. However, it is also noticeable that 37% of respondents expressed a neutral attitude about the role and activities of non-governmental organizations.
4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available	The level of transparency of CSOs in terms of publishing financial and annual reports (including audit). % of CSOs that publish financial accounts % of CSOs that publish annual reports % of CSOs that publish audit report	About 66.6% of organizations stated that the information about them is available to the public.
4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators	% of CSOs that monitor the results of their work by introducing baselines and quality indicators % of CSOs that evaluate the impact of their work by introducing baselines and quality indicators	CSOs assess their monitoring and evaluation capacities as follows: 30% medium and 40% good
5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities 5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent	% of CSOs that have developed strategic plans % of CSOs that have developed strategic plans (including HR development activities)	No data.
5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals	% of CSOs that engage in advocacy activities based on reserch that provides adequate argumentation	No data.

## Serbia

Benchmark	Elements per indicator	Results (Serbia)
<p><b>5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network</b></p>	<p>Data on CSO networks active in your country is available. How many active CSO networks are there in your country? How many CSOs in your country are active in at least one CSO network?</p>	<p>According to the MM survey, around 31 % organizations responded that they are members of a home network, 18% that they are a member of two, 28% that they are a member of three or more and 15 of them that they are not a member of any of them. Also, 17 % of organizations responded that it was a member of one international network, 7% that it was a member of two, 6 % of the organizations that it was a member of three and more and 29% of them that it is not a member of any. According to the official data of the SBRA, 11 networks were registered in 2020. ACT research on CSOs networks in Serbia included 29 networks of civil society organisations (CSOs) in Serbia – 20 formally registered and 9 informal.</p>
<p><b>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan</b> <b>6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</b></p>	<p>% of CSOs that were able to fundraise according to their strategic plans</p>	<p>30% of CSOs stated they are able to raise funds in accordance with their strategic plans and their vision. Totally 19 CSPS from MM and TACSOS survey received institutional grants for their work.</p>
<p><b>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</b></p> <p><b>* Sources of funding are grouped as follows:</b></p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income. * Sources of funding are grouped as follows: 1. government/ ministries/ state administration bodies 2. local and/ or regional administration 3. EU funds 4. other FOREIGN private or public sources (e.g. embassies) 5. members 6. citizens 7. private companies operating in the country 8. public companies 9. own economic activity</p>	<p>According to the MM Survey, 31 CSOs (37.3%) reported they used some kind of state support for their activities: 23 of them reported they used state financial support for a concrete project or activity; 6 CSOs received funds based on contracted services, 5 CSOs used non-financial state support; 3 CSOs reported they used Government programs and benefits for stimulating employment in CSOs; 1 CSO reported using grant for co-financing of EU projects or other projects and 1 CSOs used infrastructural support. None of the CSOs reported they had received institutional support grants. 2 CSOs reported they used Government programs and benefits for employees' salaries during the COVID-19 crisis. Out of the 31 CSOs that reported use of state funds, only 2 expressed agreement that available public funding meets the needs of civil society organizations. Only 3 CSOs reported that the majority of their annual budget (more than 50%, more precisely 85-92%) comes from public financing, 30 CSOs stated that share was less than 50%, in fact 21 of them had less than 20%. 32 CSOs (38,5%) reported on the share from LSG funds in their budgets – only 1 was 90% financed by a LSG, 3 CSOs were 50-75% financed by LSGs, 7 CSOs' received 20-50% of their annual budget from LSGs, 21 CSOs received less than 20% of their annual budget from LSGs. Responding to the MM Survey, 48 CSOs (57.86%) reported they do not perform an economic activity; 31 CSOs (37.3% of the total number) stated they received some income from engaging in economic activity – 25 of them stated this income made up less than 20% of their total budget, 5 CSOs stated that percentage was higher (from 25% to 50%) and only 1 CSO reported that their economic activity brings in half of their total income.</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
<p><b>1.1.a.1. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs.</b></p> <p><b>1.1.a.2. Continues comparative monitoring and analysing of legislation and policy framework is in place, 90% of gaps in national legislation and policy framework are identified and addressed</b></p>	<p>Freedom of association            (*) The legal framework allows any person to establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose and it is in line with best intern't/European standards and practices.            (*) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.).            (*) The legal framework provides that registration is not mandatory.            (*) The legal framework provides clear, easy and inexpensive registration.            (*) The legal framework provides unarbitrary decision making process in relation to registration.            (*) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities.</p> <p>Freedom of assembly            (*) The legal framework provides the right for freedom of assembly for all without any discrimination and is in line with best intern't/European standards and practices.            (*) The legal framework recognize and do not restrict spontaneous, simultaneous and counter-assemblies.            (*) The legal framework does not require prior authorization of a peaceful assembly by the authorities. If it does, the requirements it notification and does not burden the organizers.            4) The legal framework provides only restrictions based on best intern't/European standards and best practices.            5) The legal framework enables the organizers to appeal a restriction.</p> <p>Freedom of expression            (*) The legal framework provides freedom of expression for all in line with best intern't/European standards and best practices.            (*) There are no restrictions, such as limitation of hate speech, imposed by legislation. If there are restrictions in legislation, they are clearly prescribed and in line with best intern't/European standards and practices.            (*) The legal framework does not restrict the communication channels throug which a message is received and imparted. In case there are restrictions, they are all in line with best intern't/European standards and best practices.</p>	<p>Freedom of Association            Freedom of association is mostly granted on paper in harmony with the international standards.            It allows limited access to the said right to children, foreigners, limited act of capacity and civil servants. In a similar way it limits the purposes that a CSO aspires with a vague wording as "contradictory with law or morality" and leaves a wide margin of appreciation to the public authorities with respect to their interferences.            Associations are founded with a notification procedure to local governorships and foundations can be founded by a decision of civil courts of first instance.            The existing legal framework does still allow state interferences in internal matters of CSOs in various ways and needs to be revised in order to prevent such interferences.            Although the legal framework guarantees against state in state interference in internal matters of CSOs, recent changes created an atmosphere of skepticism about future direct interventions</p> <p>Freedom of assembly            Article 34 of the Constitution explicitly states that there is no requisite to seek prior permission to hold meetings or demonstrations.            Yet the Law on Meetings and Demonstrations (Law No. 2911), which was adopted in 1983 during the military dictatorship is still in force and it brings significant limitations to freedom of assembly due to the right of public authorities to ban the assemblies on vague terms and without concrete reasons by pre-determining or banning any gathering on specific locations.</p> <p>Although the Law No. 2911 does not require a prior permission, it requires prior notification which has to be done with a certain procedure and functions as a de facto permission process. The de facto restrictions are executes arbitrarily without paying regard to international standards.            In case of the restriction of the use of freedom, interlocutors can apply to the court for the stay of execution which would not be concluded in a delay that would let the gathering take place.</p> <p>Freedom of expression            The Constitution guarantees rights regarding both the means employed for exercising freedom of expression and the form of exercising freedom of expression including freedom to hold opinions, freedom to receive and impart information and ideas.            Many articles of Turkish Penal Code (Law No. 5237), combined with Internet Law (Law No. 5651) and Law on Combatting Terrorism (Law No. 3731) provide the basis for nearly all violations of freedom of expression.            The communication channels were so restricted that in 2020, Turkey appears at the top of ranking of violations with regards to the freedo</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p>Legislation            For the purpose of identifying gaps in legislation, please list all relevant laws and documents identified in the previous indicator. Than, clearly identify what were the key issues that were supposed to be improved and adopted (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their adoption in the year of monitoring as compared to the previous year.</p> <p>Implementation            For the purpose of identifying gaps in implementation, please list all relevant laws and documents identified in the previous indicator. Than, based on the questions below, please clearly identify what were the key issues in terms of implementation in practice that need to</p>	<p>Legislation            According to the Constitution, everybody has the right to found an association without seeking prior permission, become a member of an association, withdraw from membership, and no one can be forced to be or continue to be a member of an association.            With the recent amendment of the law, associations are now obliged to disclosure the personal information (names, surnames, ID Numbers, professions, and date of birth) of their existing members and of those whose membership is admitted and terminated to public authorities. Already introduced as a by-law, this regulation is now a law criticized with it paves the way to government profiling of civil actors.            The Law on Preventing Financing of Proliferation of Weapons of Mass Destruction is seen as a tool of permanent audits, harsh fines and ultimately the direct intervention of the government</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
	<p>be improved (based on international standards). Finally, compare if there were any changes (increase, decrease or no change) towards their implementation during the year of monitoring as compared to the previous year.</p> <p>Freedom of association            (*) In practice, can every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online? What are the obstacles (time, documents, authorities without mandate deciding upon registration in a political manner, etc)?            (*) Are there cases of state interference (deciding upon members of the governing board, pressures, inspections, etc) in internal matters of associations, foundations and other types of non-profit entities?            Freedom of assembly            (*) Are there cases of encroachment (restriction) of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions?            (*) Are the restrictions justified with explanation of the reason for each restriction?            (*) Are the restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal?            (*) Are simultaneous, spontaneous and counter-assemblies facilitates by the state?            (*) Are there cases when the state fails to provide protection for the groups to exercise their right against people who aim to prevent or disrupt the assembly?            (*) Are there cases when excessive use of force was exercised by law enforcement bodies (including pre-emptive detentions of organizers and participants)?            Freedom of expression            (*) Are CSO representatives, especially those from human rights and watch dog organizations able to enjoy the right to freedom of expression on matters they support and they are critical of.            (*) Are there cases of encroachment of the right to freedom of expression for all, where individuals, including CSO representatives would be persecuted for critical speech, in public or private?</p>	<p>in the direction of associations            Law on Meetings and Demonstrations (Law No. 2911) brings significant limitations to freedom of assembly.            There are numerous provisions on freedom of expression in the Constitution regarding both the means employed for exercising freedom of expression and the form of exercising freedom of expression including freedom to hold opinions, freedom to receive and impart information and ideas.            There are significant limitations of the freedom of assembly due to the right of public authorities to ban the assemblies on vague terms and without concrete reasons by pre-determining or banning any gathering on specific locations.            The use of the freedom of assembly has been de facto narrowed during the pandemic by the instrumentalization of regulations on public health that have been used to restrain gatherings and punish protestors.            The practice of these restrictions seems to be executed arbitrarily since public authorities seem to tolerate public gatherings on specific themes even in the days of restrict lock-down whereas they reacted harshly to others with a critical stance against government policies.            The pandemic has worsened the already problematic exercise of freedom of expression as hundreds of ordinary people as well as journalists were sued even detained for their social media posts related to the coronavirus criticizing the government for not responding adequately and effectively to the Covid-19 crisis or for seeking to manipulate official health statistics.            Growing pressures on media is another sign of the restriction of the freedom of expression as newspapers and television channels have suffered from arbitrary fines of public authorities.            The government aims also at controlling the freedom of expression on social media as international content providers with more than a million daily users, such as Facebook and Twitter, are now obliged to have local representation in Turkey and to remove content within 48 hours if so ordered.</p> <p>Implementation            The constitution should be amended in a way to be open to other forms of grassroots organizations such as platforms, initiatives, groups, etc.            Although the Law No. 2911 does not require a prior permission, it requires prior notification which has to be done with a certain procedure and functions as a de facto permission process. Many articles of Turkish Penal Code (Law No. 5237), combined with Internet Law (Law No. 5651) and Law on Combatting Terrorism (Law No. 3731) provide the basis for nearly all violations of freedom of expression.</p> <p>Particularly the conception of terrorist adhesion in the penal code must be revised as it seems to contradict with the constitutional principle of individual criminal responsibility. The 38th article of the constitution states clearly that no one can be accused of an act that was not illegal at the time of the act. Yet, as associative bonds were referred as an evidence of supporting a terrorist organization, citizens have been reluctant to adhere to associations with the fear of being accused of being associated to an organization that can be later targeted by public authorities.</p>
<p><b>1.1.b.1. Gaps in legislation and policy framework are decreased for 90%</b></p> <p><b>1.1.b.2. Legislation and policy framework are fully implemented</b></p>	<p>(*) Accurate data on the number of employees in CSOs available (permanent, part-time, both type of employees).            (*) Accurate data on the number of employees in CSO is available on the annual level (permanent, part-time, both type of employees).            (*) 18,917 is the total number of employees in CSO (if data is available).            (*) 0.72 % of total workforce is employed in CSO sector (if data is available).            (*) In comparison to last year, has anything changed in the availability of the data on the number of employees in CSO?.</p>	<p>The number of employees recruited in associations reached to 78137 or an increase of more than 20% when compared with the level of 2018 but a decrease of more than 15% in a year between 2019 and 2020.            Most employees seem to be still consisting of full-time employees (53%) whereas the level of part-time employees is around the lowest levels of the available data (5%).            The share of project-based employees has reached to levels above 40% for 2019-2020 unlike preceding years where it had been generally between 10% and 20%.            Considering the total number of employees in Turkey in April 2021 (28.083.000), employment in CSOs corresponds to %0,28, which reveals a small increase considering the figures in the past years.</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
<b>1.2.b. Number of volunteers in CSOs is increased for 50%</b>	<p>(*) Accurate data on the number of volunteers in CSO is available.</p> <p>(*) The data on the number of volunteers in CSO available on annual level.</p> <p>(*) _____ is the total number of volunteers in CSO (if data is available).</p> <p>(*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of volunteers in CSO?</p> <p>(*) Accurate data on the number of voluntary hours implemented in CSO is available.</p> <p>(*) Data on the number of voluntary hours implemented in CSO is available on the annual level.</p> <p>(*) _____ is the total number of voluntary hours implement in CSO (if data is available).</p> <p>(*) If data is available, in comparison to last year, has there been an increase, decrease, or no change in the number of voluntary hours in CSO?</p> <p>(*) 9 % of volunteering time according to the World Giving Index. (In case no data is available on national level).</p>	<p>DGRCS publishes annually official data on the number of volunteers of associations</p> <p>For the year 2020, there are 35967 volunteers working in associations</p> <p>After a significant increase in 2019, last year the number of both volunteers and paid workers of CSO's has decreased</p> <p>There is no data available on the number of voluntary hours implement in CSOs</p> <p>A recent survey constated that the percentage of volunteers in Turkey is only 6%.</p> <p>According to the World Giving Index, Turkey ranks 99th of the listing (out of 114) with only 10% of volunteering time.</p>
<b>1.2.c. Labour legislative framework (including active employment policy) is not discriminative towards CSOs[*]; Legislative framework is stimulative towards promotion of volunteering</b>	<p>(*) Are there policies and legal environment stimulating and facilitating employment in CSOs? (existence of discriminatory articles that exclude CSOs from active employment policy programs)</p> <p>(*) Are there policies and legal environment stimulating and facilitating volunteering? (includes activities for promotion of volunteerism, tax-free reimbursement of travel expenses; enables per-diems to volunteers).</p>	<p>There is no specific regulation with regards to employment in CSOs.</p> <p>There is no legal basis for volunteerism in CSOs in all aspects. On the contrary, following the strict wording of the Labour Code (Law No. 4857), the volunteers may well be considered as illegal workers because voluntary work is not mentioned among the exceptions to the Code.</p> <p>The only official program that encourages volunteerism is that of the Disaster and Emergency Management Presidency (DEMP) in which all citizens older than 15 years can be enrolled as disaster volunteers.</p>
<b>1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support</b>	<p>(*) The legislation provides that registration of grass-roots is not mandatory.</p> <p>(*) The legislation provides that unregistered organizations are free to operate.</p> <p>(*) The legislation provides that unregistered organizations can receive financial support.</p> <p>(*) In practice, what are the main obstacles for your operation?</p> <p>(*) In practice, what are the challenges in terms of receiving financial support of unregistered organizations?</p> <p>(*) Number and types of informal initiatives (grass-root organizations)</p>	<p>Turkish legislation does not include any articles on grass-root organisations as only associations, foundations and cooperatives to some extents are considered as CSOs and registration is still mandatory in order to operate freely and receive financial support.</p> <p>Nevertheless, there are many informal organizations especially as food groups or solidarity networks which can not formally receive any funding or even execute any financial exchanges among group members</p>
<b>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</b>	<p>(*) What is the CSOs perception on financial (including tax) rules and reporting requirements:</p> <ul style="list-style-type: none"> <li>- Are they reasonable?</li> <li>- Are they clear?</li> <li>- Are they proportionate to their turn-over?</li> </ul> <p>(*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access?</p> <p>(*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules?</p>	<p>The laws and the regulations on CSOs draw the general lines of the financial rules to which CSOs are subjected.</p> <p>Although the rules seem to be clear, its very detailed nature creates confusion</p> <p>All CSOs complains about the red tape and the arbitrary supervision of the financial management</p> <p>There is no support system for assistance to financial management except formations offered by other organizations</p>
<b>2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)</b>	<p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over financial rules for CSOs.</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over tax rules for CSOs. (including VAT, profit tax, personal income tax, etc)?</p> <p>(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turn-over reporting rules for CSOs.</p> <p>(*) The legal framework prescribes different forms of reporting, according to CSOs' turn-over.</p> <p>(*) If yes, how many different formats are there?</p> <p>(*) Has anything changed in comparison to last year, in terms of number of different formats of reporting?</p>	<p>Associations and foundations in Turkey are not obliged to pay corporate tax as legal entities. They only pay retention taxes for the payments through expense vouchers.</p> <p>Financial, including tax, rules are not clear, user-friendly adapted to meet the needs of CSOs.</p> <p>All CSOs have to keep their financial registers in specific books of accounts (plant ledgers, book of receipts, book of operating account, day-book etc.)</p> <p>Associations with public benefit status and those with a brute income more than 500.000€ (app. 50.000€) have to balance sheet account.</p> <p>The tax-exempt status only grants foundations with an opportunity to provide their donors tax deductions from their taxable income.</p> <p>The only change with regards to the financial rules is that the prior notification for foreign funding has become more detailed (with budget items and expense calendar).</p>



## Turkey

Benchmark	Elements per indicator	Results (Turkey)
<p><b>2.2.a.1. Legislation provides for stimulating tax incentives for corporate and individual giving:</b> - tax relief in the amount of 5 % of taxable income for corporations, - tax relief in the amount of 10 % of taxable income for individual persons OR 2 % tax allocation for public benefit purposes (for the countries with % law system)[2]</p> <p><b>2.2.a.2. 60% of corporations use tax incentives when donating to CSOs</b></p> <p><b>2.2.a.3.60% of individuals tax payers use tax incentives when donating to CSOs donate to CSOs</b></p>	<p>(*)The legislation provides for stimulating tax incentives for corporate giving. (*) If yes, tax relief in the amount of 3-5 % of taxable income for corporations is available. (*) The legislation provides for stimulating tax incentives for individual giving. (*) If yes, tax relief in the amount of __ % of taxable income for individual persons is available. (*) There is a ___% of tax allocation for public benefit purposes (for the countries with % law system)? (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available. (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is available on annual level. (*) ___ % of corporations taxpayers donated to CSOs during the previous year. (*) ___ % of individual taxpayers donated to CSOs during the previous year?</p>	<p>Public incentives to encourage contributions to corporate donations remain limited. Only donations made to CSOs with public benefit status can let a tax relief in the amount of 5 % of taxable income for corporations (%10 in development regions). Donations made by the individuals are not tax deductible and there's no tax exemption for donations from payroll. Donations in kind to associations that has formally the capacity of food banking, are also considered as costs that can be reduced from the profit of a corporation. There is no accurate data on the annual donations by corporate or individuals tax-payers. The recent change on the Law of Donations bring about new restrictions and sanctions for CSOs.</p>
<p><b>2.3.a. Income from CSOs mission-related economic activity[3], is tax free.</b></p>	<p>(*) Are CSOs engaged in conducting economic activity? (*) If yes, what are the challenges they are facing? (*) According to legislation, the income from CSOs mission-related economic activity is tax free. (*) According to legislation, if not entirely, the income from CSOs mission-related economic activity, is tax free up to the amount of annual income of _____ EUR.</p>	<p>Associations can conduct economic activity by enterprises they found. These enterprises are subjected to the same financial legislation as private sector firms. Only enterprises of associations with public benefit status and officially determined foundations enjoy certain tax exemptions, however, very limited.</p>
<p><b>2.4.a.1. Public funding for CSOs is increased for _%</b></p>	<p>(*) Data on the amount of public funding of CSOs is available. (*) Data on the amount of public funding of CSOs is available on the annual level. (*) If yes, _____ EUR public funding is available for CSOs on central level. (*) No Available data is for public funding on local level. (*) In comparison to last year, there was increase, decrease, or no change in public funding of CSOs. If yes, please describe the change in %.</p>	<p>There is no specific data on public funding of CSOs.</p>
<p><b>2.4.a.2. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation</b></p>		<p>In Turkey, associations can develop common projects with public institutions. Up to fifty percent of the budget of these projects can be granted in cash or kind by the latter. For projects regarding to disabled and ex-offenders, this threshold does not apply. Projects have to address to social needs and problems and contribute to social development and are carried out by a steering-committee consisting of equal number of representatives from civil and public counterparts. There is no official data on the scope of these projects and their share in the implementation of public policies.</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
<p><b>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</b></p>	<p>(*)The legal framework for public funding provides:</p> <ul style="list-style-type: none"> <li>- institutional support for CSOs;</li> <li>- possibility of prepayments;</li> <li>- possibility of multi-annual contracts;</li> <li>- possibility of cofinancing EU and other projects.</li> </ul> <p>(*) There is a procedural document that regulates the distribution of public funding (one or several documents).The document is based on best practices, and regulates the:</p> <ol style="list-style-type: none"> <li>1. programming of public funding on the basis of lessons learned from monitoring and evaluation</li> <li>2. inclusion of beneficiaries in programming of the tenders</li> <li>3. clear criteria published in advance</li> <li>4. deadlines for decision</li> <li>5. merit decision with arguments</li> <li>6. contracts and payment</li> <li>7. monitoring rules and evaluation of achieved outputs and outcomes on the project and program level.</li> </ol>	<p>There is no general and objective framework of government support to CSOs, but there are certain programs managed by different public bodies.</p> <p>The Ministry of Interior has a specific program to fund CSOs (PRODES) which allocates a certain amount of the annual budget to CSOs.</p> <p>For the year 2021, 0,5% of the approved budget of the ministry is reserved for transfers to CSOs.</p> <p>Even if there is an procedural framework published by the Ministry with regards to the selection of projects to be founded, the final decisions of project selection are not justified by evaluation reports. Only positive conclusions are communicated to the project appliers.</p> <p>There is no accurate data on the projects, allocated budgets, beneficiaries, or outcomes.</p>
<p><b>3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs</b> [4]</p>	<p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available.</p> <p>(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level.</p> <p>(*) The legislation is based on best practices and regulates: legal obligation to publish draft laws on the Internet; minimum days for consultation - 15 working days; criteria for appointment of the representatives in working groups are transparent, open and inclusive, and available in advance; there is an obligation to publish comprehensive feedback report from consultations with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals).</p> <p>(*) When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, n practice is there?</p> <ol style="list-style-type: none"> <li>1. adequate access to information;</li> <li>2. sufficient time to comment;</li> <li>3. selection and representativeness / diversity of working groups;</li> <li>4. acknowledgement of input;</li> <li>5. degree to which input is taken into account;</li> <li>6. feedback / publication of consultation results.</li> </ol> <p>(*) Please consider the above described elements of effectiveness of the consultative process, and in general provide information on the effectiveness of the laws/bylaws, strategies and policy reforms consulted with CSOs? (if data is available)</p>	<p>There is no data available on the consultation with CSOs for decision making</p> <p>None of our interviewees or focus group participants had been part of a consultation procedure although direct attempts of some.</p> <p>There has been no improvement if not narrowing with regards to CSOs' participation in decision-making processes in that sense for years.</p> <p>With the presidential system, the decision-making has tended to be monopolized by the President himself, sometimes even by-passing the official decision-making procedures through direct presidential decrees.</p> <p>Presidential Annual Program for 2020 stated that necessary secondary legislation amendments would be carried out by conducting a needs assessment together with stakeholder institutions in order to develop, strengthen and support civil society and relations between CSOs and public institutions.</p> <p>The General Directorate of Relations with the Civil Society has carried out a project for the development of legal framework on and institutional capacity of CSOs during which several meetings and workshops were held with representatives of CSOs.</p> <p>Local governments leaded by opposing parties, especially social democrats have introduced participation to local decision-making processes.</p>
<p><b>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on state and local governmental and ministerial level</b> [5]</p>	<p>(*) Please assess the quality of legislation of the structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions... in terms of:</p> <ol style="list-style-type: none"> <li>1. CSO representation in general</li> <li>2. representation of smaller/weaker CSOs</li> <li>3. its visibility and availability</li> </ol> <p>(*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner.</p>	<p>There is no structured mechanism or designated body for dialogue between CSOs and public institutions except in local governments that have introduced or vitalized participatory channels such as workshops, citizens' councils, surveys.</p> <p>Dialogue between the civil society and the public administration is mainly possible through persons rather than institutional channels, thus depends on the character of the public agents.</p> <p>There are no clear criteria of selection for CSOs to be involved in cooperation.</p> <p>Most of our interviewees stated the existence of an indirect discrimination against critical CSOs.</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
	<p>(*) There is a designated body, institution or contact point for dialogue between the Government and CSOs.</p> <p>(*) There a designated body, institution or contact point for dialogue between Parliament and CSOs.</p> <p>(*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) Please provide the__ % of local governments has such a body, institution or contact points with continuous and constructive cooperation.</p> <p>(*) In general, considering all the mechanisms for dialogue existing, would you say they:</p> <ul style="list-style-type: none"> <li>- have a clear mandate;</li> <li>- are open to different stakeholders;</li> <li>- are accessible;</li> <li>- are efficient (issues are resolved in timely manner).</li> </ul>	
<p><b>4.1.a. 80 % of CSOs, that have an online presence, regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)</b></p>	<p>(*) % of CSOs that have published their governance structures</p> <p>(*) % of CSOs that have published at least one internal document (statutes, rulebooks, code of conduct etc.)</p>	<p>On paper all CSOs appear to have structured internal governance structures. Many associations prefer to limit the number of official members in order to keep their routine administration easy and thus those included in the government of the CSO remain very few. As only a small number of members are to be active and interested in the government of the association, CSOs seem to be refrain from establishing or exercising official procedures of decision-making and reporting. Only CSOs in direct contact with international funders or partners have started publishing codes of conduct.</p>
<p><b>4.2.a.1. 80 % of surveyed trust to NGOs in their country</b></p> <p><b>4.2.a.2. 80% of the general population believes that BGOs support dealing with problems in their country</b></p>	<p>(*) CSO in your country are thruswothy.</p> <p>(*) Citizens in your country trust in CSO.</p> <p>(*) The citizens and CSOs consider the CSOs work in general as important in supporting their key societal challenges.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over decision-making processes.</p> <p>(*) The citizens and CSOs consider the CSOs as having impact over change of behaviour.</p>	<p>There is no available contemporary data on the level of interpersonal trust in Turkey</p>
<p><b>4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available</b></p>	<p>The level of transparency of CSOs in terms of publishing financial and annual reports (including audit).</p> <p>% of CSOs that publish financial accounts</p> <p>% of CSOs that publish annual reports</p> <p>% of CSOs that publish audit reporst</p>	<p>There is no accurate data on the publication of financial and annual reports; Interviews and focus groups reveal that only a few well-established and institutionalized CSOs share their reports with the public.</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
4.4.a. 80 % of CSOs monitor and evaluate their projects and programmes using baselines and quality indicators	<p>% of CSOs that monitor the results of their work by introducing baselines and quality indicators</p> <p>% of CSOs that evaluate the impact of their work by introducing baselines and quality indicators</p>	Monitoring and evaluating activities seem to be carried out only upon funders' and/or donors' request
<p>5.1.a.1. 50% of CSOs develop strategic plans, including human resources development activities</p> <p>5.1.a.2. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent</p>	<p>% of CSOs that have developed strategic plans</p> <p>% of CSOs that have developed strategic plans (including HR development activities)</p>	Among the interviewees and focus groups participants, there were only a few CSOs with a strategic plan and these were possible if a specific budget could be allocated for the tasks and human resources required for such a process.
5.2.a. 80 % of advocacy CSOs involved in advocacy state that they use adequate argumentation and analysis for achieving advocacy goals	% of CSOs that engage in advocacy activities based on research that provides adequate argumentation	<p>There is no data available on the research-based advocacy activities.</p> <p>The traditional scarcity of accessible information as well as the weak reliability of statistical data have been further deteriorated with the pandemic restrictions.</p> <p>The impossibility of carrying out field-works as well as the worsening repressive environment has complicated the pursuit of research and collect of data on the field.</p> <p>Even the scientifically justified reports and opinions were furiously criticized and sanctioned by the government if the former contradicted with their policies.</p>
5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network	<p>Data on CSO networks active in your country is available.</p> <p>How many active CSO networks are there in your country?</p> <p>How many CSOs in your country are active in at least one CSO network?</p>	<p>There is no longer accurate data on the CSO networks as the DGRCS has stopped statistics on federations and confederations.</p> <p>Number of networks are not limited with (con)federations as many especially right-based CSOs establish networks deliberately without formal characters.</p> <p>The pandemic problems, yet, seem to bring CSOs together as everybody has gotten used to communicate through digital platforms while struggling similar problems.</p> <p>Zoom meetings, online formations with their easiness and cheapness have contributed to the networking efforts and capacities of CSOs.</p>
<p>6.1.a.1. 80% of CSOs that have a strategic plan state that they mainly collect funds in line with their strategic plan</p> <p>6.1.a.2. 80 % of CSOs state that they are able to fundraise at least 70 % of their strategic plan</p>	% of CSOs that were able to fundraise according to their strategic plans	<p>There is no data on the ability of CSOs to follow their strategic plans.</p> <p>With the contingencies of pandemic, the already fragile loyalty to the rare strategic plans of CSOs, has been further weakened according to our interlocutors.</p>

## Turkey

Benchmark	Elements per indicator	Results (Turkey)
<p><b>6.2.a. Sources of Income of 80 % of CSOs are derived from three different sources*, out of which none of the sources constitutes more than 50% of the CSO's income.</b></p> <p><b>* Sources of funding are grouped as follows:</b></p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> </ol>	<p>% of CSOs have diversity in their sources of income, and none of the sources constitutes more than 50% of the CSO's income.</p> <p>* Sources of funding are grouped as follows:</p> <ol style="list-style-type: none"> <li>1. government/ ministries/ state administration bodies</li> <li>2. local and/ or regional administration</li> <li>3. EU funds</li> <li>4. other FOREIGN private or public sources (e.g. embassies)</li> <li>5. members</li> <li>6. citizens</li> <li>7. private companies operating in the country</li> <li>8. public companies</li> <li>9. own economic activity</li> </ol>	<p>There is no data on the distribution of income sources of CSOs. Referring to the interviews and focus groups we carried out, the pandemic has gravated the financial situation of CSOs as they were not able to sustain their income-generating activities. Regular incomes such as membership fees and donations have been also decreased as a consequence of the general worsening of the economy. Most of the CSOs we could meet during the fieldwork rely either on member fees and donations or project based funding. The pandemic restrictions have also precluded the realization of pre-determined activities representing another weakening of their financial conditions.</p>

