

# **KOSOVO\***

## **Monitoring Year 1**

### **APRIL 2015**

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\*This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo declaration of independence.

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,	<b>1.1. All individuals and legal entities can express themselves freely, assemble peacefully and establish, join and participate in non-formal and/or registered organisations</b>				
	<b>1.1.a. Quality assessment of existing legislation and policy framework</b>				
	<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 CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</b></p> <p><b>Legislation (15):</b></p> <ol style="list-style-type: none"> <li>1) 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)</li> <li>2) The state provides protection from interference by third parties. (1.1.2.L2)</li> <li>3) 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> <li>4) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality.</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>• The legal framework allows all individuals and legal persons, without discrimination, to establish associations, foundations, political parties, religious organizations, employers organizations and trade unions</li> <li>• The legal framework does not regulate establishment of non-for-profit companies or endowments, although the latter is neither prohibited nor allowed explicitly</li> <li>• Registration of CSOs is not mandatory</li> <li>• Registration rules are clearly prescribed, no fee is required and response by the authorities shall be provided within 60 days</li> <li>• The legal framework allows for appeal process, but no clear rules are prescribed and the same authority is mandated to establish an appeal commission</li> <li>• The legal framework does not prohibit for networking among organizations in and outside Kosovo, without any prior notification</li> </ul> <p><b>Practice</b></p> <ul style="list-style-type: none"> <li>• In practice, every individual and legal entity can form non-profit organizations, in exception of non-profit companies</li> <li>• The online registration system has become operational recently, but online registration is not common</li> <li>• No one is sanctioned for not-registering their organizations, although proper operation of non-registered organization faces different administrative problems</li> <li>• There are very few non-registered organizations present in society and public life</li> <li>• In majority of cases, registration is accessible to all interested within the 60 days deadline, although few cases of subjective decisions, unlawful requirements or delays are reported</li> <li>• Everyone can form and participate in networks and coalitions, in and outside Kosovo</li> </ul> <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 prohibits public authorities to interfere in the work and activities of CSOs. However, secondary legislation adopted in September 2014, through specific provisions on suspension of NGOs, allows public authorities to interfere in the work and activities of NGOs.</li> <li>• No explicit legal provision exists on protection from interference by third parties in exercising the freedom of association</li> <li>• Only PBOs with an income of more than 100,000 EUR should submit an external audit report</li> <li>• Legal framework for financial reporting of CSOs is identical to private companies and does not take into account the size and</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>• Amended or new legislation should explicitly regulate establishment and operation of non-for-profit companies and endowments</li> <li>• Clearly prescribed appeal rules and procedures should be drafted</li> <li>• The deadline for responding to registration request should be shortened</li> <li>• The law should be amended to allow automatic registration in cases when no decision is made within the response deadline</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>• The already designed online registration system should be promoted and become fully operational</li> <li>• Capacities of the registration authority should be increased in order to properly interpret and implement the legal provisions</li> <li>• No additional documents, except those which are required by law, should be required by the registration authority</li> <li>• The appeal body should become operational and include CSO representatives, and possibility to appeal should be promoted</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 CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• A comprehensive review of the NGO Law should be conducted, aiming to identify legal gaps and implementation challenges, and an amendment process should be initiated based on the results of this review</li> <li>• Article 18 of the Regulation on Registration of NGOs which allows suspension of NGOs by the NGO Department, should be removed</li> </ul> <ul style="list-style-type: none"> <li>• The legal framework on financial reporting of CSOs should be amended to take into account the specific nature of CSOs</li> <li>• Money laundering law should be amended and remove all restrictive provisions for NGOs, including requirements for prior</li> </ul>	

	<p>(1.1.2.L4)</p> <p>5) 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>1) 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>2) There are no practices of invasive oversight to which impose burdensome reporting requirements. (1.1.2.P2)</p> <p>3) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial review (1.1.2.P3)</p>	<p>type/scope of activities of CSOs</p> <ul style="list-style-type: none"> <li>• The recently initiated process of amending the fiscal laws does not involve civil society representatives.</li> <li>• The money laundering regulations have lower/stricter reporting thresholds for CSOs in comparison to other entities and are considered burdensome for daily operation of CSOs</li> <li>• The sanctions on breaches of money laundering regulations are not proportionate extent of the breach and they are not in line with the provisions of Law on Freedom of Association in NGOs on dissolution of NGOs</li> <li>• The sanctions for financial reporting on taxes are identical to private companies and same proportionality is applied also to CSOs</li> <li>• The rules for dissolution and termination of CSOs are in line with the international law and based on objective criteria, in exception of the provisions of money laundering law and the secondary legislation adopted in September 2014 which provides the suspension of an NGO from an administrative unit of Government</li> <li>• The rules for establishment and procedure of the Committee for Distribution of remained Assets of the terminated CSO are not in place</li> </ul> <p><b>Practice</b></p> <ul style="list-style-type: none"> <li>• 14 NGOs have been suspended by the NGO Department based on the secondary legislation adopted in September 2014 on the grounds that activities of these organisations are against the legal and constitutional order of the Republic of Kosovo and international law.</li> <li>• The majority of CSOs report that they had no visits from tax authorities during 2014. Only one of the surveyed CSOs reported "surprise visits" by tax authorities during 2014, and one other CSO reported that excessive inspection was undertaken by the tax authorities within an announced visit. More than half of CSOs consider financial reporting requirements not in line with the specific nature of CSOs</li> <li>• Sanctions for CSOs are not common and no evidence of un-proportionate sanction has been collected</li> </ul> <p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The legal framework allows CSOs to engage in economic activities</li> <li>• The legal framework for custom tax exemptions is not clear and PBOs are not treated in a standard manner</li> <li>• The legal framework allows CSOs to receive foreign funding</li> <li>• The legal framework allows CSOs to receive funding from individuals, corporations and other sources, although money laundering law limits the amounts of receipt and disbursement without prior authorization</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• In practice, few CSOs engage in economic activities. 17.1% of the surveyed CSOs report that they are engaging in economic activities and 4.9% that face administrative difficulties while engaging in economic activities.</li> <li>• CSOs are not familiar with obligations and limitations on economic activities and no legal advice is available</li> <li>• No restrictions on receiving foreign funding are reported, with the exception of the money laundering law limitations and burdensome procedures</li> </ul>	<p><b>authorization on receipt and disbursement of funds</b></p> <ul style="list-style-type: none"> <li>• Sanctions on breach of money laundering regulations should be removed and no specific sanctions for NGOs should be in place</li> <li>• The rules for establishment and procedure of the Committee for Distribution of remained Assets of the terminated CSO should be drafted, in cooperation with 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:</b></p> <ul style="list-style-type: none"> <li>• The suspension of NGOs by the NGO Department should be abolished and any further procedure on these cases should be based in the applicable legislation</li> <li>• Kosovo Tax Administration and Ministry of Finance should initiate a process of dialogue with civil society to identify the specific problems and needs of the sector with regards to financial reporting</li> </ul> <ul style="list-style-type: none"> <li>• The capacities of Kosovo Tax Administration should be increased to properly understand and address the specific nature of work of CSOs</li> <li>• Tax authorities should draft "user-friendly" manuals and provide trainings for CSO, so to assist all CSOs to comply with the reporting requirements</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCDN's</li> </ul> <p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Custom tax exemptions should be made available to all PBOs and exemption procedures should be simplified</li> </ul>
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	<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> <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) CSOs 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> </ol> <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</li> </ol>	<ul style="list-style-type: none"> <li>• VAT exemption is provided based on the type of donor and different procedures are applied. Some procedures for its exemption are burdensome and difficult to implement</li> <li>• The period on which certain foreign funds are exempted from VAT ended in 31<sup>st</sup> of December 2014 and its extension has still not been adopted by the Kosovo Assembly.</li> <li>• For custom exemptions based on the types of donors, the competence has been fully transferred to the Kosovo Customs and no "purchase order for relief" should be issued by the Kosovo Tax Administration</li> <li>• CSOs are free to receive funding from different private sources, with the exception of the money laundering law limitations and burdensome procedures</li> </ul> <p><b>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The legal framework guarantees all citizens of Republic of Kosovo the right to organize and participate in public gatherings</li> <li>• The legal framework has no legal provision regarding the right of assembly of those who are not citizens of Republic of Kosovo</li> <li>• The legal framework indirectly implies that counter-assemblies are not allowed</li> <li>• The legal framework requires for prior notification for public gatherings, except in those places where no additional security measures are required (stadiums, city halls, etc.) and/or closed premises. When no response is provided by authorities in due time, the public gathering can take place without any restriction</li> <li>• Any restriction following the notification for public gatherings can be appealed by organizers to court through a fast-track procedure</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Public gatherings are usually organized in public squares, while other places are not common for organizing of public gatherings</li> <li>• CSOs do not report any restriction of their right of assembly</li> <li>• Counter-assemblies are not common</li> <li>• In general, media has full access to the assemblies</li> <li>• Only 24.2% of the surveyed CSOs report to have been involved in organizing assemblies, and none of them have reported any restriction</li> <li>• During 2014, only one case of police intervention has been reported. Police intervened during the protests organised by the student associations and supported by other CSOs, requesting the resignation of the Rector of the University of Pristina. Among the 33 arrested protesters, there were also civil society activists, including the director of a well-known CSO</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 legal framework provides freedom of expression to all</li> <li>• Restrictions are limited to hate speech and in line with international law and standards</li> <li>• Libel is not part of the penal code</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• CSO representatives, including those from human rights and watch</li> </ul>	<ul style="list-style-type: none"> <li>• The limits for receipt and disbursement of funds in the money laundering law should be removed</li> </ul> <p><b>Legislation (possible other):</b> N/A</p> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• VAT exemption procedure should be unified for all exempted donors, aiming to ease undertaking of such procedures from CSOs</li> <li>• The period for VAT exemption for certain foreign funding should be extended urgently</li> <li>• Until the money laundering law is amended, the competent authorities should inform all active CSOs with the current obligations</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Increase capacities of tax authorities about specificities of CSOs operations</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>• The legal framework should be amended to explicitly allow the right of assembly also to non-citizens of Kosovo, as well as to allow counter-assemblies</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> N/A</p> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Seek for closer monitoring of the freedom of assembly</li> </ul>
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	<p>line with the legal provisions. (1.2.1.P1)</p> <ol style="list-style-type: none"> <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. (1.2.1.P2)</li> <li>3) 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>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> </ol>	<p>dog CSOs, in general enjoy the right to freedom of expression</p> <ul style="list-style-type: none"> <li>• There are few reported cases of encroachment of the right of freedom of expression for CSOs from public institutions, although there are a number of reported cases of encroachment of this right for journalists</li> <li>• There are few reported cases of threats of CSO representatives for critical speech, and there are a number of reported threats to journalists from public officials or business representatives</li> <li>• There are no reported cases for any sanction for critical speech under the penal code.</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>• The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT.</li> <li>• The legal framework prohibits unjustified monitoring of communication channels, in exception of monitoring based on a court decision or in extraordinary situation for reasons of national security.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• There are no reported cases where any restriction is imposed on accessing any source of information to CSOs</li> <li>• The internet penetration in Kosovo is 72.1% and monthly price for internet connection is around 4.5% of the average monthly salary from state budget</li> <li>• Most of the CSOs use social media to promote their work, while civil society activists are free to receive and impart information through social media.</li> <li>• There are few reported cases of monitoring of communication channels, although no evidence on justification is available</li> <li>• There are no reported cases of police harassment of members of social groups</li> </ul>	<p><b>Freedom of expression of individuals or through their organisations</b></p> <p><b>Legislation (BCDN):</b> N/A</p> <p><b>Legislation (possible other):</b> N/A</p> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The judicial system and police should react more effectively in preventing or addressing threats to CSOs representatives or journalist</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> N/A</p> <p><b>Legislation (possible other):</b> N/A</p> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The reported cases of monitoring of communication channels (mostly telephone conversations) should be investigated and investigation results should be published</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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	<p>2) The legal framework prohibits unjustified monitoring of communication channels, including Internet and ICT, or collecting users' information by the authorities (1.2.3.L2)</p> <p><b>Practice</b></p> <p>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)</p> <p>2) The Internet is widely accessible and affordable(1.2.3.P2)</p> <p>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)</p> <p>4) There are no cases of police harassment of members of social network groups. (1.2.3.P4)</p>		
1.1.b. Progress with the adoption and implementation of relevant legislation			
Progress	<i>Will be monitored as of this baseline in accordance to the adopted recommendations</i>		
<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>No data available</li> </ul>	<p><b>Legislation (BCSDN):</b> N/A</p> <p><b>Legislation (possible other):</b> N/A</p> <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>In 2013, only 3.1% of citizens declare to volunteer for any civil society organization or initiative, compared to 4.5% in 2011, showing a decrease in levels of voluntarism in Kosovo.</li> <li>Similarly, 32.67% of CSOs have the perception that volunteering in civil society is decreasing, compared to 19.8% having the opposite perception.</li> <li>Not recognizing the voluntary work by law remains one of the main reasons for these negative trends.</li> </ul> <p>TACSO survey</p>		
1.2.c. Quality of legislative framework			
<p><i>Equality of treatment of CSOs' employees in comparison with other employees</i></p> <p><b>Legislation:</b></p> <p>1) CSOs are treated in an equal manner to other employers by law and policies. (2.3.1.L1)</p> <p><b>Practice:</b></p> <p>2) If there are state incentive programs for employment, CSOs are treated like all other sectors.</p> <p>3) There are regular statistics on the number of employees in the non-profit sector.</p>	<p><i>Equality of treatment of CSOs' employees in comparison with other employees</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>CSOs are treated in equal manner to other employers by law</li> <li>CSOs have difficulties in implementing the provisions of the Labor Law on maternity leave, due to their specific nature of funding</li> <li>The process of the amendment of the Labour Law, initiated by the Ministry of Labour and Social Welfare in 2013, has been paused due to the institutional blockage of 2014</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>CSOs are not treated in state incentive programs for employment</li> <li>A policy document on regulation of Social Enterprises has been</li> </ul>	<p><i>Equality of treatment of CSOs' employees in comparison with other employees</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>The amendment of the Labor Law should include CSOs, in order to explore and address solutions on maternity leave for CSO employees</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>When designing employment policies, state should</li> </ul>	

	<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 protections covering organized volunteering. (2.3.2.L3)</li> </ol> <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> </ol>	<p>initiated by the Ministry of Labour and Social Welfare and some CSOs have been invited to provide their comments on this process</p> <ul style="list-style-type: none"> <li>• In general, no regular statistics on the number of employees in the non-profit sector exist. A general number of those who pay income tax from the non-profit sector is available upon request by the Kosovo Agency of Statistics, although no adequate categorization of full-time employees, part-time employees and external associates is available within this number</li> </ul> <p><b>Enabling volunteering policies and laws</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Legislation stimulates volunteering only for youth, and registration of young volunteers is obligatory</li> <li>• There are very few incentives and state supported programs for development and promotion of volunteering for youth</li> <li>• There are obligations for contractual relationship and protection for organized volunteering for youth</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• There are very few incentives and programs on youth volunteering and the volunteering provisions on youth are not implemented</li> <li>• A volunteering program by the Ministry of Culture, Youth and Sports has engaged 99 young volunteers over three years and provided them with certificates which serve to recognize this engagement as a work experience</li> <li>• A limited number of grants and support for projects on volunteering is provided by the Ministry of Culture, Youth and Sports. Only 2.4% of the surveyed CSOs are aware of this support.</li> <li>• A Working Group on Objective 4 (Volunteering) of the Government Strategy for cooperation with civil society has been established and is mandated to devise the policy options for improving the voluntary work in civil society sector</li> <li>• Administrative procedures for host organizations of young volunteers are complicated and burdensome for CSOs, thus volunteering takes place in other form, mostly without any formal procedure</li> </ul> <p>Six out of 10 of the surveyed CSOs (63%) point out that the legislation is not stimulating for the development of volunteerism and engagement of volunteers, while one in three of the surveyed CSOs (32%) believe that the legislation is stimulating.</p>	<p>acknowledge that civil society is one of the sectors that generate employment, thus should be included in state incentive programs for employment</p> <ul style="list-style-type: none"> <li>• Kosovo Statistical Office, Ministry of Labor and Tax Administration should include CSOs as a statistical category on their employment statistics and publish all of these statistics</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>• A comprehensive system on volunteering should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society, with inclusion of other fields beyond youth volunteering</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Seek for adoption of Law on volunteerism</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Administrative procedures for host organizations of young volunteers should be simplified</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>	<p><b>Registration, informal vs. formal</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Registration of CSOs is not mandatory</li> <li>• Registration rules are clearly prescribed, no fee is required and response by the authorities shall be provided within 60 days</li> <li>• The legal framework allows for appeal process, but no clear rules are prescribed and the same authority is mandated to establish an</li> </ul>	<p><b>Registration, informal vs. formal</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Clearly prescribed appeal rules and procedures should be drafted</li> <li>• The deadline for responding to registration request should be shortened</li> <li>• The law should be amended to allow automatic registration in</li> </ul>

	<p>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)</p> <p>2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2)</p> <p>3) Registration is truly accessible within legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3)</p> <p><b>Spontaneity</b></p> <p><b>Legislation</b></p> <p>1) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (1.2.1.L2)</p> <p>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)</p> <p>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)</p> <p><b>Practice:</b></p> <p>1) There are no cases of police harassment of members of social network groups. (1.2.3.P4)</p>	<p>appeal commission</p> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>In practice, every individual and legal entity can form non-profit organizations, in exception of non-profit companies</li> <li>The already designed online registration system should be promoted and become fully operational</li> <li>No one is sanctioned for not-registering their organizations, although proper operation of non-registered organization faces different administrative problems</li> <li>There are very few non-registered organizations present in society and public life</li> <li>In majority of cases, registration is accessible to all interested within the 60 days deadline, although few cases of subjective decisions, unlawful requirements or delays are reported</li> </ul> <p><b>Spontaneity</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>The legal framework indirectly implies that counter-assemblies are not allowed</li> <li>The legal framework requires for prior notification for public gatherings, except in those places where no additional security measures are required (stadiums, city halls, etc.) and/or closed premises. When no response is provided by authorities in due time, the public gathering can take place without any restriction</li> <li>The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT</li> </ul> <p><b>Practice</b></p> <ul style="list-style-type: none"> <li>There are no reported cases of police harassment of members of social groups</li> </ul>	<p>cases when no decision is made within the response deadline</p> <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>The already designed online registration system should be promoted and become fully operational</li> <li>Capacities of the registration authority should be increased in order to properly interpret and implement the legal provisions</li> <li>No additional documents, except those which are required by law, should be required by the registration authority</li> <li>The appeal body should become operational and include CSO representatives, and possibility to appeal should be promoted</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <p><b>Spontaneity</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>The legal framework should be amended to explicitly allow the right of assembly also to non-citizens of Kosovo, as well as to allow counter-assemblies</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> <p>N/A</p> <p><b>Practice (possible other):</b></p> <p>N/A</p>
<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>2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)</p>		
	<p><b>Legislation:</b></p> <p>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)</p> <p><b>Practice:</b></p> <p>1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2)</p>	<p><b>TACSO survey</b></p> <p>83% of the surveyed CSOs evaluate the accounting and bookkeeping rules positively – as clear and understandable</p> <p>71% of the surveyed CSOs claim that these rules are easy to implement</p>	
	<p>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>		
	<p><b>Financial reporting</b></p> <p><b>Legislation:</b></p> <p>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)</p> <p><b>Practice:</b></p> <p>1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2)</p>	<p><b>Financial reporting</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>Only PBOs with an income of more than 100,000 EUR should submit an external audit report</li> <li>Legal framework for financial reporting of CSOs is identical to private companies and does not take into account the size and type/scope of activities of CSOs</li> <li>The money laundering regulations have lower/stricter reporting thresholds for CSOs in comparison to other entities and are considered burdensome for daily operation of CSOs</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>More than half of CSOs consider financial reporting requirements not in line with the specific nature of CSOs</li> </ul>	<p><b>Financial reporting</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>The legal framework on financial reporting of CSOs should be amended to take into account the specific nature of CSOs</li> <li>Money laundering law should be amended and remove all restrictive provisions for NGOs, including requirements for prior authorization on receipt and disbursement of funds</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> <p>Kosovo Tax Administration and Ministry of Finance should initiate a process of dialogue with civil society to identify the specific problems and needs of the sector with regards to financial</p>

	<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>Majority of CSOs report that they had no visits from tax authorities during 2014. Only one of the surveyed CSOs reported “surprise visits” by tax authorities during 2014, and one other CSO reported that excessive inspection was undertaken by the tax authorities within an announced visit.</p> <p><b>Economic activities</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The legal framework allows CSOs to engage in economic activities</li> <li>• The legal framework allows CSOs to receive foreign funding</li> <li>• The legal framework allows CSOs to receive funding from individuals, corporations and other sources, although money laundering limits the amounts of receipt and disbursement without prior authorization</li> <li>• The legal framework for custom tax exemptions is not clear and PBOs are not treated in a standard manner</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• In practice, few CSOs engage in economic activities. 17.1% of the surveyed CSOs report that they are engaging in economic activities and 4.9% that face administrative difficulties while engaging in economic activities.</li> <li>• CSOs are not familiar with obligations and limitations on economic activities and no legal advice is available</li> <li>• No restrictions on receiving foreign funding are reported with the exception of the money laundering law limitations and burdensome procedures</li> <li>• CSOs are free to receive funding from different private sources, with exception of the money laundering law limitations and burdensome procedures</li> <li>• VAT exemption is provided based on the type of donor and different procedures are applied. Some procedures for its exemption are burdensome and difficult to implement</li> <li>• The period on which certain foreign funds are exempted from VAT ended in 31<sup>st</sup> of December 2014 and its extension has still not been adopted by the Kosovo Assembly</li> <li>• For custom exemptions based on the types of donors, the competence has been fully transferred to the Kosovo Customs and no “purchase order for relief” should be issued by the Kosovo Tax Administration</li> <li>• There are no practices found of endowments established or operating in Kosovo</li> </ul>	<p>reporting</p> <p>The capacities of the Kosovo Tax Administration should be increased to properly understand and address the specific nature of work of CSOs</p> <p>Tax authorities should draft “user-friendly” guidelines and provide trainings for CSO, so to assist all CSOs to comply with the reporting requirements</p> <p><b>Practice (possible other):</b> N/A</p> <p><b>Economic activities</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Custom tax exemptions should be made available to all PBOs and exemption procedures should be simplified</li> <li>• The limits for receipt and disbursement of funds in the money laundering law should be removed</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>• VAT exemption procedure should be unified for all exempted donors, aiming to ease undertaking of such procedures from CSOs</li> <li>• The period for VAT exemption for certain foreign funding should be extended urgently</li> <li>• Until the money laundering law is amended, the competent authorities should inform all active CSOs with the current obligations</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN’s</li> </ul>
<b>2.2. Donations are stimulated with adequate legislation and regulations</b>			
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>Incentives for individual and corporate giving</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The law provides tax deductions for individual and corporate donations to CSOs up to 5%, if donations are for humanitarian, health, education, religious, scientific, culture, environment protection or sport purposes.</li> <li>• The eligible recipients of donations include NGOs which are granted</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>• The system for tax deductions for individual and corporate donations should be reformed with regards to the scale and scope of deductions and its implementation mechanisms</li> <li>• The tax deductions should be available for all publicly beneficial activities and the tax laws should be harmonized with the Law</li> </ul>

	<p><b>Practice:</b></p> <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>public benefit status under the framework regulation and any other non-commercial organization that directly perform activities in the public interest and not for profit in the above mentioned areas. This tax benefit is provided only for a selected number of publicly beneficial activities, thus incoherent with the public benefit status which is set in the basic NGO Law.</p> <ul style="list-style-type: none"> <li>• The legal requirements/conditions for receiving deductible donations are clear, but include only a few publicly beneficial activities</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• There is a procedure to claim tax deductions, although it is used in rare cases</li> <li>• Few CSOs have received individual or corporate donations, and tax deductions are not the main motivation for those donations</li> <li>• Corporate Social Responsibility is not a wide-spread concept among private companies in Kosovo and the rare cases of CSR are mostly initiated on individual basis, without any state policy on CSR. CSR is promoted neither by state, nor by business sector or CSOs.</li> </ul>	<p>on Freedom of Association in NGOs – Chapter on Public Benefit Organizations</p> <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>• The possibility for tax deductions should be promoted and its procedure should be simplified</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Greater promotion of CSR</li> </ul>
<p><b>2.3. Financial (e.g. tax or in-kind) benefits are available</b></p>			
<p>2.3.a. Quality of the system of tax benefits for the CSOs’ operational and economic activities</p>			
	<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>• The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs</li> <li>• The law provides tax benefits for related economic activities of CSOs up to “reasonable level of income”</li> <li>• There are no explicit legal provisions for the treatment of passive investments of CSOs</li> <li>• There are no legal provisions for establishing and operation of endowments</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• There are no reported direct or indirect tax on grants</li> <li>• In general, tax benefits for economic activities of CSOs are effective, although there are difficulties in reporting due to reporting procedures which are not specific to CSO work</li> <li>• Passive investments of CSOs are not common and only one of the surveyed CSOs has reported to generate income from passive investments</li> <li>• There are no practices found of endowments established or operating in Kosovo</li> </ul>	<p><b>Tax benefits for CSOs</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The legal framework should explicitly address the passive investments of CSOs</li> <li>• The legal framework should regulate establishment and operation of endowments</li> <li>• The draft law on donations and philanthropy should be extended in scope, beyond culture, youth and sports</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Further harmonisation in of legal framework related to tax benefits for the CSOs related to their economic activities.</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Reporting procedures related to tax benefits of CSOs should be taking into account the specific nature of the work of CSOs</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Greater monitoring of the effects of the tax benefits for CSOs</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>• Public funds for Civil Society were raised from 8 % in 2011 to 20.50 % in 2013<sup>2</sup></li> <li>• Out of 20.50% of public funds, 9.10% are provided by central institutions and 11.40% by local institutions<sup>3</sup>.</li> <li>• The Government does not have any clear data on funds available for the Civil Society<sup>4</sup></li> </ul>	

<sup>2</sup> Civil Society Index of Kosovo, KCSF, 2013

<sup>3</sup> Civil Society Index of Kosovo, KCSF, 2013

2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)			
<p><b>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</b></p> <p><b>Legislation</b></p> <ol style="list-style-type: none"> <li>1) 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>2) There is a national level mechanism for distribution of public funds to CSOs. (2.2.1.L2)</li> <li>3) Public funds for CSOs are clearly planned within the state budget. (2.2.1.L3)</li> <li>4) 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> <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>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• There is no law or national policy/document that regulates state support for CSOs.</li> <li>• There is no national level mechanism for distribution of public funds to CSOs.</li> <li>• Public funds for CSOs are not clearly planned within the state budget.</li> <li>• There are legal provisions on the possibility for directing Lottery Funds for different social categories, human rights issues, culture and sports, but no procedure on that exists.</li> <li>• There are no procedures for CSO participation in public funding cycle.</li> <li>• The Council for implementation of the Government Strategy for cooperation with civil society has included the identification of the model for public of CSOs as one of the priorities for 2015</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Public funding is available, but does not respond to the needs of the CSO sector.</li> <li>• No government body has a mandate to distribute and monitor the distribution of state funding.</li> <li>• Funding is not planned and predictable and the budget amount for CSOs is impossible to identify.</li> <li>• No information for collection or disbursement of Lottery Funds exists.</li> <li>• There is no CSO participation in public funding cycle.</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>• There is no specific procedure for distribution of public funding to CSOs.</li> <li>• There are no standard selection criteria and different state institutions use different selection criteria.</li> <li>• The only CSO specific procedures on addressing the conflict of interest are related to CSOs with public officials as Board members vis-à-vis state funding.</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Information on procedures and funded projects are publicly available only in rare cases</li> <li>• State bodies have no harmonized procedure that they apply</li> <li>• There are no sufficient information to assess and report the application requirements</li> <li>• Most of the decisions on tenders are not transparent and no information on fairness and conflict of interest is available</li> <li>• Only a small portion of public funding is distributed in a transparent manner based on an open competition between eligible applicants</li> </ul>	<p><b>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• A comprehensive system on public funding should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society and the Action Plan for 2015</li> </ul> <p><b>Legislation (possible other):</b></p> <ul style="list-style-type: none"> <li>• Seek for participatory approach in public funding cycle.</li> </ul> <p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Public funding for CSOs should be made transparent, regardless the comprehensive system of public funding</li> <li>• Public funding for CSOs should be planned in advanced and be predictable on annual basis</li> <li>• CSOs should be part of the drafting of the comprehensive system on public funding and its implementation</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:</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</li> </ol> <p><b>System for accountability, monitoring and evaluation of public funding</b></p> <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>• A comprehensive system on public funding should be initiated, based on the objectives of the Governmental Strategy for cooperation with civil society</li> <li>• The comprehensive system on public funding should have clear procedures on addressing the conflict of interest</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>• All information on public funding should be public in an adequate and timely manner</li> <li>• Current application requirements should be public</li> <li>• Decisions on provision of public funds should be made by</li> </ul>

	<p>way. (2.2.2.P2)</p> <p>3) The application requirements are not too burdensome for CSOs. (2.2.3.P3)</p> <p>4) Decisions on tenders are considered fair and conflict of interest situations are declared in advance (2.2.3.P4)</p> <p><b>System for accountability, monitoring and evaluation of public funding</b></p> <p><b>Legislation:</b></p> <p>1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. (2.2.3.L1)</p> <p>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></p> <p>1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. (2.2.3.P1)</p> <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></p> <p><b>Legislation:</b></p> <p>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)</p> <p>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)</p> <p><b>Practice:</b></p> <p>1) CSOs use non-financial state support(2.2.4.P1)</p> <p>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)</p> <p>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></p> <p><b>Legislation:</b></p> <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><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>There are no specific procedures and measures for ensuring accountability, monitoring and evaluation of public funds to CSOs, in exception of the general provisions of the Public Procurement Law and Public Finances Management and Accountability</li> <li>There are no specific sanctions for CSOs that misuse funds, in exception of the general provisions of the Public Procurement Law and Public Finances Management and Accountability</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>Monitoring visits from contracting authorities of public funding are not commonly reported, and when they happen, there are no standardized procedures or follow-up for such visits.</li> <li>As no specific legal provisions exist, the sanctions for misuse of public funds by CSOs are identical to all other legal entities, thus do not take into account the proportionality of the sanction with regards to size and type of CSO.</li> <li>Being disbursed in ad-hoc and non-standardized manner, there is no information that any evaluation for public funds for CSOs was carried out.</li> </ul> <p><b>Availability of the state non-financial support</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>The law allows municipalities to allocate immovable property to CSOs</li> <li>There are very general criteria and no clearly prescribed process on the non-financial support to CSOs</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>There are a number of CSOs that use non-financial support from municipalities</li> <li>There are no reports of an unequal treatments of CSOs compared to other actors</li> <li>Non-financial support is mostly granted to CSOs representing vulnerable groups and youth organizations, while there are few reported cases of critical CSOs benefiting from short-term or ad-hoc non-financial support.</li> <li>7.14% of CSOs have reported to be provided with ownership or long-term usage of municipal property/offices.</li> <li>24.49% of CSOs have reported free usage of public facilities for their specific activities.</li> </ul> <p><b>CSOs' engagement in different state services and equality of competition among all providers for state contracts</b></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>General legislation allows CSOs to provide services in various areas, and specific legislation allows CSOs to provide social services</li> <li>There are hidden legal barriers in general legislation which in some cases prevent CSOs to be eligible for service provision contracts (i.e. requirement for business registration certificate)</li> <li>There are no additional legal requirements for CSOs in comparison to other service providers, although the general requirements are not in line with specific nature of work of CSOs, in exception of social service provision where specific nature of work of CSOs is part of the legislation</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>There are few CSOs which are able to obtain contracts, mostly in social services and areas where no other service providers exist</li> </ul>	<p>independent boards, which include also CSO representatives</p> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Same as BCSDN's</li> </ul> <p><b>System for accountability, monitoring and evaluation of public funding</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>Specific measures and procedures with regards to accountability, monitoring and evaluation of public funds for CSO should be part of the new comprehensive system on public funding for CSOs</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> N/A</p> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>Seek for greater monitoring of systems for accounting, monitoring and evaluation of planning and disbursement of public funds.</li> </ul> <p><b>Availability of the state non-financial support</b></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>The Law on Allocation for use and Exchange of Immovable Property of Municipality should be amended so to ensure equal opportunities for CSOs and a transparent and clearly defined decision-making process</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>Non-financial support to CSOs should be extended beyond CSOs representing vulnerable groups and youth organizations</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></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>The Public Procurement Law should be amended so to allow NGO registration certificates to be accepted, same as business registration certificates</li> <li>The service provision system should be reformed and opened for CSOs at all sectors, as required with the Government</li> </ul>
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	<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> <ol style="list-style-type: none"> <li>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)</li> <li>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)</li> <li>3) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. (3.3.1.P3)</li> </ol> <p><i>Commitments of state to funding services and predictability and long-term availability of the funding</i></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) The budget provides funding for various types of services which could be provided by CSOs, including multi-year funding. (3.3.2.L1)</li> <li>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)</li> <li>3) CSOs can sign long-term contracts for provision of services (3.3.2.L3)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) CSOs are recipients of funding for services. (3.3.2.P1)</li> <li>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)</li> <li>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)</li> </ol> <p><i>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</i></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> </ol>	<ul style="list-style-type: none"> <li>• CSOs are included <b>only</b> in some stages of developing and providing services</li> <li>• Registration and licensing is required for all social services, and the procedure for obtaining that is equal to other service providers.</li> <li>• <b>Based on a number of structural and professional standards set recently, licensing of individuals has been initiated, while licensing of CSOs that provide social and family services is due to start during 2015</b></li> <li>• <b>The decentralization of social services has been agreed between central and local governments, but no concrete results have been reported from this process</b></li> </ul> <p><i>Commitments of state to funding services and predictability and long-term availability of the funding</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The legislation obliges state institutions to provide annual funds to CSOs that provide social services.</li> <li>• There are no legal barriers to CSOs that provide social services to receive public funding, while for CSOs providing other services which fall under general public procurement law, there are hidden barriers</li> <li>• CSOs can sign annual contracts for provision of social services</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Although there are no data available from state institutions, according to CSOs state funding for services provided by CSOs is limited and funding is not predictable or available for a longer-term period.</li> <li>• Some CSOs providing social services receive public funding for services provided</li> <li>• CSOs, in most of the cases, do not receive sufficient funds to cover the services they provide, while institutional costs in general are not covered</li> <li>• Many times there are delays in payments and funding is not flexible with regard to quality of services</li> </ul> <p><i>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• The law does not include with a clear and transparent procedure through which the funding for social services is distributed</li> <li>• Legal provisions on funding criteria are determined in yearly basis, through specific administrative instructions</li> <li>• There are general provisions on addressing the conflict of interests</li> <li>• There is a right to appeal against the competition results</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Some social services are contracted to CSOs, while there are few other types of services contracted to CSOs</li> <li>• In practice, in most cases of social services provision by CSOs, selection criterion is based on best value based on quality, technical expertise and financial assessment of contenders</li> <li>• In some cases, competitions on social service provision by CSOs, are not considered in line with the selection criteria</li> <li>• CSOs that provide social services consider that state officials have sufficient technical capacities to organize the procedures, while lack the full understanding of the concept of service provision by CSOs</li> </ul>	<p><b>Strategy for cooperation with civil society</b></p> <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>• CSOs should be included in all stages of developing and providing services</li> <li>• New legal basis for licensing of social services and providers should be in line with the principles set in the Governmental Strategy for cooperation with civil society.</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul> <p><i>Commitments of state to funding services and predictability and long-term availability of the funding</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The legislation should be amended so to oblige state institutions to allow multi-annual contracts to CSOs that provide social services</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>• State institutions should make available sufficient funding for CSOs to cover the real value of services provided, as well as institutional costs of the CSOs</li> <li>• Payments should be predictable and made on time</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's.</li> </ul> <p><i>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The procedure for funding of social services should not be determined on annual basis, but standard procedures should be part of legal basis</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>• Capacities of state officials dealing with social service provision by CSOs should be increased, in particular with regards to the</li> </ul>
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	<p>4) There is a right to appeal against competition results. (3.3.3.L4)</p> <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><i>Clarity of a system for accountability, monitoring and evaluation of service provision</i></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><i>Clarity of a system for accountability, monitoring and evaluation of service provision</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• There is legal basis for monitoring spending of CSOs that provide social services</li> <li>• There are no quality standards and monitoring procedures for social service provision by CSOs, and drafting of legal basis is on the process</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• In practice, there are field visits/inspections which are notified in advance</li> <li>• Field visits/inspections are performed on regular basis, mostly with regards to spending verification and technical aspects of service provision</li> <li>• Quality and effects/impact of services provided are not evaluated</li> </ul>	<p>concept of service provision by CSOs</p> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's.</li> </ul> <p><i>Clarity of a system for accountability, monitoring and evaluation of service provision</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• Drafting of legal basis for quality standards and monitoring procedures should involve CSOs and be in line with the principles set in the Governmental Strategy for cooperation with civil society</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></p> <ul style="list-style-type: none"> <li>• Seek for evaluation of social services provided.</li> </ul>
<b>Changing relations CSOs and government</b>			
<p>3 Civil society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgment around common interests</p>	<b>3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes</b>		
	<p>3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted with CSOs</p> <p>* 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</p> <p>* 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>1) There are strategic documents dealing with the state-CSO relationship and civil society development. (3.1.1.L1)</li> <li>2) 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>3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. (3.1.1.L3)</li> </ol>	<p><i>CSO-government cooperation strategic document</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• A Government Strategy for cooperation with civil society was adopted in July 2013, and has started with its implementation only by the end of 2014</li> <li>• The Governmental Strategy for cooperation with civil society includes strategic objectives and measures, as well as a specific action plan with allocation of responsibilities</li> <li>• The Ministry of Finance has allocated the budget for implementation of this Strategy (137,960 EUR for four years)</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>• A monitoring system for implementation of the Government Strategy for cooperation with civil society should be established as soon as possible</li> <li>• The Kosovo Assembly should build on the adopted Declaration to design concrete mechanisms of cooperation and involvement of CSOs in the work of the Assembly</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> <ol style="list-style-type: none"> <li>1) 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>2) 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>3) The implementation of the strategic document is monitored, evaluated and revised periodically. (3.1.1.P3)</li> </ol> <p><i>Accessibility of all draft policies and laws to the public (easiness and timelines)</i></p> <p><b>Legislation:</b></p> <ol style="list-style-type: none"> <li>1) 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>2) Clear mechanisms and procedures for access to public information/documents exist. (3.2.2.L2)</li> <li>3) 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>1) Public institutions actively publish draft and adopted laws and</li> </ol>	<ul style="list-style-type: none"> <li>• The measures within the Governmental strategy for cooperation with civil society have been developed jointly with CSOs.</li> <li>• A Declaration for cooperation between the Kosovo Assembly and civil society has been adopted in early 2014, and the content of this declaration has been developed in cooperation with CSOs active at the Assembly level</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• There were many CSOs from different areas of interest which participated in the phase of development of the Governmental Strategy for cooperation with civil society</li> <li>• The responsible bodies for implementation of this Strategy have been functionalized only by the end of 2014 and its implementation is expected to be initiated only by 2015. A detailed Action Plan for 2015 has been adopted by the Council for implementation of the Strategy.</li> <li>• Due to the absence of the Assembly during the major part of 2014, the Declaration for cooperation between the Kosovo Assembly and civil society has not produced any result still. A joint group with civil society is expected to be established during 2015 for designing specific activities for implementation of this Declaration.</li> <li>• The Governmental Strategy envisages continuous monitoring and periodic evaluation and revision. Monitoring system is planned to be established during 2015 and a revision of the Strategy is planned to take place by the end of 2015.</li> <li>• The Governmental Strategy has been based on data collected mostly by CSOs</li> </ul> <p>28% of surveyed CSOs were consulted in the process of the preparation of specific laws; 20% on actions plan on the local level; 19% on strategies on the national level; 17% on strategies on the local level; 12% on IPA programming of EU financial support; 11% on policy documents; and 11% on action plans on the national level.</p> <p><i>Accessibility of all draft policies and laws to the public (easiness and timelines)</i></p> <p><b>Legislation:</b></p> <ul style="list-style-type: none"> <li>• Existing legislation does not explicitly oblige public institutions to proactively publish draft laws and policies, while it obliges them to publish adopted laws and policies</li> <li>• There are clear legal procedures and mechanisms for access to public information/documents</li> <li>• The law contains clearly prescribes monetary sanctions for civil servants and institutions breaching the legal requirements on access to public information</li> <li>• Public institutions actively publish only adopted laws and policies, while draft laws are not published proactively</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Public institutions do not answer regularly within the deadline to the requests for access to public information, and written explanation on the reasons for refusal are very rare</li> <li>• There are no reports that cases of violations of the law have been sanctioned</li> </ul>	<p><b>Practice (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The political will for a proper implementation of the Strategy shall be increased</li> <li>• A more dynamic implementation of the Government Strategy for cooperation with civil society should be initiated by the Government</li> <li>• There should be intensive education and capacity-building activities for civil servants on the Governmental Strategy for cooperation with civil society and their role in implementation</li> <li>• Kosovo Statistical Office should cooperate with civil society development CSOs in collecting and publishing relevant data on civil society sector</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Seek for implementation of key measures indicated in the strategy</li> </ul> <p><i>Accessibility of all draft policies and laws to the public (easiness and timelines)</i></p> <p><b>Legislation (BCSDN):</b></p> <ul style="list-style-type: none"> <li>• The Law 03/L-215 on Access to Public Documents should be amended so to oblige public institutions to make public also draft laws/policies and policy initiatives</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>• Public institutions shall answer to the requests within the deadline, and any refusal to this right must be accompanied by a written explanation on the reasons for refusal</li> <li>• Civil servants/institutions that violate the legal requirements should be sanctioned</li> </ul> <p><b>Practice (possible other):</b></p>
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	<p>policies, unless they are subject to legally prescribed exceptions. (3.2.2.P1)</p> <p>2) 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)</p> <p>3) Cases of violations of the law are sanctioned. (3.2.2.P3)</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> <p>1) Existing legislation requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions. (3.2.3.L1)</p> <p>2) There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. (3.2.3.L2)</p> <p><b>Practice:</b></p> <p>1) Decision-making and advisory bodies on issues and policies relevant for civil society generally include CSO representatives. (3.2.3.P1)</p> <p>2) CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. (3.2.3.P2)</p> <p>3) CSO representatives are selected through selection processes which are considered fair and transparent. (3.2.3.P3)</p> <p>4) 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)</p> <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> <p>1) There is a national level institution or mechanism with a mandate to</p>	<p>73% of surveyed CSOs claim to have had adequate access to information</p> <p>73% of surveyed CSOs had enough time to make comments while participating in the consultation processes</p> <p>18% of the surveyed CSOs did not have their comments and suggestions taken into account at all; 7% claim that all of their comments and suggestions were taken into account during consultations; while 55% state that only some of their comments and suggestions were acknowledged and taken into account during consultations.</p> <p>One in five of the surveyed CSOs (21%) received detailed feedback from the consultation processes; while 52% of CSOs claim not to have received any feedback at all or that results of the consultations were not published at all</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>Existing legislation, allows, but does not oblige public institutions to invite CSO representatives on to decision-making or advisory bodies created by public institutions</li> <li>There are no selection mechanisms or standard guidelines of representation from civil society. Some advisory bodies use tailor-made selection mechanism for representation from civil society</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>There are a number of decision-making and advisory bodies on different issues which include CSO representatives</li> <li>CSO representatives in these bodies generally are free to present and defend their positions, without being sanctioned</li> <li>Few decision-making and advisory bodies have selected CSO representatives through an open selection process, such as the Council for implementation of the Government Strategy for cooperation with civil society</li> <li>CSOs participating in decision-making and advisory bodies generally are free to use alternative ways of advocacy which are not in line with the position of the respective body</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>The Office for Good Governance within the Office of Prime Minister has the mandate to facilitate cooperation between government and civil society</li> <li>A Council for implementation of the Government Strategy for cooperation with civil society was established in 2014. Out of 29 members of this Council, 15 of them are civil society representatives. 14 of them are elected through open and democratic procedure while one is appointed by the CiviKos Platform</li> <li>The Rules of Procedures of the Council oblige this body to consider</li> </ul>	<ul style="list-style-type: none"> <li>Same as BCSDN</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>The Rules of Procedures of the Government and Law on Local Self-government should be amended so to oblige public institutions to invite CSO representatives in decision-making/advisory bodies</li> <li>General selection mechanisms should be designed by the Government, so to allow all public institutions to apply them with specific adaptations</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>Invitation and selection of CSO representatives in decision-making and advisory bodies should be public and transparent in all cases</li> <li>The model of selection of civil society representatives in the Council for implementation of the Strategy shall be considered for adaption for all decision-making and advisory bodies</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>The Office for Good Governance within the Office of Prime</li> </ul>
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	<p>facilitate cooperation with civil society organizations (e.g., 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>all initiatives and comments received from CSOs, while there are other provisions which ensure a full participation of civil society in the work of the Council</p> <ul style="list-style-type: none"> <li>• A senior officer for cooperation with donors and civil society is part of the Secretariat of the Assembly</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• During 2014, the Office for Good Governance has recruited two officers to be engaged primarily in tasks related to implementation of the Strategy. It is still to be assessed whether this will create the sufficient capacities to serve as a fully-functional secretariat of the Council and complete all the tasks in implementation of the Strategy.</li> <li>• 61.5% of the surveyed CSOs declare that they did not cooperate with OGG while 33.3% of the surveyed CSOs declare to have participated in the information sessions or consultative meetings organised by OGG</li> <li>• Activities related to the implementation of the Strategy always involve and are consulted with CSOs</li> <li>• The senior officer for cooperation with donors and civil society of the Assembly of Kosovo has still not produced any significant improvement in the relations of civil society and the Assembly. 70% of the surveyed CSOs declare that they do not have any cooperation or have not heard for the civil society officer within the Assembly, with the rest declaring cooperation at different levels and forms.</li> </ul> <p>Six out of 10 of the surveyed CSOs (62%) claim to be aware of the current structures and mechanisms for dialogue and cooperation with state institutions and 36% believe that these mechanisms only exist pro-forma while only 26% of the surveyed CSOs believe that these mechanisms are useful.</p> <p>Six out of 10 of the surveyed CSOs (62%) claim to be aware of the current structures and mechanisms for dialogue and cooperation with local institutions and 36% believe that these mechanisms only exist pro-forma while only 26% find that these mechanisms are useful.</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>• The Rules of Procedures of Government requires public consultations for all draft policies/laws, Minimum Standards for Public Consultation are expected to be adopted during 2015.</li> <li>• The Law on Local Self-Government provides with instruments of citizen participation at local level decision-making</li> <li>• The Rules of Procedures of the Assembly provides with non-obligatory opportunities for CSO involvement in the work of Parliamentary Committees</li> <li>• Although part of the Government Strategy for cooperation with civil society, so no educational programs/trainings for civil servants on CSO involvement have been initiated to the date. Similarly, Kosovo Institute for Public Administration has no training modules on public consultation or cooperation with civil society.</li> </ul>	<p>Minister should establish a specific unit for cooperation with civil society, with a specific mandate to facilitate government-CSO cooperation</p> <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>• The Office for Good Governance should increase the quality of delivering its tasks as a Secretariat of the Council and other tasks in implementation of the Strategy</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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	<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> <ol style="list-style-type: none"> <li>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)</li> <li>2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. (3.2.1.L2)</li> <li>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)</li> </ol> <p><b>Practice:</b></p> <ol style="list-style-type: none"> <li>1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. (3.2.1.P1)</li> <li>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)</li> <li>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)</li> <li>4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training.(3.2.1.P4)</li> <li>5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. (3.2.1.P5)</li> </ol>	<ul style="list-style-type: none"> <li>• With exception of general offices/officers for cooperation in the Government and Assembly, line ministries and other public institutions have no internal regulations, which require for specific units/officers to coordinate, monitor and report CSO involvement in their work</li> </ul> <p><b>Practice:</b></p> <ul style="list-style-type: none"> <li>• Public institutions, in particular ministries, invite CSOs to provide with written comments on draft laws/policies in many cases, although rarely at an early stage</li> <li>• Most of the municipalities do not involve civil society at regular basis and many of the existing legal instruments are not properly functionalized.</li> <li>• The Assembly of Kosovo has been non-functional during most of 2014; otherwise in normal circumstances Parliamentary Committees organize public hearings only for some draft-laws in process.</li> <li>• CSOs are not provided with adequate information on the content of draft documents, occasionally, and the usual time to respond on Ministerial invitation is 15 working days</li> <li>• Written feedback on the results of consultations is provided or made publicly available on rare cases</li> <li>• Although there are no official data, most of the surveyed CSOs think that few civil servants in charge of drafting public policies have successfully completed any educational program/training on CSO involvement</li> <li>• There are no units/officers coordinating and monitoring public consultations</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>• The normative act on Minimum Standards for public consultations at governmental level should be adopted and implemented</li> <li>• The requirements for involvement of CSOs should include the entire cycle of decision-making, starting from agenda-setting to reformulation</li> <li>• The Assembly should devise obligatory requirements for involvement of CSOs in the work of the Parliamentary Committees</li> <li>• Public institutions should appoint specific units/officers for CSOs involvement and design capacity building programs</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>• Ministries should invite CSOs to provide with written comments at early stages of drafting the initiatives</li> <li>• Ministries should use the recommended format for written consultations, with adequate information for the content of the draft document</li> <li>• Parliamentary Committees shall organize public hearings for all draft-laws in the process</li> <li>• The obligation for feedback should be implemented by the government</li> <li>• Government should cooperate with civil society in building capacities of civil servants in CSO involvement</li> </ul> <p><b>Practice (possible other):</b></p> <ul style="list-style-type: none"> <li>• Same as BCSDN's</li> </ul>
<b>CSOs Capacities</b>			
4. Capable, transparent and accountable CSOs	4.1. CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries		
	4.1.a. Percentage of CSOs publishing their governance structure and internal documents (statutes, codes of conduct etc.)		
	4.1.a. independent survey run by TACSO	<p>One in four of the surveyed CSOs believe that the majority of CSOs in Kosovo are in compliance with the prescribed rules, including consultations with the employed and volunteers when making decisions.</p> <p>35% of the surveyed CSOs claim that decisions in their organisation are mainly made in compliance with the prescribed rules, including consultations with the employed and volunteers.</p> <p>78% of the surveyed CSOs state that there is, by internal acts defined an obligation to inform their members, stakeholders or</p>	

		broader public about the results of their work.		
<b>4.2. CSOs are able to communicate the results of their activities to the public</b>				
<b>4.2.a. External perception of importance and impact of CSOs activities.</b>				
	4.2.a. independent survey run by TACSO	<p>Of the surveyed general population, 70% have the most confidence in the police; six out of 10 have confidence in the media and 46% have confidence in NGOs.</p> <p>Of the surveyed general population, the least confidence is in the parliament at 31%; the government at 30% and political parties at 24%.</p> <p>Of the surveyed population, 67% believe that the police are trying to solve the country's problems; followed by the media at 58% and NGOs at 47%. Those who are seen as least trying to solve the country's problems are: the parliament at 30%; the government at 31% and political parties at 27%.</p> <p>Six out of 10 of the surveyed CSOs (58%) think that they are not present enough in public because there is insufficient interest of the media in Kosovo to report on CSO activities; while 37% hold responsible the CSOs because of the insufficient (or inadequate) CSO activity in terms of increasing their presence in public (which represents the lowest percentage in the region, except for Serbia)</p> <p>The surveyed general population perceives the most important topic areas are education, 40%, employment, 37% and safety at 36%. The least important topic areas are culture and arts, 26%; ecology, 25% and animal protection at 33%. It is interesting that some of the areas that are less important are perceived to have more active CSOs and vice versa. For example employment and safety are perceived to have less active CSOs (top three important areas) compared to rights of women and human rights which are perceived to have more active CSOs and are yet not the most important topic areas. So, there are some discrepancies in the areas that are perceived to be most important and the areas in which the CSOs are more or less active.</p> <p>The surveyed general population perceives that the CSOs are most active in the areas of education, 56%; rights of women, 52%; and human rights at 50%. They are perceived to be least active in animal protection, 33%; ecology, 37% and rural development 38%. Again, there are some discrepancies between areas of importance and how this corresponds or not to the perceived activity level.</p> <p>The surveyed CSOs perceive the most important topic areas to be: employment, 57%; safety, 55% and education 54%. The least important topic areas are: animal protection and fight against</p>		

		<p>corruption at 18%; rural development at 29% and ecology at 36%. These topic areas mainly match the surveyed general population's perceptions.</p> <p>The surveyed CSOs perceive that the most active topic areas are rights for women, 77%; human rights, 71% and education, 71%. The least active areas are: animal protection, 37%; rural development, 45%; and ecology, 47%. There are greater discrepancies here in terms of active areas corresponding to important ones. For example, except for education. The top two important areas are perceived to be less active in comparison to less important topic areas, like rights of women (the most active area). Similarly, the topic area tied for least important, fight against corruption is seen to be more active than the top two most important topic areas.</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>32% of the surveyed CSOs point out that the statute of the organisation in which they are engaged is not accessible to the public, while 41% claim that they have their statute which is accessible on their website</p> <p>Three out of 10 of the surveyed CSOs (29%) have their Code of Conduct accessible on their Web site; one out of three CSOs (32%) claim that they do not have a Code of Conduct, while another 15% have one, but it is not accessible to the public.</p> <p>Surveyed CSOs believe that 65% of the NGO sector do not publish or make publicly available their annual work program report.</p> <p>32% of the surveyed CSOs admit 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>Surveyed CSOs believe that a significant number of CSOs, 69%, do not publish their financial statements</p> <p>43% of the surveyed CSOs openly admit that they do not publish their financial statements</p> <p>Surveyed CSOs believe that a significant number of CSOs, 72%, do not publish their audited financial statements</p> <p>48% of the surveyed CSOs openly admit that they do not publish their audited financial statements</p>		
<b>4.4. CSOs monitor and evaluate the results and impact of their work</b>				
4.4.a. Share of CSOs that monitor and evaluate their projects and programmes using baselines and quality indicators				

	4.4.a. independent survey run by TACSO	<p>Three out of 10 of the surveyed CSOs openly claim that the project assessments are done only pro forma, while 69% claim that the projects are evaluated for the purpose of establishing the efficiency and drawing lessons for further projects</p> <p>36% of the surveyed CSOs use the services of external evaluators when they evaluate the performance of their projects (which is among the highest in the region)</p> <p>One out of five, of the surveyed CSOs (20%) state that they do not have an established system for performance evaluation for the realization of conducted projects</p>		
5. Effective CSOs	<b>5.1. CSO activities are guided by strategic long-term organisational planning</b>			
	5.1.a. Share of CSOs which have developed strategic plans including human resources development activities in order to attract and retain talent			
	5.1.a. independent survey run by TACSO	<p>15% of the surveyed CSOs use external evaluators for the evaluation of employees' performance</p> <p>28% of the surveyed CSOs do not evaluate the performance of employees in their organisation.</p> <p>57% of the surveyed CSOs possess the plan for the development of human resources aimed at attracting and keeping talented associates (with the exception of Albania if the highest % in the region); one in five CSOs say that they don't have this plan; while representatives of one in four (23%) claim to be preparing this plan currently. For those with a plan, only 4% claim to not be able to keep talented associates, while those without 45% are not able to keep talented associates. One in five of the surveyed CSOs (11%) with a plan claim that they fail to attract new associates, while 31% of those without a plan claim to not be able to attract new people.</p> <p>85% of the surveyed CSOs say that their organisations succeed in attracting new human resources and 84% in keeping talented associates</p> <p>12% of the surveyed CSOs use external evaluators for the evaluation of the implementation of the strategic Four out of 10, of the surveyed CSOs (41%) 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>			
5.2.a. Number of CSOs' who use adequate argumentation and analysis for achieving advocacy goals				
5.2.a. independent survey run by TACSO	<p>75% of the surveyed CSOs use research results and analysis in public advocacy activities; 44% point out that they use research results and analysis very often; one in four organisations (24%) rarely use this source of information for advocacy activities</p> <p>10% of the CSOs spontaneously state that information is not available; 10% state that information is missing on target groups and</p>			

		<p>on beneficiaries of services of the CSOs; 8% of the surveyed CSOs state that information is missing for all areas they are active in</p> <p>43% of the surveyed CSOs use the official data of national statistical offices, ministries; 22% conduct studies; 16% use international institutions such as the World Bank, UNICEF, EBRD, 10% use academic studies and 1% order studies</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>48% of surveyed CSOs state that their organisation is not a member of any international network.</p> <p>Surveyed CSOs which belong to at least one international network are active in 1.86 international CSO networks.</p> <p>37% of the surveyed CSOs say that they are not members of any national CSO network.</p> <p>35% of the surveyed CSOs state that their organisation is not a member of any local network.</p> <p>The surveyed CSOs who do belong to at least one local network are active in 2.69 local CSO networks on average.</p> <p>Almost two thirds (63%) of surveyed CSOs believe that CSO networks are somewhat or very efficient; while 8% find networks very useful and 16% state that CSO networks are of no use.</p> <p>Surveyed CSOs single out the opportunity for exchanging experiences and knowledge (29%) as a major advantage of belonging to CSO networks; 14% the opportunity to access and exchange information and 13% the mutual support and assistance</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 more than four fifths (83%) of organisations in the NGO sector mainly adapt to the donors' priorities and collect means for other activities not in line with their strategic plan</p> <p>41% of the surveyed CSOs state that their organisation is personally engaged in mainly adapting to the donors' priorities and collecting means for other activities not in line with their strategic plan. 44% of CSOs at least declaratively conduct activities focused on collecting funds in line with the organisations' strategic plan.</p>		
<b>6.2. CSO have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship</b>				

6.2.a. Diversity in CSO sources of income			
6.2.a. independent survey run by TACSO	On average, Kosovo CSOs have less than two sources of income (1.9)		
	For surveyed CSOs, the most common source of income were: 38% foreign sources; 37% local administration; 29% government, ministries, state administration bodies; 24% EU funds; 22% members; private companies 16% ; citizens 14% and state-owned companies at 8%		