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

FINAL REPORT

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	Freedom of association is legally guaranteed in all countries. Key improvements were noted in Kosovo and Montenegro. Namely, Kosovo adopted a new Law on the Freedom of Association of NGO since April 2019, but only after an extended pressure from CSOs, and more than five months after the Parliament approved a different, highly restrictive version. The new law is aligned with best international standards, as well as civil society demands, and preparation of secondary legislation that would further define it principles has commenced. In Montenegro, five acts of secondary legislation were adopted, to strengthen the implementation of the Law on NGOs. Restrictions (except in Turkey) are clearly prescribed and in line with recognized international standards. In addition, the legal framework in all countries, except for Turkey, provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. In Turkey, during 2018, there was an attempt by the Parliament to introduce changes to the Law on Associations, according to which all associations would be obliged to disclose personal information of their members (name, surname, ID number, date of birth), which would mean serious infringement of freedom of association, but the amendment was withdrawn in December 2019. Several countries, such as Kosovo, North Macedonia and Serbia, noted certain initiatives and legislative changes concerning the fight against terrorism and anti-money laundering, which might unnecessarily burden the everyday work of CSOs, especially if certain provisions in the laws lack specificity and thus are subject to interpretation. Additionally, several other laws are considered to be problematic and limiting (Law on Free Legal Aid in Serbia, which now excludes CSOs from providing free legal aid to vulnerable groups, and the Laws on Lobbying in Serbia and in North Macedonia, as well as the Penal Code in North Macedonia). Freedom of assembly is legally guaranteed in all of the region of Western Balkan and Turkey (WBT). In Bosnia and Herzegovina, Montenegro, North Macedonia, Serbia, and Turkey, the legal framework is not completely in compliance with international standards. Namely, while it provides the right to freedom of assembly for all without any discrimination, there are certain restrictions concerning place and/or time of gatherings, and placing responsibilities and high fines for organizers in cases of breaching the law. Except for certain improvements in Albania and North Macedonia, no other country improved their legislative provisions in this area. A positive development noted in Albania is the approval of the internal procedure "Planning of police services during the development of assemblies" by the General Directory of State Police in 2018, which sets standard procedures for police officials before organization of assemblies, for managing an assembly and its services, banning and diffusing an assembly, as well as other procedures, including annexes with standard templates for notifications and responses. Improvement in North Macedonia included amendment to the Criminal Code , containing stricter fines for public officials if they misuse their position during gatherings, and to the Law on Police, specifying conditions for dispersion of crowds that can be used and removing rubber bullets and electric paralyzers from the list of means for dispersion . On the other hand, a negative attempt in North Macedonia to change the Law on Public Gathering took place in November 2019 in a very restrictive manner, but it was later withdrawn. Freedom of expression is guaranteed in legislation in all countries. Except in North Macedonia (where the new Law on free access to information from public character should enable quicker access to information by those that request information, as well as greater transparency and accountability of the information provider) , the legislation was not amended in the past two years. However, in Albania an Anti-defamation package was announced (granting more competencies to the Audio-visual Media Authority, including issuing fines and sanctions, which media organizations considered unproportioned and drastic) and in Montenegro and Serbia legislative changes on the free access to information were announced.

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1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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	In practice, numerous restrictions and violations of the freedom of association were noted in Albania, Bosnia and Herzegovina, Serbia and Turkey, while improvements took place in North Macedonia. The greatest violations of the freedom of association took place during the state of emergency in Turkey, while in Bosnia and Herzegovina the smear campaigns against CSOs culminated in 2018 when the President of Republic of Srpska called for stricter rules on financing of CSOs and announced a draft Law that would require foreign donors to be registered as foreign agents, although the law was eventually withdrawn. In Montenegro and Serbia there has been a steady perception of the increase of state affiliated civil society organizations (GONGOs) that undermine the credibility of existing CSOs that are critical towards the government; stage the dialogue with the state and "simulate" public debates whereby participation of GONGOs is presented as consulting civil society, and finally, through abuse and corruption, use state budget funds intended for CSOs. Positively, in North Macedonia, the inspections against 22 CSOs that lasted over a year have seized, with the investigation not discovering any illegal operations or violations of the laws on the side of CSOs. However, the process of investigations took a toll on the CSOs by burdening their everyday operations for an extensive period of time. Regarding the practice of freedom of assembly, in most of the countries, only prior notification, rather than authorization, for holding an assembly is required, however in Turkey the procedure for notification is a de facto permission process, while in Kosovo, notification should be done on two levels - the municipality and the police - which is considered discouraging for spontaneous public gatherings. Counter-assemblies and spontaneous assemblies are not recognized in Kosovo and Serbia, while Turkey restricts all spontaneous, simultaneous and counter-assemblies. Furthermore, the legal framework in Turkey brings exclusions based on age, legal capacity and citizenship, making it nearly impossible for children and foreigners to exercise the right to peaceful assembly. Restrictions in terms of place of gatherings are ambiguous in Serbia and in place in Montenegro, and in Turkey restrictions in practice based on a very vague law are so high that a legal assembly is more an exception than the rule. In practice, besides the political turmoil and violence at assemblies in Turkey, there were assemblies all over the region, with particular cases of violations and restrictions of peaceful assemblies in Bosnia and Herzegovina, North Macedonia and Serbia. In Albania and Montenegro, the number of protests has risen, and they were all enabled by the police, while in Kosovo the number of protests has decreased, with most of them not encountering any obstacles during the organization, and with only isolated cases of unjustified restrictions imposed by authorities. Several countries, such as Albania, Serbia, Montenegro and North Macedonia, note an evident rise of citizens' initiatives and protest movements addressing local concerns on various community, social and environmental issues (e.g. building of small hydropower plants, destruction of protected or inhabited areas, air pollution etc.), most of which have been peacefully held and enabled by the police. Regarding freedom of expression, the gap in implementation of the legal framework in practice has increased in several countries, except in North Macedonia, where improvements in the media and climate for journalism were noted to some extent. Violations and restrictions of the freedom of expression continued in Turkey, and smear campaigns, labelling independent outlets and activists as foreign mercenaries or enemies of the state, were recorded across Bosnia and Herzegovina, Montenegro and Serbia, and the continuous threats have fueled self-censorship throughout the region. In almost all countries, threats, pressures, insults, and influences are still part of daily life for independent journalists, with high government officials being very often the ones creating an atmosphere of fear and indirectly supporting a culture of impunity. Worryingly, most of the cases of physical attacks or death threats have not been appropriately investigated and too many remain unsolved. Critical voices, particularly in Serbia, have been continuously pressured, smeared and silenced; organizations critical to the government are a constant target of political officials and pro-government media campaigns aiming to affect their credibility, even with fabricated affairs published in tabloids. Defamation against media workers is present in several countries, and a rise of misinformation and fake news is noted throughout the region.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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)	Albania: 8.917; BiH: 8.188; Kosovo: 8.453; Montenegro: 854; North Macedonia: 1.645; Serbia: 8.517; Turkey: 64.515 associations in 2018, 17.093 foundations in 2016
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	No official statistics on the number of volunteers in CSOs exist in any of the WBT countries.
		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	In terms of the legal framework regulating employment in CSOs, there have been no changes in the WBT. CSOs are being perceived similar as business sector operators or for-profit companies, without having any particular treatment that would encourage employments in the sector. In Bosnia and Herzegovina, labor-legal relations in CSOs registered at state level are regulated with the Law on Labor in the Institutions, while Entity Labor Law is applied in CSOs registered at the other levels, which is considered an illogical and problematic misinterpretation of the legal framework. An additional problem in Kosovo are the provisions for maternity leave, pension contributions and public health insurance, as they are obligatory for the employer and not covered by the state, which is especially a burden for CSOs due to the dominance of project funding. A new Law on Labour Relations is being prepared in North Macedonia, done in a participatory manner including CSOs from the beginning. In terms of the legal framework that regulates volunteerism, there have been changes only in Albania, while in Kosovo, Montenegro and North Macedonia new initiatives to regulate this area occurred. In Albania, after the approval of two orders by the Minister of Finance and Economy, regulating the format and content of volunteer cards and the volunteering contract register, in July 2019 the legal framework on volunteerism was completed with the approval of the "Code of Ethics for Volunteers". Nonetheless, these documents were approved without consulting CSOs, and thus face the CSOs' opposition due to their lack of clarity. CSOs state they are still facing difficulties and uncertainties in the involvement of volunteers in their activities, exposing themselves to the risk of fines. In most of the countries, the laws are not supportive towards the concept of volunteerism and do not adequately address all peculiarities of the sector. While the legislation allows for volunteering to take place, it is still limiting due to the administratively burdensome procedures. In Turkey, the legal framework does not contain or regulate volunteerism, which according to studies might restrict CSOs to engage with volunteers considering it as illicit employment.
	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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	Registration of grass-roots organizations is not mandatory, thus unregistered and free operation of associations is allowed in the WBT. There are no policies, rules or laws on grass-roots in any of the countries, and there is a lack of both legal and common understanding and definition of what grass-roots are. In general, grass-roots are commonly considered small local organizations, activist-based, that are unregistered and working at local community level. In each country, 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 for and receive funding from the state and from certain foreign donors that are not flexible in finding ways of supporting grass-roots initiatives. Positive examples are the re-granting mechanism and the funding scheme by the EU in North Macedonia and Albania respectively, aiming to support grass-roots. Similarly, SDC and USAID have also made efforts to reach out to smaller organizations. Furthermore, the position of 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. The narrowing space for public debate has prompted the rise of grass-roots initiatives and movement in Serbia and Turkey, as well as in North Macedonia, particularly active in the fields of environmental protection and socio-economic issues.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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 legal framework that regulates the financial rules and accounting in the WBT does not fully address the specific nature of CSOs (especially not the needs of the smaller and grass-roots organizations). Moreover, in Turkey, standard forms of notification for receiving and/or utilizing foreign funding exist. When it comes to reporting obligations, only three countries have different forms for different CSOs proportionate to their annual turnover. Namely, in Serbia and Turkey there are three different forms and in North Macedonia there are two forms, while in the rest of the countries one type of form is used for all registered associations and foundations. As an exception, Albania has lighter reporting requirements for small organizations with annual revenues below 36,000 EUR. In Bosnia and Herzegovina and Kosovo the tax reporting rules are identical to those for business and the financial (tax) rules are not proportionate to CSOs annual turnover. In Kosovo, the sanctions for failing to fulfil the reporting requirements are proportionate to the size of CSOs, while reporting on Public Benefit Organizations (PBOs) is both narrative and financial, and PBOs with an income of more than 100,000 EUR should also submit an external audit report.
		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 changes in the legislation concerning the financial rules, except in Albania. Namely, in May 2018, Law on Accounting and Financial Statements was adopted, which introduced new reporting requirements, including annual financial statements and a performance report on their activity, for CSOs with a value of assets and/or income of approx. 240,000 EUR. CSOs have raised concerns over the purpose of such reporting format, considering this amendment an additional burden. There was an attempt to change the accounting legislation in Serbia, where a draft new Law on Accountancy in Serbia, published in August 2019, excluded the existence of a separate accounting framework for non-profits, based on the lobbying of professional associations of accountants for a unified accountancy framework for all types of legal entities in Serbia. After a public debate and bilateral consultations with the Government Office for Cooperation with Civil Society, however, separate framework has been restored.
	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	When it comes to tax incentives for individual and corporate giving, there were no changes in legislation. Most of the countries, except of Albania and Serbia, have certain tax incentives for individual giving, while tax incentives for corporate giving are provided in the legislation in all countries, however the implementation and utilization highly depend on the system (in some countries, such as in Albania and Serbia, the system is quite complicated and companies tend not to use it). In practice, although still not significant, corporate and individual giving in each country has grown over the past several years. Exemptions for individual giving - varying between 0.5% (Bosnia and Herzegovina) and 10% (Kosovo) - are conditioned on the purpose of donations, such as humanitarian, cultural, religious or other purposes in Bosnia and Herzegovina and Kosovo, or donations to PBOs in Turkey. In North Macedonia, there is tax relief of 20% of annual personal income tax, or less than approx. 390 EUR. In Montenegro, individual tax incentives are related to a limited scope of areas, but are not harmonized with the Law on Corporate Income Tax that recognizes all 20 areas of public interest. There are no tax incentives for individuals in Albania and Serbia. In terms of corporate giving, tax incentives vary from 3% (Bosnia and Herzegovina and Albania) to 10% (Kosovo, where it can increase up to 20% as per other laws), also depending on the purpose of giving or the entity being given to.

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2. An enabling financial environment which supports the sustainability of CSOs	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.	CSOs can perform economic activities with different thresholds across the countries. In Montenegro, it must not exceed 4,000 EUR in the given year or 20% of the total income for the previous year, while in Bosnia and Herzegovina, economic activities that are not directly related to the achievement of their goals must not exceed one third of the organizations total annual budget, or approx. EUR 5,000, whichever amount is higher. In Albania, income from economic activity conducted to support the non-profit purpose of the CSO must not exceed 20% of the total annual revenues, and in Kosovo, there is no specified limit, as the ambiguous legal framework states that the income should be reasonable. Income from mission-related economic activity is not tax free in Albania, Kosovo, Montenegro and Turkey, and is tax exempt in Bosnia and Herzegovina (up to 25.000 EUR annual income) and Serbia (up to 3.300 EUR annual income). In Albania, economic activities are not subject of tax on income, except in the cases when these incomes are not used for activities for which the organization is registered.
	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, the provision of Government financial support has noted positive developments in Kosovo, Montenegro and North Macedonia, with examples of institutions publishing open calls for proposals for the first time, with increased amount of available funding, or based on clearer procedures and improved rules and processes.
			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. 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.	Generally, the transparency of government financial support provided to CSOs is still rather low. However, legislative changes that aim to improve this have occurred in Bosnia and Herzegovina, Kosovo, Montenegro and Serbia, and some in North Macedonia. A major step forward in Bosnia and Herzegovina is the adoption of the Rulebook on Financing and Co-financing Projects of Public Interest of Associations and Foundations at the level of the Council of Ministers. Kosovo notes the signing of the first national policy that regulates public funding distribution for CSOs in all governmental institutions, and a new model for a decentralized system of funding and a centralized system of planning funding priorities was also established in Montenegro. Finally, in Serbia, a new Regulation on the Resources for Supporting Programs or Providing Co-financing for Programs of Public Interest Implemented by Associations was adopted and has been implemented since March 2018. On the other hand, there is no general and objective framework of government support to CSOs in Turkey at all, it depends on every public agency to develop their own implementation framework. In spite of several improvements in this area in regards to establishing procedures and improving transparency, several countries (especially Albania, Montenegro, Serbia and Turkey) reported on the lack of transparency of Government support. Furthermore, rise and growth of GONGOs, particularly in Montenegro and Serbia, significantly influenced also this area; in Montenegro a persistent problem is also the non-transparent practice of allocation of public workspace in almost all municipalities, which is perceived to be more in the service of GONGOs and PONGOs than the sustainability of the whole sector.

Objectives	Results	Indicator	Benchmark	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	The legal framework concerning the inclusion of CSOs in decision-making processes has advanced in Montenegro and Serbia, while no changes occurred in the other countries. In Turkey there is still no legal obligation to consult and publish draft laws. In Montenegro, during 2018 new rules were adopted on the format of public calls and reports for consultations. 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 was adopted, ensuring the inclusion of CSO representatives in relevant bodies and the public's participation in the process of drafting laws. In Serbia, there were changes that allow greater participation of public such as passing the new Law on the Planning System and amendments of the Law on State Administration and Law on Local-Self Government. Although the amendments to the legislation governing the participation of CSOs in decision-making processes made during 2018 and 2019 represent a step forward, the practice of organizing public hearings in an expedited procedure, without relevant CSOs and experts, is still present. Data on the draft laws and bylaws consulted with CSOs in accordance with the national legislation is not available in Albania, Bosnia and Herzegovina, Montenegro, North Macedonia and Turkey, while in Kosovo with the entry into force of the Regulation on Minimum Standards for Public Consultation Process in January 2017, the data is being collected and published in spring every year. In addition, in North Macedonia, the Ministry of Information Society and Administration has prepared the first feedback report that is set to analyze the consultations with CSOs. When it comes to consultations with CSOs regarding draft laws/bylaws/strategies and policy reforms, there is no adequate access to information in Turkey, while there is adequate access in Albania, Bosnia and Herzegovina, Montenegro and North Macedonia and moderate access to information in Kosovo.
		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]	The legal framework that regulates the mechanisms or structures for dialogue and cooperation between civil society and public institutions has improved in several countries. Positive developments were noted in Kosovo, Montenegro, North Macedonia, Bosnia and Herzegovina and Albania in terms of adopting strategic documents. In Kosovo, the Strategy for Cooperation with Civil Society (2019-2023) was adopted in February 2019, in Montenegro, the Strategy on Improving the Enabling Environment for the Work of CSOs (2018-2020) was adopted, and in North Macedonia, the Strategy of the Government for Cooperation with and Development of the Civil Sector(2018-2020) was adopted in 2018. Furthermore, in Bosnia and Herzegovina, the Agreement on Cooperation between the Council of Ministers and the Non-Governmental Sector was signed in late 2017 , with more than 80% of the Council of Minister's obligations from the Agreement now implemented, except the adoption of a civil society development strategy. Despite certain initiatives to have the agreements on cooperation with CSOs signed at the Entity and Brchko District level, so far this did not happen. Finally, in July 2019, the Albanian Government approved the Road Map for the Government Policy towards a More Enabling Environment for Civil Society Development 2019-2023, followed by a monitoring framework with measurement indicators and indicated budget. Serbia and Turkey still have no strategic documents adopted for development and cooperation with civil society.

Objectives	Results	Indicator	Benchmark	Results of data gathering
4.1 CSOs' internal governance structures are transparent and accountable to members/ constituents/ beneficiaries	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.)	In all countries, internal governance structures to a big extent follow legal obligations, which differ per different type of CSOs (e.g. assembly for associations, governing board for foundations, etc.). Some also have additional structures that are not obligatory, such as Managing Boards, Boards of Directors or Supervisory Boards. For example, one organization in Montenegro pointed out that that they have both, an Executive Director and a President. The Executive Director/CEO runs organization and its work, while the President represents organization in public and takes part in other activities. In majority of the countries, participants of focus groups reported that actual role of governing bodies differs from their legal role. While legally, governing structures should have a strategic role in giving guidance on the most important aspects of organizational development, in reality, mostly these structures are just a formality that formally approves annual reports and internal legal acts. Additionally, it was pointed out in several countries that networks struggle with internal structures, mostly due to bigger number of organizations and interests involved.
	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	CSOs in majority of countries mostly use their websites and social media for communicating results, they also increasingly use infographics and other visualization of their activities/results. On the contrary, for example, in Kosovo, only 27% of CSOs have websites and 39.6% have social media account. In general, the progress in this area is rather slow. As the most common hindering factor, in almost all countries the lack of professional PR employees was pointed out. This is connected with the lack of strategic and institutional funding, as in the "ordinary" project funding organizations and donors tend to give priority to programme staff and not to the support staff, such as communication officers. As a result, communication is carried out "by the way" by the programme staff that does not possess enough communicational skills and usually lack time for bigger involvement. In terms of communication skills several factors are important: emergence of new on-line communication tools and struggle to utilize them, use of project language instead of easy-to-understand common language, lack of professional PR staff and relatively low cooperation with (national) media. Having in mind all this and also emergence of new social movements (and grass-roots) that are usually more skilled in using online communication tools and common language, the negative perception of CSOs is increasing and so is the gap between CSOs and their constituencies. As this is one of the crucial factors of rising populism and shrinking civic space, emphasized also by many studies, this is one of the areas that needs more attention.
	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	While CSOs in all countries need to send their narrative and financial reports to the respective authorities, the percentage of CSOs publishing their annual report is rather low (app. 52 % in North Macedonia, 58 % in Albania, 82 % in Montenegro); with the percentage of CSOs publishing their financial statements as well as narrative reports is even lower. In Turkey, 28.1 % of CSOs do not respect the obligation to send their reports to authorities. In general, although awareness on the importance of transparency in the age of shrinking civic space is increasing, the level of transparency in CSOs is rather low. Big majority of them do not publish their annual reports, or they publish them without financial report, further, they focus mostly on outputs and not their impact.
	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	CSO in general do not utilize monitoring and evaluation (M&E) mechanisms for the programs and projects they implement, either they do not have the capacities, or are under the impression that their activities cannot be measured or they simply lack time for doing it. Thus, M&E is the slowest developing programme area. Nevertheless, CSOs show that they are well aware of the importance of having a M&E processes set, also they do employ superficial instruments to assess their activities' impact such as: number of participants on their events, social media feedback, etc. Mostly, they monitor output indicators, but not outcome or impact indicators. In most countries, focus groups and interviews participants stated that internal monitoring procedures are mainly implemented on a project basis and are mostly initiated by donors. Although in theory they are aware of the importance of M&E, CSOs also often stated that they perceive M&E as too much of a burden. On the other hand, data from the study in Serbia show that the percentage of CSOs conducting at least project evaluations is not that low (58%). Similarly, it was pointed out in Montenegro, that the conclusions from the focus groups and interviews that painted rather negative picture about the implementation of M&E in CSOs, significantly differ from the last TACSO traffic lights report in 2016, which states that 67% of CSOs evaluate their programs as to learn lessons for the next cycle and to assess the quality, while the rest of 33% does the pro forma evaluation. This discrepancy can to some extent be explained by the use of different methods. Focus groups and interviews allow for more time to debate and participants are also more open in sharing their experience, while in surveys they tend to answer more positively.

Objectives	Results	Indicator	Benchmark	Results of data gathering
5. Effective CSOs	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	Lack of continuous financial support, in terms of uncertainty of the funding available, is the main reason why majority of CSOs do not undertake long-term strategic approach towards their operations, but rather plan only on the annual basis. In Kosovo, the overwhelming majority (78.2%) stated that the organization's work planning was done for a period of no more than 12 months, 6.9% of CSOs plan their work for 24 to 36 months and additional 8.9% for more than 36 months. Similarly, in Serbia, less than one third of CSOs (28%) have a strategic plan. However, it is important to emphasize that the great majority of CSOs (82%) implement most of their projects within their main orientation and area of work, and only a small number of CSOs direct and adjust their projects to donors' requirements (10%), while 8% do not have a main orientation and are entirely oriented towards donors' requests. On the contrary, in North Macedonia, over two thirds of CSOs have strategic plans, to a big extent due to support from multi-year capacity development assistance. In Montenegro, according to the CSO Sustainability Index for 2018, developed and big organizations conduct strategic plans on the regular basis, while medium and small organizations do so only when asked by the donor. In Turkey, according to the TESEV survey, 70% of interviewed CSOs state that they have activity/work plans; 40% of them declare to prepare strategic plans.
	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	The awareness on the importance of the evidence-based advocacy is still not high enough and correspondingly the capacities are rather low. Majority of CSOs tend to mention different advocacy initiatives, their success or failure, but they do not discuss the evidence behind it. Therefore, it is understandable that the percentage of evidence-based advocacy is rather low. In Serbia, for example, most frequently CSOs use adequate data /arguments occasionally (43%), one third never use it (34%) and less than one quarter (23%) use data regularly in order to achieve public advocacy activities. On the whole, advocacy among CSOs is increasing, also due to the higher number of sub-granting projects supporting advocacy of smaller organizations, managed by the intermediary organizations, this is the case in Albania, for example. However, the increased number of advocacy projects does not automatically mean that the CSO capacities for evidence-based advocacy are higher. Furthermore, it was also pointed out (in North Macedonia) that foreign donors do not invest enough funds in preparation of baseline studies. Rarely, there are examples of projects/programs that receive resources to engage in baseline study and collect methodologically sustained data as a basis for a proposal of a program or project. Thus, the programs/projects usually tend to solve certain problems, but maybe fail to tackle the core issues.
	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	In all of the countries there are several networks, mostly thematic ones, joining CSOs from the same field, as well as ad hoc coalitions. Due to the informality, the number of networks in countries is higher than showed in the table data in the report. Furthermore, in some countries, e.g. in Turkey, only organizations of the same type (e.g. associations) can form a network. In all countries similar hindering factors for the further development and sustainability of the networks were mentioned. First and foremost, lack of sustainable funding as a vast majority of thematic networks is project-based. Therefore, when a project ends, most of such networks cease to exist (North Macedonia: "…the finding that compared to the networks identified in 2015, almost half of the networks that were active then, are not even mentioned by CSOs in this research"). Furthermore, the need to structure a network also make it more difficult to function, especially if there are many different interests and viewpoints to consider and coordinate. Nevertheless, as the data show, CSOs tend to actively participate in more than one network, mostly national as they mostly cannot afford membership fees to be part of the European CSO platforms. In Kosovo, 15.8% of CSOs are members of only one network, about 12% participate in 2 to 3 networks, while 21.8% of them are members of more than four networks. In Turkey, according to the TESEV survey, 66% of survey participants state that they have already cooperated with another CSO and 45% of the interviewees affirm that they establish partnerships with other CSOs in the federations, platforms and networks of which they are also members.

Objectives	Results	Indicator	Benchmark	Results of data gathering
6. Financially sustainable CSOs	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	In the environment, where the public funding is relatively low and not transparent, where mostly short-term project funding is available, where there are several foreign donors, but each of them with their own priorities, not always reflecting the local needs, it is challenging to expect different fundraising practices, much less the strategic approach to fundraising (in theory, the strategic fundraising is targeted fundraising addressed at different sources to cover different organizational needs). Thus, in all countries, there are some bigger, stable organizations that engage in strategic fundraising, but average organizations do not have special staff dedicated only to resource mobilization, fundraising is done by senior members, they rarely approach international donor or companies. In Montenegro, CSOs stated that most of the fundraising is based on ad hoc calls for project proposals, since organizations cannot foresee funds that will be allocated for specific fields, contrary to the EU funds, where it is somewhat known when calls will be published. Most organizations stated that the main source of funding are EU funds, while in less extent they also use national funds as well as crowdfunding. In Serbia, larger organizations based in Belgrade, Nis, and Novi Sad are starting to invest systematically in the resources and capacities needed to secure local sources of funding in order to diversify their income. Well established, mid-size CSOs based outside of major cities are also increasing their efforts and have had some success in approaching local businesses and community supporters. However, small CSOs, especially in South and Eastern Serbia, are struggling to survive. As to the donors, it was pointed out that they consult with local CSOs, but usually with a closed circle of organizations. Although they have priorities set, they are usually too narrow and do not take into account local needs enough. This is especially important for women organizations, who in several countries pointed out that they need to camouflage their initial ideas in order to get funding. In at least three countries (Bosnia and Herzegovina, North Macedonia and Serbia; in all countries several such cases were reported), donors are seen as insufficiently adjusting their programs to the real needs on the ground and they fail to engage directly with local CSOs; instead they insist on engaging with intermediary international organizations/companies. On the other hand, it was also reported by almost the same countries, e.g. Bosnia and Herzegovina, Kosovo and Serbia, that donors cooperate with local CSOs who do the re-granting. As the latter cases have been appearing in last couple of years, this may be showing a trend of donors' transition towards local CSOs. CSO tend to engage into new forms of fundraising, especially crowdfunding, which especially important for grass-roots (in Montenegro they bought a van, in Bosnia and Herzegovina there was a successful crowdfunded campaign #ŽeneBosnia and Herzegovina).

Objectives	Results	Indicator	Benchmark	Results of data gathering
6. Financially sustainable CSOs	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 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	In all countries, membership fees, public funds, international donors and economic activity the most common funding sources. However, there are differences between the countries on the most important funding source. In Montenegro, for example, the largest donor remains the European Union, not only with IPA funds, but also through Creative Europe, Europe for Citizens and cross-border funds. For Kosovo, data show that foreign donors continue to be the main source of funding, although in percentage they marked a substantial decline. Public funds are the second most important source and with a significant increase compared to 2015. International donors are also more important in Albania, while in Serbia, data also are boosting the myth of CSOs being funded mostly by international community - only 15% of CSOs reported to be funded from these sources (including 4% of EU funding). There is a significant difference in funding sources when compared to 2011 - increase in funding by local self-government (from 33% in 2011 to 42% in 2019) and from citizens (11% in 2011 to 23% in 2019), while there is decrease in financing from domestic donor organizations (from 21% in 2011 to 13% in 2019) and from ministries (16% in 2011 to 10% in 2019). Similarly, also in Bosnia and Herzegovina, domestic public funding is higher than international made by different donors, however international support is very important for topics that are not highly or at all supported by domestic public funding (e.g. democratization, anti-corruption, LGBTI, etc.). In North Macedonia and Turkey, membership fees and donations are pointed out as the most important funding source. In all countries, participants of focus groups, especially grass-roots, touch upon the sub-granting mechanism by EU. While they are satisfied as sub-granting ensures better geographical coverage and outreach, they are all on the opinion that the grants come with too much administrative burden. Hence, not neglectful share of smaller organizations decides against applying as they are not sure, if they have enough capacities to fulfil all reporting demands. On the side of sub-granting organizations, there were also some reservations pointed out. Firstly, they were connected to the fact that sub-granting is de-facto obligatory, if one wants to get the project as without the sub-granting component a project is not assessed high enough to get the funding. And secondly, with human resources needed for such endeavors. Namely, organizations that are not re-granting organizations usually do not employ staff that has technical, administrative, financial and similar skills for re-granting. Therefore, they need to employ new people, but these employments are only project-based and organizations do not have a long-term use of such new employees. Consequently, there is a trend of donor-driven sub-granting schemes, run by organizations lacking the capacities, everything backed with complicated rules. As a result, a part from direct output that smaller organizations get access to funding, a question about the efficiency and impact of sub-granting activities remains not yet answered.

EU TECHNICAL ASSISTANCE TO CIVIL SOCIETY ORGANISATIONS IN THE WESTERN BALKANS AND TURKEY

Objectives	Results	Indicator	Benchmark	Results of data gathering
	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. 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	Freedom of association, as a constitutional right, is guaranteed and regulated through the legal framework and exercised freely by individuals and legal entities. It is exercised by individuals and legal entities without discrimination. The registration is not legally mandatory. The registration to establish an organization is centralized at Tirana District Court. In general, the Law on Assemblies is in line with European standards. The legal framework does not recognizes spontaneous and counter-assemblies. Also, it presents unclearness on notifications since some articles mentioned "'notification", while others "request". Counter assemblies are not recognized by the law. In general, the legal framework and regulation in place concerning the freedom of expression and rule of hate speech guarantees individual rights.
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association		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	In practice, individuals and legal entities can establish association, foundation and centres. The registration process presents lengthy and costly procedures (notary and lawyer expenses and time consumption) for CSOs, especially those residing outside Tirana. The registration at the Tirana First Court of Instance and then at the Tax Authorities, as a precondition to open a bank account for the disbursement and use of the funds, limits the freedom of association and exercise of activity without the necessity of being registered as a legal entity. It allows both individuals and legal entities to exercise this right without discrimination. The legal framework on assemblies needs amendments to clarify the legal confusion between notification versus request/ permission, as stipulated in some of its articles. It needs to address the right for spontaneous and counter-assemblies, and creation of notification templates available online in order to enable the notification procedure for citizens and interest groups via online. In 2018 there was an attempt from Government of Albania to take anti-defamation legal package. According to this legal package the Audio-visual Media Authority (AMA) takes more competencies and expands its scope of action to any electronic publication with editorial content, including ethical principles of respect for privacy, citizen dignity and the protection of juvenile integrity.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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)	There is no accurate information on the number of permanent and part-time employees working in CSO sector. The public institutions (INSTAT, Tax Authorities) provide different number of individuals employed in CSO sector. 8,917 is the total number of employees based on Albanian Institute of Statistic (INSTAT). 0.72% of the total workforce is employed in CSO sector based on the same source of Information.
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	No public data on the number of volunteers . No public data on the number of voluntary hours implemented in CSOs is available. Based on the World Giving Index, the volunteering time exercised by Albanians is 9%.
		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	The policies in place on employment are neutral, there is no differentiation among CSOs and other entities. The legal framework on volunteerism presents lack of clarity and uncertainty for CSOs, thus not stimulating nor facilitating volunteering. Approval of bylaws of the Law on Volunteerism were approved through "closed-door" policies, without consulting CSOs.
	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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 no national and local policy and rules issued by public authorities on grass-roots organizations. This is more a jargon that in common understanding means small local organization at community level, but that are governed and regulated by the Law on Non-Profit Organizations". There are informal groups operating, but they face difficulties to fundraising because most of the funding schemes consider informal groups or activists as not eligible for funding. In the last years there is LEVIZ Albania , a program funded by SDC and EIDHR Program funded by EU Delegation to Albania have introduced special funding schemes for these categories.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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 National Accounting Standards for Non for Profit present simplified reporting rules and requirements for smaller organisations with annual revenues below approx. 35,700 EUR.
		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)	The approved Law on Accounting and Financial Statements, in May 2018 introduced new reporting requirements for CSOs with a value of assets and/or income at approx. 240,000 EUR. These CSOs are obliged to publish the annual financial statements on their official websites, and prepare a performance report related to their activity, which will be published together with the annual financial statements. The format of the performance report will be introduced through a bylaw within 2020. The National Accounting Council is the body entitled to issue that bylaw. These legal changes were not consulted with the CSO sector and the general assessment is that they represent a potential for intrusion and pressure from the Government.
	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	The Law on Sponsorship is the only law governing corporate giving, while individual giving is not recognized. The tax incentives for corporate giving are as follows: a) For the physical or juridical persons that pay profit tax, based on the Law no. 7677, date 3.3.1993 " For Profit Tax", the amount of sponsorship is recognised as a deductive expense up to the amount of 3% of the earning before tax (EBT). b) For the physical or juridical persons that pay the profit tax, based on the Law no. 7677, date 3.3.1993 " For Profit Tax", the amount of sponsorship for the publishing house and publishing of literature works, scientific and encyclopedia, as well as cultural, artistic and sportive. No public data on the number of registered individual and corporate tax payers who donated to CSOs is available. Based on daily monitoring of philanthropic activity in Albania done by Partners Albania, 22% of donations channelized through CSOs activities is recognised as a deductive expense up to the amount of 5% of the earning before tax (EBT).
	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.	CSOs are engaged in conducting economic activity. Activities organized by CSOs on goods and services closely related to social assistance and care; goods and services closely related to protection of children and young people, services related with sport and physical education and goods and services on cultural and education are exempted from VAT. But, the procedure to be exempted from VAT is prolonged on time and it's not applicable from the organizations. CSOs can carry out economic activity to generate incomes, but the economic activity should not be the primary activity of the CSOs (the non-economic activity should obviously prevail) and the annual revenues from the economic activity should not exceed 20% of the total annual income.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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 _%	With regards to public funding, the only available information is on public funds disbursed through the Agency for the Support of Civil Society (ASCS). The amount of funds allocated from the State Budget to the ACSC through years is approximately the same approx.808,000 EUR) No relevant changes has happened with this regard.
			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	There are no policies in place in which CSOs are seen as one of the main actors for their implementations. In addition, there is a lack of transparency for the distribution and allocation of public funding.
		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.	The legal framework allows ASCS to provide institutional support to CSOs. Nevertheless, no call for proposals has been launched for institutional support. The ASCS usually provides annual contract with CSOs that have been awarded through the call for proposals. There is a lack of transparency with public funding distributions and allocations and evaluations of achieved outputs and outcomes.
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	The adoption of the Law on Public Notification and Consultation and the Law on the Right of Information were two positive developments during 2014 in setting rules for the right to information and notification and consultation, and establishment of transparency mechanisms in public institutions. Bot laws are in line with international standards, but need improvements in their implementation. No public data are available on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available on annual level. The Law on Public Notification and Consultation requires reporting on how inputs by CSOs are taken into consideration. However, little evidence exists on the use and efficiency of the feedback mechanisms. The scope of the law should be amended to cover Government decisions (sub-legal acts). At local level, the civic engagement remains weak, in particular to small Local Self-Government Units.

Objectives	Results	Indicator	Benchmark	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes	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]	The National Council for Civil Society is a collegial consultative body aiming to guarantee institutional collaboration between the State and CSOs, in support of good governance, participatory democracy, and increase of transparency through meaningful participation and involvement of civil society in this process. The Council is composed of 13 representatives from Government ministries, 13 representatives from CSOs and one representative from business sector. So far, the Council hardly has conducted any productive discussion in voicing CSOs priorities in policy-making processes and as result has limited the wide participation and engagement of CSOs in those processes. In addition, it is noticed a lack of interaction of the members from civil society in the Council with other CSOs that they represent. Also, its legitimacy is in question, because the Law for Establishing and Functioning of the National Council for Civil Society does not reflect the current elected government structure. In addition, ministries and Parliament has appointed a contact person in charge to communicate with CSOs.
4. Capable, transparent and accountable CSOs	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.)	97 out of 157 CSOs interviewed have internal organizational policies and procedures adopted by decision-making bodies, which regulate the activity of the organization. Most of these procedures have been developed in recent years, also as an orientation and/or request from donors, including intermediary funding organizations. In general this information is not available to the public.
	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	The public trust to CSOs is at 57%, being the fifth most trusted institutions in the country.
	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	79.8% CSOs admits to produce activity report, while 65% admits to include information on their financial activity on it. But, only 58% of organizations make them public, while 20% of organizations share their reports and information on their activity only with the donor, the Board and their partners.
	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	According to the CSOs that monitor and evaluate the impact they do it as a requirement and/or orientation from donors rather than baselines and quality indicators.

Objectives	Results	Indicator	Benchmark	Results of data gathering
5. Effective CSOs	5.1 CSO activities are guided by strategic long-term organisational planning	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	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	Only 58% out of 157 CSOs have a strategic plan, while 59% have staff and volunteers recruitment, and employee performance evaluation.
	5.2 CSOs use research and other forms of evidence to underpin their activities	5.2.a. 80 % of advocacy CSOs involved in advocacy state that they 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	79% of CSOs state that they have been involved in advocacy campaigns in the last 5 years. This inclusion turns out to be mainly as part of lack of strategic approach to the networking-mostly donors based; In 65% of the cases, organizations have indicated that they are ready to join a new group to advocate for specific issues.
	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. 80 % of CSOs are taking part in at least 1 local, national, regional or international network	5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network	There are no available data on the number of networks. Based on the primary data from focus groups there are 22 active networks with 261 CSO members.

Objectives	Results	Indicator	Benchmark	Results of data gathering
	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	Based on secondary data, CSOs that have strategic plans stated that they found the strategic planning support hugely useful.
6. Financially sustainable CSOs	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 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	Financial sustainability remains one of the weakest aspect through CSOs operation. Access to funding sources, whether foreign or domestic donors, funding agencies, state institutions, etc., is in 79% of CSOs on average classified as difficult. 67% out of 157 CSOs state that they do not have a reserve fund in their organization. Grants remain main source of funding for CSOs (48% out of 157) provided by intermediary organizations and international/donor community. 32% out of 157 CSOs are engaged in income generating activities or paid services. Income from public funding at central level have benefited only 10% out of 157 CSOs, while 12% out of 157 CSOs have received income funding from Local Government.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	The Laws on Association and Foundations at the three levels BiH, FBiH, and The Republic of Srpska provide all of conditions for freedom of association, assembly, and expression without any restrictions.
		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	Freedom of expression is violated in practice, although protected by both the Constitution and the Convention on Human Rights and Freedoms.
	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)	8,188 (5,128 in FBiH and 3,060 in RS)
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	Number of volunteers n/a. Long term agreements verified by Ministry of Justice in FBiH 30, and 26 with Voluntary Service RS.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.2 The policies and legal environment stimulate and facilitate volunteering and employment in CSOs	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	Labour legislative frameworks for CSO are the same as for any legal entity in BiH, not stimulating policies.
	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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	Grass-roots organizations mainly operate at local or canton level, and most of these organizations are dedicated to providing social services at the local level.
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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)	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.
		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)	The only current tax benefit used by CSOs is income tax exemption on donations, under both Entity laws.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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	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.
	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.	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 approx. EUR 5,000, whichever amount is higher.
	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 _%	n/a
			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

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	2.4 Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner	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.	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.
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	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
		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]	CSOs have insignificant influence on public policy making because they rarely participate in the process of drafting, adopting and implementing laws and policies.

Objectives	Results	Indicator	Benchmark	Results of data gathering
4. Capable, transparent and accountable CSOs	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.)	n/a
	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	n/a
	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	13,955 (8,530 in FBiH and 5,425 in RS)
	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	n/a
5. Effective CSOs	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	n/a
	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	n/a
	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	Approx. 50 networks.

Objectives	Results	Indicator	Benchmark	Results of data gathering
6. Financially sustainable CSOs	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	n/a
	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 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	n/a

ANNEX 5. DATA-SET AGAINST THE EU CIVIL SOCIETY GUIDELINES KOSOVO DATA-SET

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	o Freedom of Association Legal framework on freedom of association, public assemblies and freedom of expression it is in line with the international standards and practices of enabling environment for exercising of these rights. In 2019 the Law on Freedom of Association on NGOs (the Law on NGOs) has been amended to further accommodate enabling practices for exercising the right to freedom of association, while the freedom of assembly and expression have remained unchanged. Regarding current legal framework, the freedom of association related to the establishment, registration and operation of NGOs is a constitutional right guaranteed in Article 44 of the Constitution of Kosovo and defined in the Law 06/L-043 on Freedom of Association in NGOs. The legal form to which this freedom is extended includes associations, foundations and institutions (as per the Law on NGOs), as well as trade unions, political parties, religious communities, which are regulated by other specific laws. In addition, the freedom of association is guaranteed to both individuals and legal persons without having to register as well as protection from all forms of discrimination is guaranteed. Associations can be established by at least three physical or legal persons; foundations can be established by one person or a testament while an initial monetary fund is required during the registration procedure; institutions can be established by one person. Registration of NGOs is not mandatory, and registration rules are simple and free of charge. The legislation allows for appeal process, and an administrative instruction on the appeal process exists. However, despite the fact that the legal framework on freedom of association it is enabling for civil society operation, still there were some issues to be addressed. As such by the end of 2014 the Department of NGOs of the Ministry of Public Administration started the process of amending the Law on NGOs. The draft law approved by the Government during December 2017, was clear from all the restrictive provisions, furthermore the draft Law was considered more favorable in comparison to the existing Law on Freedom of Association. However, the Parliamentary Committee on Public Administration made 37 last-minute amendments thus destroying the non-profit principles by legalizing the transfer of hundreds of millions of euros of NGO assets to private businesses and by allowing arbitrary termination of NGOs by the state, violating basic principles of freedom of association enshrined in Constitution. Initiated and led by Kosovo Civil Society Foundation (KCSF), for 5 months 300 CSOs were actively advocating for the Assembly to restore the proposed and voted amendments which were finally restored by Members of the Parliament in April 2019. Afterwards the Ministry of Public Administration commenced preparing the secondary legislation that would further define principles set on the new Law on NGOs. In November 2018 the Law on Social Enterprises entered into force marking the first Law of this kind in Kosovo, by setting the rules that define the principles of social enterprises, their activities, functions, form of organization, control, and supervision of social enterprises.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	Majority of the surveyed CSOs declared not having any restrictions with regards to freedom of association, assembly and expression. There were no restrictions in terms of registration and operation of NGOs and no cases of state or third parties' interference were reported. One NGO stated that the new Law on NGOs, is more progressive by providing additional options of registering an NGO such as institution. Regarding the freedom of expression, NGO representatives have mentioned to have faced no restrictions after criticizing public authorities, and the procedures to obtain permission for organizing public assemblies are considered fair and easy to follow. On the other hand, one NGO stated that the Law on Freedom of Association is very advanced and in line with the best international practices, hence it should serve as a base for adapting accordingly the other laws that impact freedom of association such as the Law on Value Added Tax (VAT), Law no. 05/L-090 on Sponsorships in the Field of Culture, Youth and Sports. o The Freedom of Assembly During the past two years there have been no changes in the legislation of freedom of assembly. In 2019, the Ministry of Internal Affairs initiated the process of drafting the Law on Public Gatherings. Representatives of Kosovar CSOs, individually or through their organizations, enjoy the freedom of peaceful assembly. It is a constitutional right as per Article 43 of the Constitution, while the Law 03/L-118 on Public Gatherings guarantees all Kosovar citizens the right to organize and participate in public gatherings. The provisions of this law refer only to the citizens of Kosovo, making it unclear whether non-citizens are guaranteed with this right. The legal framework requires for prior notification for public gatherings, except in those places where no additional security measures are required. When no response is provided by authorities in due time (48 hours prior to public gathering), the public gathering can take place without any restriction. If any restrictions following the notification for public gatherings is noted, the organizers can appeal to the court through a fast-track procedure. Counter-assemblies are not explicitly restricted. However, one of the grounds for refusal of the permission to public gatherings is if another public gathering has already been authorized at a same or nearby location. This implies that counter-assemblies are not allowed or could be stopped/denied by authorities. Permission to organize an assembly has to be taken from two levels: first municipalities based on an administrative instruction have to grant permission for public space usage, after that, Police has to be notified about the activity that is about to take place. Nevertheless, the dual level of obtaining permission is considered to discourage spontaneous public gatherings. According to Kosovar Civil Society Index 2018, 15% of CSOs have organized some kind of public gathering (protest, march, outdoor performance). Most of them have not encountered any obstacles during the organization of public gatherings (75%), while there were two reported cases of unjustified restrictions imposed by authorities without proper explanation being provided, and being subjected to excessive administrative procedures. Only one case was reported where the organization encountered obstacles by state authorities because of the spontaneous organization of the public gathering. o Freedom of Expression - During 2018 and 2019, the legal framework on freedom of expression has not changed. CSO representatives, individually or through their organizations enjoy freedom of expression for various issues of their interest. Based on Article 40 of the Constitution, the freedom of expression is guaranteed to all, and can be restricted only if necessary to prevent violence or racial, ethnic or religious hate. No particular primary legislation applies specifically to the freedom of speech. However, a number of laws contain provisions related to the freedom of speech, such as Civil Law Against Defamation, Law on Informants, Law on Access to Public Documents, Law on Protection of Journalistic Sources, Law on Protection of Personal Data, etc. Libel is a misdemeanor rather than part of the penal code. CSO representatives, including those from human rights and watchdog organizations, in general enjoy the right to freedom of expression. Data from the CSO survey shows that civil society in Kosovo generally enjoys freedom of expression. The vast majority of CSOs stated that they did not experience unlawful restrictions such as persecution for critical speeches (92%), threats because members of the organization had opposing views (93%), or blocked access to tools or channels of online communication (94%) (Kosovar Civil Society Index, 2018). Pressure as a result of criticisms towards state authorities seems to be more problematic compared to other constraints. About 12% of CSOs claimed to have been pressured by state authorities for criticism toward them. Meanwhile, the data shows that the problems related to communication channel limitations are scarce. Only one case was reported for illegal monitoring of communications by state authorities (Kosovar Civil Society Index, 2018).	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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	Legislation on freedom of association: · Law 06/L-043 on Freedom of Association in NGOs ; · Administrative Instruction (AI) GRK-No: 02/2014 on registration and operation of NGOs. Key issues to be improved: the recent approved law is fully in line with the international standards hereby no gaps to be improved are identified. While the administrative instruction on place allows for suspension of NGOs without a judicial decision. Nevertheless with the entry into force of the new Law on NGOs, procedures to amend the AI have been initiated. Compared to the last year, this year with the entry into force of the new law, significant improvement is noted regarding legislation. Implementation of the legal framework on freedom of association: Data from the Civil Society Index 2018 show that from a total of 11 CSOs responding to the question about their experiences with the registering process, half of them stated that the registration procedure was easy and not costly. However, there have been cases when CSOs reported problems during the registration procedure, mainly related to the way in which decisions were taken by Department of NGOs during the registration process. While the vast majority of CSOs did not report on any limitations related on the exercise of freedom of association, there are few isolated cases where various restrictions have been reported. One organization was faced with cases in which moderators and/ or members of online groups within organization had been bullied, while in another case an organization reported issues related to their bank account, and another organization was denied access to information as a result of absence of sign language. In four cases surveyed CSOs were faced with pressure from state authorities or illegal interference in the organization's internal affairs. Out of these four cases, two CSOs claimed to have had interference in the work of their organization, a case of unreasonable limitation of the organization's activity, and excessive audits in another case. Legal framework on freedom of assembly: Article 43 of the Constitution; the Law 03/L-118 on Public Gatherings. Key issues for improvement; issues needed to be clarified: if counter assemblies are allowed, are international citizens allowed to organize public assemblies, clarification of the dual level of obtaining a permission for organizing a public assembly. No changes have been noted, this freedom during the years is implemented satisfactorily.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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	Implementation of the legislation on freedom of assembly - According to Kosovar Civil Society Index 2018, 15% of CSOs have organized some kind of public gathering (protest, march, outdoor performance). Most of them have not encountered any obstacles during the organization of public gatherings (75%), while there were two reported cases of unjustified restrictions imposed by authorities without proper explanation being provided, and being subjected to excessive administrative procedures. Only one case was reported where the organization encountered obstacles by state authorities because of the spontaneous organization of the public gathering. No changes have been noted, this freedom during the years is implemented satisfactorily. Legal framework on the freedom of expression: Article 40 of the Constitution; Civil Law Against Defamation; Law on Informants; Law on Access to Public Documents; Law on Protection of Journalistic Sources and Law on Protection of Personal Data. Issues to be improved; there have not been identified any. No changes have been noted, this freedom during the years is implemented satisfactorily. Implementation of the legal framework on freedom of expression: Data from the CSO survey shows that civil society in Kosovo generally enjoys freedom of expression. The vast majority of CSOs stated that they did not experience unlawful restrictions such as persecution for critical speeches (92%), threats because members of the organization had opposing views (93%), or blocked access to tools or channels of online communication (94%) (Kosovar Civil Society Index, 2018). Pressure as a result of criticisms towards state authorities seems to be more problematic compared to other constraints. About 12% of CSOs claimed to have been pressured by state authorities for criticism toward them. Meanwhile, the data shows that the problems related to communication channel limitations are scarce. Only one case was reported for illegal monitoring of communications by state authorities (Kosovar Civil Society Index, 2018). No changes have been noted, this freedom during the years is implemented satisfactorily.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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)	11.2.a. 6 % of total workforce is employed in CSO sector (EU average)	In practice, despite the relatively large number of CSOs operating without funds, the CSO sector has a considerable number of employees in its ranks. However, the state does not have policies or legislation to address the special needs of this sector. In the absence of official systematic data on the civil society sector. KCSF has cooperated with Kosovo Pension Savings Trust (KPST) and Tax Administration of Kosovo (TAK) to secure basic data for the sector. Overall, there is a slight increase in the number of CSO employees for the 12 months of 2017, as well as the total value of contributions paid by CSOs compared to the 2015 Index data. There is a marked increase in the number of employees having more than one place of employment, while employed at an CSO, from 4,142 in year 2015, up to 7,049 during 2017 (around 67%). However, this unnatural increase is justified by the fact that during 2017 two pairs of elections were held in Kosovo, central and local elections. Consequently, thousands of election monitors from civil society were engaged during this period, which has directly influenced the increase of this number. Data from TAK show that 8,453 persons are employed totaling 816 CSOs during 2017.	
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	There has been no functional system with comprehensive data on the number of volunteers, number of volunteer hours, types of volunteer work, or demographics of volunteers. Therefore, volunteer data has been collected through the CSO Survey, and the UNDP Public Pulse Survey. The population survey with Kosovo citizens shows a relatively large increase in voluntary work for civil society organizations. About 15% of Kosovo's citizens stated that they volunteered for one or more CSOs in 2017. Compared to 2015, this marks an increase of about 11%. The CSO survey shows that the ratio of volunteers to staff receiving any kind of salary from the organization is one to four. More specifically, for each paid staff member, a CSO has four volunteers. In 2017 a volunteer's database has been launched that aims to ease recruiting of volunteers for providers of volunteer work by supporting online volunteer registration, recording volunteering hours and issuing certificates. Based on the data generated by the same database the total of volunteers registered is 5,104 out of which 4,437 have been active. Regarding 2018, there were 2,040 active volunteers out of 2,391 registered in total. While the number of registered CSOs in 2018 is 49.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.2 The policies and legal environment stimulate and facilitate volunteering and employment in CSOs	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	In 2019, the Ministry of Labour and Social Welfare commenced the initiative to amend the Law on Labour. Even though civil society organizations were part of the process since the early phases of preparing the concept paper on the Law on Labour offering their input mostly on the issue of maternal leave which is considered challenging due to the lack of long term funding nevertheless, the Ministry of Labour and Social Welfare, by the end of the process decided that this very issue will be regulated by a specific law. On the other hand, the existing legislation on employment does not have any specific provisions on CSOs, as they have same requirements with other employers. The provisions of the maternity leave, pension contributions and public health insurance which are obligatory for all employers, are problematic to CSOs. Due to dominance of project funding in the civil society sector, only few CSOs have sufficient funds to cover their part of the payment of these obligations. Another challenge identified by CSOs with regards to labour law are the project-based contracts for their staff, which do not necessarily cover all potential benefits for employees guaranteed by the labour law, in particular those related to the duration of employment. Volunteerism - Regarding the Law on Volunteering, in December 2018 the Prime Minister issued the decision to create a working group on defining the principles of the Law on Volunteering. Just recently we asked the office of Prime Minister about the recent developments on the policy only to find out that the working group is still defining objectives of the concept paper. As such, the only law that regulates volunteering remains the Law 03/L-145 on Youth Empowerment and Participation, which regulates only youth volunteering aged 15-24. During 2016 this law was updated with the new Administrative Instruction (AI) no.01/2016 on youth voluntary work, aiming easing the process of volunteer registration by establishing the platform and database of the volunteerism. Providers of the voluntary work are obliged to register their volunteers on the database, which will allow verification of volunteer's records regarding their involvement in volunteering activities, and print their certificates. As per contractual relationships the AI has defined that the volunteer work should be regulated with an agreement between volunteers and providers of volunteer work. Additionally, there are defined duties and responsibilities of volunteers, length of volunteer work i.e.: people under 18 years old can volunteer no more than 26 hours per month, 312 hours per year. While volunteers between 18-24 years old can volunteer no more than 130 hours per month and 1560 hours per year. Volunteers under 16 years old are obliged to validate their participation through parental or guardian permission. Article 3 of the AI specifies that prior to their engagement new volunteers should be notified regarding their rights, duties, benefits and potential risks associated with the volunteer work.	Interviews have shown similar results as the desk research on the perceptions regarding the legal framework on volunteering. Organizations that have volunteers have stated that the current legal framework on volunteering is not adequate to address all the peculiarities of the sector. One of the NGOs has reported that its partners face the following difficulties: not clear if they have to pay the pension contributions; when contracting volunteers, it is not clear whether it is an internship or they have to receive a salary. Also the definition of what entails a voluntary engagement has to be clarified.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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	The Law on Freedom of Association guarantees the right of every person to exercise their freedom of association without having to register as an organization. However, most organizations register in order to acquire the legal entity status and to ensure access to formal benefits that come with being a legal entity-such as the possibility of opening a bank account, applying and receiving funds from donors, etc. When it comes to the definition of grass-roots organizations, Kosovo is not exception. Generally speaking, grass-roots are considered smaller organizations, based in certain localities who work with community and manage small amounts of funds. However, this definition is limiting and quite problematic thus causing many practical issues for grant-giving organizations. Nevertheless, it gets more complex when dealing with unregistered initiatives. Donors, in general, are reluctant on working with or supporting non-registered organizations or initiatives. One of the well-known re-granting organizations in Kosovo, when interviewed stated that they do not finance non-registered initiatives due to them not being able to obtain the fiscal number, and open a bank account which makes it impossible to finance them. Others have stated to have no information on the details of operation of grass-roots organizations.	One respondent answered that grass-roots for them are considered registered organizations that on their work focus is empowerment of different ethnicities that live in Kosovo. The rest of the interviewees, stated not having any information on the legal framework on grass-roots neither have had any interaction with grass-roots in practice.

A recent development that has been noticed is the emergence of a few successive non-registered initiatives, such as FemAktiv that organizes occasional public performances in response to local events related to gender equality. In addition to that, 2017 has been characterized also by frequent cases of civic activism in protection of cultural heritage that have prompted government's action. |

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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)	Data from Civil Society Index, 2018 show that in practice, only 5% of surveyed CSOs have stated that their donors have been VAT exempted. The low figure might be the reason why 80% of surveyed CSOs stated to have no knowledge about rules and procedures on donors tax exemption. There have been no reported cases of donor's exemption from other taxes. On the other hand around 12% of surveyed CSOs have declared to have been Tax exempted, 4% of CSOs reported to have been exempted from the municipality taxes and only 2% of CSOs have been custom tax exempted. Regarding administrative procedures to obtain tax exemptions 22.8% of surveyed CSOs consider them as very complicated or somehow complicated, while for 18.8% of CSOs consider tax exemption procedures as very easy or somehow easy. Only 13.9% of surveyed CSOs have stated to have received donations from individuals and local private companies, while 11.9% of funding for surveyed CSOs has come from membership fees.	Majority of the interviewed CSOs stated to perceive the legal framework and the administrative procedures for tax exemption as very ambiguous. It was mentioned several times that the Tax Administration of Kosovo should clarify its procedures towards its own staff, CSOs and businesses. One CSO stated that seeing the challenges faced by its partner organizations, on its own has organized a workshop with TAK's officials to clarify tax exemption procedures to its partner organizations. It has also mentioned the need for the TAK to develop a manual only for CSOs in order to provide detailed information on the legal requirements and administrative procedures. The public officials are considered to have difficulties in understanding their own procedures of tax exemption, by requesting additional documents and hence one CSO has stated to be more convenient not applying for VAT exemption rather than go through the time consuming administrative procedures. They state to have heard for similar practices also from other CSOs, that substitute the amount that should have exempted with the income from other projects. Another mentioned issue is the lack of consistency on the ways to address the same issues between experts on tax legislation and TAK's officials themselves. CSOs have mentioned VAT tax exemption as the most frequent form of tax exemption mainly for the EU projects. In addition, interviewed CSOs have claimed to face difficulties with businesses mainly operating outside Prishtina, with the notion of tax exemption for CSOs. They have complained that TAK has not done enough to raise awareness and inform businesses on this issue, therefore when facing difficulties in practice certain CSO representatives have claimed to have paid with their own money in order to ensure continuation of their activities.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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)	CSOs in Kosovo still do not have adequate financial reporting systems, among other things, making it impossible to obtain accurate information on the multiple financial and tax categories within the sector. The legal framework provides tax benefits for a number of income sources of CSOs. Grants, donations and subventions are now explicitly exempted from taxes, although no taxation of such income has been ever reported, due to implicit provisions and positive interpretation of the law by the tax authorities, Kosovo continues to lack an adequate financial reporting system for CSOs, while CSOs report in the same way as businesses. Financial reporting requirements continue being twofold: reporting to Tax Administration for their financial transactions and annual financial statements, and reporting to the NGO Registration Department for Public Benefit Organizations(PBOs). Reporting requirements to Tax Administration are identical to businesses, same as the sanctions for failing to fulfill these reporting requirements, which are proportionate to the size of the CSOs/business. On the other side, reporting of PBOs (241 PBOs in 2016) is both narrative and financial, and PBOs with an income of more than 100,000 EUR should also submit an external audit report.	According to Civil Society Index 2018 only 14% of surveyed CSOs have stated to have received donations from individuals and local private companies.
2. An enabling financial environment which supports the sustainability of CSOs	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 CSOsdonate to CSOs	CSOs can receive funding also from individuals, corporations and other sources. The Law on Corporate Income Tax and the Law on Personal Income Tax have increased tax deductions for corporate or individual donations from 5% to 10% of their taxable income, if those donations are for humanitarian, health, educational, religious, scientific, cultural, environment protection or sports purposes. The eligible recipients of donations include CSOs and any other non-commercial organization that directly perform activities in the above mentioned areas. These tax benefits are provided only for a selected number of activities for public benefit which is far less than the list of public benefit activities in the basic Law on NOGOs. As a result, the Public Benefit Status does not have any role in receiving such benefits.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
2. An enabling financial environment which supports the sustainability of CSOs	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.	With regards to CSOs economic activity, there are ambiguities in the legal framework, in particular on the economic activities of CSOs which do not have the public benefit status. According to the Kosovo Tax Administration, the economic/commercial activities of PBOs are exempt from the corporate income tax if the income destination is solely for the public benefit purpose ad up to a reasonable level of income. While the article of the tax exemption mentions only the PBOs, another article on commercial activities talks about all registered CSOs whose generated income from the economic activity doesn't go beyond of a reasonable level. This implies that the economic activity of any registered CSO shall be directly linked to its mission and the income should be reasonable, and all other economic activities are subject to income tax. In practice, few CSOs engage in economic activities. 85.1% of the surveyed CSOs declare that they do not engage in economic activities and 93.3% of those who engage in economic activities report to have not faced different problems in doing so. TAK did little to improve its capacities in dealing with the specific nature of the work of CSOs, and CSOs continue to be treated identically as businesses in most cases.	While interviewing, an CSO shared a concern regarding the financing of public services. Small amounts of financing especially those services financed by the Ministry of Labour and Social Welfare, due to the absence of a financing formula causes problems to secure sustainability for CSOs focused on social service provision. As an example it was stated that the Ministry when issuing a call does not sets the budget per person, but it sets fixed amounts per service. Thus one social service providing organization gets paid approximately 10,000-30,000 EUR, per services that cost around 70,000-80,000 EUR. This is the main reason why shelters of women, children, or of victims of domestic abuse, usually at the end of the year have to get closed off for a certain period until funding is secured. The same issue was raised also during the focus group with grass-roots, where one participant's organization mainly financed via social services stated the due to the lack of funds to engage additional staff, the existing ones have to perform further tasks in order to ensure work flow. On the other hand around 85% of CSOs declare that they do not engage in economic activities and 93.3% of organizations who engage in economic activities report not having problems in doing so.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
2. An enabling financial environment which supports the sustainability of CSOs	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 _%	The entry into force of the Regulation MF-NR-04/2017 on criteria, standards and procedures on public funding of NGOs, made it mandatory for public institutions to publish lists of beneficiaries and the amounts distributed. 2019 marks the third consecutive year of such data being available to CSOs and the general public. Broadly speaking this makes a very important step towards transparency of public funds distribution to CSOs despite the fact that it fails to mirror a correct representation of the factual situation, caused by the lack of a system of maintaining and reporting of data. As such KCSF undertakes an analysis of the report each year, by firstly removing entities that by mistake are recorded as CSOs, contacting to confirm those that can neither be removed nor be confirmed as CSOs, then producing the following results. According to the Government's report in 2017, 16 million EUR were given to CSOs in terms of public funds support, nevertheless after KCSF's analysis subtracting the sport clubs and federations, services, religion institutions, and economic operators, it shows that only 6.5 million were given for the actual CSOs. The same analysis was conducted for public funds distributed in 2018, and it shows up that from 23.5 million EUR that Government reported as funds distributed to CSOs, only 9 million went to CSOs. In 2017, the Government reported to have distributed 9.7 million EUR to CSOs, while after the lists were analysed and confirmed only 4 million EURwere distributed to the actual CSOs. The situation is similar in 2018, from 13 million EUR reported as fund distributed to CSOs only 6.7 million EUR went for the sector. Similar situation applies to local level: In 2017, only 2.5 million EUR were dedicated for CSOs as compared to the 6 million EUR that were reported as such. In 2018, from 7.8 million only 2 million EUR were public funds for financing CSOs. In 2018, for both levels, significant decreases of funded amounts are caused by heavy financing of sport clubs, veterans' and ex-service organizations, public services offered by CSOs, international organizations engaged in co-funding projects with public institutions and religious institutions. In comparison to the previous year, in 2019 there was a decrease in public funding for CSOs, from 42% to 38%. The Regulation is applicable for all budgetary organizations (at central and local level) and is accompanied by detailed implementation guidelines, including forms and other materials required for its implementation by all public institutions. Still, from the above it can be stated that its implementation is going slowly.	On the other hand, the interview with the office for media communication also responsible for civil society communication, within the Kosovo's Assembly has revealed an unstructured way of distributing public funds to NGOs, entirely in discordance with the Regulation on public funds. It was claimed that individuals or NGOs that have projects mainly on the humanitarian field have to directly ask for funds from the Assembly, which decides based on the field that they mostly finance that on humanitarian issues. During interviews have been noted a positive perception towards legislation on public funds distribution mainly related to the entry into force of the Regulation on public funds distribution for NGOs. Interviewees recognized the first steps towards increasing the transparency and the creation of standard procedures of criteria for application. Nevertheless, the following pitfalls were mentioned: · public officials lack capacities for proper implementation of the requirements derived from the Regulation · lack of monitoring of the distributed funds · lack of evaluation of the results and their impact · NGOs claim to see on the list of beneficiaries' organizations that supposedly work on the same fields but have never encountered them in practice. · public funds distributed mainly to veteran organizations and ex-service organizations, via Prime Minister decisions, without obeying application procedures · public institutions mainly communicate their calls via websites, there might be denied access for the small not well established NGOs · two NGOs have stated to have been invited to be part of the Evaluation Committee which they have declined because they were not sure if they were accordingly invited to represent the sector Another trend emerged while analysing interviews is a group of NGOs that disregard public funds due to their association with the lack of transparency. In details these organizations claimed that since there is no monitoring and evaluation especially of the funds distributed by the local government, also in the past, the lack of criteria and procedures to distribute them and others that claim that as long as they are going to notice "phantom" organizations on the lists of beneficiaries they are not going to apply.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
		2.4.a. Increase of public funding for CSOs	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	As per funds allocation to the implementation of public policies on which civil society is involved, public institutions are obliged by the Regulation on Public Funds Allocation, to assign budgetary codes for each institution in order to set a threshold of funds that should be allocated to CSOs, which can be used for different purposes. It is the third year of entry into force of the Regulation such codes have not been assigned. Regarding to the previous strategy for civil society-government cooperation 2013-2017, the government besides expressing commitment did not assign any budget for the implementation of the strategy's activities. Activities were supported by the technical assistance project. After the entry into force of the regulations on public funding and public consultations Government has started training its own officials on the implementation of both documents. By the end of 2018, Office of Prime Minister / Office of Good Governance stated that 157 public officials were trained on the implementation of the Regulation on Public Consultation.	
2. An enabling financial environment which supports the sustainability of CSOs	2.4 Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner	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	Led by KCSF, a group of CSOs have been actively advocating to build a public funding system for CSOs. In May 2017 this resulted with the signing of the first national policy that regulates public funding distribution for NGOs, the Regulation MF- NR-04/2017 on Criteria, Standards and Procedures on Public Funding for NGOs. The Regulation applies to all governmental institutions both in central and local level. The new Regulation for the first time has built the decentralized system of public funds distribution for NGOs, thus making each public institution responsible for distribution of its own funds in accordance with the relevant strategic documents and their priorities. The new Regulation on Public Funding for NGOs obliges all providers of public financial support to announce public calls on their websites, additionally encourages using other forms for notifying CSOs, in order to increase competitiveness. The call must be open for at least 15 working days. Furthermore, Regulation has established criteria and documents that a public call should contain. Alongside opening the call, the provider of the public funds should publish guidelines for applicants. Regulation provisions allow the applicants to file complaint against decisions of the Evaluation Committee at the Complaints Commission, while the Complaints Commission decides on the appeal within five days of receipt. The final decision reached by the Complaints Commission must be sent to the compliant and to the Evaluation Committee. In regard to addressing Conflicts of Interest, Article 19 of the Regulation asks the provider of financial support to prevent all conflicts of interest upon selection of beneficiaries as specified by applicable legislation, by asking the appointed members of the Evaluation Committee respectively the Complaints Commission to sign a statement that their presence in such commissions constitutes no conflict of interest. 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 concluded contract the provider of financial support assigns a responsible official/team for monitoring project/ program implementation. Monitoring of financial support is to be done through regular and financial visits to CSO beneficiaries in order to ensure compatibility with Regulation requirements and the purpose for which financial support is provided. At the same time Regulation obliges beneficiaries to report on regular basis regarding the implementation of their projects/programs. Regulation states that in cases of misused funds the official/ monitoring team reports to the head of institution, who then determines necessary actions to be taken. While in cases of serious misuses of funds the provider of financial support has the right to terminate the contract and initiate legal proceedings.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	public consultations, that if needed can be further extended. For more complex project proposals, the deadline can be extended up to 60 days. By the end of 2018, entered into force the Administrative Instruction (AI) nr.06/2018 on Minimum Standards for Public Consultation in Municipalities. Its effects still cannot be traced since local governments are working on its functionalization together with the adaption of the current online platform for public consultation to accommodate also the online consultations on the local level. According to the Government's report the total number of drafted and consulted documents in 2018 from all ministries is 237 documents, which according to the minimal standards should be subjected to the public consultation process. Out of this total number, 228 documents were subjected to public consultation (226 through the platform and 2 documents were consulted outside the platform) or 96% of the total number of drafted documents. Statistics according to the nature of documents are: 27 concept documents, 44 draft laws, 66 draft regulations, 71 draft administrative instructions, 18 draft strategic documents, 8 action plans and 3 other documents. All ministries (except the MRC) have drafted and consulted public documents. Compliance with the standards - It is estimated that 127 or 56 % of the consulted documents have met the minimum standards which are provided in the present regulation, while 101 or 44% of them did not meet the minimum standards.	Both Interviews and focus groups with the general CSOs and networks, have revealed a type of CSOs that states to receive regular invitation to participate into decision making from the early phases of policy creation process, also they share that their input is satisfactorily taken into account. Shared elements among these organizations are: 1. It operates both in the local and central level; 2. Has expertize on a certain field; 3. Long-term cooperation with a specific public institution; 4. Institutions consider them as partners, determined by the second and the third factor; 5. Openness towards CSOs and the public; organizations have stated that the first four factors have made institutions to consider them as partners; 6. Quality of the given input, mainly referred to the evidence-based comments; 7. Built trust; Nevertheless, during the focus group discussions, it was also stated that the Government invites well established CSOs due to their expertise and not because it is aware about the importance of general public and CSOs inclusion in policy making.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	Asked about their experience during the public consultation process, about 41% of CSOs stated that they were not provided enough information on the content of consultation documents, and only 14% stated that they had sufficient time to respond to the invitation for public consultation. Moreover, a very small number stated that they were consulted at the initial stage of the process of drafting the policy or legislation. On the other hand, only a quarter of respondents think that the persons responsible for public consultation management from the public institution have been competent for their work and that CSOs have provided them with enough advice and information (25%). Around 73.3% of CSOs stated that they never received any written response to the reasons for refusing their comments. On the other hand, data show that organizations that have received justification for their rejected comments operate at the municipal level. This finding confirms the findings made in the 2015 Index, providing indication that local governance implements communication mechanisms, respectively ensures better reasoning compared to the central government. The overwhelming majority of CSOs that participated in a public consultation process during 2017 stated that their comments were partially (64%) or fully accepted (12.8%).	The rest of the interviewees declared that the Government is not doing enough to include the public and CSOs in the public consultation process. This is illustrated with the discussion of the focus group with women's organizations where only one participant is aware about the existence of the legal framework on public consultation (Regulations both in local and central level) and the online platform for public consultation. The few cases of inclusion are mostly initiated by their side to contact the local institutions in order to be part of the decision making, and this mainly includes Memorandum of Understanding. Another problem is with the lack of feedback from the institutions on the received input, or in the other cases when there is feedback it is not well reasoned. Although some CSOs stated that civil society has to prove its importance by proving meaningful and evidence-based input in order to avoid making up the numbers for a certain institution. During focus group discussions concerns have been raised regarding the way of how civil society representatives are appointed to participate into working groups for a policy process. There are frequent cases of failed attempts to identify key CSOs for a certain topic, hence public institutions end up inviting not adequate CSOs, or the inclusion of only one CSO in the process only to legitimize the process. Another common issue is the view of the online consultation platform as the most important mechanism for participatory policy making, thus excluding other means such us consulting stakeholders as the first step on the policy making. Lack of consistency from public institutions is another raised concern, focus group discussions with CSOs in general have revealed that there are cases when they were invited to be part of the working group on the primary legislation, but they were not invited to attend nor informed when working groups were created for preparing secondary legislation. A similar issue was raised in the focus group with women's organizations; one organization was only occasionally invited to participate during the process of preparing the new Law on Labour. On this regard also line up the experience of one organization from the North Mitrovica, that stated that they are invited on ad-hoc bases, and at the moment that you take a criticizing point against the institution they regard you as the "enemy" and do not invite you anymore to participate in policy making processes. The comprise of working groups dominated by the number of public officials in relation to the number of civil society representatives is considered another problem for interviews and focus group participants. Because public officials do take the side of the institution without paying attention to the comments or expertize provided by CSOs.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes	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]	In February 2019, the Government of Kosovo adopted a policy document aiming to advance cooperation with civil society, the Strategy for Cooperation with Civil Society 2018-2022. Generally speaking, the Strategy focuses on public servants' capacities and implementation mechanisms of the Regulation on Minimum Standards for Public Consultation and the Regulation on Public Funding for NGOs, while aiming to build a system that enables CSOs to provide public services, building a co-financing scheme for EU funds for CSOs, defining usage of public property for public benefit purposes, etc. The entire strategic objectives and activities are built on the results of the previous strategy, which though limited, present a very solid base for further investment by the Government and contribution by civil society and other stakeholders. In practice, in 2017 only 18.8% of surveyed CSOs have been involved in the implementation of the Strategy, a lower figure compared to 29.3% in 2016. While from the rest of the surveyed CSOs, around 50% of them stated not being aware that such a document exists. In terms of institutions, the Office for Good Governance of the Office of Prime Minister remains the responsible body of the Government for cooperation with civil society. No ministries or other central institutions, except Kosovo Prosecutorial Council, have designated contact points for civil society. Same applies to the local level, with only the Municipality of Mitrovica South having a designated contact point for civil society. More concretely, in 2017 9% of CSOs often communicate with the Office of Good Governance at the Office of the Prime Minister, and 22% of others communicate only from time to time. The same is valid for Office for the Coordination of Donors and Civil Society Relations of the Assembly of Kosovo. On the other hand, CSOs communicate a little more with Department of NGO, mainly because it is mandated to register CSOs and is the first contact address for all administrative matters of CSOs.	In line with the desk research findings, interviews have shown that NGOs are mostly aware and included in drafting and monitoring the Strategy for Civil Society-Government Cooperation. It was also emphasized the lack of inclusion of a variety of CSOs since the invitations to join different mechanisms involved in the drafting and monitoring of the Strategy are distributed via the Civikos Platform to its member organizations. Office of Prime Minister/Office of Good Governance was mentioned as the institution most frequently contacted by CSOs followed by the Department for NGOs. On the other side, an interview was conducted with the Directorate for Media and Mass Communication also responsible for communication with the civil society, within the Assembly of Kosovo. In general, it has showed that the institution has some sort of mechanisms in place for civil society inclusion like the declaration of partnership with the civil society, still there is only shallow inclusion and cooperation with the CSOs, as it is illustrated with the cases of organizing the annual CSO fair with the aim of promoting their work, or involving CSOs in planning and organizing events for marking children's day, democracy day etc.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
4. Capable, transparent and accountable CSOs	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.)	Survey data show that about 38% of the organizations taking part in survey stated that they did not have Financial Regulation, Rules of Procedure (24%), or Code of Conduct (39%). However, a detailed analysis of data shows that among the organizations with an annual income between 10,000 EUR and 4 million EUR, most of them have Rules of Procedure, Financial Regulation, and employment contracts for staff (90%).	During focus group discussions it was noted that well-established organizations with larger operating budgets and many employees are expected to have more formal documents and procedures for their daily operations, while smaller ones do not necessarily need to impose burdensome and bureaucratic procedures on their operations and for the realization of their daily activities. Survey data also confirm this finding. About 38% of the organizations taking part in survey stated that they did not have Financial Regulation, Rules of Procedure (24%), or Code of Conduct (39%). However, a detailed analysis of data shows that among the organizations with an annual income between 10,000 EUR and 4 million EUR, most of them have Rules of Procedure, Financial Regulation, and employment contracts for staff (90%). Also, both interviews and focus group discussions have yielded that NGOs have to increase transparency mainly towards the general public in terms of spending and maintaining the credibility.
	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	Regarding citizen's trust and their perception towards CSOs work, survey data shows that close to 11.5% of Kosovo's citizens are members of one or more CSO and 15.2% stated to volunteer for CSOs during 2017. Survey data show a slight decline in citizen confidence in civil society, as well as how they evaluate the work of these organizations. More specifically, data from the Civil Society Index 2018 shows that 59% of Kosovo's citizens trusted CSOs. Similarly, there is the decline in appreciation that citizens have for the work of CSOs, to 47.9% in 2017. It is also significant that the percentage of citizens who declare to have supported any issue raised by civil society to 16.2% in this edition.	

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
4. Capable, transparent and accountable CSOs;	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	Moreover, the CSO survey shows that around 18% of CSOs have undertaken at least one external financial audit during 2017. Although this percentage appears to be low at a first glance, detailed CSO survey data show that among organizations that stated that they did not have any external financial audit, 46% of them are CSOs with zero annual revenues, while all CSOs with annual revenues from 100,000 EUR to 4 million EUR have carried out at least one (1) external financial audit. Moreover, CSOs from this category have reported to have undertaken up to four (4) external financial audits during 2017. The number of CSOs equipped with a fiscal number has continued to grow from 2,230 CSOs since the end of 2015 up to 3,788 by the end of 2017. Also, the number of CSOs reporting the annual declaration to TAK has increased. For 2015, 748 CSOs submitted this report, in 2017 this number is increased for 225 CSOs.	Interviewees have mentioned to have noticed the following trends of internal documents published: • Annual reports; • Financial reports; • Audit reports (even for the organizations with income under 100,000 EUR); • Donors and governing structures. In terms of transparency it was unanimously expressed that governing structures of an organization have a crucial role, so they have to divert from their formal role into a more effective one. Interviewed CSOs themselves also the donors were very critical on this issue. They expressed that organizations have to invest more efforts to consolidate their governing structures by insisting on more frequent meetings. While even this minimal level of transparency showed by CSOs, they expressed is mostly donor driven. On the same line with the survey findings align focus group discussions. Participants in the grass-roots and network's groups stated that they are facing difficulties consolidating their internal structures since they have just started operating their organizations. In order to divide the roles and determine the organization's structure they need to increase the number of human resources which takes time until the organization reaches a level of financial sustainability. The other observation relates to the lack of a long-term financing, makes it difficult for CSOs to ensure working spaces so the staff can connect and work on their internal documents in order to effectively determine their governing structures. A shared characteristic of all four focus groups is that all participants regard themselves as well prepared in terms on internal documents and well defined and functional governing structures. Common internal documents mostly identified are: • Financial Regulations; • Statute; • Code of Conduct; • Rules of Procedure; • Audit reports. But as the discussion went through CSOs started noticing discrepancies. They expressed facing problems when it comes to gathering also ensuring effectiveness of their Assembly Members/ Board of Directors. One participant of the focus group with general CSOs stated that she regards the role of Assembly as only ceremonial. On the occasion where one organization adopted its organizational strategy and the action plan, it was claimed that the members of Assembly attended the workshop only for the sake of their formal role without showing interest on the content of the documents, but neither the organization showed any efforts to engage them. The other participant from the grass-roots focus group claimed that they do perceive difficulties to gather their members of Assembly due to their reluctance to attend meeting of a small and not well positioned organization. A common point of both organizations is that since nowadays are characterised by the lack of activism, these members since they have no monetary benefits decline to exercise their responsibilities. In addition, during focus group discussions it was mentioned frequently that the role of governing structures is only ceremonial because all the crucial responsibilities fall on the organization's Director; only to show that both organizations and members of the governing structures lack understanding of the importance of the latter.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
4. Capable, transparent and accountable CSOs	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		Interviews show that NGOs monitor only their project activities but do not measure the impact produced by those activities. The lack of communication of the results achieved from NGOs projects to the general public was mentioned. Existence of internal mechanisms for monitoring and evaluation would enable the documentation of the impact to the general public. In this regard it was also pointed out the need to interact with the public besides solely focusing on documenting the impact towards donors. Also focus group discussion with organizations working on gender mainstreaming have shown similar results. They measure their impact and effectiveness based on the number of participants on their activities and the input provided by them. Also social media feedback counts as a tool to monitor their work. Similar feedback was given also from the participants on the grass-roots discussions. Half of the participants stated that they do not practice monitoring and evaluation of their work, due to being a recently registered organization that has not consolidated its monitoring mechanisms yet. The rest stated to survey the participants of their activities in order to understand how effective they feel the attended activities were. However, one grass-roots CSO stated that the Assembly and the staff itself do monitor the organizations strategy. It was also stated that it is on how much donors support their partners to monitor and evaluate their work. Another grass-roots organization and a network stated that if available funds would allow them would like to have an external audit only for the sake of increasing transparency even though their budget is below 100,000 EUR. 3 out the 11 interviewees and one participant in the focus group with women's organizations have stated to have engaged external evaluations in order to measure their effectiveness and transparency. These were all well-established organizations that claimed that they have engaged external evaluations due to the requests from their donors.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
5. Effective CSOs	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	Data from the KCSI 2018 show that CSOs in Kosovo generally plan their work for short periods of time. The overwhelming majority (78.2%) stated that the organization's work planning was done for a period of no more than 12 months-a figure that is almost identical to the previous edition of the Index (79%). On the other side, there is a slight increase in the number of organizations that plan their work for 24 to 36 months (6.9%) or for more than 36 months (8.9%).	Majority of NGOs stressed that as prerequisites to ensure effectiveness, CSOs have to focus their work in terms of precisely determining their mission and vision in order to establish stronger relations with their constituency. Recently there is a tendency to regard the whole community as their target group without conducting needs assessment when writing their projects. The rest considered that ensuring effectiveness is a costly process hence it is determined by the donors-how much funds do they dedicate for the issue and how explicitly it is asked. Well established organizations were stated to be perceived to stand better in terms of strategic planning. One organization claimed that they have started to specialize their work from the moment that they were able to hire specific staff that would work on defining their organizational strategy. Another one stated that strategic planning is just a recent process seen only at a small number of NGOs. In general, strategic planning is determined by the financial sustainability of the organization. Focus group discussions with general CSOs, networks and women's organizations show that they mostly plan accordingly to the length of projects that they have in disposal. Participants on the women's focus group claimed that even though that they have developed their strategy, again its fulfilment varies by the fields that donors decide to support, so they have to adapt. One of the participants in the focus group discussion with the networks clearly stated that it was their donors claim to have their strategy defined in order for them to receive funding for their new premises. In terms of long term planning grass-roots seem more consolidated on this regard by stating that they have their strategic plans covering longer periods from 3-5 years. Certain elements that distinguish them from the rest of other focus group participants: well defined target group and their close relations, narrow objectives derived from their target group, and straightforward internal governance structures.
	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		During focus group discussions especially those with NGOs in general and grassroots organizations, participants several times have stated to use data from their daily activities also conducting specific research in order to back up their claims when participating in decision making. Nevertheless, they claim to have noticed that public institutions do not pay much attention when taking into account the input received from them whether it is evidence based or not. As an example; one organization stated to have required to join a certain working group, with the aim of providing their input based on the research and expertise on a certain policy development, but their request was denied.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
5. Effective CSOs	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	About half of CSOs in Kosovo are members of at least one (1) network, umbrella group or federation. More concretely, 15.8% of CSOs are members of only one network, about 12% participate in 2 to 3 networks, while 21.8% of them are members of more than four networks. Compared with the 2015 Index data, there is a decrease in CSO cooperation through networking in umbrella or federation groups, while there is a noticeable increase of more than 8%, of organizations being a member of more than 4 networks. Also, among organizations that are members of different networks, there is an increase in communication between network members, either through meetings, or exchange of e-mails on issues within their scope of work. About 96% of the organizations surveyed stated that they met at least once during 2017, and half of them said they had more than six (6) meetings.	About half of CSOs in Kosovo are members of at least one (1) network, umbrella group or federation. More concretely, 15.8% of CSOs are members of only one network, about 12% participate in 2 to 3 networks, while 21.8% of them are members of more than four networks. About 96% of the organizations stated that they met at least once during previous year, and half of them said they had more than six (6) meetings. On the other hand, focus group discussions show a lack of a structured networking among organizations, without pre-set objectives and areas to intervene. Cooperation is usually between organizations working on the same fields in the level of information sharing on their activities, without advancing further the level of commitment. A reason for this is was mentioned the lack of human resources. Nevertheless, they show willingness for cooperation and information sharing if it is necessary, or for areas of their common interest. Focus group discussion with the networks has shown that there are discrepancies in terms of human capacities therefore it is hard to set objectives and expectations. In terms of joining local networks grass-roots seem well organized but expressed problems to join international networks due to the membership fees.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
6. Financially sustainable CSOs	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	Even though data show an increased institutional support for CSOs, the small scale funding and short-term project support remain the main type of financial support for CSOs in Kosovo. Similar to the past, from all contracts reported by surveyed organizations, lower value contracts have continued to dominate, mainly those below 10,000 EUR (38.3%) and from 10,000 to 25,000 EUR (19.1%). Similar results emerge from the survey with donors, where from all the reported contracts those with low value prevail. When programming their funds, many foreign donors invite local organizations to consult, and this trend is on the rise compared to two years ago. However, a closed group of organizations is generally invited to consult.	When asked if they are able to fundraise based on their strategic plans, different answers were given, starting from the need to have a fundraising officer (a common need from both interviews and focus groups), then emphasizing the need for increasing the availability for institutional grants. It was said that in organizations mostly the senior staff is engaged in fundraising activities and this sometimes causes to lose track of available calls, therefore appears the need for a specific staff engaged in fund raising. Also interviews and focus groups with women's organizations revealed that organizations have to adapt entirely to donor's requirements thus shifting or camouflaging their ideas to fit in. Also in the same focus group it was stated that donor's areas of support are to narrow disregarding needs of the organizations focused on the local area. Also they have provided research based claims on their needs but did not make an impact on the donors defining their objectives. On the other hand, one of the grass-roots stated to have make a distinction between their strategic goals that they try to follow no matter funding, thus trying to limit the scope of donor's driven projects; it was stated that donor's financial strategies must be more focused in order to allow for long-term planning.

Objectives	Results	Indicator	Benchmark	Results of data gathering - desk research	Results of data gathering - final
6. Financially sustainable CSOs	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 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	Data show that foreign donors continue to be the main source of funding for CSOs in Kosovo, although in percentage they marked a substantial decline. On the other hand, public funds are the second most important source and with a significant increase compared to 2015. Other funding sources remain relatively low. However, when it comes to analyzing the distribution of funds, it is noticed that foreign donors allocate their funds to a smaller group of organizations (22.8%) compared to two years ago (38.6%), while the opposite trend stands for public funds, where more organizations received public funds in 2017 (33.6%) than in 2015 (27.7%). Other sources of funding are less expressed, while major changes are noted in the percentage increase of organizations that have membership fees (12.0%) and decrease of organizations that have received donations from individuals (4%).	On the other hand, interviews show that organizations perceive that there is no diversification in terms of funding, with foreign funds especially those of EU dominating the sector. However, concerns were raised for the latter claiming that they entail heavy reporting requirements making organizations shift their focus on the logistical and technical side of the project instead of the substantial part, so organizations asked for more flexibility and aligning requirements with the context. A similar opinion was shared during focus group discussion with the CSOs in general. The rest of the interviewees claimed that donors should focus and link their financing objectives to the needs of the sector because there is lack of calls in the field of protecting children's rights, or during focus group discussions was mentioned that donors never publish calls on the protection of patients' rights that is considered a very problematic area in Kosovo. On the other hand, it was claimed that funding also should be associated to the capacities and areas in which the civil society sector is more capable to intervene. One interviewee claimed that in the past anti-corruption was heavily financed but continues being a disturbing issue in Kosovo. On the other hand, focus group discussions show that organizations use different sources of funding in order to support their activities like: • Social service provision; • Public funds; • Private donors; • Economic activity; • Membership fees.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	Constitutional and legislative framework is favorable 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 structure of organisation is defined by Law on NGOs, but organisations 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 honor of other person, or if it endangers public moral or security of Montenegro.
		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	In practice, freedom of expression of CSO representatives that are critical towards the Government are limited. This is proved by expelling them from Councils of Public Broadcaster and Anticorruption Agency and then not reinstating them back after court decided that their removal was illegal.
	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)	There are 854 employees in CSOs in Montenegro.
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	According to CAF WGI 8% of people in Montenegro volunteer.
		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	Current Law on Voluntary Work is not stimulating volunteering. New Law on Volunteering is in parliamentary procedure. Regarding employment same rules are applied for CSOs as are for other employers.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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	Same rules for grass-roots organisatons as for other CSOs. No data on informal incentives.
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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)	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.
		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)	Financial and tax rules are clear and they are same for all organisations, regardless of their turnover.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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	For both corporate and individual giving, tax relief is 3.5% of total income.
	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.	Income from CSOs economic activity is taxed, but if it is used for achieving goals of organisation tax base is reduced for 4.000 euros.
	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 _%	No data
			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	
		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.	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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	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 were 77 public calls to CSOs for participation in working bodies, 25 for public consultations and 98 for public debates.
		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]	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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
4. Capable, transparent and accountable CSOs	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.)	83% of CSOs claim that they publish their statute, 70% claim that publish their Rulebook (2016).
	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	No data
	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	81% of CSOs said they publish their financial reports, and 71% stated they make their audited financial statements public (2016)
	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	78% of CSOs stated that they have an established system for assessment of efficiency of implementation of projects. 64% of CSOs use internal evaluation when evaluating their projects. 67% of surveyed CSOs stated that they have established efficient system for assessment of efficiency of implementation of their strategic plans.16% of CSOs use external and 73% use internal evaluation when evaluating efficiency of implementation of their strategic plans. (2016)
5. Effective CSOs	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	No data
	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	No data
	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	There are 256 networks in Montenegro.

Objectives	Results	Indicator	Benchmark	Results of data gathering
6. Financially sustainable CSOs	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	For majority orgnisations in Montenegro funding is not strategic but project based. No data available in percentages.
	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 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	Majority of funding to CSOs in Montenegro is from state administration bodies and EU funds. No data in percentages.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	**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 innexpensive 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. **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 is 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. **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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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	**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 inexpective 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. **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 is 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. **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. **Legislation** 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 aligned 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) 7. Law on Free Access to Information from Public Character (Decrease in gaps) 8. Law on Internship (Decrease in gaps) 9. Law on Volunteerism (No change) 10. Law on Labour Relations (If adopted, should decrease gaps). 11. Law on Employment of Handicapped Persons (No change)

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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	To summarize: There are no increases in gaps. There are four relevant legal acts were decrease in gaps was noted (Criminal Code concerning freedom of assembly, Law on Police and Law on Free Access to Information from Public Character, Law on Internship). There are four relevant legal acts where no changes were noted (Law on Associations and Foundations, Criminal Code concerning freedom of association, Law on Volunteerism and Law on Employment of Handicapped Persons). Finally, the Law on Money Laundering and Financing of Terrorism cannot be assessed as it is aligned with the EU legislation, and still might contain certain problematic provisions. Implementation Freedom of association In practice, every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. In practice, the freedom of association is practiced without violations and certain improvements took place. The inspections that lasted over a year have seized. Inspections in 22 organizations that were involved in monitoring of the parliamentary elections in December 2016, were launched by the then-Prime Minister with announcing a process of "de-sorosoization" of society after his party lost in elections. The investigation was concluded without discovering any illegal operations nor violations of the laws. However, the process of investigations took a toll on the CSOs, by burdening their everyday operations for an extensive period of time. Furthermore, Kham Delcevo was fined and had to pay 3.500 euros for late payment of personal income tax as well as interest for distributed humanitarian support in three municipalities for the most vulnerable. Freedom of assembly In North Macedonia the freedom of assembly is enabled and enjoyed, as numerous gatherings have taken place in the monitoring period. Almost all protests were held peacefully and enabled by the police, while there was one case of disproportionate use of force against protesters where 25 people were injured, and the police used tear gas and shock bombs to disperse the crowd. Public gatherings were peacefully held and enabled by the police forces concerning different issues such as: environment (numerous protests-Fridays for future, concession for 8 quarries that might destroy nature on mountain, protests Ilovica, Save Popova Shapka, Lesnica, Kamenolomi, informal initiative-Don't be garbage), LGBT (Pride parade) and a contra-protest, urban policies (On bike), protests against the name change, workers' rights (former employees of Ohis, workers in public institutions, professors in universities and high schools, cultural workers, medical persons, Trade Union on Education, Science and Culture, police, Trade union in Kumanovo), sewage system (citizens' rights), woman's rights (8th of March marches), agriculture, for adoption of the law on anti-discrimination, judicial processes (protests for freedom of Alimi, support for El Ceka, Divo Naselje), local protests against center for addictions, protests against poverty. Freedom of expression In practice there are improvements, particularly in the media and climate for journalism. In North Macedonia, threats, pressures, insults, and influences are still part of daily life for independent journalists, even though the environment has improved and progress has been made on journalists' safety, as the number of attacks on journalists in 2018 was just one third of the previous year's figure. In the past three years the highest rate of investigative stories was noted concerning issues such as politics, economy and the analysis in state institutions. Also, in January 2018, a journalist was physically attacked by four people, while another journalist car was torched in Prilep and an owner of web portal was victim of an arson attack. According to the Association of Journalists in Macedonia, a worrying culture of impunity for attacks on journalists persists. Out of the sixty attacks that have taken place over the past six years, 13 have not been investigated and too many remain unsolved. In this context, the Macedonian Council for Ethics in the Media expressed concern over media outlets who called for mobilisation in violent actions that endanger public order. Beginning as of January 2018, a total of 10 complaints were submitted to the Macedonian Council for Ethics in the Media by CSOs. While, three complaints where rejected, for one carefulness to the media outlet was suggested, and for the rest the Council has accepted. The complains were for hate speech, stigmatization, violation of right to privacy, censorship, unethical approach, discrimination, etc.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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)	There are accurate data on the number of permanent employees in CSOs. It can be purchased at the Central Registry of the Republic of North Macedonia (CRM) and is also publicly available on their web-site. There are no accurate data on the number of part-time employees in CSOs. The data on the part-time number of employees, except for the permanent employment in CSOs are not available on the annual level. The CRM is a key institution, which provides registration in accordance with the Law on Associations and Foundations. Number of employees in associations and foundations according to the CRM is 1,645. 0.29% of all employed are employed in CSO sector. In comparison to last year, there is no change in the availability of data on employment in CSOs.
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	There are no accurate data on the number of volunteers in CSOs. There are neither accurate data on the number of volunteers in CSOs, nor the number of volunteers in CSOs are available on the annual level. Therefore, the total number of volunteers in CSOs in 2018 is not known, nor it is possible to estimate change in the number of volunteers in CSOs in terms of an increase, decrease, or no change in comparison with the last year. There are neither accurate data on the number of voluntary hours implemented in CSOs, nor are the number of voluntary hours implemented in CSOs not available on the annual level. Therefore, total number of voluntary hours implemented in CSOs in 2018 is not known. 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.
		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	There are no discriminatory articles for CSOs in labour legislation (including active employment policy). The legislation allows for volunteering to take place, it is limiting in the way that the administrative procedures are insufficiently encouraging and easy. The reimbursement for food/refreshments and per-diems in North Macedonia all reimbursements (travel expenses, food/refreshments and per-diems) are tax free.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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	The legislation provides that registration of grass-roots is not mandatory. The legislation provides that unregistered organizations are free to operate. The legislation does not prevent that unregistered organizations receive financial support as individuals. In practice, the main obstacles and challenges in terms of receiving financial support of unregistered organizations are: 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-roots 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-roots 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-roots 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.
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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)	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. for Cooperation between the Government and Civil Sector. However, no further changes were enacted.
		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)	The legal framework is prescribing clear, understandable and proportionate to CSOs turnover financial rules for CSOs. The legal framework is prescribing clear, understandable and proportionate to CSOs turnover tax rules for CSOs (including VAT, profit tax, personal income tax, etc.). The legal framework is prescribing clear, understandable and proportionate to CSOs turnover reporting rules for CSOs. 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 . There are different formats (different forms of reporting) according to the CSOs` turnover. There are two (2) different formats for reporting. There was no change in number of different formats of reporting in comparison to one year ago.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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	The legislation provides for stimulating tax incentives for corporate giving. 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 20 % of taxable income for individual persons is available. There is no tax allocation for public benefit purposes. Data on the number of registered individual and corporate tax payers who donated to CSOs is not publicly available (but it's in possession of the Public Revenue Office).
	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	CSOs engaged in conducting economic activity. Above 10% of the income for 32% of CSOs comes from economic activity. 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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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 _%	(*) Data on the amount of public funding of CSOs is available (from the Budget, but unclear and not precise). (*) Data on the amount of public funding of CSOs is available on the annual level (from the Budget, but unclear and not precise). (*) Approximately 8 million EUR public funding is available for CSOs on central level in 2018. (*) Approximately 5.7 million EUR public funding is available for CSOs on local level in 2018. (*) In comparison to last year, there was increase in public funding of CSOs. The total amount of central government funding for all non-profit organizations, including CSOs, political parties, trade unions, sports clubs, and others, under budget line 463 will increase from approximately EUR 8 million in 2018 to EUR 12 million for 2019. The Ministry of Labor and Social Policy and the Agency for Youth and Sport have the largest budgets for distribution to CSOs concerning social protection, sports and youth. In 2018, the Agency for Youth and Sports allocated funds for youth CSO initiatives for the first time (previously, funds were only distributed to sports associations), and its budget for CSO initiatives in 2019 increased significantly. The Agency also adopted a Rulebook on procedures and criteria for awards, which was developed in consultation with CSOs. In the period between 2017 up to the first half of 2019, according to different reports of state institutions, beneficiaries of the awarded budget funds were a total of 1.660 CSOs, and the majority of them are repeated in at least two of the analysed years (there are 685 individual organizations) according to the data from Treasury.
			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. 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.	(*)The legal framework for public funding does not provides: - institutional support for CSOs; - possibility of pre-payments; - possibility of multi-annual contracts; - possibility of co-financing EU and other projects. (*) There is a non-biding 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 programing 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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]	(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is not available. (*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is not 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-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 comments/proposals, their impact on the draft law and justification of rejected comments/ proposals). 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. However, when there are certain political sensitive issues some of them are drafted behind closed doors or with insufficient inclusion, such as the Draft Law on Public Prosecution and the Draft Law on Public Gatherings, Law for Usage of Languages. 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. Despite, using the formal ways of inclusion, CSOs were successful in their efforts for advocacy when it comes to two very difficult issues in the country which is the Law on anti-discrimination and the Law on stopping pregnancy , after years of advocacy. However, for the Law on antidiscrimination, after pressure and protest in front of the Assembly since the law was already 8 months stuck in the Parliament.
		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]	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 (Council) and adoption of documents for its functioning. 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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
4. Capable, transparent and accountable CSOs	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.)	Over two thirds of CSOs (64%) have a double structure of managing bodies including Assembly and Board . Many organizations do not have functional governing bodies . 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 (81,4%). 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 Supervisory Board . Out of those that have organizational structure, two thirds are clearly dividing the managing and executive functions. There are different written internal policies. Dominantly, CSOs prepare financial plan (78%), and Rulebook on Financial and Administrative Work (60%). 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. Most of the organizations claim to have included conflict of interest prevention in their Statute (55%), while 37% to have Ethical Code of Conduct. 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. .
	4.2 CSOs are able to communicate the results of their activities 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	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"	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 non-governmental (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.
	44.3 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	The majority of CSOs prepare financial (89%) and narrative report (83%). Two thirds of CSOs (76%) prepare project reports for foreign donor purposes. However, 60% of CSOs share their annual report, 52% of CSOs share their annual narrative report. 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.
	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	Most of the CSOs (78%) evaluate the effectiveness and efficiency 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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
5. Effective CSOs	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"	Over two thirds of CSOs have (73%) strategic plan. Strategic planning was undertaken and encouraged via the SDC program and USAID Civic Engagement Project, 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.
	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	When it comes to advocacy in general, in the past few years, there has 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.
	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	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 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 %).

Objectives	Results	Indicator	Benchmark	Results of data gathering
	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	There is predominantly available project support (with certain exceptions such as SDC Civica militias and USAID). 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 institutionally 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).
6. Financially sustainable CSOs	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 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	According to the data from the last survey MCIC implemented on a sample of 234 CSOs, above 1% of the annual income of the CSOs originates from : - Membership fees for 36% of the CSOs; - Government funding (central level) for 28% of the CSOs; - Government funding (local level) for 34% of the CSOs; - Individual donations for 32% of the CSOs; - Corporate donations for 23% of the CSOs; - Foreign funding for 72% of the CSOs; - Economic activity for 32% of the CSOs; - Other sources for 8% of the CSOs.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	(1) Map out the relevant legislation on: association, assembly and expression; (2)	**Freedom of association** (*) The Law on Associations and Law on Foundations and Endowments allows any person to establish association, foundation 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 framework 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 innexpective 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. **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. (*) 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 on obligation of submitting information to the police service later than 5 days before the public gathering. 4) 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. 5) The legal framework enables the organizers to appeal a restriction. **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. (*) 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.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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.)	Freedom of association (*) In practice, every individual or legal entity 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, there is a visible trend of establishing GONGOs. Inspection activities have been raised within the framework for any-money laundering. (3 freedoms data, Civicus Monitor) Freedom of assembly (*) There are cases of restriction of the freedom of assembly (in terms of type of groups of people, desired place and time) in line with the legal provisions (Pride Belgrade and Novi Sad, 1 of 5 millions). New forms of restrictions have been notified on a basis of local government decision in the course of 2019 (National Coalition for Decentralization). (*) There is a justification with explanation of the reason for each restriction. (*) Restrictions promptly communicated in writing to the organizer to guarantee the possibility of appeal. (*) Simultaneous, spontaneous and counter-assemblies facilitated by the state in some cases (Miredita-Dobar dan 2019, SNS gathering in April 2019). (*) 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, 1 of 5 millions in March in front of the President Residency and in November in front of Radio Television of Serbia). (*) There were cases when excessive use of force was exercised by law enforcement bodies. Freedom of expression (1 of 5 millions in March) (*) 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). (*) 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).

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.b. Number of volunteers in CSOs is increased for 50%		(*) Accurate data on the number of employees in CSO is available (permanent and part-time) within annual financial statements. Consolidated data is being published annually by SBRA . (*) Accurate data on the number of employees in CSO is available on the annual level. All CSOs annual financial reports are available (permanent and part-time). (*) 8.517 is the total number of employees in CSO (if data is available). (*) 4% of total workforce is employed in CSO sector (if data is available). (*)No changes in comparison to last year regarding availability of the data on the number of employees in CSO.
		1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%		(*) Accurate data on the number of volunteers in CSO is not available. (*) The data on the number of volunteers in CSO is no 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 not available. (*) Data on the number of voluntary hours implemented in CSO is not 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? (*) 6 % of volunteering time according to the World Giving Index. (In case no data is available on national level).
		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		(*) No specific policies and legal environment stimulating and facilitating employment in CSOs. CSOs are equal with other legal entities . (*) 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).

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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		(*) The legislation provides that registration of grass-roots is not mandatory. (*) The legislation provides that unregistered organizations are free to operate. (*) The legislation provides that unregistered organizations can receive financial support. (*) 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. (*) 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. (*)Number and types of informal initiatives (grass-root organizations). In the last 2 years, dozens of different groups, mainly related to local utility and urban issues, as well as environmental challenges (small hydro plants, air pollution, etc.)
2. An enabling financial environment which supports the sustainability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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..)	(*) What is the CSOs perception on financial (including tax) rules and reporting requirements: - Are they reasonable?-Mostly. - Are they clear?-Yes. - Are they proportionate to their turn-over?-Mostly. (*) Is there an efficient support system when it comes to implementation of financial (including tax) rules, that CSOs can access? Partially SBRA, Resource center. (*) Does the support system provide clear instructions regarding implementation of financial (including tax) rules? Yes.
		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)		(*) The legal framework is prescribing clear, understandable and proportionate to CSOs turnover financial rules for CSOs. (*) The legal framework is prescribing clear, understandable and proportionate to CSOs turnover tax rules for CSOs. (including VAT, profit tax, personal income tax, etc.)? (*) The legal framework is prescribing clear, understandable and proportionate to CSOs turnover reporting rules for CSOs. (*) The legal framework prescribes different forms of reporting, according to CSOs' turnover. (*) There are 3 different formats. (*) No changes in comparison to last year, in terms of number of different formats of reporting.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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		(*)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. (*) 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 not available. (*) Accurate data on the number of registered individual and corporate tax payers who donated to CSOs is not available on annual level. (*) ____ % of corporations taxpayers donated to CSOs during the previous year. (*) ____ % of individual taxpayers donated to CSOs during the previous year?
	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.		(*) CSOs are engaged in conducting economic activity? Yes, around 25% of them. (*) 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.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	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 _%		(*) Data on the amount of public funding of CSOs is partially available. GOCCS gathers data from the ministries and local governments. 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. Should 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. (*) If yes, _____ EUR public funding is available for CSOs 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 %.
			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		
		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.		(*)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 co-financing EU and other projects. Yes. (*) There is a procedural document (Government 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 programing of the tenders. No. Some practices have been identified (project based). 3. Clear criteria published in advance. Yes, but very general. 4. Deadlines for decision. Yes. 5. Merit decision with arguments. Yes, selection committee if established, 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 obligation for project monitoring, only possibility for project evaluation, no obligation of program evaluation.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	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]		(*) Data on the draft laws/bylaws consulted with CSOs in accordance to national legislation is available. Yes on web sites of the institutions. (*) 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, what practice is there? 1. Adequate access to information; Partially. There is an obligation for publishing on web sites, but sometimes is very difficult to find such information on the presentation. 2. Sufficient time to comment; Yes, at least 20 days. 3. Selection and representativeness / diversity of working groups; Partially. There is such possibility (external competent public), no clear criteria or procedure, there are good practices examples (mostly MALSG) with the assistance of GOCCS. 4. Acknowledgement of input; There is such possibility for laws, strategies and action plans as well as on local level. No obligation for by-laws. 5. Degree to which input is taken into account; No obligation, not clear in the practice which criteria have been used. 6. Feedback/publication of consultation results. No obligation, some practices among particular institutions are recorded. (*) 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).

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes	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]		(*) 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: 1. CSO representation in general-N/A 2. Representation of smaller/weaker CSOs-N/A 3. Its visibility and availability-N/A (*) Data on designated bodies, institutions or contact points is available in a transparent and accessible manner. GOCCS gathers data on annual basis. (*) There is a designated body, institution or contact point for dialogue between the Government and CSOs. Due to lack of capacities, there is no continuation. The latest available data is for 2016. (*) There is a designated body, institution or contact point for dialogue between Parliament and CSOs. Yes, GOCCS. (*) Please provide the __ % of ministries that have such a body, institution or contact points with continuous and constructive cooperation. No data available. GOCCS gathers partial data, the last available partial data is for 2017. (*) Please provide the__ % of local governments has such a body, institution or contact points with continuous and constructive cooperation. No data available. GOCCS gathers partial data, the last available partial data is for 2017. (*) In general, considering all the mechanisms for dialogue existing, would you say they: - Have a clear mandate; Yes. - Are open to different stakeholders; Yes. - Are accessible; Yes. - Are efficient (issues are resolved in timely manner). No due to the lack of capacities and limited influence within the Government.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
4. Capable, transparent and accountable CSOs	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.)		On average less than one third of CSOs (30%) published their strategic plan. Out of those who published, 22% publish it on the web site while 8% share on Facebook/other social networks. Similarly, less than one quarter (23%) publicize data on their governance structures via website and around one tenth (11%) on the Facebook/other social networks.
	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		32% of citizens expressed positive attitude towards CSOs and 22% negative. Furthermore, very often citizens do not have either positive or negative opinion (46%). The vast majority of citizens (95%) are not involved in the work of any citizen association. Surveyed citizens report to be members of associations in 3% of cases, and as a volunteer or member/volunteer (1% in each). When compared to the opinion of CSOs, the picture is quite different. Namely they perceive that 68% of citizens express positive attitude toward them and only 6% negative. The vast majority of interviewed citizens (79%) consider themselves not being informed about CSO activities. When directly interviewed, citizens mainly do not know what CSOs do. There are only two areas where citizens are aware of the CSO work, and they are human rights (24%) and environmental protection (21%). As already stated, citizens most often do not know what CSOs should be dealing with, i.e. where is their activity missing (30%). While human rights and environmental protection are the areas in which citizens believe the CSOs are mostly active, unemployment (17%), social problems and social protection (14%), and fight against corruption (13%) are emphasized by citizens as areas where CSO involvement is lacking. On the other hand, the organisations significantly more often consider education, youth, culture and development of civil awareness as important areas for further activities.
	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		Majority of CSOs (67%) do not publish their financial reports on their website, Facebook or other social network. One fifth (21%) mentioned Agency for Business Registry (although all financial reports are officially put on SBRA website); only 8% put it on their website and 2% on Facebook page/other social media, while 3% chose an option other way.
	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		About 58% of CSOs conduct success monitoring & evaluations of their projects, which is significantly less when compared to 2011 (73%). CSOs most often conduct only internal project monitoring & success evaluations (30%), while 4% conduct external evaluations; one quarter conduct both external and internal monitoring & evaluations (24%), while 42% mostly do not conduct any evaluation at all.

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
5. Effective CSOs	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		On average less than one third of CSOs (28%) have a strategic plan, which is much lower than in 2011 (45%). This is expected, having in mind that majority of CSOs have been established after 2010. Although majority of CSOs do not have a written document strategic plan, the great majority (82%) reports to implement most of their projects within their main orientation and area of work, and only a small number of CSOs direct and adjust their projects to donors' requirements (10%), while 8% do not have a main orientation and are entirely oriented towards donors' requests. Majority of CSOs (65%) do not allocate any share of the budget for development of their human resources; 15% of CSOs allocate 15% and more money from their budget; 11% designate from 6% to 20%, while 9% of CSOs devote from 1% to 5% of their budget to human resource development.
	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		Most frequently CSOs use adequate data/arguments occasionally (43%), one third never use it (34%) and less than one quarter (23%) use data regularly in order to achieve public advocacy activities.
	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		Official data on networks is not available.33% of CSOs are members of a CSO network, which is 2 percent point less than in 2011 (35%). In most of the cases, CSOs are members of the national network (20%), and in fewer cases of international (12%), regional (11%) and local (10%).

Objectives	Results	Indicator	Benchmark	Explanation	Results of data gathering
6. Financially sustainable CSOs	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		Only 15% of CSOs provided funds for the work throughout the whole of 2019, while almost half CSOs (46%) failed to provide the funds at all (according to data from April 2019).
	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 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		There are three leading methods of financing of CSOs that are almost equally represented: financing based on projects (42%), working as volunteers (41%) and based on membership fees (40%). Besides self-financing, which is the method stated by an average of 63% of organizations, the local administration (33%), citizens (23%) and domestic donor organizations (13%) are the funders that most often appear. Only 15% of CSOs reported to be funded from these sources (including 4% of EU funding). There is a significant difference in funding sources when compared to 2011 - increase in funding by local self government (from 33% in 2011 to 42% in 2019) and from citizens (11% in 2011 to 23% in 2019), while there is decrease in financing from domestic donor organizations (from 21% in 2011 to 13% in 2019) and from ministries (16% in 2011 to 10% in 2019).

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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. 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	Freedom of Association * Freedom of association is mostly granted on paper in harmony with the international standards except the state of emergency period during which most of these liberties were suspended and hundreds of CSOs were closed down through decrees but without verdicts. * 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. 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; brings vague grounds for limitations and is not in coherence with international standards as a whole. * 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. 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 2018, the Freedom House declined Turkey's status from partly free to not free for leaving citizens hesitant to express their views on sensitive topics and violating freedom of expression.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	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.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	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. There is a specific Law on Associations (Law No. 5253) on which an amendment was brought before the National Assembly which obliges the associations to disclosure of personal information (names, surnames, ID numbers and date of birth) of their existing members to public authorities. Although the amendment was not adopted, the regulation imposes such a disclosure on changes on the membership profiles. 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 to receive and impart information and ideas. Implementation: The Constitution should be amended in a way to be open to other forms of grass-root 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.
		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)	* The number of employees recruited in associations was 64, 515 in 2018. * In 2018, 41, 369 people are employed full time; 4, 632 are employed part time and 18, 523 people are employed on project basis in associations. In total the number is 64, 524, which indicate an increase of 7% in comparison with the previous year (59, 963 in 2017). As for the foundations, in 2016, 17, 093 people were employed by foundations, but the data was not unfortunately segregated for specific types of employment. When compared with 16, 039 employees of 2012, this represents a very slight increase. * Considering the total number of employees in Turkey in September 2019 (33, 006, 000), employment in CSOs corresponds to 0,25%, which reveals a small increase considering the figures in the past years.
	1.2 The policies and legal environment stimulate and facilitate volunteering and employment in CSOs	1.2.b. Number of volunteers in CSOs	1.2.b. Number of volunteers in CSOs is increased for 50%	* The number of volunteers sin associations increased to 28, 038 in 2018, which was 13, 827 in 2014. As for the foundations in 2016, 1, 025, 538 people participated in foundations as volunteers a very slight change since 2012 during which there were 1, 007, 156 volunteers.
		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	* There is no specific regulation with regards to employment in CSOs. * 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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association	1.3 National and/or local authorities have enabling policies and rules for grass-roots organisaitons* *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 neighborhood-associations	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	* Turkish legislation does not include any articles on grass-root organisations as only associations, foundations and cooperatives to some extent are considered as CSOs and registration is still mandatory in order to operate freely and receive financial support.
2. An enabling financial environment which supports the sustain-ability of CSOs	2.1 Easy to meet financial rules for CSOs, which are proportionate to their turn-over and non-commercial activities	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 laws and the regulations on CSOs draw the general lines of the financial rules to which CSOs are subjected. * Accordingly, associations have to make a notification before receiving and utilising a foreign funding which has to be transferred only through banking channels. * Associations have to also keep their financial registers in specific books of accounts (plant ledgers, book of receipts, book of operating account, day-book etc.). * The legislation describes in a detail form how and when these notebooks are prepared, used and approved. * Rules to be respected while receiving financial and in-kind donations are also clearly put besides the detailed description of the receipts, their approval and use.
		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)	* Financial, including tax, rules are not clear, user-friendly adapted to meet the needs of CSOs. * Associations and foundations in Turkey are not obliged to pay corporate tax as legal entities. * Associations with public benefit status and officially determined foundations as tax exempted enjoy certain tax exemptions, however, very limited. * Associations with public benefit status and officially determined foundations enjoy certain tax exemptions. * The tax exempt status only grants foundations with an opportunity to provide their donors tax deductions from their taxable income.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustain-ability of CSOs	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	* Public incentives to encourage contributions to such campaigns 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.
	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 activitie	2.3.a. Income from CSOs mission-related economic activity[3], is tax free.	* Associations and foundations become taxpayers if they launch business activities of trade or production of goods through the economic enterprise, thus, all economic entities of CSOs are treated as for-profit businesses.
	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 _%	* There is no specific data on public funding of CSOs. * Yet, governmental support to certain CSOs seem to be multiplied over the last years on different forms causing critics of patronage and discrimination.
			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	· In Turkey, associations can develop common projects with public institutions. · Up to 50% 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 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. · Yet, there is no official data on the scope of these projects and their share in the implementation of public policies.

Objectives	Results	Indicator	Benchmark	Results of data gathering
2. An enabling financial environment which supports the sustainability of CSOs	2.4 Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner	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 is no general and objective framework of Government support to CSOs, but there are certain programs managed by different public bodies. * Ministry of Interior has launched a Project Support Service (PRODES) through which it distributes grants to associations for their projects on many domains from human rights to citizen participation, from social activities to support to disadvantaged groups. In 2016, 6.5 million EUR were allocated to the program in the budget of the ministry. 239 associations were supported within PRODES in 2018. * Ministry of Sports offers a similar framework for youth projects. About 2,5 million EUR were planned to be allocated for such projects in 2019 . * Ministry of Culture and Tourism can legally also support projects of CSOs, but no information is available on the scope and amount of such grants. * Social Support Program launched in 2008 with the objective of strengthening the human capital and social integration in underdeveloped regions by responding to problems related to immigration, poverty and unemployment. The project launched with eight provinces has now extended its scope to provinces with a budget of about 25 million EUR for 2019. * Grants allocated by regional development agencies founded in 2006 in 26 NUTS-2 levels, aim at strengthening the relationships between public, private and civil sectors with the objective of supporting regional development. The total amount of grants has amounted to about 65 million EUR for the year of 2019. * When asked about these Government supports to CSOs, all our interlocutors unanimously criticized the non-transparency of the process of grant allocation. They all feel like CSOs close to the governing party must have been the beneficiaries of these grants.
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processess	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]	· There has been no improvement with regards to CSOs' participation in decision-making processes in that sense for years. · 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.

Objectives	Results	Indicator	Benchmark	Results of data gathering
3. Civil Society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgements around common interests	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processess	3.1.b. Quality* of structures and mechanisms in place for dialogue and cooperation between CSOs and public insitutions *in terms of: -CSO representation in general -representation of smaller/weaker CSOs -its visibilty 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]	* According to the findings of a recent research on CSOs, two thirds of the surveyed CSOs declare to have been never present in the local policy-making processes, had a project partner on local or national level and signed a protocol with a public institution. Half of them cannot even recall an example of public-civil cooperation. · According to the same research, half of the respondents state that they are neither invited to municipal meetings of deliberation nor easily informed about resolutions of Municipal Councils. · Only one CSO out of ten constates having access to their meeting agendas. · Only 40% believes that local governments pay regard to opinions or activities of other CSOs whereas the ratio decreases to 30% when the question is on the opinions or activities of their own CSO.
4. Capable, transparent and accountable CSOs	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.))	· On paper all CSOs appear to have structured internal governance structures. · According to a recent research, for 78,9% of CSOs, Executive Committees meet regularly. · Although 94,5% of the respondents find the decision-making mechanisms of their Executive Committees transparent and democratic, the findings of the fieldwork do not seem to confirm such a transparent and democratic functioning. · 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. · Decision are mainly taken during informal talks among members if not only by Presidents.
	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	· Official evaluations, reports and audits are prepared to meet official requirements and very rarely shared by the general public. · Only one third of the respondents of a recent survey declare that they publish the activity reports. · Social media appears to be the most utilised channel of informing by CSOs

Objectives	Results	Indicator	Benchmark	Results of data gathering
4. Capable, transparent and accountable CSOs	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	· Associations are responsible for submitting their annual activities and abstract accounts to public authorities in the first four months of a year. · This obligatory declaration consists of information on institutional characteristics and links, on members and personnel, publications and enterprises, facilities, international relationships, revenues and expenses, balance sheets, domestic and international donations in cash and kind, partnerships with public authorities, vehicles and real estate properties. At the end of the declaration, the association is asked to choose which parts of the submitted information can be shared with the public. · According to a recent survey, almost one third of CSOs (28.1%) do not even share the impact/output of their activities with the public authorities that deliver services or develop policies on the same or relevant domain. · When asked about the reason of this indifference, 40% of those that do not share the outcomes, state that their inputs are not taken into consideration. · One quarter of them indicate their lack of capacity to do so. · Another 16% admit that they do not know the relevant public departments about their activities.
	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	· Executive Committees of associations must submit activity reports for the preceding period in addition to the audit reports of the ad hoc committee. · The Audit Committee has to publish a report at least once a year and can convene extraordinary general assemblies if finds necessary. · For the outcomes of specific activities, projects or programs the reporting is also quite exceptional. · The reporting exigencies of funders is perceived to have developed a sense of financial reporting in sometimes tiresome details due to the project application and evaluation forms and procedures. · These auditing requirements of funders especially those linked with the EU are more focused on financial details to such an extent that they bring about a kind of red tape without any analysis of the impact of efforts and activities.

Objectives	Results	Indicator	Benchmark	Results of data gathering
5. Effective CSOs	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	· According to a recent survey, 70% of the interviewed CSOs state that they have activity/work plans; 40% of them declare to prepare strategic plans. · Yet the fieldwork reveals that it has become quite troublesome to develop a strategic plan and even more difficult to remain loyal to its stages and objectives during and even after the state of emergency period. · In such an environment, CSOs had to adopt a pragmatist approach rather than a strategic one to keep up their existence in a feasible and riskless way. · Their activities have become eclectic and dispersed because what they could carry out was more about how public authorities would react than what they would like to or plan to do.
	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	· The scarcity of accessible information as well as the weak reliability of statistical data have always rendered evidence finding quite difficult. · Advocacy organisations have had to carry out their own surveys and investigations in order to be able to collect evidence for their advocacy campaigns. · The repressive environment has non-surprisingly complicated the pursuit of research and collect of data on the field. · With exceptionally acquired competencies of interdiction, supervision and intervention, public authorities could easily obstruct fieldwork. · The government always reacted furiously to analysis that were critical to its policies and practices.
	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	· According to the official data, there are at present 1247 federations and 103 confederations consisting of federations. There are also many informal platforms. · 79% of the participants of a recent survey declare that they follow the activities of other organisations. · 66% of them state that they have already cooperated with another CSO. · 45% of the interviewees affirm that they establish partnerships with other CSOs in the federations, platforms and networks of which they are also members. · During the state of emergency CSOs distanced themselves from especially politically targeted and stigmatised organisations and from networks to which such organisations have also adhered. Priority has been given thus to safeguarding their own organisations. · This period may have contradictorily helped Turkish CSOs to enhance their access to the international networks.

Objectives	Results	Indicator	Benchmark	Results of data gathering
6. Financially sustainable CSOs	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	· Difficulties with regards to developing strategies due to the unstable political environment in the aftermath of the failed coup under the state of emergency have been coupled with economic problems and socio-political drawbacks of people. These two pressures combined, seem to have rendered strategic fundraising for CSOs quite troublesome and exceptional..
	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 incom	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 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	· According to official data, the overall income of CSOs has more than doubled from 9.5 million Turkish liras in 2014 to 21,5 million Turkish liras in 2018. Yet, when converted to EUR, the difference becomes only negligible. · According to a recent TESEV survey, CSOs mention donations (62,3%) and membership fees (59,3%) as their primary resources. · Project revenues (26,6%) and sponsorships (20,6%) appear to be seconda y funding sources. · A small proportion of CSOs point to commercial activities as a source of income. · Like associations, the most important sources of revenues for foundations are member dues and donations. · The contribution of public institutions to foundations seems to vary significantly from year to year. From 16% in 2017, it fell to 6% in 2018. · The presence of different funding opportunities is actually true but the share of these sources does not seem to be equal because CSOs become more and more inclined to rely upon certain funding bases while distancing from others. · There have been quite a number of CSOs that chose to depend on their own in-house resources. Indeed, according to a recent research, 60% of the respondents have declared having never applied for a grant. · Another group of CSOs turned out to be more and more dependent on governmental grants. Enjoying their personal and political relations with the governing elite, these CSOs have made easy use of state funds as well as allocation of land and/or buildings. · Those CSOs that were deprived of both in-house resources and Government grants have head towards external funds especially those of international organisations and foreign foundations or consulates. · As the selective support of the Government and local government develops, the number of pro-government CSOs augment in the form of either supporting organisations or GONGOs. · On the other hand, growing political pressures and restrictions push politically critical CSOs to seek support and cooperation with international actors. · Finally, there is a third category of CSOs that try to keep their distance to both the government and international organisations and try to raise their own funds through dues and donations.