

# **BOSNIA AND HERZEGOVINA**

## **Monitoring Year 1**

**APRIL 2015**

Objectives	Results	Indicator	Baseline findings	Scoring	Recommendations
	<b>Conducive environment</b>				
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 assessment of existing legislation and policy framework				
	<p><b>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</b></p> <p><b>Legislation: (10)</b></p> <ol style="list-style-type: none"> <li>1) There is a legal framework according to which any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose. (1.1.1.L1)</li> <li>2) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). (1.1.1.L2)</li> <li>3) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process (1.1.1.L3)</li> <li>4) The law allows for networking among organizations in the countries and abroad without prior notification. (1.1.1.L4)</li> </ol> <p><b>Practice (10):</b></p> <ol style="list-style-type: none"> <li>1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. (1.1.1.P1)</li> <li>2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2)</li> <li>3) Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3)</li> <li>4) Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. (1.1.1.P4)</li> </ol>	<p><b>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Freedom of association is guaranteed by the constitutional and legal framework and recognized international documents.</li> <li>• The Laws on Associations and Foundations (on state, entity, and Brčko District levels) stipulate that any person or legal entity can form an association or foundation, for any purpose in accordance with the Constitution and legislative framework. An association may be established by a minimum of three physical or legal entities. A foundation may be established by one or more physical or legal entities. The Executive Board of the foundation must have at least three members. To establish a foundation in BiH and FBiH, an initial capital of 2000 BAM is required (approx. 1000 EUR).</li> <li>• There is no adequate legislation on humanitarian organizations.</li> <li>• Registration is voluntary and clearly governed by state, entity, cantonal and BD laws and regulations. There is no single registry for CSOs in BiH; CSOs are registered at an administrative level, according to the scope of their activities as provided by the relevant statutes. Fees for registration differ between administrative levels.</li> <li>• Associations may establish networks or other forms of collaboration, and freely affiliate and cooperate with international organizations with a view of promoting the same rights and interests.</li> </ul> <p><b>Practice</b></p> <ul style="list-style-type: none"> <li>• In some cases the registration procedure for associations/umbrella associations was extremely prolonged, and citizens continued with their activities as informal associations. The option of online registration does not exist at any level.</li> <li>• Registration of CSOs is voluntary. Upon registration, the association or foundation acquires the status of legal entity.</li> <li>• In most cases, CSOs find registration simple (56% of surveyed CSOs), and the process is completed within the prescribed 30 days (FBiH) and 15 days (RS). A significant number of CSOs still face different restrictions during the registration process (additional requirements, name changes, different interpretations of the law). The majority of CSOs find registration expensive (60% of surveyed CSOs found costs for registration disproportionately high). Additional costs for registering can vary significantly.</li> <li>• When registered at the state level, CSOs can operate throughout the country while registration in one entity only can hinder activities in the other entity, particularly if the CSO is involved in employing people in the other entity (due to problems with different tax authorities). A CSO can also register at both the state and entity level. <sup>1</sup></li> <li>• There are more than 50 CSO networks and coalitions in BiH.</li> </ul>	22/100	<p><b>Freedom of establishment and participation in informal/ formal organisations online/ offline of individuals/ organisations</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Abolition of the mandatory initial capital for establishing a foundation at state and entity (FBiH) levels.</li> <li>• Passing of legislation which would regulate the status of humanitarian organizations, at both state and entity levels.</li> <li>• Formation of a unique CSO registry, to provide information on CSOs in BiH, and which would enable access to the exact number and structure of CSOs.</li> <li>• Unification of registration procedures and related expenses at all levels of government for all CSOs in BiH.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Seek for further liberalisation of CSOs territorial area of coverage regardless of their place of registration.</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Establishment of the option of online registration at all administrative levels in BiH.</li> <li>• Conducting of analysis of the registration process in all relevant ministries, with emphasis on its problems.</li> <li>• Lowering of registration costs.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><i>Freedom of CSOs operations in relation to unwarranted state</i></p>	

<sup>1</sup> BiH Need Assessment Report, TACSO, December 2013

	<p><b>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</b></p> <p><b>Legislation (15):</b></p> <p>5) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. (1.1.2.L1)</p> <p>6) The state provides protection from interference by third parties. (1.1.2.L2)</p> <p>7) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. (1.1.2.L3)</p> <p>8) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality. (1.1.2.L4)</p> <p>9) The restrictions and the rules for dissolution and termination meet the standards of international law and are based on objective criteria which restrict arbitrary decision making. (1.1.2.L5)</p> <p><b>Practice (5):</b></p> <p>There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities. (1.1.2.P1)</p> <p>1) There are no practices of invasive oversight to which impose burdensome reporting requirements. (1.1.2.P2)</p> <p>2) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial review (1.1.2.P3)</p> <p>3)</p> <p><b>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</b></p> <p><b>Legislation:</b></p> <p>1) Legislation allows CSOs to engage in economic activities (1.1.3.L1)</p> <p>2) CSOs are allowed to receive foreign funding (1.1.3.L2)</p> <p>3) CSO are allowed to receive funding from individuals, corporations and other sources (1.1.3.L3)</p> <p><b>Practice:</b></p> <p>1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1)</p> <p>2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2)</p>	<p><b>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</b></p> <p><b>Legislation</b></p> <ul style="list-style-type: none"> <li>The legal framework provides guarantees against state interference in the internal matters of associations and foundations.</li> <li>No explicit legal provision exists to ensure protection from interference by third parties when exercising freedom of association. Registered CSO are obliged to comply with entity laws and regulations on accounting, as prescribed by International Accounting Standards, and are required to send yearly financial reports in standardized forms to the entity level Agencies for Finance and Informatics Services. These forms vary between entities, as to which aspects of the specific nature of CSOs are taken into consideration. Most CSOs are categorized as small legal entities, and thus are not subject to the statutory audit of financial statements.</li> <li>Control over the legality of association and foundation activities is administered by the competent administrative body, and involves monitoring the situation as it relates to association or foundation activities.</li> <li>The association or foundation can be terminated voluntary, or by force of law.</li> </ul> <p><b>Practice</b></p> <ul style="list-style-type: none"> <li>Most CSOs reported that the government did not interfere in their internal affairs, although there were isolated cases of direct state interference in the internal matters of associations. There is no record of a CSO being terminated by force of law.</li> <li>There are some examples of intrusion by competent bodies, usually politically motivated and mainly expressed through repeated inspections (financial, labour, trade, sanitary). Sanctions that CSOs or individuals incur in this manner are most often based on legal provisions, which are rarely, if ever, enforced. Most CSOs did not experience any form of inspection by competent authorities.</li> <li>In most cases, CSOs do not initiate administrative disputes against the decisions or sanctions of authorized bodies.</li> </ul> <p><b>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>CSOs in BiH have the option to acquire income through economic activities. In FBiH, unlike in RS, this income is not subject to taxation.</li> <li>For performance of non-similar economic activities CSOs operate as a component of the profit sector. The profit can be used exclusively for statutory determined objectives.</li> <li>CSOs can be financed by individuals, corporations and other sources, which may be based outside BiH.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>The funding of CSOs is conducted in accordance with state, entity and cantonal legislation.</li> <li>There are no restrictions on CSOs regarding funding they may receive from outside BiH.</li> </ul> <p><b>Freedom of peaceful assembly of CSOs' representatives, individuals or</b></p>	<p><b>interference in CSOs' internal governance and activities</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>N/A</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>Seek for explicit provision in the legislation that will ensure protection from interference by the third parties.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>Provision of education for registered and informal CSOs regarding the protection of their rights</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Closer monitoring of the impact of money laundering legal provision on the operations of the CSOs</li> <li>Closer monitoring of the cases of intrusion of competent bodies in the work of CSOs.</li> </ul> <p><b>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Unification of legislation between the entities of RS and FBiH, as the issue of direct taxation (relating to income, profit and property) is specified by the Constitution of BiH as a competence of the entities.</li> </ul> <p><b>Legislation (possible other):</b></p> <p>Same as BCSDN's</p> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>N/A</li> </ul>
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	<p>3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3)</p> <p><b>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) The legal framework is based on international standards and provides the right for freedom of assembly for all without any discrimination (1.2.1.L1).</li> <li>2) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies (1.2.1.L2)</li> <li>3) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. (1.2.1.L3)</li> <li>4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers (1.2.1.L4)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. (1.2.1.P1)</li> <li>2) Restrictions are justified with explanation of the reason for each restriction, which is promptly communicated in writing to the organizer to guarantee the possibility of appeal.</li> <li>3) (1.2.1.P2) Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. (1.2.1.P3)</li> <li>4) There are cases of freedom of assembly practiced by CSOs (individually or through their organizations) without prior authorization; when notification is required it is submitted in a short period of time and does not limit the possibility to organize the assembly. (1.2.1.P4)</li> <li>5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants. (1.2.1.P5)</li> <li>6) Media should have as much access to the assembly as possible (1.2.1.P6)</li> </ol>	<p><b>CSOs</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Freedom of peaceful assembly is guaranteed by the constitutions, ECHR, positive regulations and international documents. This freedom may only be restricted by the law.</li> <li>• Peaceful organized assemblies are regulated by cantonal Laws on public assembly in the FBiH (2012), and by the RS Law on Public Assembly (2008). These laws recognize peaceful and organized assemblies, but contain a broad range of restrictions regarding the public spaces citizens can use to exercise their rights in this regard.</li> <li>• Peaceful assembly may be prohibited pursuant to these laws.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• According to information obtained from the media, in the last two years there have been several cases of interrogations and harassment of citizens and civil society activists by the police, related to their participation in peaceful assemblies.</li> <li>• In most cases, there is a clear process for obtaining authorization for organizing an assembly. Restrictions are based on laws, and the organizer may file a complaint if he or she is denied permission for a peaceful assembly.</li> <li>• There are frequent organized protests throughout BiH, as well as an increasing number of simultaneous and spontaneous citizen-led assemblies/protests.</li> <li>• Generally, no excessive use of force is exercised by law enforcement agencies</li> <li>• Assemblies are reported on by the media.</li> </ul> <p><b>Freedom of expression of individuals or through their organisations</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The right to freedom of expression, and the collection and dissemination of information is guaranteed by the BiH Constitution and relevant laws.</li> <li>• Existing criminal laws do not encompass the positive obligations of Article 10 of the ECHR, which stipulate that the state must guarantee freedom of expression by creating a safe environment in which this can take place.</li> <li>• In terms of public criticism, state and government authorities do not have a higher level of protection within the legal framework than citizens, CSOs, activists or journalists.</li> <li>• While the legislative framework prohibits hate speech, it does not categorically or comprehensively define it, or the means of protection against it. Existing regulations do not comply with international laws and standards. Denial of Holocaust, genocide and war crimes is not punished.</li> <li>• The authorities in FBiH and RS did not express a readiness to accept amendments to criminal laws for the definition of hate crimes, as proposed by the Coalition for Combatting Hate Speech.</li> <li>• BiH was the first country in the region to decriminalize libel (the Law on Defamation), removing the possibility of criminal conviction for any person publicly expressing an opinion.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• In practice, there is greater legal and institutional protection of public officials than of citizens and CSO activists. CSO activists and journalists are exposed to many forms of open and/or concealed pressure and obstruction to their work, because of their critical</li> </ul>	<p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Seek for more information in relation to provisions and benefits related to individual and corporate giving within the BiH</li> </ul> <p><b>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Carrying out of analysis and amendments of existing laws on public assembly, taking into account the recommendations of the Venice Commission, and democratic standards and principles regulating and actualizing the objectives of the right to peaceful assembly and protests.</li> <li>• Abolition of municipal fees for the use of public spaces for the non-economic activities of CSOs in RS.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Development of mechanisms for collecting information related to cases of disturbance, apprehensions and police interrogations of civil society activists, as well as intellectuals and human rights defenders.</li> <li>• Promotion of cooperation between CSOs and the police through good practice, and strengthen the mechanisms of civilian monitoring of the police.</li> <li>• Education of police and security agencies about human rights and fundamental freedoms.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Freedom of expression of individuals or through their</b></p>
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	<p><b>Freedom of expression of individuals or through their organisations</b></p> <p><b>Legislation</b></p> <ol style="list-style-type: none"> <li>1) The legal framework provides freedom of expression for all (1.2.2.L1)</li> <li>2) Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards (1.2.2.L2)</li> <li>3) Libel is a misdemeanour rather than part of the penal code (1.2.2.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) CSO representatives, especially those from human rights and watch dog organizations enjoy the right to freedom of expression on matters they support and they are critical of. (1.2.2.P1)</li> <li>2) There are no cases of encroachment of the right to freedom of expression for all. (1.2.2.P2)</li> <li>3) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. (1.2.2.P3)</li> <li>4) There is no sanction for critical speech, in public or private, under the penal code. (1.2.2.P4)</li> </ol> <p><b>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law (1.2.3.L1)</li> <li>2) The legal framework prohibits unjustified monitoring of communication channels, including Internet and ICT, or collecting</li> </ol>	<p>observations on public authorities.</p> <ul style="list-style-type: none"> <li>• National minorities are not guaranteed the right to use their native languages in public communication, nor to obtain information.</li> <li>• In most cases, the courts follow the standards and judgments of the European Court as they relate to the protection of freedom of expression. There are examples of unequal treatment by courts when applying the Law on Defamation. This is the result of the political and administrative organization of the country, which has two parallel judicial systems in its entities</li> <li>• CSOs representatives are victims of hate speech in a significant number of cases. They are subjected to verbal and other attacks, because of their willingness to speak critically in public. For example, Štefica Galić, a CSO representative and journalist, was beaten and verbally abused in her hometown of Ljubuški (predominantly populated by Bosnian Croats) after a screening of "Neđo from Ljubuški", a film about her late husband, who saved many Bosniak families during the war.</li> </ul> <p><b>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Freedom of expression and obtaining of information, as well as access to all channels of communication, are guaranteed by the national judicial system and the Law on Communications.</li> <li>• Proposed amendments to the Law on Free Access to Information (LFAI) reduce the right to access of public information by reversing the right to access information: the Rule Prohibiting Access to Information defines only a short list of information freely available.</li> <li>• Access to Information defines only a short list of information freely available.</li> <li>• It is evident that the usage of a significant number of laws is contrary to the provisions of the LFAI. The Rulebook of the Court of BiH stipulates that only anonymous court verdicts should be published.</li> <li>• According to the rules of the Communications Regulatory Agency and the Press Council in BiH, as well as to internal legal acts and media editorial principles, the media should uphold the principles of equal access to media space for CSO activists.</li> <li>• There are no restrictions on legislative and technical grounds to access the internet and its various social networks.</li> <li>• There are clear legal principles by which channels of communication (internet, phone service and the media) can be subject to special surveillance by the police and security/intelligence agencies in BiH.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Application of the Law on Free Access to Information does not have satisfactory public popularity, or promote the perception of information as a "public good".</li> <li>• Pluralism of media exists in BiH; there are approximately 250 traditional media outlets, hundreds of web portals, and approximately 2.18 million (57% of the total population) internet users.</li> <li>• Media, social networks, the official web platforms of public authorities and a number of CSOs are not fully protected from political and other influences, especially at the local level.</li> <li>• Media and other public communication channels do not have</li> </ul>	<p><b>organisations</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Development of methodologies and constant monitoring by CSOs on expression of the right to freedom of speech in current legislation.</li> <li>• Development of joint educational programs for judges, CSOs and the media by applying the practices of the ECHR in Strasbourg, specifically Article 10.</li> <li>• Development of strategies for CSO and media involvement in the free legal aid program.</li> <li>• Adoption of amendments to criminal laws to ensure protection of the right to freedom of expression, and precise definition of the crimes "hate speech" and "hate crime".</li> <li>• Harmonization of the Law on Defamation between entities, state and BD, to stipulate precisely the responsibility for libel concerning: the author; the bearer of the defamatory statement; and/or the media outlet that published the content.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN'S</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Establishment of a CSO cross-sectorial lobby group, for the protection and public defence of the right to freedom of expression.</li> <li>• Improvement of the protection of CSO activists and journalists as human rights defenders.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Adoption of amendments of to the entity laws on Freedom of Access to Information to harmonize them with the State Law in terms of: time limits, of forms of communication with requesters of information and of sanctions for the public body and the responsible person in the event of non-compliance.</li> <li>• Harmonization of relevant laws with the Law on free access to</li> </ul>
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	<p>users' information by the authorities (1.2.3.L2)</p> <p><b>Practice</b></p> <ol style="list-style-type: none"> <li>1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT. (1.2.3.P1)</li> <li>2) The Internet is widely accessible and affordable(1.2.3.P2)</li> <li>3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. (1.2.3.P3)</li> <li>4) There are no cases of police harassment of members of social network groups. (1.2.3.P4)</li> </ol>	<p>profiled and continuous presentations and promotion of CSO results, nor do they have adequate public evaluation of their actions.</p> <ul style="list-style-type: none"> <li>• There is a "closure" of media and other communication channels towards minority and vulnerable groups, including CSOs representing their interests.</li> <li>• The Internet is widely accessible, available on favourable terms to the whole country, and is regulated in a unique way, meaning that data of public interest are not sufficiently available.</li> <li>• In the last two years, cases of social network monitoring, interrogation of CSO activists, tapping of phone lines, and monitoring of the activities and correspondence of online social groups were recorded.</li> <li>• Supervision of security agencies is performed within the Parliament by the Joint Security and Intelligence Committee on Supervision of the work of Intelligence and Security Agency of BiH.</li> <li>• CSO activists and journalists expressed distrust towards public authorities and security agencies, because of their surveillance of social networks and incidences of phone tapping, reported by the media as well as the legality of such actions.</li> </ul>	<p>information.</p> <ul style="list-style-type: none"> <li>• Commencement of the campaign regarding changes to the Rulebook of the Court of BiH, and HJCP Decision on Abolition of the Anonymity of Court Condemnations Provisions.</li> <li>• Adoption of the Law on Transparency of Ownership in the Media and Media Pluralism.</li> <li>• Amendments to the Law on Public RTV Stations that would provide information in minority languages.</li> <li>• Creation of CSO and media platforms for joint advocacy actions and facilitated flow of information.</li> <li>• Development of a civil dialogue between security agencies, parliamentarians, academics, CSOs, and local and foreign experts in the fields of security policy and intelligence.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Establishment of a publicly accessible registry of RTV stations, as well as print and online media, detailing their ownership structures and the names of responsible editors.</li> <li>• Creation of special codes of conduct for information on vulnerable and minority groups.</li> <li>• Adoption of codes of ethics that would ensure the protection of journalists and editors from the influence of media owners.</li> <li>• Instigation of a study on the quality, diversity and availability of information of public importance for citizens, through official websites, internet platforms and social groups.</li> <li>• Establishment of cooperation with CSOs and the Parliament in order to democratize and make public and more efficient the work of the commission for supervising security agencies, police and public authorities.</li> <li>• Affordability analysis of the internet and other channels of communication for the rural population, poorer sectors of the population, and vulnerable and minority groups</li> <li>• Development of a methodology for the monitoring and public reporting of cases of illegal treatment by security agencies towards CSOs, media and citizens.</li> <li>• Organization of independent investigations into cases of communications monitoring via internet, phones and the media, and possible violations of the right to freedom of expression and movement for CSOs and the media.</li> <li>• Development of a special program to protect CSO activists and journalists from groundless interference by police and law enforcement agencies during the course of their work.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul>
1.1.b. Progress with the adoption and implementation of relevant legislation			
Progress	<b>Will be monitored as of this baseline in accordance to the adopted recommendations</b>		
<b>1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs</b>			
1.2.a. Number of employees in CSO (permanent and part-time)			

		<ul style="list-style-type: none"> <li>• There is a lack of regular statistics maintenance (by entity employment institutes) regarding the number of non-profit sector employees. The baseline research did not provide available data on the total number of CSO employees.</li> <li>• Entity Employment Services do not keep records on numbers of CSO employees. This information can be obtained from the entity Tax Administration Offices, but is not free of charge. For illustration purposes, according to information obtained from the RS Tax Administration Office,<sup>2</sup> 380 persons were employed within 214 membership-based organizations.</li> </ul>	<p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Request the introduction of CSOs as a special category by competent institutes for statistics, which would regularly collect data on employee numbers and salary rates in CSOs.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b> N/A</p> <p><b>Practice (possible other):</b> N/A</p>
1.2.b. Number of volunteers in CSOs per type of CSO / sector			
		<ul style="list-style-type: none"> <li>• No official data available</li> </ul>	
1.2.c. Quality of legislative framework			
	<p><b>Equality of treatment of CSOs' employees in comparison with other employees</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) CSOs are treated in an equal manner to other employers by law and policies. (2.3.1.L1)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>2) If there are state incentive programs for employment, CSOs are treated like all other sectors.</li> <li>3) There are regular statistics on the number of employees in the non-profit sector.</li> </ol> <p><b>Enabling volunteering policies and laws</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>4) Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. (2.3.2.L1)</li> <li>5) There are incentives and state supported programs for the development and promotion of volunteering. (2.3.2.L2)</li> <li>6) There are clearly defined contractual relationships and</li> </ol>	<p><b>Equality of treatment of CSOs' employees in comparison with other employees</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• CSOs are treated the same way as other employers according to laws and bylaws.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• The majority of CSOs consider that they don't have equal treatment to that of other employers.</li> <li>• There is a lack of regular statistics maintenance (by entity employment institutes) regarding the number of non-profit sector employees. Agencies cannot provide available data on the total number of CSO employees.</li> <li>• Based on analysis of current incentives, it was concluded that CSOs did not appear in the majority of them.<sup>6</sup></li> </ul> <p><b>Enabling volunteering policies and laws</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The RS Law on Volunteering was passed in 2008, and the FBiH Law on Volunteering in 2011. There are no legal provisions for volunteering in BD.</li> <li>• There is as yet no legal framework defining the respective rights and responsibilities of volunteer and volunteer-involving organisations at the state level.<sup>7</sup></li> <li>• Laws regulate: basic terms related to volunteering; principles of volunteering; contracts; rights and obligations of volunteers and organizers of volunteer work; and overseeing applications. However, laws on volunteering are still largely unknown to CSOs, who do not see their significance due to insufficient implementation on the ground.</li> <li>• In order to prevent volunteer abuse, profitable companies can no longer offer volunteer programmes.<sup>8</sup></li> </ul>	<p><b>Equality of treatment of CSOs' employees in comparison with other employees</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• N/A</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Look for the possibilities for more flexibilities in employment arrangements in CSOs</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Increase participation of CSOs in incentive programs, as well as the use of CSOs and their networks as resources for the promotion of various types of employment incentives.</li> <li>• Request the introduction of CSOs as a special category in those institutes for statistics which regularly collect data on the number of CSO employees and their salaries.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Enabling volunteering policies and laws</b></p> <p><b>Legislation (BCSDN)</b></p> <ul style="list-style-type: none"> <li>• Improvement of the implementation of existing laws on volunteering in FBiH.</li> <li>• Passing of the Law on Volunteering in BD.</li> <li>• Coordination of encouragement of volunteering with existing legislation, and promotion of good volunteering practice by awarding the best volunteers and volunteering organizers at local, cantonal and entity levels.</li> <li>• Establishment of simple local and regional mechanisms for use</li> </ul>

<sup>2</sup> This information was obtained in February 2014, via e-mail; the request was submitted in November 2013.

<sup>4</sup> Ibid 4

<sup>6</sup> The survey was conducted in October 2013 by the Youth Communication Center from Banja Luka, and included 47 CSOs.

<sup>7</sup> Ibid 1, pg. 3

	<p>protections covering organized volunteering. (2.3.2.L3)</p> <p><b>Practice (15)</b></p> <ol style="list-style-type: none"> <li>1) Incentives and programs are transparent and easily available to CSOs and the policy/strategic document/ law is fully implemented, monitored and evaluated periodically in a participatory manner.</li> <li>2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs.</li> <li>3) Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering.</li> <li>4)</li> </ol>	<ul style="list-style-type: none"> <li>• The term “volunteer-intern” exists in different labour laws, and enables the creation of unpaid internships.</li> <li>• Encouragement is mainly provided at a local level, although RS has entity mechanisms for giving incentives for volunteering.</li> <li>• There are clearly defined volunteering contractual relationships in RS and FBiH, but not in BD.</li> <li>• <b>Government of the Republika Srpska adopted “Strategy on development and improvement of volunteering in Republika Srpska”</b></li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• <b>Transparency in encouragement of volunteers is poor.</b> Many of the CSOs <b>are confused</b> by administrative procedures related to volunteering. Only 45% of CSOs familiar with the procedures claim that they are not complicated.</li> <li>• CSOs questioned were confused by the topic of restrictions in volunteering. Many of them were not familiar with any complaints filed in that regard.</li> </ul> <p><b>70% of the surveyed CSOs do not think the legal regulations are stimulating for the development of volunteerism and engagement of volunteers, while 27% believe the regulations are stimulating.</b></p>	<p>by CSOs when defining contractual relationships with, and protection of, their volunteers.</p> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• <b>Seek for development of Volunteering strategy(ies)</b></li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Increasing of activities related to the promotion of encouragement, and provision of more effective and clear criteria in selecting participants.</li> <li>• Provision of more extensive education to volunteering organizers, and promotion of various possibilities in volunteering engagements. Increasing of activities related to the promotion of encouragement, and provision of more effective and clear criteria in selecting participants.</li> <li>• Provision of continuous education of all volunteering organizers (not only CSOs) regarding the use of current legally defined contractual relations for the promotion of volunteering activities.</li> <li>• <b>Improve the implementation of existing laws on volunteering, by CSOs and relevant institutions and pass a Law on Volunteering in BD.</b></li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN’s</li> </ul>
<p><b>1.3. National and/or local authorities have enabling policies and rules for grass-roots organisations* and/or civic initiatives.</b></p> <p>*A grass-roots organisation is a self-organised group of individuals pursuing common interests through a volunteer-based, non-profit organisation. Grassroots organisations usually have a low degree of formality but a broader purpose than issue-based self-help groups, community-based organisations or neighbourhood-associations.</p>			
<p>1.3.a. Quality of the enabling environment for grass-roots organisations and/or civic initiatives</p>			
	<p><b>Registration, informal vs. formal</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. (1.1.1.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. (1.1.1.P1)</li> <li>2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2)</li> <li>3) Registration is truly accessible within legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3)</li> </ol>	<p><b>Registration, informal vs. formal</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Registration is voluntary and clearly governed by state, entity, cantonal and BD laws and regulations. There is no single registry for CSOs in BiH; CSOs are registered at an administrative level, according to the scope of their activities as provided by the relevant statutes. Fees for registration differ between administrative levels.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• In some cases the registration procedure for associations/umbrella associations was extremely prolonged, and citizens continued with their activities as informal associations. The option of online registration does not exist at any level.</li> <li>• Registration of CSOs is voluntary. Upon registration, the association or foundation acquires the status of legal entity.</li> <li>• In most cases, CSOs find registration simple, and the process is completed within the prescribed 30 days. A significant number of CSOs still face different restrictions during the registration process (additional requirements, name changes, different interpretations of the law). The majority of CSOs find registration expensive, Additional costs for registering can vary significantly.</li> </ul>	<p><b>Registration, informal vs. formal</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Formation of a unique CSO registry, to provide information on CSOs in BiH, and which would enable access to the exact number and structure of CSOs.</li> <li>• Unification of registration procedures and related expenses at all levels of government for all CSOs in BiH.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• <b>Seek for ensuring straightforward registration procedure of CSOs, with clear instructions on administrative formality and accompanying documentation and information required when registering CSO.</b></li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Establishment of the option of online registration at all administrative levels in BiH.</li> <li>• Conducting of analysis of the registration process in all relevant ministries, with emphasis on its problems.</li> <li>• Lowering of registration costs.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• <b>Look for streamlining procedures so the problems organisations face during the registration are left to the minimum.</b></li> <li>• <b>Closer monitoring if organisations can operate without formal registration.</b></li> </ul>

<sup>8</sup> Ibid 1 pg. 14



	<p><b>Spontaneity</b> <b>Legislation</b></p> <ol style="list-style-type: none"> <li>1) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (1.2.1.L2)</li> <li>2) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. (1.2.1.L3)</li> <li>3) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law. (1.2.3.L1)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) There are no cases of police harassment of members of social network groups. (1.2.3.P4)</li> </ol>	<p><b>Spontaneity</b> <b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Peaceful organized assemblies are regulated by cantonal laws on public assembly in the FBiH, and by the RS Law on Public Assembly. These laws recognize peaceful and organized assemblies, but contain a broad range of restrictions regarding the public spaces citizens can use to exercise their rights in this regard.</li> <li>• Peaceful assembly may be prohibited pursuant to these laws.</li> <li>• Freedom of expression and obtaining of information, as well as access to all channels of communication, are guaranteed by the national judicial system and the Law on Communications.</li> <li>• Proposed amendments to the Law on Free Access to Information (LFAI) reduce the right to access of public information by reversing the right to access information: the Rule Prohibiting Access to Information defines only a short list of information freely available.</li> <li>• It is evident that the usage of a significant number of laws is contrary to the provisions of the LFAI. The Rulebook of the Court of BiH stipulates that only anonymous court verdicts should be published.</li> <li>• According to the rules of the Communications Regulatory Agency and the Press Council in BiH, as well as to internal legal acts and media editorial principles, the media should uphold the principles of equal access to media space for CSO activists.</li> <li>• There are no restrictions on legislative and technical grounds to access the internet and its various social networks.</li> </ul> <p><b>Practice</b></p> <ul style="list-style-type: none"> <li>• In the last two years, cases of social network monitoring, interrogation of CSO activists, tapping of phone lines, and monitoring of the activities and correspondence of online social groups were recorded.</li> <li>• CSO activists and journalists expressed distrust towards public authorities and security agencies, because of their surveillance of social networks and incidences of phone tapping, reported by the media as well as the legality of such actions.</li> </ul>	<p><b>Spontaneity</b> <b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Carrying out of analysis and amendments of existing laws on public assembly, taking into account the recommendations of the Venice Commission, and democratic standards and principles regulating and actualizing the objectives of the right to peaceful assembly and protests.</li> <li>• Abolition of municipal fees for the use of public spaces for the non-economic activities of CSOs in RS.</li> <li>• Adoption of amendments of to the entity laws on Freedom of Access to Information to harmonize them with the State Law in terms of: time limits, of forms of communication with requesters of information and of sanctions for the public body and the responsible person in the event of non-compliance.</li> <li>• Harmonization of relevant laws with the Law on free access to information.</li> <li>• Commencement of the campaign regarding changes to the Rulebook of the Court of BiH, and HJCP Decision on Abolition of the Anonymity of Court Condemnations Provisions.</li> <li>• Adoption of the Law on Transparency of Ownership in the Media and Media Pluralism.</li> <li>• Amendments to the Law on Public RTV Stations that would provide information in minority languages.</li> <li>• Creation of CSO and media platforms for joint advocacy actions and facilitated flow of information.</li> <li>• Development of a civil dialogue between security agencies, parliamentarians, academics, CSOs, and local and foreign experts in the fields of security policy and intelligence.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Development of a methodology for the monitoring and public reporting of cases of illegal treatment by security agencies towards CSOs, media and citizens.</li> <li>• Organization of independent investigations into cases of communications monitoring via internet, phones and the media, and possible violations of the right to freedom of expression and movement for CSOs and the media.</li> <li>• Development of a special program to protect CSO activists and journalists from groundless interference by police and law enforcement agencies during the course of their work.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul>
<p>2. An enabling financial environment which supports sustainability of CSOs.</p>	<p><b>2.1. Easy-to-meet financial rules for CSO, which are proportionate to their turn-over and non-commercial activities</b></p>		
	<p><b>2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)</b></p>		
	<p>1)</p>	<ul style="list-style-type: none"> <li>• 83% of the surveyed CSOs evaluate the prescribed financial rules and obligations of bookkeeping and accounting as clear and understandable. 43% claim that the rules are completely clear and understandable; 14% evaluate the clarity of these rules negatively.</li> <li>• 71% of the surveyed CSOs less likely to state that these rules are simple to implement; 3 out of 10 state that it is completely simple to implement the rules</li> </ul>	

2.1.b. Quality assessment 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).		
<p><b>Financial reporting</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. (1.1.2.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2)</li> </ol>	<p><b>Financial reporting</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Registered CSO are obliged to comply with entity laws and regulations on accounting, as prescribed by International Accounting Standards, and are required to send yearly financial reports in standardized forms to the entity level Agencies for Finance and Informatics Services. These forms vary between entities, as to which aspects of the specific nature of CSOs are taken into consideration. Most CSOs are categorized as small legal entities, and thus are not subject to the statutory audit of financial statements.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• There are some examples of intrusion by competent bodies, usually politically motivated and mainly expressed through repeated inspections (financial, labour, trade, sanitary). Sanctions that CSOs or individuals incur in this manner are most often based on legal provisions, which are rarely, if ever, enforced. Most CSOs did not experience any form of inspection by competent authorities.</li> </ul>	<p><b>Financial reporting</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• N/A</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Look for simplification of accounting standards for CSOs.</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Provision of education for registered and informal CSOs regarding the protection of their rights.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Look for simplification of requirements for financial reporting.</li> </ul>
<p><b>Economic activities</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) Legislation allows CSOs to engage in economic activities. (1.1.3.L1)</li> <li>2) CSOs are allowed to receive foreign funding. (1.1.3.L2)</li> <li>3) CSO are allowed to receive funding from individuals, corporations and other sources(1.1.3.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1)</li> <li>2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2)</li> <li>3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3)</li> <li>4) Endowments are established without major procedural difficulties and operate freely, without administrative burden or high financial cost (2.1.1.P4)</li> </ol>	<p><b>Economic activities</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• CSOs in BiH have the option to acquire income through economic activities. In FBiH, unlike in RS, this income is not subject to taxation.</li> <li>• For performance of non-similar economic activities, CSOs operate as a component of the profit sector. The profit can be used exclusively for statutory determined objectives.</li> <li>• CSOs can be financed by individuals, corporations and other sources, which may be based outside BiH.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• The funding of CSOs is conducted in accordance with state, entity and cantonal legislation.</li> <li>• There are no restrictions on CSOs regarding funding they may receive from outside BiH.</li> <li>• Exemption of sport clubs of paying taxes and partial writing off a debts – making inequality among associations registered under the same law</li> </ul>	<p><b>Economic activities</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Unification of legislation between the entities of RS and FBiH, as the issue of direct taxation (relating to income, profit and property) is specified by the Constitution of BiH as a competence of the entities.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• N/A</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Closer monitoring of the practice for individual and corporate giving for private and legal entities form BiH.</li> <li>• Closer monitoring of establishment of endowments.</li> </ul>
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		
<p><b>Incentives for individual and corporate giving</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) The law provides tax deductions for individual and corporate donations to CSOs (2.1.2.L1)</li> <li>2) There are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. (2.1.2.L2)</li> </ol> <p><b>Practice:</b></p>	<p><b>Incentives for individual and corporate giving</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Entity laws on corporate income tax provide for monetary donations or donations in kind, to the amount of 3% of total income.</li> <li>• The Law on Corporate Income Tax of Physical Entities provides for tax exemption on donations of up to 0.5% in the FBiH and 2% in RS.</li> <li>• The Law on Property Tax in the Sarajevo Canton provides exemption</li> </ul>	<p><b>Incentives for individual and corporate giving</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Harmonization of the treatment of tax deductions for donations to CSOs from physical persons who gain income from independent economic activities, and physical persons who gain income from non-independent economic activities (Law on Income Tax of RS, FBiH, BD).</li> <li>• Amendment of entity laws on profit and income tax as follows:</li> </ul>

	<ol style="list-style-type: none"> <li>1) There is a functional procedure in place to claim tax deductions for individual and corporate donations. (2.1.2.P1)</li> <li>2) CSOs working in the main areas of public interest, including human rights and watchdog organizations, effectively enjoy tax deductible donations. (2.1.2.P3)</li> </ol>	<p>for traffic of immovable properties and their ownership only to foundations, religious foundations and pious endowments, while other CSOs are not tax exempt for property ownership or traffic of immovable.</p> <ul style="list-style-type: none"> <li>• The Law does not explicitly specify the timeframe in which a donation must be used, nor does it provide a percentage of the donation that may be used to cover administrative expenses.</li> <li>• Pursuant to the Law on Corporate Income Tax of Legal Entities, and the Law on Corporate Income Tax of Physical Entities, in both RS and FBiH activities such as strengthening of democracy, rule of law, fighting corruption, sustainable development, protection of nature etc. are not recognized as activities of general interest. Thus, donations for these purposes do not count as tax-admissible expenditure.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Provided companies are within the distribution donation margin of up to 3% of total annual income, and within the categorization specified in the Law donation expenditure is not subject to taxation. VAT is paid on donations in the form of goods/products.</li> <li>• CSOs complain that tax exemptions are too low to stimulate a culture of giving in BiH, and also that, as far as individual giving is concerned, as the scheme is only available to individuals who submit annual tax returns (in effect the self-employed), it is far too restricted in scope to generate significant revenues for CSOs.<sup>9</sup></li> <li>• If an economic body wishes to donate funds to a CSO acting in the general good, it is almost certain that this body will be a circle of organizations designed to fall into a certain category of the Law in which donation expenses can be calculated into the tax base; specifically, the donation would be recognized as expenditure.</li> </ul>	<ul style="list-style-type: none"> <li>○ provide a more extensive list of areas (activities) of general interest;</li> <li>○ make specific criteria for activities with general purposes;</li> <li>○ regulate the issue of institutional grants;</li> <li>○ regulate the issue of donation transfers;</li> <li>○ regulate the issue of admissible administrative expenses;</li> </ul> <ul style="list-style-type: none"> <li>• In RS, coordinate the activity list with the Law on Corporate Income Tax and the Law on Associations and Foundations, to expand the narrow definition of the current solution; <ul style="list-style-type: none"> <li>○ ensure that tax exemptions are provided for humanitarian, cultural and educational organizations rather than their activities, as the relevant regulations do not currently afford CSOs specific statutory legal treatment, despite the fact that associations, foundations and public institutions conduct these activities.</li> <li>○ regulate the issue of institutional grants for CSOs, and their admissible administrative expenses;</li> </ul> </li> <li>• <b>Legislation (possible other):</b> <ul style="list-style-type: none"> <li>• Increase of tax exemption ceiling in order to stimulate culture of giving.</li> </ul> </li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• N/A</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Promote individual and corporate giving.</li> </ul>
<b>2.3. Financial (e.g. tax or in-kind) benefits are available</b>			
<b>2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities</b>			
	<p><b>Tax benefits for CSOs</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. (2.1.1.L1)</li> <li>2) The law provides tax benefits for economic activities of CSOs. (2.1.1.L2)</li> <li>3) The law provides tax benefits for passive investments of CSOs. (2.1.1.L3)</li> <li>4) The law allows the establishment of and provides tax benefits for endowments. (2.1.1.L4)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) There is no direct or indirect (hidden) tax on grants reported (2.1.1.P1)</li> <li>2) Tax benefits for economic activities of CSOs are effective and support the operation of CSOs (2.1.1.P2)</li> <li>3) Passive investments are utilized by CSOs and no sanctions are applied in doing so. (2.1.1.P3)</li> <li>4) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost (2.1.1.P4)</li> </ol>	<p><b>Tax benefits for CSOs</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• In FBiH, associations and foundations are exempted by law from the payment of profit and income tax, while in RS this exemption applies only to public institutions and humanitarian organizations.</li> <li>• Monetary donations are not directly taxable, either for the donor or receiver (CSO).</li> <li>• Gifts and donations made in the form of goods and/or services, and given to CSOs by economic entities, are subject to taxation of donors and donations only if the donor is registered in the VAT system.</li> <li>• Monetary donations from physical entities, as well as monetary donations and gifts of goods and services given to CSOs by different institutions are not subject to taxation.</li> <li>• Unlike in RS, income from membership fees is not subject to taxation in FBiH.</li> <li>• CSOs are fully equal with the profit sector.</li> <li>• Laws on associations and foundations on state and entity level (BiH and FBiH), provide for a minimum means test to establish a foundation, to the amount of 2,000 BAM (approx. EUR 1,000). RS law does not deem a means test necessary for the establishment of a foundation.</li> </ul>	<p><b>Tax benefits for CSOs</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Harmonize the tax treatment of CSOs in both BiH entities (FBiH and RS).</li> <li>• Entity laws should provide for a wider definition of the CSO circle concerning tax exemption, as in RS only humanitarian CSOs are not subject to taxation. Gifts from physical and legal entities (taxpayers) are currently restricted by a narrow categorization of CSOs to which funds may be donated, and based on which tax may be exempted.</li> <li>• Modification of the law so as not to bind foundations to have an initial, basic property.</li> <li>• Reduction and harmonization of the fee for registration and re-registration.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Promote tax incentives for CSOs</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Initiation of an extensive debate regarding the differences in</li> </ul>

<sup>9</sup> Ibid 1, pg. 15

		<ul style="list-style-type: none"> <li>Parliament of Federation BiH adopted the Law on tax payment and partial writing off debts for sport clubs in Federation BiH.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>Pursuant to the FBIH Law on Corporate Income Tax, CSOs do not pay tax on income realized through similar economic activities, while in RS similar economic activities cannot be commercial in nature. Only humanitarian institutions are exempted.</li> <li>In general, CSOs are fully equal with the profit sector regarding performance of economic activities.</li> <li>Exemption of sport clubs of paying taxes and partial writing off debts – making inequality among associations registered under the same law.</li> </ul>	<p>the nature of economically similar activities in the non-profit sector, and the nature of the profit sector.</p> <ul style="list-style-type: none"> <li>Maintaining of statistics about a number of employees in the non-profitable sector, and the contribution of the non-profitable sector to the total BDP.</li> <li>Specification of particular tax reliefs – which will facilitate the activities of the CSO sector without disturbing market competition – and an efficient checking system by authorized bodies.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul>
<p><b>2.4. Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner</b></p>			
<p>2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (this proves availability of funds)</p>			
		<ul style="list-style-type: none"> <li>In terms of domestic institutions, financial support is provided by all levels of authorities, municipal, cantonal (in FBIH), entity and state level. This support has always been significant considering that funds allocated to CSOs have always amounted to some 0.5 -0.6 % of country GDP, in line with trends in other countries in the region.<sup>10</sup></li> <li>The total of 100,006,470.48 BAM allocated for the non-governmental sector in 2012 was divided as follows: <ul style="list-style-type: none"> <li>675,000.00 BAM by BiH at state level</li> <li>57,602,954.51 BAM by FBIH</li> <li>30,538,566.15 BAM by RS</li> <li>11,189,949.15 BAM on BD level.</li> </ul> </li> <li>It is also important to note, that in accordance with entity laws on lotteries, 50% of revenue generated from fees paid by lottery organizers is set aside for funding/co-funding CSOs projects and programs. In FBIH, it is a budgetary revenue paid by the BiH Lottery as a public company, while in RS, the RS Lottery and organizers of other games of chance contribute to funds for these purposes.</li> <li>In 2012, a total of 47.6% of institutions participated in the co-funding of CSO projects on the basis of pooled funds, in partnership with other BiH government institutions or foreign partners. The practice of pooling funds is most common at the municipal level (62.9% of total allocated funds), followed by state institutions (50%), then cantonal institutions (25%) and finally, entity-level institutions, at 22.6%.</li> </ul>	
<p>2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)</p>			
<p><i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i></p> <p><b>Legislation</b></p> <ol style="list-style-type: none"> <li>There is a law or national policy (document) that regulates state support for institutional development for CSOs, project support and co-financing of EU funded projects. (2.2.1.L1)</li> <li>There is a national level mechanism for distribution of public funds to CSOs. (2.2.1.L2)</li> <li>Public funds for CSOs are clearly planned within the state budget. (2.2.1.L3)</li> <li>There are clear procedures for CSO participation in all phases of the public funding cycle(2.2.1.L4)</li> </ol> <p><b>Practice:</b></p>	<p><i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>Strategies exist in several areas, including commitment of state policy towards the institutional development and support of CSOs, and co-funding of projects that contribute to this development.</li> <li>There is no unified mechanism for allocation of public funds to CSOs. Mechanisms/manners of fund allocation depend on the level of authority, and on the institution allocating funds, and are based on the publishing of public calls for funding and regular budget allocations to CSOs.</li> <li>Public funds for CSO are planned within the budget at different authority levels.</li> </ul>	<p><i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Establishment of a unique system of gathering and publishing all relevant project data, EU-supported projects, and publicly allocated funds (by requesting them from a state body or by establishing a unique web page).</li> <li>Introduction of the practice of drafting framework plans related to necessary budget funds when passing strategies or laws with long term applications.</li> <li>Enablement of greater participation of CSOs, not only in fund allocations but also in planning budgetary funds for this purpose.</li> </ul>	

<sup>10</sup> Ibid 1, pg. 16



	<ol style="list-style-type: none"> <li>1) Available public funding responds to the needs of the CSO sector. (2.2.1.P1)</li> <li>2) There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. (2.2.1.P2)</li> <li>3) Funding is predictable, not cut drastically from one year to another; and the amount in the budget for CSOs is easy to identify. (2.2.1.P3)</li> <li>4) CSO participation in the public funding cycle is transparent and meaningful. (2.2.1.P4)</li> </ol> <p><b>Procedures and transparency of distribution of public funding</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) The procedure for distribution of public funds is transparent and legally binding. (2.2.2.L1)</li> <li>2) The criteria for selection are clear and published in advance. (2.2.2.L2)</li> <li>3) There are clear procedures addressing issues of conflict of interest in decision-making. (2.2.2.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) Information relating to the procedures for funding and information on funded projects is publicly available. (2.2.2.P1)</li> <li>2) State bodies follow the procedure and apply it in a harmonized way. (2.2.2.P2)</li> <li>3) The application requirements are not too burdensome for CSOs. (2.2.3.P3)</li> <li>4) Decisions on tenders are considered fair and conflict of interest</li> </ol>	<ul style="list-style-type: none"> <li>• Procedures vary with the level of authority, and the institution allocating the funds and publishing public calls for funding. Some of those institutions have clear and developed procedures while some do not.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Available funds reflect the needs of CSOs by their size and amounts (e.g. for 2012 the amount of 100,006 470.48 BAM was allocated to NGOs), but they are not adequate for CSO needs in their areas of activity, priority issues and problems of civil society and society in general. The majority of funds for CSOs are allocated to sports organizations (38).</li> <li>• In accordance with entity laws on lottery and games of chance, 50% of revenue generated from fees paid by lottery organizers is set aside for funding/co-funding CSOs projects and programs.</li> <li>• There are no state bodies with a clear mandate for allocation and/or monitoring of state funds.</li> <li>• Monitoring of fund allocation and spending is the responsibility of the institutions allocating the funds, and is dependent on these institutions as well as on the reports of CSOs using the funds.</li> <li>• Funding is mainly predictable.</li> <li>• Reduced allocations to the civil sector and NGOs have been visible in the last five years. Funds allocated to CSOs were: 107 219 316.05 BAM in 2007; 118 033 390.43 BAM in 2008; 114 078 193.73 BAM in 2010; and 100 006 470.48 BAM in 2012.</li> <li>• The sums allocated for CSOs can be identified in the budget.</li> <li>• Participation of CSOs in the public funding cycle is transparent, in the way that calls for allocation of funds are mainly public and available to all CSOs, and that names of CSOs receiving financial support are by and large public.</li> <li>• However, there is no access to the process of project proposal selection, and specific reasons and explanations as to why certain projects have been selected or rejected. For this reason, the process of project proposal selection, and decision-making regarding allocation of funds to CSOs is not open to participation.</li> </ul> <p><b>Procedures and transparency of distribution of public funding</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The public funds allocation procedure is transparent to the extent that a specific part of funding is allocated through public calls at all authority levels.</li> <li>• The criteria published in public calls are to a large extent clear, and are published on time.</li> <li>• The laws on conflicts of interest in institutions (BiH, FBiH, RS) regulate issues of conflict of interest in decision-making.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Information related to funding procedures is made public and limited to information published in the public call. There have been situations where documents the applicant must provide in the application for allocation of funds are not accurately explained, and civil servants are not able to provide a precise additional explanation.</li> <li>• Information related to the results of public calls is generally available to the public.</li> </ul>	<ul style="list-style-type: none"> <li>• Establishment of a unified and functional mechanism for the allocation of funds to CSOs in BiH on state or entity levels.</li> <li>• Establishment of clear procedures for participation of CSOs in the public funding cycle at all authority levels.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Enhancement of fund allocation to CSOs based on their respective areas of activity, and priority issues of civil society and society in general. The difference should be distinguished when allocating to sports organizations and other CSOs.</li> <li>• Allocation of funds should be based on the assessment of needs in different areas and sectors.</li> <li>• Assessment of needs should be made prior to budget planning, publishing of calls for public funding and allocation of funds.</li> <li>• Definition of a framework for monitoring and evaluation of fund allocation at all levels of government.</li> <li>• Establishment of an organ/body at state or entity level, responsible for the allocation and monitoring of state funds</li> <li>• The competent body should receive narrative and financial reports from the CSO regarding spending, within pre-determined deadlines. Depending on the amount of the allocation, it will also receive independent audit reports.</li> <li>• Maintaining of continuous funding to CSOs/NGOs</li> <li>• An increase to the level of allocation in accordance with increase of (administrative/operative) expenditures incurred by CSOs/NGOs.</li> <li>• An increase to the level of availability of information regarding public calls for allocation of funds to be more accessible to as many CSOs and potential applicants as possible.</li> <li>• Provision of access and feedback regarding actual reasons for granting or rejecting particular project proposals to interested CSOs.</li> <li>• Include CSO representatives from competent areas in the process of selecting project proposals for the allocation of state funds.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Procedures and transparency of distribution of public funding</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• In procedures for emergency allocations, make criteria for allocations, conditions and manner of applying accessible and transparent.</li> <li>• Advancement of accuracy of criteria for funds allocation.</li> <li>• Extension of application deadlines, specifically the period between the call publication and the proposal submission deadline.</li> <li>• Make all procedures, criteria and deadlines publicly available and available online.</li> <li>• Harmonize the laws on conflict of interest, with increase of the sanctions and supervision of the parliamentary assemblies on its implementation.</li> <li>• Regarding public calls procedures, define provisions related to conflict of interest and monitoring procedures.</li> </ul>
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	<p>situations are declared in advance (2.2.3.P4)</p> <p><b>System for accountability, monitoring and evaluation of public funding</b>  <b>Legislation:</b>  1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. (2.2.3.L1)  2) There are prescribed sanctions for CSOs that misuse funds which are proportional to the violation of procedure. (2.2.3.L2)</p> <p><b>Practice:</b>  1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. (2.2.3.P1)</p>	<ul style="list-style-type: none"> <li>Information related to implementation of the project on the ground, project results and influences is generally inaccessible.</li> <li>There is no coordinated manner of procedure monitoring; it varies by institution and level of authority.</li> <li>Conditions are generally not difficult, although this depends on the capacities of individual CSOs.</li> <li>It is considered that a large number of decisions related to public calls are not based on transparent and fair treatment, but rather on personal relations and acquaintances.</li> <li>Situations related to conflict of interest are not announced prior to the procedure.</li> </ul> <p><b>System for accountability, monitoring and evaluation of public funding</b>  <b>Legislation:</b>  <ul style="list-style-type: none"> <li>Procedures for allocation of public funds do not generally provide clear measures for accountability, monitoring and evaluation.</li> <li>The most clearly provided measures are those related to monitoring, and comprise the submission of financial and/or narrative CSO reports to institutions allocating the relevant funds</li> </ul> <b>Practice:</b>  <ul style="list-style-type: none"> <li>It is not known if monitoring is performed constantly and in accordance with previously defined objective and measurable indicators.</li> <li>Monitoring is mainly performed through submission of CSO narratives and/or financial reports to the institutions allocating the funds.</li> <li>It is not known if state bodies perform evaluation of public fund</li> </ul> </p>	<ul style="list-style-type: none"> <li>Amendment of bylaws to introduce clear procedures related to preventing conflict of interest when passing decisions on allocation of public funds at all authority levels in all institutions, and ensuring no conflict of interest on behalf of the Selection Committee.</li> <li><b>Establish Law on sports</b></li> </ul> <p><b>Legislation (possible other):</b>  <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <b>Practice (BCSDN):</b>  <ul style="list-style-type: none"> <li>Enablement of access to every phase of the project implementation, including realized results, changes and improvements to the local community or targeted project group, and the solving of certain issues focused on by the project.</li> <li>Introduction of a practice to regularly publish a list of organizations and projects allocated public funds on a web page or similar.</li> <li>Strengthening and promotion of transparency of decision-making regarding the allocation of public funds.</li> <li>Inclusion of CSO representatives in the process of public fund allocation.</li> <li>Allowing of CSOs to have insight into the reasons and criteria based on which some project proposals are granted and some rejected.</li> <li>Introduction and application of a coordinated system for monitoring the CSO project funding procedure, and for notifying all state institutions allocating funds to CSOs about these projects.</li> <li>Invest efforts in strengthening CSO capacities for applying to public calls for allocation of funds through training sessions and the "CSO Info Day".</li> <li>Instruction of the competent civil servants to provide clear and accurate additional information, guidelines and explanations to potential applicants</li> <li>Introduction of a section for frequently asked questions on the web page of the institution publishing public calls, through which CSOs can ask questions and request additional explanations regarding the public call.</li> </ul> <p><b>Practice (possible other):</b>  <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <b>System for accountability, monitoring and evaluation of public funding</b>  <b>Legislation (BCSDN):</b>  <ul style="list-style-type: none"> <li>Establish clear, comprehensive and unique measures for accountability, monitoring and evaluation of public fund allocations.</li> <li>Introduce mandatory narrative and financial CSO reports, which will be submitted to competent institutions both halfway through and at the end of project implementation.</li> <li>Introduce field visits of expert teams from the competent state institutions to CSOs, with an aim to monitoring the implementation of the project on the ground.</li> <li>Establish criteria for evaluation of the effects of the project, and coordination of realized and planned results.</li> <li>Introduce clear sanctions for abuse of state funds.</li> </ul> </p> </p>
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	<p>2) Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. (2.2.3.P2)</p> <p><b>Availability of the state non-financial support</b>  <b>Legislation:</b>  1) Legislation allows state authorities to allocate non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs. (2.2.4.L1)  2) The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. (2.2.4.L2)  <b>Practice:</b>  1) CSOs use non-financial state support(2.2.4.P1)  2) CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. (2.2.4.P2)  3) There are no cases of state authorities granting non-financial support only to CSOs which do not criticize its work; or of cases of depriving critical CSOs of support; or otherwise discriminating based on loyalty, political affiliation or other unlawful terms. (2.2.4.P3)</p> <p><b>CSOs' engagement in different state services and equality of competition among all providers for state contracts</b>  <b>Legislation:</b></p>	<p>effects/influences</p> <ul style="list-style-type: none"> <li>Information on effects/influences is not made public</li> </ul> <p><b>Availability of the state non-financial support</b>  <b>Legislation:</b></p> <ul style="list-style-type: none"> <li>The law allows state authorities to grant CSOs non-financial support, such as state assets, the renting of space without financial compensation (to a certain limit), free training, consultation and other resources.</li> <li>There is favourable and preferential treatment of certain groups (e.g. veterans' organizations, organizations of civilian victims of war) that make up a significant part of the voting body).</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>Generally, CSOs use non-financial state support at a local level.</li> <li>Non-financial state support mainly comprises use of workspaces or premises for the organization of particular events.</li> <li>CSOs do not have equal treatment neither among themselves, nor with public institutions, while receiving non-financial support.</li> <li>In the majority of cases, allocation of financial support is based on personal connections and acquaintances.</li> <li>For that very reason, a large number of CSOs receive non-financial support based on political affiliation and loyalty.</li> </ul> <p><b>CSOs' engagement in different state services and equality of competition among all providers for state contracts</b>  <b>Legislation:</b></p> <ul style="list-style-type: none"> <li>BiH law allows CSOs to provide certain services, mainly in the area of social services, but also in the areas of health and education.</li> <li>There are no obstacles for health and educational institutions that provide services related to their primary activities.</li> </ul>	<p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Establishment of clear, objective and measurable indicators related to project implementation and realized results.</li> <li>Provision of additional education of civil servants and all other parties involved in monitoring and evaluation.</li> <li>Establishment of a system and criteria for regular evaluation of the effects and influences of the funds allocated to CSOs by state institutions.</li> <li>Evaluation should be based on concrete, visible and measurable changes and improvements to the local community and wider society.</li> <li>Make information related to public fund influences/effects accessible to the public.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <p><b>Availability of the state non-financial support</b>  <b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Through campaigns and requests, exertion of as much influence as possible on state allocation of non-financial support, specifically: free rental of premises; support services; and cooperation with CSOs during program development drafting.</li> <li>Establishment of a system and clear procedures based on which non-financial support will be allocated to CSOs in accordance with the objective needs of CSOs and their final users.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Increasing of non-financial support for CSOs through training sessions, instructions, and study trips, especially the drafting of project proposals and applications to European Commission programs, primarily those requiring state and civil sector partnership.</li> <li>Introduction of clear procedures and criteria for the allocation of non-financial support, based on which CSOs will receive equal treatment in this regard.</li> <li>Introduction of controlling mechanisms to prevent allocation of non-financial support based on political and party membership and/or loyalty.</li> <li>Ensuring that the allocation of non-financial support is based on CSOs' needs, specifically the needs of the targeted population, and final users of CSO services.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <p><b>CSOs' engagement in different state services and equality of competition among all providers for state contracts</b>  <b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Establishment of licenses with periodic duration, and commitment to the fulfilment of quality standards.</li> <li>Implementation of permanent control over organizations that provide education and health services.</li> <li>Creation of the option for CSOs to take over provision of selected services that have previously been exclusively</li> </ul>
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	<p>1) Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services .(3.3.1.L1)</p> <p>2) CSOs have no barriers to providing services that are not defined by law (“additional” services). (3.3.1.L2)</p> <p>3) Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. .(3.3.1.L2)</p> <p><b>Practice:</b></p> <p>1) CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g., education, health, research, and training). (3.3.1.P1)</p> <p>2) CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation). (3.3.1.P2)</p> <p>3) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. (3.3.1.P3)</p> <p><b>Commitments of state to funding services and predictability and long-term availability of the funding</b></p> <p><b>Legislation:</b></p> <p>1) The budget provides funding for various types of services which could be provided by CSOs, including multi-year funding. (3.3.2.L1)</p> <p>2) There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another contracting or grants mechanism). (3.3.2.L2)</p> <p>3) CSOs can sign long-term contracts for provision of services (3.3.2.L3)</p> <p><b>Practice:</b></p> <p>1) CSOs are recipients of funding for services. (3.3.2.P1)</p> <p>2) CSOs receive sufficient funding to cover the basic costs of the services they are contracted to provide, including proportionate institutional (overhead) costs. (3.3.2.P2)</p> <p>3) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services. (3.3.2.P3)</p>	<ul style="list-style-type: none"> <li>• Services that fall outside CSOs’ registered activities, and whose main objective is financial profit, can be provided only through a separate legal entity.</li> <li>• The tender procedure is carried out in accordance with the Law on Public Procurement in BiH.</li> <li>• Operation of CSOs is equivalent to that of other legal entities.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• CSOs are able to obtain contracts in competition with others in terms of necessary expertise and skills. However, provision of many services (education, health and social protection) is under state jurisdiction, so CSOs providing these services appear to supplement the work of state institutions, and are usually engaged on a project basis. CSOs generally only provide one part of services required by projects.</li> <li>• CSOs are generally not included in needs assessments, determination of specific services, or monitoring and evaluation.</li> <li>• Registration/licensing procedures depend on the competent issuing institution.</li> <li>• Established registration/licensing procedures are less complicated and shorter than procedures for those licenses and programs that competent institutions have not previously encountered.</li> </ul> <p><b>Commitments of state to funding services and predictability and long-term availability of the funding</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• State financing of services provided by CSOs is mainly based on the allocation of funds through projects.</li> <li>• There are no known cases of multi-year funding.</li> <li>• There are no barriers preventing CSOs from receiving public funds.</li> <li>• There are no data showing that CSOs can sign long-term contracts for the provision of services.</li> <li>• Contracts signed by CSOs are mainly short- or medium-term (six months to a year).</li> <li>• The signing of long-term contracts is not possible in practice, as the government’s budget allocation takes place on an annual basis.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• CSOs generally receive funding for the provision of certain services through projects, although they also receive part of their funds via regular budget allocations.</li> <li>• CSOs do not receive sufficient funding from the state to cover their basic service costs. State funding is most often combined with much higher funding from foreign donors. CSOs are not able to cover proportional overhead costs with funds allocated to them by the state.</li> <li>• Payment dynamics largely depend on the competent institution by which funds are awarded.</li> <li>• Some CSOs experienced irregular or late payments.</li> </ul>	<p>regulated by government institutions or the private sector.</p> <ul style="list-style-type: none"> <li>• Amendment to the legislation in order to standardize administrative fees and achieve greater cooperation between CSOs and authorities, in the fields of education and health.</li> <li>• Introduction of simpler procedures and shortening of deadlines for the registration of all legal service-providing entities.</li> <li>• Introduction of simpler procedures and creation of a register for legal entities, that would provide activities related to social entrepreneurship.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN’s</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Conducting of a cost-benefit analysis regarding general provision of services (or of one type of service in a specific sector) in order to obtain and compare data on the relative quality of contributions of the government and CSOs in this area.</li> <li>• Recognizing of CSOs as organizations of public importance and interest, and as equal partners to the state in terms of service provision.</li> <li>• Promotion of the capacities and capabilities of CSOs to provide services in sectors which are under state jurisdiction.</li> <li>• Enablement of CSO participation in the process of needs assessment, with regard to: expertise; experience in particular fields; and target groups who use the relevant services.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN’s</li> </ul> <p><b>Commitments of state to funding services and predictability and long-term availability of the funding</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• When adopting new laws and amendments to existing laws that involve changes to the budget, a period of postponement should be introduced. During this time, the public can be informed about and prepared for the implementation of the new law through awareness-raising campaigns. This delay should also prevent budget reduction during the course of the financial year, which can jeopardize service quality.</li> <li>• Introduction of capabilities that will enable CSOs to obtain long-term contracts for the provision of certain services, to be extended on an annual basis after adoption of the state budget.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN’s</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Introduction of, or increase to, regular budget allocations, to fund services provided by CSOs.</li> <li>• Increasing or redistribution of budgetary allocations for CSOs that provide certain services in order to cover a larger percentage of service costs, as well as a portion of their overhead expenditures.</li> <li>• Improvement of regular payment dynamics, to stipulate activity implementation and service provision by CSOs.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN’s.</li> </ul> <p><b>Clarity of procedures for contracting services and transparency in</b></p>
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	<p><b>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) There is a clear and transparent procedure through which the funding for services is distributed among providers. (3.3.3.L1)</li> <li>2) Price is not the lead criterion for selection of service providers and best value is determined by both service quality and a financial assessment of contenders. (3.3.3.L2)</li> <li>3) There are clear guidelines on how to ensure transparency and avoid conflict of interests. (3.3.3.L3)</li> <li>4) There is a right to appeal against competition results. (3.3.3.L4)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) Many services are contracted to CSOs. (3.3.3.P1)</li> <li>2) Competitions are considered fair and conflicts of interest are avoided. (3.3.3.P2)</li> <li>3) State officials have sufficient capacity to organize the procedures. (3.3.3.P3)</li> </ol> <p><b>Clarity of a system for accountability, monitoring and evaluation of service provision</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) There is legal possibility for monitoring both spending and the quality of service providers. (3.3.4.L1)</li> <li>2) There are clear quality standards and monitoring procedures for services. (3.3.4.L2)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) CSOs are not subject to excessive control. (3.3.4.P1)</li> <li>2) Monitoring is performed on a regular basis according to pre-announced procedures and criteria. (3.3.4.P2)</li> <li>3) Regular evaluation of quality and effects/impact of services provided is carried out and publicly available. (3.3.4.P3)</li> </ol>	<p><b>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The Law on Public Procurement determines procedure, and guarantees transparency in the process of selecting service providers. There are no clear procedures when funding for services is distributed through different mechanisms.</li> <li>• It is generally considered that state institutions have priority or precedence in certain service provision, compared with CSOs.</li> <li>• Price is a criterion that separates public and private sector services, but there is no indication that a higher price guarantees higher quality.</li> <li>• Transparency of processes is mainly provided through application of the Law on Public Procurement, and by public calls for the financing of projects, which may include the provision of certain services by CSOs.</li> <li>• Candidates have the right to appeal competition results, but overall opinion and experience shows that results of public calls will not be revised or changed after receipt of an appeal.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Many services are not contracted to CSOs.</li> <li>• CSOs generally provide auxiliary or supplementary assistance in the provision of services usually supplied by the state. Alternatively, they provide services for which the state does not have the capacity or interest to supply itself.</li> <li>• It is believed that open competitions are unfair in many cases, because applicants have no access to feedback, or the reasons and criteria according to which certain contracts were awarded.</li> <li>• There are no procedures in place to prevent conflicts of interest.</li> <li>• It is believed that government officials are not competent enough to organize procedures, or to offer the additional explanations and guidelines required by applicants, although this varies between institutions.</li> </ul> <p><b>Clarity of a system for accountability, monitoring and evaluation of service provision</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• There are legal possibilities for monitoring service provision by CSOs.</li> <li>• Quality standards and monitoring procedures are not strictly defined, and depend on sector legislation and the state institution in question.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• General opinion and experience is that there is inadequate quality control of services provided by CSOs.</li> <li>• Monitoring is mainly based on the submission of financial and/or narrative reports by CSOs to the state institutions that awarded funds for the provision of certain services.</li> <li>• In most cases, there is no regular monitoring or evaluation of the quality and effects of services provided.</li> <li>• Information about the services provided by CSOs is rarely available to the public.</li> </ul>	<p><b>selection of service providers including CSOs</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Introduction of clear procedures and options (as a base for the funding of services) to be distributed to providers, where they are not already established.</li> <li>• Improvement of standards in all services, and development of standards for social services, alongside the introduction of measurement methods for user satisfaction and service quality, and the publication of obtained results.</li> <li>• Strengthening of transparency so that CSO representatives can participate in selection committees for the awarding of those projects and funds for which they are able to provide services.</li> <li>• Introduction of clear procedures to prevent conflicts of interest for all parties (members of project selection committees) when making decisions regarding the allocation of funds for service provision at all authority levels and in all institutions.</li> <li>• Improvement of procedures for processing complaints and providing answers and explanations, regarding initial selection and appeal processes.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's.</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Increasing of the number and range of services provided by CSOs in all sectors</li> <li>• Obligation of members of project selection committees to sign a statement confirming that they have no conflicting interests when selecting proposals for service provision.</li> <li>• Strengthening of the capacities of national institutions, and the knowledge and skills of civil servants, to organize open competition procedures for awarding the provision of particular services by CSOs.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's.</li> </ul> <p><b>Clarity of a system for accountability, monitoring and evaluation of service provision</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Introduction of quality standards and monitoring procedures, based on previously established objectives and measurable indicators.</li> <li>• Development of templates for comprehensive or condensed forms of: monitoring; evaluation; quantification of successful application of funds; and quality of the application of funds and services provided.</li> <li>• Utilization of campaigns to raise awareness about the need for constant and transparent reviewing of service quality.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Ensure that legislation recognises quality standards of provision of the services.</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Introduction of mandatory CSO narrative and financial reports, to be submitted to the relevant institutions.</li> <li>• Introduction of field visits by expert teams from competent state institutions, aimed at monitoring CSO service provision on the ground.</li> </ul>
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<b>Changing relations CSOs and government</b>					
3	<p>Civil society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgment around common interests</p>	<p><b>3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes</b></p> <p>3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted with CSOs * in terms of:</p> <ul style="list-style-type: none"> <li>- adequate access to information</li> <li>- sufficient time to comment</li> <li>- selection and representativeness / diversity of working groups</li> <li>- acknowledgement of input</li> <li>- degree to which input is taken into account</li> <li>- feedback / publication of consultation results</li> </ul> <p>3.1.b Quality* of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions * in terms of:</p> <ul style="list-style-type: none"> <li>- CSO representation in general</li> <li>- representation of smaller/weaker CSOs</li> <li>- its visibility and availability</li> <li>- government perception of quality of structures and mechanisms</li> <li>- CSOs perception of structures and mechanisms</li> </ul>	<p><i>CSO-government cooperation strategic document</i></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>There are strategic documents dealing with the state-CSO relationship and civil society development. (3.1.1.L1)</li> <li>The strategic document includes goals and measures as well as funding available and clear allocation of responsibilities (action plans incl. indicators). (3.1.1.L2)</li> <li>The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. (3.1.1.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation. (3.1.1.P1)</li> <li>There are examples demonstrating that cooperation between state and CSOs and civil society development is improved and implemented according to or beyond the measures envisaged in the strategic document. (3.1.1.P2)</li> <li>The implementation of the strategic document is monitored, evaluated and revised periodically. (3.1.1.P3)</li> </ol>	<p><i>CSO-government cooperation strategic document</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>The Agreement on Cooperation between the BiH Council of Ministers and the Non-governmental sector in BiH (2007) represents the key mechanism of cooperation between CSOs and the Council of Ministers in BiH, through clearly stated principles and goals.</li> <li>The Strategy and Action Plan for the Creation of an Enabling Environment for the Development of a Sustainable Civil Society was initiated by the BiH Ministry of Justice, but was stopped.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>The Agreement on Cooperation between the BiH Council of Ministers and the Non-governmental sector in BiH is not being realized. There is currently no clearly defined mechanism or methodology for monitoring and evaluation.</li> <li>The Council of Ministers passed the Decision on the Establishment of the Working Group for the Strategy for Creation of an Enabling Environment for the Development of a Sustainable Civil Society, along with an Action Plan for its implementation. Civil society representatives, proposed by the BiH Ministry of Justice, were not elected in a transparent manner.</li> <li>Cooperation between CSOs and governance has been particularly improved at local level; the Agreement between the Municipal Council, Mayor and Non-Governmental Organizations was signed in 100 municipalities in BiH. Additionally, agreements were signed between the governments of Sarajevo Canton and Bosnian Podrinje Canton, and the non-governmental sectors within their jurisdictions.</li> </ul>	<p>10/ 100</p> <p><i>CSO-government cooperation strategic document</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>In cooperation with CSOs, production of the Strategy for Creation of an Enabling Environment for the Development of a Sustainable Civil Society, along with a state-level Action Plan for its implementation, monitoring and evaluation.</li> <li>Clear specification of participants and working methodology is necessary in the Strategy's strategic planning process.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Monitoring implementation of the Agreement on Cooperation between the BiH Council of Ministers and the NGO sector in BiH, through a clearly defined mechanism and methodology for monitoring and evaluation.</li> <li>Ensuring conditions are conducive to the continuation of activities of the national Strategy</li> <li>Continuation of the domestic civil society campaign to establish the Council for Civil Society Development, and the Office for Cooperation with CSOs as an advisory and expert body of the BiH Council of Ministers.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul>

	<p><b>Accessibility of all draft policies and laws to the public (easiness and timelines)</b></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and exceptions are clearly defined and in line with international norms and best practices. (3.2.2.L1)</li> <li>Clear mechanisms and procedures for access to public information/documents exist. (3.2.2.L2)</li> <li>There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. (3.2.2.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions. (3.2.2.P1)</li> <li>Public institutions answer the majority of requests for access to public information within the deadline prescribed by law, in a clear format, provide written explanations on the reasons for refusal, and highlight the right to appeal and the procedure for appealing. (3.2.2.P2)</li> <li>Cases of violations of the law are sanctioned. (3.2.2.P3)</li> </ol>	<p>Of the surveyed CSOs, 39% participated in consultations for strategies on the local level; 32% for action plans on the local level; 29% on specific laws; 24% on strategies on the national level 17% on policy documents; 16% on action plans on the national level; and 14% on IPA programming of EU financial support.</p> <p><b>Accessibility of all draft policies and laws to the public (easiness and timelines)</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>The Law on Freedom of Access to Information stipulates exceptions in terms of justifiable reasons why certain information cannot be communicated.</li> <li>The legal framework prescribes publicly exposed policies and drafting laws.</li> <li>The Law on Free Access to Information in BiH, FBiH, and RS regulates procedures for disclosure of information over which public authorities have control.</li> <li>According to the Law on Free Access to Information in BiH, a stipulated sum is required to be paid if a public body or official does not comply with the Law. Entity laws do not prescribe sanctions/penalties for non-compliance with the Law.</li> <li>Drafts of laws and policies are published on websites by some institutions at state level. At entity level, the practice of publishing draft policies is common in RS, while in FBiH only a small number of institutions comply. In BD, legislation of interest to the public is announced. At cantonal level, a percentage of draft laws are published on official websites, while at the municipal level most draft laws and policies are published on the relevant municipality's website.</li> <li>Adopted laws and regulations are not always published on the websites of competent ministries, which are not regularly updated. In practice it is very difficult for CSOs to obtain accurate information.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>Most institutions do not adhere to the timeframe regarding the announcement of deadline extensions. In 80% of cases, delivery of requested information in the form of solutions is omitted, which indicates that there is great legal uncertainty in the process of seeking information in BiH.</li> <li>According to available data, no one has yet been charged with a criminal offense for violations of the Law on Free Access to Information in BiH.</li> </ul> <p>80% of the surveyed CSOs who had experience with participation in the mentioned processes state that they had adequate access to information during the process.</p> <p>74% of the surveyed CSOs claim to have had enough time for giving comments during the consultations.</p> <p>16% of the surveyed CSOs did not have any of their comments and suggestions taken into account; 3% state that during the consulting processes all of their proposals and suggestions were taken into account; 22% state that this was the case with the majority of their</p>	<p><b>Accessibility of all draft policies and laws to the public (easiness and timelines)</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Introduction of amendments to the Law on the Official Gazette that would allow access to law and bylaw regulations without paying compensation.</li> <li>Modification of regulations, by which citizens of Bosnia and Herzegovina would be able to watch and listen to the relevant decision-making sessions transmitted directly through the Public Broadcasting Service.</li> <li>Introduction of amendments to the entity Law on Freedom of Access to Information, in compliance with state law, to notify the applicant regarding deadlines, as well as penalties for public authorities and responsible persons in the case of non-compliance with the Law.</li> <li>Advocating for the adequate application of international standards in provision of access to documents, laws and information without paying a registration fee.</li> <li>Improvement of the content of ministries' and institutions' websites in terms of currency and accuracy, as well as visual functionality.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Education of CSOs regarding use of the Law on Free Access to Information, especially: how to obtain information; obligations of the public authority; and where CSOs can find help if an appeal concerning the denial of access to information is rejected.</li> <li>Enablement of CSOs to continuously monitor existing legislation application that provides the right of access to information.</li> <li>Introduction of a sanctioning system for responsible officers/institutions who do not provide information in the prescribed manner and within the prescribed timeframe, where it does not currently exist. Application of this system should be enforced where it is already established.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN</li> </ul>
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(3.2.3.P3)</li> <li>Participation in these bodies does not prevent CSOs from using alternative ways of advocacy or promoting alternative stand-points which are not in line with the position of the respective body. (3.2.3.P4)</li> </ol> <p><i>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</i></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g.,</li> </ol>	<p>proposals and suggestions. The highest percentage of CSOs (three fifths) claim that just some of their proposals and suggestions were taken into account during the consultation processes on the national or local level.</p> <p>33% of the surveyed CSOs state that they received no feedback and results of the consultations were not published; 17% state that government institutions gave detailed enough feedback information and that results of consultations were easily accessible to all interested parties; while remaining 50% claim to have received feedback information and that the results were published, but not in all consulting processes</p> <p><i>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>Institutions are not legally obliged to involve CSOs in the work of advisory or other bodies.</li> <li>c</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>There are examples of good practice (BiH Ministry of Justice, Ministry of Human Rights and Refugees) regarding CSO involvement in working groups for certain laws, regulations and strategies. Despite these examples, there are still no clear and transparent mechanisms by which representatives of CSOs are elected to work in decision-making and policy-making bodies.</li> <li>Representatives of CSOs in these bodies are allowed to freely represent and defend their attitudes without sanction.</li> <li>Participation in these bodies does not prevent CSOs from using alternative means of public advocacy or promoting their views in other ways.</li> <li>In order to strengthen cooperation between authorities and civil society, establishment of SECO mechanisms (non-institutional mechanisms) was initiated for five sectors of civil society, to be involved in the consultation processes on IPA Funds II (2014-2020)</li> </ul> <p><i>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>At state level, the Sector for Legal Aid (Sector for Civil Society until late-2013) operates within the BiH Ministry of Justice, and is responsible for activities aimed at creating a favourable environment for civil society development in BiH.</li> <li>The Regulations on Consultations in Legislative Drafting ensure the participation of citizens and CSOs in the consultation process, and participation in the formulation and implementation of public policy.</li> <li>Council of Ministers started the process of redefining the Agreement to CS by establishing a working group consisting of both state and entity representatives</li> <li>BiH Council of Ministers has taken some concrete steps aimed at improving the consultations process and bringing it closer to the</li> </ul>	<p><i>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Adoption of legislation or codex would enable participation of representatives of CSOs in various bodies, where decisions are made on the basis of clear and transparent criteria at all levels of government.</li> <li>Insisting on consistent application of the Agreement, in order to comply with the commitments of the BiH Council of Ministers regarding the establishment of the Office for Civil Society as an expert advisory body, and the establishment of the Council for Civil Society Development in BiH.</li> <li>Regarding IPA programs, representatives of authorities/institutions and CSOs should work together to strengthen SECO mechanisms, and involve a larger number of organizations in planning processes.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Advocating for the amendments to existing legislation that would allow greater representation of CSOs in the work of advisory bodies.</li> <li>CSOs need to work on self-organisation within sectorial networks, strengthening partnerships and creating joint advocacy strategies</li> <li>Insistence on the introduction of transparent criteria, to allow appointment to advisory bodies of the most competent CSO representatives with established reputations in the community.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <p><i>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Establishment of a functional institutional mechanism (Office</li> </ul>
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	<p>Unit/Office for cooperation; contact points in ministries; council). (3.1.2.L1)</p> <p>2) There are binding provisions on the involvement of CSOs in the decisions taken by the competent institution or mechanism(s). (3.1.2.L2)</p> <p><b>Practice:</b></p> <p>1) The national level institution or mechanism(s) has sufficient resources and mandate for facilitating CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society. (3.1.2.P1)</p> <p>2) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). (3.1.2.P2)</p> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p><b>Legislation:</b></p> <p>1) There are clearly defined standards on the involvement of CSOs in the policy and decision making processes in line with best regulatory practices prescribing minimum requirements which every policy-making process needs to fulfil.(3.2.1.L1)</p>	<p>citizens. Thus, a web portal for public consultations at the level of BiH CoM is currently under construction.<sup>13</sup></p> <ul style="list-style-type: none"> <li>• There are no legislative or institutional mechanisms in place regulating cooperation with civil society for FBIH.</li> <li>• In the RS, the legislative framework for engagement of citizens in decision-making process has been set up in form of Guidelines for action of Republic bodies of management on participation of public and consultation in drafting laws and to a certain extent it is being implemented. <sup>14</sup> Still, those Guidelines need further amendments in order to ensure efficient consultations with the public.<sup>15</sup></li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Resources and authorities of the (former) Sector for Civil Society within the BiH Ministry of Justice have not been, nor are (as the current Sector for Legal Aid) sufficient for facilitating dialogue between CSOs and the government.</li> <li>• There is no adequate system of communication and cooperation with CSOs, nor is there regular reporting or monitoring on the situation of civil society in BiH. The Sector relied on foreign projects' resources or external experts to prepare its relevant documents.</li> <li>• CSOs are occasionally and selectively consulted and included in decision-making processes on behalf of institutions.</li> <li>• The cooperation between authorities and CSOs at the level of FBIH remains quite limited.</li> <li>• In spring 2013, the FBIH Parliament created a CSOs register in order to consult them when a legal act is drafted. Having in mind that this register has been introduced recently, it is still too early to assess the actual use of this register.<sup>16</sup></li> </ul> <p>86% of the surveyed CSOs claim to be aware of the current structures and mechanisms for dialogue and cooperation with state institutions, however 68% believe that these mechanisms exist only pro-forma</p> <p>87% of the surveyed CSOs claim to be aware of the current structures and mechanisms for dialogue and cooperation with the local institutions, however 62% believe that these mechanisms exist only pro-forma</p> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Existing standards for the participation of CSOs in decision-making processes include: Uniform Rules for Legislative Drafting in BiH; Rules for Consultation in Legislative Drafting in BiH institutions; Guidelines for Actions of the Republic's Administrative Bodies on Public Participation in Legislative Drafting; public hearings; initiatives for proposing legislation; public debate; local communities; open days; municipal mayors' days (municipality statutes); and a presence in municipal assemblies/councils (municipality statutes).</li> <li>• Existing policies are insufficient in regard of educational and training programs and are not harmonized with the needs of civil servants to</li> </ul>	<p>for Cooperation with the Non-governmental Sector) within the Council of Ministers for its cooperation with civil society, in accordance with the Cooperation Agreement.</p> <ul style="list-style-type: none"> <li>• Establishment of the Council for Civil Society Development of the BiH Council of Ministers, as well as of mechanisms at lower levels of government, that would be similar or identical to those at state level.</li> <li>• Establishment of more effective and inclusive models and mechanisms for consultation with CSOs in relation to key reform issues of the stabilization and accession process to the EU</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Support development of the technical and institutional capacities of governmental institutions and civil society representatives through promotional and educational programs and projects, as well as through incorporation of the concept and practices of the Agreement into the training programs for civil servants and staff implemented by the civil service agencies.</li> <li>• Enablement of the systematic involvement of CSOs in public policy creation at all authority levels, through various forms of informal information exchange and consultation (forums, focus groups, workshops, roundtables, etc.), and the inclusion of representatives of civil society in permanent and temporary working bodies, commissions and committees.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Amendment and harmonization of existing Rules for Consultation with guidelines at the entity level, and adoption at cantons level of authority.</li> <li>• Changes should be made to the provisions of the Rules of</li> </ul>
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<sup>13</sup> Ibid 1 pg. 28

<sup>14</sup> RS Official Gazette, 123 year XVII

<sup>15</sup> Ibid 1 pg. 30

<sup>16</sup> Ibid 1 pg. 30

	<p>2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. (3.2.1.L2)</p> <p>3) Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work. (3.2.1.L3)</p> <p><b>Practice:</b></p> <p>1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. (3.2.1.P1)</p> <p>2) CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. (3.2.1.P2)</p> <p>3) Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. (3.2.1.P3)</p> <p>4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training. (3.2.1.P4)</p> <p>5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. (3.2.1.P5)</p>	<p>actively involve civil society organizations in the decision-making process.</p> <ul style="list-style-type: none"> <li>• Strategy for Improvement of FBiH Civil Servants does not recognize this subject in its Action Plan Based on review of education programs of Civil Service Agency for 2014, it has been found that specific program for training for civil servants on participation of OCDs in work of public institutions does not exist.</li> <li>• The Rules for Consultation in Legislative Drafting in BiH institutions, Regulation on rules of participation of interested public in creation of federal legal and other acts and the Guidelines for Actions of the Republic's Administrative Bodies on Public Participation in Legislative Drafting require the appointment of a coordinator to invite CSOs to participate in the consultation process.</li> <li>• The Council of Ministers adopted new Rules of Consultations in September 2014</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Institutions do not routinely invite all interested CSOs to comment on the process of policy and law creation. The list of interested CSOs is held by three state ministries, and partially fulfils obligations arising from the Rules for Consultation. With regard to public participation, ministries in RS follow the Guidelines for RS Administrative Bodies. Consultations are carried out only for those laws and regulations that should be under monitoring of the public. Selected cantons also perform consultations with CSOs, some of them for all relevant laws. The Parliament of FBiH has a CSO database, but as yet it has not been used.</li> <li>• The abovementioned Rules and Guidelines envisage obligatory publication of draft documents on the website of the institution involved. In practice, three state ministries and all RS ministries fully comply with this obligation. Documents are also posted on most cantonal and municipality websites, as well as that of the Government of BD. On a municipality level, the municipality itself enables insight into draft documents concerning the organization of assemblies of citizens. The deadline for submission of comments is 21 days after the original posting, which does not always allow enough time to write qualitative comments for further analysis.</li> <li>• Written feedback to applicants' comments should include information on which of the recommendations were taken into account, why some were not, and whether recommendations were summarized and elaborated on with the comments of other CSOs. In practice, institutions rarely send this feedback.</li> <li>• Persons appointed to coordinate the consultation process (including all resulting tasks and obligations) are expected to add this work to their existing duties and obligations. There is an evident lack of time and material resources, and of adequate training to improve the work of these coordinators with CSOs.</li> <li>• Despite some improvements, capacities and procedures for strategic planning, coordination and public policies development, as well as monitoring and evaluation at all authority levels are still insufficient and very limited.</li> </ul>	<p>Procedure of Assemblies by which holding of public hearings is regulated.</p> <ul style="list-style-type: none"> <li>• Introduction of a "Civil Society" program to the existing strategies for training and development of civil servants, with emphasis on the role and capacity of CSOs in the policy-making process.</li> <li>• Organization and implementation of continuous joint trainings of CSOs and representatives of state institutions in order to improve the implementation of existing mechanisms for CSO participation in the work of public institutions.</li> <li>• Enablement of the establishment of units for cooperation with civil society, through amendments and changes to regulations of the internal organization of ministries and other institutions at all administrative levels in BiH, and harmonization of the method of election of the coordinator for public consultations.</li> <li>• Definition of responsibilities and sanctions for officers and units that do not comply with the internal rules that regulate the application of the Rules for Consultation.</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Provision of a broader and more systematic use of the Rules for Consultation in legislation drafting, not only in the creation process of ad hoc draft laws and legal documents, but also in the process of policy development.</li> <li>• Establishment of an interactive database of CSOs according to field of activity, for all institutions and ministries in BiH.</li> <li>• Establishment of a regular reporting obligation on cooperation of ministries/institutions and CSOs, related to the inclusion of CSOs in public policy/legislation creation.</li> <li>• Empowerment of CSOs to use existing mechanisms for participation in public policy/legislation creation, through continuous training.</li> <li>• Introduction of strategies for communication with the public at the level of all ministries/institutions, in order to increase the transparency of impending policies, regulations and decisions.</li> <li>• Agreement on procedures for the submission of documents, ensuring minimum standards in terms of accuracy, objectivity, transparency and involvement, as well as an extension of the timeframe for comment submission.</li> <li>• Strengthening of capacities of CSOs in terms of their analytical approach to comment-creation, and the use of normative rules in this process.</li> <li>• In accordance with the Strategy for Public Administration Reform it is necessary for all ministries and institutions in BiH to analyse the abilities of existing organizational and human capacities to carry out the tasks of public policy development. Based on this analysis, the establishment of training should be ensured, to enable the effective performance of abovementioned functions.</li> <li>• Provision of adequate training for civil servants and key decision makers (ministers, deputy and assistant ministers, etc.).</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul>
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CSOs Capacities		
4. Capable, transparent and accountable CSOs	<b>4.1. CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries</b>	
	4.1.a. Percentage of CSOs publishing their governance structure and internal documents (statutes, codes of conduct etc.)	
	4.1.a. independent survey run by TACSO	<p>Of the surveyed CSOs, 2 out of 10 believe that the majority of CSOs in BiH are managed in compliance with the prescribed rules and they include consultations with the employees and volunteers.</p> <p>Of the surveyed CSOs, 4 out of 10 claim that in their organisation in the majority of cases the decisions are in compliance with the prescribed rules and they include consultations with the employees and volunteers</p> <p>94% of the surveyed CSOs state that there is, by internal acts, defined an obligation to inform their members, stakeholders or broader public about the results of their work.</p>
	<b>4.2. CSOs are able to communicate the results of their activities to the public</b>	
4.2.a. External perception of importance and impact of CSOs activities.		
4.2.a. independent survey run by TACSO	<p>Of the surveyed citizens, they have the most confidence in the police (67%); media (66%); NGOs (50%)</p> <p>Of the surveyed citizens, they have the least confidence in political parties, 14%; parliament 22% and the government 24%.</p> <p>Of the surveyed citizens, they believe that police are most trying to solve the country's problems at 65%, followed by the media at 63% and NGOs at 50%. They believe that political parties, 17%; the parliament, 23% and the government at 26% are least trying to solve the country's problems.</p> <p>Of the surveyed CSOs, three fifths believe that CSOs in BiH are not sufficiently present in the public, while 6% believe that they are too present in the public. For those who consider the presence insufficient, half believe that the key reason is due to an insufficient interest of the media in reporting on CSO activities; while the other half blame the CSOs for not doing enough (or in the right way) on increasing their presence in the public.</p> <p>The surveyed citizens believe that employment (88%); education and safety (83%); and violence (80%) are the most important topic areas. Whereas, rural development (52%); animal protection (53%); and culture and art (54%) are the least important topic areas.</p> <p>In terms of the perception of active CSOs in the topic areas, the surveyed citizens believe that CSOs are most active in education (56%); rights of women (55%) and human rights (53%). They are seen as least active in employment (33%), the most important topic area, followed by overseeing government and local governments (37%) and right against corruption (39%). There are discrepancies</p>	

		<p>between the importance in the topic areas and in the activity area</p> <p>Surveyed CSOs believe that employment is the most important topic at 86%; followed by education and the fight against corruption at 82% and the young and their problems at 74%. The least important topic areas are animal protection at 38%; culture and art at 55%; and overseeing government and local governments 63%.</p> <p>Surveyed CSOs believe that CSOs are most active in human rights, 67%; rights of women at 63% and social care and humanitarian activities at 61%. They are least active in employment and rural development at 34%; safety at 36% and the fight against corruption and overseeing government and local governments at 40%. Similarly to the citizens, there are discrepancies between the important areas and level of activity – in that the most important areas are perceived to be either the least active or among the least active, whereas topics that further down in the list of importance are seen as more active.</p>	
<b>4.3. CSOs are transparent about their programme activities and financial management</b>			
4.3.a. Percentage of CSOs making their (audited) financial accounts and annual reports publicly available			
	4.3.a independent survey run by TACSO	<p>One out of four of the surveyed CSOs claim that their organisation's statute is not accessible to the public.</p> <p>One out of three of the surveyed CSOs claim to have a rulebook which is accessible to the public on their Web site; 3 out of 10 state that they do not have a rulebook and 3 out of 10 have a rulebook, but it is not accessible to the public</p> <p>Surveyed CSOs believe that in the NGO sector, 71% of organisation do not publish or make publicly available their Annual Program Statement of Work</p> <p>35% of the surveyed CSOs claim that the organisation in which they are engaged does not have an Annual Program Statement of Work which is accessible to the public in any way.</p> <p>The surveyed CSOs believe that a significant number of CSOs in BiH do not publish their financial statements, 73%</p> <p>40% of surveyed CSOs openly admit that they do not publish their financial statements</p> <p>The surveyed CSOs believe that a significant number of CSOs in BiH do not publish their audited financial statements, 76%</p> <p>49% of surveyed CSOs openly admit that they do not publish their financial statements which have been audited</p>	
<b>4.4. CSOs monitor and evaluate the results and impact of their work</b>			



	<b>4.4.a. Share of CSOs that monitor and evaluate their projects and programmes using baselines and quality indicators</b>	
	4.4.a. independent survey run by TACSO	<p>30% of the surveyed CSOs openly claim that evaluations of projects are done only pro forma; while 70% claim that the projects are evaluated only in order to determine the effectiveness and draw lessons for further projects</p> <p>One in five of the surveyed CSOs use the services of external evaluators when they evaluate the realization of conducted projects</p> <p>One in seven, of the surveyed CSOs, (16%) state that they do not have an established system for the evaluation of the realization of conducted projects</p>
5. Effective CSOs	<b>5.1. CSO activities are guided by strategic long-term organisational planning</b>	
	<b>5.1.a. Share of CSOs which have developed strategic plans including human resources development activities in order to attract and retain talent</b>	
	5.1.a. independent survey run by TACSO	<p>Only 6% of the surveyed CSOs use an external evaluator for the evaluation of the employees' performance</p> <p>One in two, of the surveyed CSOs, do not practice the evaluation of the performance of the employees</p> <p>One in four of the surveyed CSOs (26%) have available a plan for the development of human resources aimed at attracting and keeping talented associates; 53% openly admit that they do not have this plan; while one fifth (22%) state that they are currently preparing the plan for development of human resources. According to CSO representatives, one in five CSOs (20%) with a plan, claim to not be able to keep talented associates; while those without one report that 36% are not able to keep talented associates. Those CSOs with a plan, 8% report that they are not able to attract new members, while those without one, claim that 28% are not able to attract new members.</p> <p>81% of the surveyed CSOs say that their organisations succeed in attracting new members; while 72% succeed in keeping talented associates</p> <p>One out of 10, of the surveyed CSOs state that they use an external evaluator when evaluating the implementation of the organisation's strategic plan</p> <p>45% of the surveyed CSOs do not evaluate the implementation of the organisation's strategic plan</p>
	<b>5.2. CSOs use research and other forms of evidence to underpin their activities</b>	
	<b>5.2.a. Number of CSOs' who use adequate argumentation and analysis for achieving advocacy goals</b>	
5.2.a. independent survey run by TACSO	Three fifths of the surveyed CSOs (60%) use research results and analysis for their advocacy activities often; while four out of 10 CSOs	

		<p>rarely use results of surveys and analysis for public lobbying</p> <p>Surveyed CSOs single out areas with missing information, primarily information on target groups, 13%; statistical data 10% and some organisations state that they lack information in all areas 7%.</p> <p>Surveyed CSOs most frequently use official data of national statistical offices, ministries, etc. (43%); 38% conduct their own studies; 8% use international institutions; 5% use academic studies; 1% order studies and/or use various data sources</p>
<b>5.3. CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy</b>		
5.3.a. Share of CSOs taking part in local, national, regional and international networks		
	5.3.a. independent survey run by TACSO	<p>One in two, (49%) of the surveyed CSOs states that their organisation is not a member of any international network.</p> <p>Those CSOs which belong to at least one international network are active in 1.75 international CSO networks on average.</p> <p>One in three of the surveyed CSOs are not members of any national network.</p> <p>Those CSOs which belong to at least one national network, are active in 2.56 national CSO networks on average</p> <p>Almost 4 out of 10 (38%) of the surveyed CSOs state that their organisations are not members of any local network</p> <p>Those CSOs which belong to at least one local network are active in 2.52 local CSO networks</p> <p>54% of the surveyed CSOs consider networks efficient, while 4% consider them useful and one in eight (12%) state that CSO networks are of no use.</p> <p>Surveyed CSOs single out the major benefits of participating in CSO networks are access to information and their exchange, 26%; opportunity to exchange experiences and knowledge, 13%; and mutual activities and cooperation, 12%.</p>
<b>6. Financially sustainable CSOs</b>		
<b>6.1. Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation</b>		
6.1.a. Percentage of CSOs that confirm that they are able to raise funds according to their strategic plans		
	6.1.a. independent survey run by TACSO	<p>Surveyed CSOs believe that four fifths (83%) of organisations within the NGO sector mainly adapt to donors' priorities and collect funds for other activities not in line with their strategic plan</p> <p>41% of surveyed CSOs state that the organisation they are</p>

		personally engaged in mainly adapt to the donors' priorities
	6.2. CSO 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. independent survey run by TACSO	<p>Average number of sources of income per CSO in BiH is 2.4 sources, which is somewhat about the average for the region</p> <p>Surveyed CSOs claim the following as the most common source of finance: 59% members; 40% citizens; 28% EU funds; 26% other Foreign resources; 24% government/ministries/state administration bodies; 22% local administration and/or regional administration; 22% private companies and 11% public companies.</p>