

SERBIA

Monitoring Year 1

APRIL 2015

Objectives	Results	Indicator	Baseline findings	Scoring	Recommendations
	Conducive environment				
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association,	1.1. All individuals and legal entities can express themselves freely, assemble peacefully and establish, join and participate in non-formal and/or registered organisations				
	1.1.a. Quality assessment of existing legislation and policy framework				
	<p>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</p> <p>Legislation: (10)</p> <ol style="list-style-type: none"> 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) 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) 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) 4) The law allows for networking among organizations in the countries and abroad without prior notification. (1.1.1.L4) <p>Practice (10):</p> <ol style="list-style-type: none"> 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) 2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2) 3) Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3) 4) Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. (1.1.1.P4) <p>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</p> <p>Legislation (15):</p> <ol style="list-style-type: none"> 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) 2) The state provides protection from interference by third parties. (1.1.2.L2) 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) 4) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality. (1.1.2.L4) 	<p>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The Law on Associations (2009) and The Law on Endowments and Foundations (2010) implemented with no difficulties, considered to be modern laws that provide a framework for CSOs work • Registration process is voluntary, with clear and simple and decentralized procedure and possibilities for a CSO to register in only few days and on line • Networking is allowed by the Law and supported through a variety of policies and programs <p>Practice</p> <ul style="list-style-type: none"> • The opportunity for each legal entity to form an association, foundation or other non-profit in practice leaves room for potential undiscovered conflict of interest in cases when an association is funded by a political party • Over 24,000 associations and more than 600 endowments and foundations registered <p>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</p> <p>Legislation</p> <ul style="list-style-type: none"> • Ministry of Finance adopted by-laws of Law on Accounting, regarding financial reporting of CSOs. • Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over. New procedures and rules underway, but without different formats of financial reports – every CSO fills in the same documentation regardless of the annual budget. • Adopted instructions on the method of determining and recording users of public funds and on the conditions and manner of opening and closing the sub-account at the Treasury, entered into force on 30 January 2014, no longer require opening of a special purpose account for the special users of public funds or associations and other civil society organisations (CSOs). CSOs are now required to close sub-accounts and delete it from the Register of the Treasury, and to transfer the remaining funds to a commercial bank, as well as deliver to the Treasury signed requests to terminate the account and to delete data from the Register. • CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type/size of CSO) <p>Practice:</p> <ul style="list-style-type: none"> • Obligatory registration of users of public funds and registration at the Register of public funds, as well as account opening in Treasury for special users of public funds (such are associations and other CSOs getting funding from the public sources), is not being implemented as of beginning of 2014... 	22/100	<p>Freedom of establishment and participation in informal/ formal organisations online/ offline of individuals/ organisations</p> <p>Legislation (BCSDN): No recommendations</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Further assess or look for information if the legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.) <p>Practice (BCSDN): No recommendations</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Improve procedures necessary for registration so it is truly accessible within the legally prescribed deadlines; ensure impartiality of authorities' decisions during the registration procedure. <p>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Adoption of Guidelines for Implementation of Tax laws and by-laws • Amendment of Law on Accounting so to include at least 3 different formats according to CSOs' turn-over <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Apart from suggested by BCSDN • Seek for more information in relation if the state provides protection from interference by third parties. • Look for more information in relation to sanctions for breaching legal requirements, and if they are based on applicable legislation and follow the principle of proportionality. 	

	<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>Practice (5): 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> <ol style="list-style-type: none"> 1) There are no practices of invasive oversight to which impose burdensome reporting requirements. (1.1.2.P2) 2) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial review (1.1.2.P3) 	<p>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Associations, foundations and endowments pursuing public interest objectives may engage directly in economic activities insofar as the prescribed condition are met <p>Practice:</p> <ul style="list-style-type: none"> • Around 25% CSOs registered economic activity <p>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Legal framework for freedom of assembly suffered no changes, peaceful assembly is guaranteed by the Constitution and regulated in detail by the Law on Public Assembly (2005) <p>Practice:</p> <ul style="list-style-type: none"> • A representative example of violation of freedom of assembly during 2014 is the withholding of consent by the management of the Higher Court in Belgrade for the public gathering in the front of the "Palace of Justice" which was meant to show Belgrade's support to a global campaign "Billion stands up for justice" seeking justice for all women survivors of violence • On the other hand, authorities have not intervened or stopped spontaneous gathering of participations of the international conference "Future belongs to us – LGBT rights on the road to the European Union" • Belgrade Pride Parade 2014 was successfully held <p>Freedom of expression of individuals or through their organisations</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Constitution of the Republic of Serbia guarantees freedom of opinion and expression, and freedom to speech, writing, painting, or otherwise seek, receive and impart information and ideas, but prescribes the limitations also • The Anti-discrimination Law forbids expression of ideas, information and opinions that incite discrimination, hatred or violence against a person or group of persons because of their personal characteristics, in the media and other publications, papers and places accessible to the public, by printing and displaying messages or symbols, or otherwise. <p>Practice:</p> <ul style="list-style-type: none"> • Gay-straight Alliance received death threats through their SOS line. • Serbian nationalist movement "Naši" published the list of "Top 30 greatest haters of Serbia and traitors among the public". Many of those are leading activist of civil society in Serbia, as well as actors, journalists, writers and political analysts. 	<p>Practice:</p> <ul style="list-style-type: none"> • Monitoring and analysis of reporting of CSOs needed, according to the Law on Accounting and Audit and adopted by-laws. <p>Practice (possible other): Greater/establish monitoring in:</p> <ul style="list-style-type: none"> • Cases of state interference in internal matters of associations, foundations and other types of non-profit entities. • Practices of invasive oversights to which impose burdensome reporting requirements. • Application of sanctions are applied in rare/extreme cases, their proportionality and are they subject to a judicial review <p>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</p> <p>Legislation (BCSDN): Change needed in relevant tax laws</p> <p>Legislation (possible other): Seek for more information if CSOs are:</p> <ul style="list-style-type: none"> • Allowed to receive foreign funding • Allowed to receive funding from individuals, corporations and other sources <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Build capacity of relevant state administration on the topic, as well as CSOs who should be more aware of this opportunity <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Apart from the BCSDN's recommendations • Closer monitoring of the implementation of the
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	<p>preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2)</p> <p>3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3)</p> <p>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</p> <p>Legislation:</p> <ol style="list-style-type: none"> 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). 2) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies (1.2.1.L2) 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) 4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers (1.2.1.L4) <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. (1.2.1.P1) 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. 3) (1.2.1.P2) Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. (1.2.1.P3) 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) 5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants. (1.2.1.P5) 6) Media should have as much access to the assembly as possible (1.2.1.P6) 	<p>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Legal framework guaranties to everyone the right to be truth, fully and timely informed about matters of public interest and public information are obliged to respect this right • The Electronic Communications Law guarantees the confidentiality of electronic communications <p>Practice:</p> <ul style="list-style-type: none"> • Rapid vanishing of pluralism of opinions and ideas, criticism of the government and fight for public interest is evident, as well as the elimination of television shows • Reported pressures on individuals, organizations and institutions regarding reporting on the situation in flooded areas 	<p>Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs.</p> <ul style="list-style-type: none"> • Look into possibilities to reduce bank fees for economic activities of the CSOs • Provide and implement necessary changes to enable receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. • Possible monitoring of new Law on Public Procurement since it is expected that it will create obstacles in performing economic activities of CSOs² <p>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> • No recommendations <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Need for enhancing legislation that will enable spontaneous, simultaneous and counter-assemblies • More focused monitoring on existence of possible restriction in applying the right based on law and prescribed by regulatory authority <p>Practice:</p> <ul style="list-style-type: none"> • Advocate for proper and consistent implementation of independent institutions, recommendations regarding the freedom of assembly, by the public administration on the national and local level <p>Practice (possible other):</p> <p>Apart from the BCSDN's,</p> <ul style="list-style-type: none"> • Seek for closer monitoring of the Law on public assembly <p>Freedom of expression of individuals or through their organisations</p> <p>Legislation (BCDN):</p> <ul style="list-style-type: none"> • No need for changes
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² Ibid 1, pg 7

	<p>Freedom of expression of individuals or through their organisations</p> <p>Legislation</p> <ol style="list-style-type: none"> 1) The legal framework provides freedom of expression for all (1.2.2.L1) 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) 3) Libel is a misdemeanour rather than part of the penal code (1.2.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> 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) 2) There are no cases of encroachment of the right to freedom of expression for all. (1.2.2.P2) 3) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. (1.2.2.P3) 4) There is no sanction for critical speech, in public or private, under the penal code. (1.2.2.P4) <p>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</p> <p>Legislation:</p> <ol style="list-style-type: none"> 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) 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>Practice</p> <ol style="list-style-type: none"> 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) 2) The Internet is widely accessible and affordable(1.2.3.P2) 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) 4) There are no cases of police harassment of members of social network groups. (1.2.3.P4) 		<p>Legislation (possible other): N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Advocate for proper and consistent implementation of independent institutions, recommendations regarding freedom of expression by the public administration on the national and local level <p>Practice (possible other): Same as BCSDN's</p> <p>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</p> <p>Legislation (BCSDN): No need for changes</p> <p>Legislation (possible other): N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Advocate for proper and consistent implementation of independent institutions, recommendations regarding freedom of information by the public administration on the national and local level <p>Practice (possible other): Closer monition on existence of:</p> <ul style="list-style-type: none"> • Practices or cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. <p>Cases of police harassment of members of social network groups.</p>
	<p>1.1.b. Progress with the adoption and implementation of relevant legislation</p> <p>Progress</p>	<p>Will be monitored as of this baseline in accordance to the adopted</p>	

		recommendations		
1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs				
1.2.a. Number of employees in CSO (permanent and part-time)				
		<ul style="list-style-type: none"> 7.304 fully employed persons in associations in 2012 		
1.2.b. Number of volunteers in CSOs per type of CSO / sector				
		Over 150.000 volunteers ³		
1.2.c. Quality of legislative framework				
<p><i>Equality of treatment of CSOs' employees in comparison with other employees</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> CSOs are treated in an equal manner to other employers by law and policies. (2.3.1.L1) <p>Practice:</p> <ol style="list-style-type: none"> If there are state incentive programs for employment, CSOs are treated like all other sectors. There are regular statistics on the number of employees in the non-profit sector. 	<p><i>Equality of treatment of CSOs' employees in comparison with other employees</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> Policies and legal environment do not stimulate or facilitate volunteering and employment in CSOs particularly <p>Practice:</p> <ul style="list-style-type: none"> Labour Law is rigid in terms of employees' contracting rules as it does not allow time-limited project related contracting. This makes employment in CSO sector quite difficult⁴ In 2014, public action was predicted in the area of social and humanitarian activity, maintaining and renewing of public infrastructure and the maintaining and protection of the environment and nature, in which the CSOs will have a right to participate Program "First Chance", aimed at stopping the trend of unemployment of young people was left out in 2014 as well According to data provided by SBR, 6.021 employees worked in a CSO in 2013 (15,9% of all employees in non-profit institutions). Compared to 2012 there is a drop in numbers for 1.283 employees. CSOs employees are treated in practice in discriminative way with other institutions. Prime example are banks which usually refuse to provide credit for CSO employees 	<p><i>Equality of treatment of CSOs' employees in comparison with other employees</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> No recommendations <p>Legislation (possible other):</p> <p>N/A</p> <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Introduce more state incentive programs for CSOs Introduce regular statistical analysis of the non-profit sector regarding number of employees and volunteers Advocating changes in practice with National Bank of Serbia and the Association of Serbian Banks regarding equal treatment of CSOs as other employees by banks in case of credits providing <p>Practice (possible other):</p> <p>Apart from the BCSDN's,</p> <ul style="list-style-type: none"> Seek for the changes in Labour Law so it enables easier mobilisation of the labour force in CSOs 		
<p><i>Enabling volunteering policies and laws</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. (2.3.2.L1) There are incentives and state supported programs for the development and promotion of volunteering. (2.3.2.L2) 	<p><i>Enabling volunteering policies and laws</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> The Law on Volunteering is too codifying and makes it difficult for CSOs in Serbia to engage volunteers in their work; for example the law prescribes obligatory agreements between a volunteer and an organization that engages him/her Legislation enables reimbursement for travel expenses, accommodation and food (other things as well), it is tax free (CSO treated as other legal entities) <p>Practice:</p> <ul style="list-style-type: none"> The Law is putting additional administrative burden to CSOs so that CSOs are trying to avoid these demands by creative implementation On certain other points, the Law remains unclear; for example, it 	<p><i>Enabling volunteering policies and laws</i></p> <p>Legislation (BCSDN)</p> <p>Amend or change Law on volunteering</p> <p>Legislation (possible other):</p> <p>Apart from the BCSDN's</p> <ul style="list-style-type: none"> Increase number of incentives and state supported programs for the development and promotion of volunteering. 		

³ TACSO Needs Assessment Report, December 2013, pg. 22

⁴ Ibid 1 pg10

	<p>6) There are clearly defined contractual relationships and protections covering organized volunteering. (2.3.2.L3)</p> <p>Practice (15)</p> <ol style="list-style-type: none"> 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. 2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs. 3) Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering. 	<p>introduces the division into long-term, short-term and ad hoc volunteering, but without a clear distinction between them (or clear obligations that would arise from the selection of a given form of voluntary engagement)</p> <ul style="list-style-type: none"> • Volunteer work is not recognized <p>75% of the surveyed CSOs believe that the legal regulations on stimulating the development of volunteerism and engagement of volunteers is not stimulating, while 15% do think it is stimulating.</p>	<p>Practice (BCSDN): Introduce evaluation and record of volunteer work</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
<p>1.3. National and/or local authorities have enabling policies and rules for grass-roots organisations* and/or civic initiatives.</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>Registration, informal vs. formal</p> <p>Legislation:</p> <ol style="list-style-type: none"> 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) <p>Practice:</p> <ol style="list-style-type: none"> 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) 2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2) 3) Registration is truly accessible within legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3) <p>Spontaneity</p> <p>Legislation</p> <ol style="list-style-type: none"> 1) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (1.2.1.L2) 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) 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>Practice:</p>	<p>Registration, informal vs. formal</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Registration process is voluntary, with clear and simple and decentralized procedure and possibilities for a CSO to register in only few days and on line. <p>Practice:</p> <ul style="list-style-type: none"> • The opportunity for each legal entity to form an association, foundation or other non-profit in practice leaves room for potential undiscovered conflict of interest in cases when an association is funded by a political party • Over 24,000 associations and more than 600 endowments and foundations registered. <p>Spontaneity</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Legal framework for freedom of assembly suffered no changes, peaceful assembly is guaranteed by the Constitution and regulated in detail by the Law on Public Assembly (2005) • Legal framework guaranties to everyone the right to be truth, fully and timely informed about matters of public interest and public information are obliged to respect this right. <p>Practice</p> <ul style="list-style-type: none"> • A representative example of violation of freedom of assembly during 2014 is the withholding of consent by the management of the Higher Court in Belgrade for the public gathering in the front of the "Palace of Justice" which was meant to show Belgrade's support to a global campaign "Billion stands up for justice" seeking justice for all women survivors of violence • On the other hand, authorities have not intervened or stopped spontaneous gathering participants of the international conference "Future belongs to us - LBGT rights on the road to the European Union". • Belgrade Pride Parade 2014 was successfully held. 	<p>Registration, informal vs. formal</p> <p>Legislation (BCSDN): No recommendations</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Additional attention to registering foundations, i.e. how to formulate establishing acts and define relationships between co-founders <p>Spontaneity</p> <p>Legislation:</p> <ul style="list-style-type: none"> • No recommendations <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Need for enhancing legislation that will enable spontaneous, simultaneous and counter-assemblies <p>Practice (BCSDN): Advocate for proper and consistent implementation of independent institutions, recommendations regarding freedom of assembly, by the public administration on the national and local level</p>

	1) There are no cases of police harassment of members of social network groups. (1.2.3.P4)		Practice (possible other): Seek specific monitoring if there are cases of police harassment of members of social network groups.
2. An enabling financial environment which supports sustainability of CSOs.	2.1. Easy-to-meet financial rules for CSO, which are proportionate to their turn-over and non-commercial activities		
	2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)		
	Legislation: 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) Practice: 1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2)	77% of the surveyed CSOs evaluate the rules and obligations as clear and understandable, while 21% of the CSOs give these rules bad grades. Although the prescribed financial rules, obligation of bookkeeping and accounting are evaluated as clear, a considerably smaller percentages of the surveyed CSOs (62%) claim that these rules are easy to implement.	
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).			
Financial reporting Legislation: 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) Practice: 1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2)	Financial reporting Legislation: <ul style="list-style-type: none"> Ministry of Finance adopted by-laws of Law on Accounting, regarding financial reporting of CSOs. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over. New procedures and rules underway, but without different formats of financial reports – every CSO fills in the same documentation regardless of the annual budget CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type/size of CSO) Practice: <ul style="list-style-type: none"> Around 25% CSOs registered economic activity. In practice, some difficulties exist in registering endowments due to lack of knowledge of the SBRA Economic activities Legislation: <ul style="list-style-type: none"> Associations, foundations and endowments pursuing public interest objectives may engage directly in economic activities insofar as the prescribed condition are met Practice: <ul style="list-style-type: none"> 	Financial reporting Legislation (BCSDN): <ul style="list-style-type: none"> Adoption of Guidelines for Implementation of Tax Laws and by-laws Amendment of Law on Accounting so to include at least 3 different formats according to CSOs' turn-over Legislation (possible other): Apart from suggested by BCSDN <ul style="list-style-type: none"> Seek for more information in relation if the state provides protection from interference by third parties. Look for more information in relation to sanctions for breaching legal requirements, and if they are based on applicable legislation and follow the principle of proportionality. Practice (BCSDN): Monitoring and analysis of reporting of CSOs needed, according to the Law on Accounting and Audit and adopted by-laws. Practice (possible other): Greater/establish monitoring in: <ul style="list-style-type: none"> Practices of invasive oversight to which impose burdensome reporting requirements. Application of sanctions are applied in rare/extreme cases, their proportionality and are they subject to a judicial review 	

	<p>Economic activities Legislation: 1) Legislation allows CSOs to engage in economic activities. (1.1.3.L1) 2) CSOs are allowed to receive foreign funding. (1.1.3.L2) 3) CSO are allowed to receive funding from individuals, corporations and other sources(1.1.3.L3) Practice: 1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1) 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) 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) 4) Endowments are established without major procedural difficulties and operate freely, without administrative burden or high financial cost (2.1.1.P4)</p>		<p>Economic activities Legislation (BCSDN): Change needed in relevant tax laws Legislation (possible other): Seek for more information if CSOs are: <ul style="list-style-type: none"> Allowed to receive foreign funding Allowed to receive funding from individuals, corporations and other sources Practice (BCSDN): <ul style="list-style-type: none"> Build capacity of relevant state administration on the topic, as well as CSOs who should be more aware of this opportunity Capacity building of tax administration needed in order for them to understand the specifics of CSOs Practice (possible other): <ul style="list-style-type: none"> Apart from the BCSDN's recommendations Closer monitoring of the implementation of the Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. Look into possibilities to reduce bank fees for economic activities of the CSOs Provide and implement necessary changes to enable receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. </p>
<p>2.2. Donations are stimulated with adequate legislation and regulations</p>			
<p>2.2.a. Quality and applicability/practice of the legal framework for individual and corporate giving</p>			
	<p>Incentives for individual and corporate giving Legislation: 1) The law provides tax deductions for individual and corporate donations to CSOs (2.1.2.L1) 2) There are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. (2.1.2.L2) Practice: 1) There is a functional procedure in place to claim tax deductions for individual and corporate donations. (2.1.2.P1) 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)</p>	<p>Incentives for individual and corporate giving Legislation: <ul style="list-style-type: none"> Corporations have recognized expenditures for health care, cultural, educational, scientific, humanitarian, religious, environmental protection and sport-related purposes, including contributions to the social security institutions established in compliance with the social security law, up to 5% (Law from May 2013)⁵ Donations are stimulated with adequate legislation and regulations, but there are still large steps to be taken in the field of individual philanthropy and donations from abroad Serbia legal framework does not recognize anonymous individual donations from abroad preventing development of individual philanthropy as a potential for CSOs sustainability, nor is the individual charitable giving recognized by the Law as the ground for tax deduction Financial, including tax, rules are now clearer, after adoption of new law on Accounting and bylaws, but are still not proportionate to CSOs' turn-over – every CSO fills in the same documentation regardless of the size/budget Financial (e.g. tax or in-kind) benefits are available, but are limited to definition of public interest status, which is not clearly defined, which directly influences tax system of CSOs, as only those covered by the legal framework are relieved from paying tax, and only up to the sum of 100,000 RSD. </p>	<p>Incentives for individual and corporate giving Legislation (BCSDN): <ul style="list-style-type: none"> Amend tax related laws Harmonizing definition of public interest in the laws Advocate for changes in the Corporate Profit Tax Law and Law on Property Tax Legislation (possible other): Apart from the aforementioned, also <ul style="list-style-type: none"> Seek for there are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. Practice (BCSDN): <ul style="list-style-type: none"> Practice will follow changes in the tax related laws Practice (possible other): <ul style="list-style-type: none"> Promote individual and corporate donations to be treated as tax deduction and corporate tax deductions Seek for monitoring of the procedures related to this topic CSO sector and relevant legal and tax experts recommend that the list of expenditures with humanitarian purposes should be expanded, contributions for protection of human rights, building a legal state, anti-corruption campaign, animal protection or sustainable development </p>

⁵ Ibid 1, pg 9

		<p>Practice:</p> <ul style="list-style-type: none"> Individual donations are not tax deducted; corporate tax deductions – complicated procedure; quite often, when giving donations, corporations are subject to inspections The associations which have the license and accreditation for offering social security services are at a disadvantage as far as taxation is concerned in comparison to the social security institutions because tax statements of the business companies as providers of material assistance will recognize only the expenditures to social security institutions⁶ No specific deductions for these types of organizations 	<p>will not be recognized as expenditures in tax statements of legal entities giving them, which may have a discouraging effect</p> <ul style="list-style-type: none"> Inclusion of associations as other subjects of social security is necessary Promote CSR
<p>2.3. Financial (e.g. tax or in-kind) benefits are available</p>			
<p>2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities</p>			
	<p>Tax benefits for CSOs</p> <p>Legislation:</p> <ol style="list-style-type: none"> The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. (2.1.1.L1) The law provides tax benefits for economic activities of CSOs. (2.1.1.L2) The law provides tax benefits for passive investments of CSOs. (2.1.1.L3) The law allows the establishment of and provides tax benefits for endowments. (2.1.1.L4) <p>Practice:</p> <ol style="list-style-type: none"> There is no direct or indirect (hidden) tax on grants reported (2.1.1.P1) Tax benefits for economic activities of CSOs are effective and support the operation of CSOs (2.1.1.P2) Passive investments are utilized by CSOs and no sanctions are applied in doing so. (2.1.1.P3) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost (2.1.1.P4) 	<p>Tax benefits for CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> Serbia does not stipulate any exemption from property tax on the real estate for associations, foundations and similar CSOs performing activities of public interest Profit generated by an NGO is exempt from income tax, provided that: a) income from economic activities did not exceed a given threshold of 400,000 dinars (EUR 3,500); b) earnings were not distributed to the founders, employees, members of the management board, or any affiliated person thereof; c) salaries for the members of the management board and employees do not exceed double the average salary paid by organizations engaged in the same activities in the commercial sector; d) all earned profit was used to further the objectives for which the organization was created; and e) the CSO's economic activities do not give rise to unfair competition with the private business sector, as defined by the antitrust law. (Article 45, Legal Entity Profit Tax Law)⁷ In 2012, different parafiscal taxes have been abolished, which were primarily regulated by the local governments; such are "ecological tax", "communal tax" or "branding" tax in many other municipalities. They were overburdening CSOs who are, with diminished funds, less and less able to fulfil their obligations, especially smaller, out-of-the-capital ones.⁸ <p>Practice:</p> <ul style="list-style-type: none"> No tax benefits for CSO economic activities Passive investments used only if founders allow In practice, some difficulties in registering endowments due to lack of knowledge of the SBRA There are still examples of tax administration requesting different parafiscal taxes to be paid⁹ 	<p>Tax benefits for CSOs</p> <p>Legislation (BCSDN): Amend set of tax related laws</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Practice should follow changes in the tax related laws Capacity building of tax administration needed in order for them to understand the specifics of CSOs

⁶ Ibid 1 pg 9

⁷ Ibid 1, pg 8

⁸ Ibid 1, pg 8

⁹ Ibid 1 pg8

			Practice (possible other): Same as BCSDN
2.4. Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner			
2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (this proves availability of funds)			
	<ul style="list-style-type: none"> Public funds for CSOs are not clearly planned within the state budget. Funds from line 481 (grants for CSOs) and line 472 (financing of social protection services) from state budget¹⁰ are intended to CSOs' financing. However, sport clubs, churches, public institutions, Red Cross that already has its own line defined within the budget; even individuals were financed from the same line Total funds distributed through line 481 were 70 million EUR <ul style="list-style-type: none"> 40% allocated for churches, religious communities and political parties 60% for CSOs (around 39 million EUR) <ul style="list-style-type: none"> The Ministry of Youth and Sports with 47.04%, the Ministry of Finance and Economy approved 40% the Ministry of Labour, Employment and Social Policy 5.62% Having in mind that line 481 is still not diversified it means that out of 39 million EUR, larger proportion is allocated to sports clubs and associations. 		
2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)			
<p>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</p> <p>Legislation</p> <ol style="list-style-type: none"> 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) There is a national level mechanism for distribution of public funds to CSOs. (2.2.1.L2) Public funds for CSOs are clearly planned within the state budget. (2.2.1.L3) There are clear procedures for CSO participation in all phases of the public funding cycle (2.2.1.L4) <p>Practice:</p> <ol style="list-style-type: none"> Available public funding responds to the needs of the CSO sector. (2.2.1.P1) There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. (2.2.1.P2) 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) CSO participation in the public funding cycle is transparent and meaningful. (2.2.1.P4) 	<p>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</p> <p>Legislation:</p> <ul style="list-style-type: none"> State support to CSOs is regulated by the Law on Associations, the Law on Endowments and Foundations; By-law/regulation on criteria of financing and co-financing CSOs activities from the national budget, Funds are provided only for projects/programs, but not for institutional development for CSOs. There is no unique national body/institution with mandate for distribution of public funds to CSOs. <p>Practice:</p> <ul style="list-style-type: none"> Funds allocated to associations and other CSOs as support to program and project activities from the public funds of Republic of Serbia in 2012, were in total 8,63 billion RSD on all levels of government, out of granted 9,24 billion RSD Co-financing of projects and programs allowed as part of donor help is not very widespread, either by value or by the number of co-financed projects – 1,65% of all funds in 2012 <p>Procedures and transparency of distribution of public funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> The By-law on criteria of financing and co-financing CSOs activities from the national budget prescribes that allocation is based on public 		<p>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Develop clear procedures for CSO participation in all phases of the public funding <p>Legislation (possible other):</p> <p>Apart from the BCSDN's, also</p> <ul style="list-style-type: none"> Include that public funding foresees institutional development of CSOs <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Diversify line 481 <p>Practice (possible other):</p> <p>Apart from the BCSDN's, also seek</p> <ul style="list-style-type: none"> Greater participation of CSOs in entire public funding cycle

¹⁰ Report "Annual consolidated report on budget expenditures provided to the associations and other civil society organizations from the budget of the Republic of Serbia in 2011", Office for Cooperation with Civil Society
Guidelines for EU support to civil society in enlargement countries 2014-2020 19 12 2013 11

	<p>Procedures and transparency of distribution of public funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds is transparent and legally binding. (2.2.2.L1) 2) The criteria for selection are clear and published in advance. (2.2.2.L2) 3) There are clear procedures addressing issues of conflict of interest in decision-making. (2.2.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Information relating to the procedures for funding and information on funded projects is publicly available. (2.2.2.P1) 2) State bodies follow the procedure and apply it in a harmonized way. (2.2.2.P2) 3) The application requirements are not too burdensome for CSOs. (2.2.3.P3) 4) Decisions on tenders are considered fair and conflict of interest situations are declared in advance (2.2.3.P4) 	<p>call announced by the competent authority and announced on the official website, as well as criteria, conditions, scope, method, process allocation, and the manner and process of returning funds</p> <ul style="list-style-type: none"> • Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner, according to the legal framework, in practice situation varies from case to case. It was determined that guidelines are to be adopted for non-financial support and donations from the civil society budget lines. • Legal framework does not include public funding on the basis of policy papers. Criteria is not always clear <p>Practice:</p> <ul style="list-style-type: none"> • In February 2014, the City Council of Novi Pazar reached a Decision on the program and projects chosen to be financed from the City of Novi Pazar budget, without previously announcing a public call for project proposals • Ministry for Labour, employment, veteran and social rights demanded registration confirmation issued by SBRA on its Call, published on 27 October 2014. Based on the Regulation on the means of fostering or missing part of the funding for the program in the public interest implemented by associations (October 2013) it was planned that associations will not be obligated to obtain facts about whether the association was registered with the competent organ (verification, confirmation, excerpt) when competing for funds for programs of public interest, but in the future this will be done by the competent organ under official duty. • One of the articles of the Law on Association allows for "any legal entity to found a non-governmental organization", this creates a situation of potential non-disclosed conflict of interest in cases when CSO is founded by the political party, since all CSOs can apply for funding from national or local budgets and decisions on those funds are made by people from the same parties.¹¹ <p>System for accountability, monitoring and evaluation of public funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The procedure and sanctions are prescribed by the By-law on criteria of financing and co-financing CSOs activities from the national budget • Beneficiaries are not included in programming tenders • No evaluation of achieved outputs/outcomes, no possibility of prepayments and multi-annual contracts <p>Practice:</p> <ul style="list-style-type: none"> • The achieved results of programs/projects in most cases of state-level and local organs are estimated by an overview of final reports (61.5% of the total number of responses). The basic way of overseeing the realization of projects is by submitting a financial and narrative report, while direct supervision of activities during the realization of projects, including polls for project users, is an exception rather than a rule <p>Availability of the state non-financial support</p> <p>Legislation:</p>	<p>Procedures and transparency of distribution of public funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Consistent implementation of the by-law on all levels of authority • Introduction/establishment and implementation of public funding on the basis of local and national sectorial policy papers <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Consistent implementation of the by-law on all levels of authority, monitor implementation of the by-law <p>Practice (possible other):</p> <p>In addition to the BCSDN's:</p> <ul style="list-style-type: none"> • Introduce a mechanism that will guarantee full transparency in the distribution of funding from the state in relation to the stated article of the law on Associations
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¹¹ Ibid 1, pg 6

	<p>System for accountability, monitoring and evaluation of public funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. (2.2.3.L1) 2) There are prescribed sanctions for CSOs that misuse funds which are proportional to the violation of procedure. (2.2.3.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. (2.2.3.P1) 2) Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. (2.2.3.P2) <p>Availability of the state non-financial support</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows state authorities to allocate non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs. (2.2.4.L1) 2) The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. (2.2.4.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs use non-financial state support(2.2.4.P1) 2) CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. (2.2.4.P2) 3) There are no cases of state authorities granting non-financial support only to CSOs which do not criticize its work; or of cases of depriving critical CSOs of support; or otherwise discriminating 	<ul style="list-style-type: none"> • Constitution of Serbia, the Law on public property, the Law on local self-government, the Law on local self-government financing, towns' / municipalities' decisions on the use of state-owned property, the national youth strategy are the legal base for non-financial support to CSOs but they are treated in same manner as other legal entities • The Regulation on conditions for obtaining and alienation of immovable property by direct negotiation, public property lease, public bidding procedures and collection of written bids defines procedures for providing property - space for CSOs functioning in mostly cases <p>Practice:</p> <ul style="list-style-type: none"> • When it comes to non-financial support, it is not substantial because her value is 6.7 billion dinars, and it was given by two organs: The Administrative and Professional Service for the Implementation of the Integrated Regional Development Plan of the Autonomous Province of Vojvodina and the Secretariat for Traffic of the city of Belgrade <p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The Law on Social Protection (March 2011) introduced CSOs as potential service providers, which is a novelty as compared to the previous Law, criteria for standardization and licensing need to be fulfilled first • The Law on Public Procurement (2012), which requires for transparent tender procedure in case of bidding for funding services from public sources, with criteria that not many CSOs can meet • Amendments to the Law on Health Protection included CSOs as providers for health care in the area of palliative services, but the adopted version excluded them as service providers. <p>Practice:</p> <ul style="list-style-type: none"> • CSOs are not included in all phases of the development and provision of services, having in mind that only state institutions – Centers for Social Work- are authorized to estimate if there is need for social services and which for • Ministry for Labour, Employment, Veteran and Social Rights official data states a total number of 37 licensed providers of social services, 7 of which are CSOs <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Budget lines 472 - Benefits of social protection ,424 - Specialized Services , 423-Contract services from the State Budget • Not multiyear funding available <p>Practice:</p> <ul style="list-style-type: none"> • The main problem is that CSOs are not able to get a license for providing services which entails the impossibility of being beneficiaries of public funds. • Funds allocated to CSO are not sufficient; the delays and non-compliance with the deadlines by state institutions are present 	<p>System for accountability, monitoring and evaluation of public funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Develop a regulation with clear system of accountability, monitoring and evaluation <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <p>Regular monitoring and publishing of results and effects of implemented projects</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Develop consolidated standards for all public institutions when carrying out monitoring • Introduce evaluation of effects/impact of public funds is not carried <p>Availability of the state non-financial support</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Develop a clear instructions/procedures for non-financial support • From unique register of property and adoption of unique criteria for allocation of public space <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN
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	<p>based on loyalty, political affiliation or other unlawful terms. (2.2.4.P3)</p> <p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. (3.3.1.L1) CSOs have no barriers to providing services that are not defined by law ("additional" services). (3.3.1.L2) Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. (3.3.1.L2) <p>Practice:</p> <ol style="list-style-type: none"> 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) 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) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. (3.3.1.P3) <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> The budget provides funding for various types of services which 	<p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> The Public Procurement law prescribes clear procedures and types of procedures for the funds for services distribution According to law on Social Protection: <i>The purchaser is obliged to provide the highest quality and most cost-effective provision of social services to be procured through the procurement</i> The Regulation on the means of fostering or missing part of the funding for the program in the public interest implemented by associations directs means and criteria for allocation of public fund <p>Practice:</p> <ul style="list-style-type: none"> it is often the case with calls for social services, which are favoured by the Centres for social welfare, although most of them do not meet the criteria for service providers <p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation:</p> <ul style="list-style-type: none"> Possibility for monitoring of both, spending and the quality of service providers, is prescribed by the Law on Social Protection, as well as by Regulation on licensing CSOs social service providers and Rules on the conditions and standards for the provision of social services <p>Practice:</p> <ul style="list-style-type: none"> Monitoring is performed during the project implementation, but evaluation of quality and effects/impact of services provided is not being conducted 	<p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Establishing clear criteria should improve the practiceMonitoring implementation <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Amend Law on Social protection Adopt by-laws <p>Legislation (possible other):</p> <p>Apart from the CBSDN's, also</p> <ul style="list-style-type: none"> Harmonise the law on Social protection with the Law on Public Procurement so the threshold for accessing such contracts is also accessible to the CSOs. <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Increase capacities of CSOs to perform as service providers <p>Practice (possible other):</p> <p>Apart from the BCSDN's, also</p> <ul style="list-style-type: none"> Seek for closer monitoring of licensing for social services <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Amend Laws so that multiyear funding is possible <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Provide sufficient funding to cover CSO basic costs, including overheads
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	<p>could be provided by CSOs, including multi-year funding. (3.3.2.L1)</p> <p>2) There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another contracting or grants mechanism). (3.3.2.L2)</p> <p>3) CSOs can sign long-term contracts for provision of services (3.3.2.L3)</p> <p>Practice:</p> <p>1) CSOs are recipients of funding for services. (3.3.2.P1)</p> <p>2) CSOs receive sufficient funding to cover the basic costs of the services they are contracted to provide, including proportionate institutional (overhead) costs. (3.3.2.P2)</p> <p>3) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services. (3.3.2.P3)</p> <p><i>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</i></p> <p>Legislation:</p> <p>1) There is a clear and transparent procedure through which the funding for services is distributed among providers.(3.3.3.L1)</p> <p>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)</p> <p>3) There are clear guidelines on how to ensure transparency and avoid conflict of interests. (3.3.3.L3)</p> <p>4) There is a right to appeal against competition results. (3.3.3.L4)</p> <p>Practice:</p> <p>1) Many services are contracted to CSOs. (3.3.3.P1)</p> <p>2) Competitions are considered fair and conflicts of interest are avoided. (3.3.3.P2)</p> <p>3) State officials have sufficient capacity to organize the procedures. (3.3.3.P3)</p> <p><i>Clarity of a system for accountability, monitoring and evaluation of service provision</i></p> <p>Legislation:</p> <p>1) There is legal possibility for monitoring both spending and the quality of service providers. (3.3.4.L1)</p> <p>2) There are clear quality standards and monitoring procedures for services. (3.3.4.L2)</p> <p>Practice:</p> <p>1) CSOs are not subject to excessive control. (3.3.4.P1)</p> <p>2) Monitoring is performed on a regular basis according to pre-announced procedures and criteria. (3.3.4.P2)</p> <p>3) Regular evaluation of quality and effects/impact of services provided is carried out and publicly available. (3.3.4.P3)</p>		<ul style="list-style-type: none"> • Introduce more flexibility in funding <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p><i>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Introduce social contracting <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Implementation and monitoring of implementation of legal framework <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p><i>Clarity of a system for accountability, monitoring and evaluation of service provision</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Action plan for Law implementation should be adopted <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Capacity building of CSOs <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Closer monitoring of inclusion of CSOs in social service provision
Changing relations CSOs and government			
3 Civil society and public institutions work in partnership	<p>3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes</p> <p>3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted with CSOs</p>		

<p>through dialogue and cooperation, based on willingness, trust and mutual acknowledgment around common interests</p>	<p>* in terms of:</p> <ul style="list-style-type: none"> - adequate access to information - sufficient time to comment - selection and representativeness / diversity of working groups - acknowledgement of input - degree to which input is taken into account - feedback / publication of consultation results <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"> - CSO representation in general - representation of smaller/weaker CSOs - its visibility and availability - government perception of quality of structures and mechanisms - CSOs perception of structures and mechanisms 			
	<p>CSO-government cooperation strategic document</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) There are strategic documents dealing with the state-CSO relationship and civil society development. (3.1.1.L1) 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) 3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. (3.1.1.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation. (3.1.1.P1) 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) 3) The implementation of the strategic document is monitored, evaluated and revised periodically. (3.1.1.P3) <p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation:</p>	<p>CSO-government cooperation strategic document</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Public institutions recognize the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes, which will be reflected in the National Strategy for an Enabling Environment for Civil Society Development • National Strategy for an Enabling Environment for Civil Society Development in the Republic of Serbia is not adopted yet, the process of finalization and drafting Action plan is in progress <p>Practice:</p> <ul style="list-style-type: none"> • CSOs are only involved in the phase of commenting and public debate as last stage before proposals are put to vote by the Parliament, but not when policies are created and shaped, which leaves very little room for actual impact to laws and policies drafted • SBRA prepares Report on financial data of the non-profit institutions in Serbia • Drafting National Strategy for an Enabling Environment for Civil Society Development in Serbia was done through a wide consultation process with representatives of CSOs <p>29% of the surveyed CSOs were consulted in the process of drafting strategies on the local level; 28% on strategies on the national level; 26% on specific laws; 23% on action plans on the local level; 19% on action plans on the national level; 11% on IPA programming of EU financial support and 8% on policy documents.</p> <p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The National Assembly's Rules of procedures, Government's Rules of procedures, Law on Public Administration, Law on Local Government all prescribe publicity of policy and law drafting processes • Law on Free Access to Information of Public Importance defines clear procedures for access to public information, conditions, exceptions and deadlines to be met, as well as sanctions for civil servants for breaching the legal requirements on access to public information <p>Practice:</p> <ul style="list-style-type: none"> • There are several website/portals publishing legal, strategic 	<p>16/ 100</p>	<p>CSO-government cooperation strategic document</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Adopt a strategic document/National strategy <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <p>Involve CSOs in all phases of policy shaping</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Consistent implementation of laws and by-laws <p>Legislation (possible other):</p>

	<p>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)</p> <p>2) Clear mechanisms and procedures for access to public information/documents exist. (3.2.2.L2)</p> <p>3) There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. (3.2.2.L3)</p> <p>Practice:</p> <p>1) Public institutions actively publish draft and adopted laws and 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>Legislation:</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>Practice:</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>documents and public calls (e-uprava/e-government, paragrafs, etc.)</p> <ul style="list-style-type: none"> Annual report on the implementation of the Law on Free Access to Information of Public Importance and the Law on Protection of Personal Data contains relevant data on requests for access to public information and number/reasons of violation. <p>84% of the surveyed CSOs had adequate access to information</p> <p>72% of the surveyed CSOs claim to have had enough time for giving comments</p> <p>Of the surveyed CSOs, 6% did not have their comments and suggestions taken into account at all; 3% state that all their proposals and suggestions were taken into account; 30% claim that this was the case for the majority of their proposals and suggestions; and 61% claim that just some of their proposals and suggestions were taken into account during the consultation processes on the national or local level.</p> <p>Of the surveyed CSOs, 6% did not have their comments and suggestions taken into account at all; 3% state that all their proposals and suggestions were taken into account; 30% claim that this was the case for the majority of their proposals and suggestions; and 61% claim that just some of their proposals and suggestions were taken into account during the consultation processes on the national or local level.</p> <p><i>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> There are no formal requirements / obligations for CSOs participation in different decision-making and/or advisory bodies created, nor clear guidelines on how to ensure it. The Government Rules of Procedure prescribes the mandatory public hearing; proponent is required to conduct a public hearing in preparation of a law that significantly modifies certain issues or issues of special interest to public. A certain level of cooperation has also been established with the Serbian parliament and there are examples of CSOs' Access to Plenary and Committee Sessions and Parliamentary Hearings <p>Practice:</p> <ul style="list-style-type: none"> CSOs stated that the practice of consultation with CSOs has not been developed. Calls are not being sent; not enough time is given to comment, calls are sent in later stages of development when only minimal changes can be done. Also, CSOs pointed out that feedback on the outcome of the consultation, or sent comments is not provided. <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>Legislation:</p> <ul style="list-style-type: none"> The Office for Cooperation with Civil Society was established in 2010 as national level institution with a mandate to facilitate cooperation with civil society organizations. 	<ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Develop practice of timely publishing of draft of laws <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p><i>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Consistent implementation adopted Guidelines and establish clear criteria to ensure appropriate representation of CSOs <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> Organize process of consultations in timely manner; feedback should be provided after CSOs submit proposals and comments Capacity building for state authorities, local self-government representatives and civil society organisations <p>Practice (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN
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	<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>Legislation:</p> <ol style="list-style-type: none"> 1) There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g., Unit/Office for cooperation; contact points in ministries; council). (3.1.2.L1) 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>Practice:</p> <ol style="list-style-type: none"> 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) 2) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). (3.1.2.P2) <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>Legislation:</p> <ol style="list-style-type: none"> 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) 2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. (3.2.1.L2) 3) Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work. (3.2.1.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. (3.2.1.P1) 	<ul style="list-style-type: none"> • SECO mechanism is used to involve CSOs in the IPA programming process. <p>Practice:</p> <ul style="list-style-type: none"> • Office provides support for the governmental institutions to understand and recognize the role of CSOs in decision making processes. At the same time, the Office successfully facilitates communication between two sectors in the process of defining and implementing legislative procedures and public policies. <p>83% of the surveyed CSOs are aware of the current structure and mechanisms for dialogue and cooperation with state institutions; however 57% believe that these structures only exist pro-forma.</p> <p>85% of the surveyed CSOs are aware of the current structure and mechanisms for dialogue and cooperation with local institutions; however 51% believe that these structures only exist pro-forma</p> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • Guidelines for inclusion of civil society organisations in the regulation adoption process adopted, but as a non-binding document which has not improved the practice in including CSOs in decision making processes <p>Practice:</p> <ul style="list-style-type: none"> • Adopted version of Guidelines for inclusion of civil society organisations in the regulation adoption process, suffered changes which altered its purpose and character • In 2014, National Parliament of Serbia continued its practice of adopting laws under emergency procedures, without public debate – only 41 laws were adopted after public debates, and 105 laws were adopted under urgent procedure or without holding timely and adequate public debate. 	<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>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • No recommendations <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • Introduce more than one mechanism (Office), to directly communicate with ministries and other bodies • CSOs should be involved in all phases of the process of adoption regulations <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <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>Legislation:</p> <ul style="list-style-type: none"> • Consistent compliance with the Guidelines for participation of interested public in the decision making processes on national and local level <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice:</p> <ul style="list-style-type: none"> • Involve CSOs in decision making process at early stage • Build capacity of public administration to understand importance and role of CSOs <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN
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	<p>2) CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. (3.2.1.P2)</p> <p>3) Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. (3.2.1.P3)</p> <p>4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training.(3.2.1.P4)</p> <p>5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. (3.2.1.P5)</p>		
CSOs Capacities			
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>Two out of 10 of the surveyed CSOs believe that the majority of CSOs in Serbia are managed in compliance with prescribed rules and they include consultations with the employees and volunteers</p> <p>Three out of 10 of the surveyed CSOs claim that in the majority of cases the decisions are in compliance with the prescribed rules and they include consultations with the employees and volunteers.</p> <p>81% of the surveyed CSOs state that there is, by internal acts, a defined obligation to inform their members.</p>	
4.2. CSOs are able to communicate the results of their activities to the public			
	4.2.a. External perception of importance and impact of CSOs activities.		
	4.2.a. independent survey run by TACSO	<p>The surveyed citizens have the strongest confidence in the president of the state (62%); government (54%); and the police (54%).</p> <p>The surveyed citizens have the least confidence in political parties (23%); judiciary (29%) and NGOs (30%).</p> <p>The surveyed citizens believe that the president of the state is trying the most to solve the country's problems followed by the government and police. Those perceived to be trying the least to solve the country's problems are political parties, the judiciary and NGOs</p> <p>Three fourths of the surveyed CSOs believe that CSOs are not visible enough in public, while only 2% think that they are present in public more than it is necessary. Out of those who think the CSOs' presence in the public is insufficient as many as 2/3 think that the key reason for this is an insufficient interest of the media in reporting on CSO activities, while just one third find the CSOs insufficient (or inadequate) activity in terms of increasing their</p>	

		<p>presence in the public to be the reason.</p> <p>The surveyed general population assessed that the most important topics are employment (88%); fight against corruption and safety (80%). The least important topic areas are: animal protection (50%); culture and art (58%) and ecology (62%).</p> <p>In terms of activity level in the important topics – the surveyed general population in general perceive that the CSOs are not as active in the areas perceived to be important, for example, the most important topic area has the lowest perceived activity by the CSOs and the most active area is animal protection, which is the least important topic area.</p> <p>The surveyed CSOs believe that the most important topic areas are employment (92%); fight against corruption (88%); and violence (85%). The least important topic areas are: animal protection (59%); rural development (67%); and culture and art (70%).</p> <p>The surveyed CSOs perceive CSOs to be most active in human rights at 77% and least active in rural development at 21%. Again there is an imbalance in the importance areas and level of activity.</p>		
<p>4.3. CSOs are transparent about their programme activities and financial management</p>				
<p>4.3.a. Percentage of CSOs making their (audited) financial accounts and annual reports publicly available</p>				
	<p>4.3.a independent survey run by TACSO</p>	<p>One out of three of the surveyed CSOs claim that the statute of their organisation is not accessible to the public.</p> <p>One out of three of the surveyed CSOs claim to have a rulebook and one out of three claim to have a rulebook, which is not accessible to the public.</p> <p>Surveyed CSOs believe that 64% of the organisations in the NGO sector do not publish or make publicly available their Annual Program based Statement of work.</p> <p>44% of the surveyed CSOs claim that the organisation in which they are engaged does not have an Annual Program based Statement of Work, which is accessible to the public in any way</p> <p>Surveyed CSOs believe that a majority, 66% of the sector does not publish their financial statements</p> <p>49% of the surveyed CSOs openly admit that they do not make their financial statements available to the public</p> <p>Surveyed CSOs believe that a majority, 74% of the sector does not publish their audited financial statements</p> <p>59% of the surveyed CSOs openly admit that they do not make their</p>		

		audited financial statements available to the public.		
4.4. CSOs monitor and evaluate the results and impact of their work				
4.4.a. Share of CSOs that monitor and evaluate their projects and programmes using baselines and quality indicators				
	4.4.a. independent survey run by TACSO	<p>29% of the surveyed CSOs openly claim that project assessments are done only pro forma; while 68% claim that the projects are evaluated only in order to determine the effectiveness and draw lessons for further projects.</p> <p>2 out of 10 of the surveyed CSOs use the services of an external evaluator to evaluate the realization of conducted projects</p> <p>One in seven of the surveyed CSOs, 14% state that they do not have an established system of evaluation for the realization of conducted projects</p>		
5. Effective CSOs				
5.1. CSO activities are guided by strategic long-term organisational planning				
5.1.a. Share of CSOs which have developed strategic plans including human resources development activities in order to attract and retain talent				
	5.1.a. independent survey run by TACSO	<p>1 out of 20 of the surveyed CSOs outsource an external evaluator to evaluate the performance of the employees</p> <p>Four out of 10 of the surveyed CSOs do not evaluate the performance of the employees in their organisation</p> <p>44% of the surveyed CSOs have a plan for the development of human resources available; more than one third (36%) openly admit that they do not have this plan, while one fifth (19%) state that they are currently preparing this plan. For those with a plan, one in ten (10%) of the surveyed CSOs claim to not be able to keep talented associates or attract new members; while those without one, one in four, 28% claim to not be able to attract new people or keep talented associates.</p> <p>Four fifths of the surveyed CSOs say that their organisation is successful in keeping talented associates (80%) and in attracting new members (81%)</p> <p>1 out of 10 of the surveyed CSOs use external evaluators to evaluate the implementation of the organisation's strategic plan</p> <p>Almost four out of 10 of the surveyed CSOs do not evaluate the implementation of the organisation's strategic plan</p>		
5.2. CSOs use research and other forms of evidence to underpin their activities				

5.2.a. Number of CSOs' who use adequate argumentation and analysis for achieving advocacy goals			
5.2.a. independent survey run by TACSO	<p>Almost two thirds (63%) of the surveyed CSOs that are active in public advocacy often use research results and analysis for their advocacy activities, while one third (35%) rarely use this research and results.</p> <p>Surveyed CSOs claim that the most common source of data are: 47% official data of national statistical offices, ministries; 30% various data sources; 15% conduct studies; 4% international institutions; 2% academic studies; 3% do not know and 1% order studies</p>		
5.3. CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy			
5.3.a. Share of CSOs taking part in local, national, regional and international networks			
5.3.a. independent survey run by TACSO	<p>One in two (53%) of the surveyed CSOs are not members of any international CSO network.</p> <p>Those CSOs which belong to at least one international network are active in 1.67 international CSO networks on average</p> <p>One fourth of the surveyed CSOs (23%) are not members of any national networks.</p> <p>Those CSOs which belong to at least one national network are active in 1.92 national CSO networks on average</p> <p>Two thirds (66%) of the surveyed CSO state that their organisations are not members of any local networks.</p> <p>Those CSOs which belong to at least one local network are active in 2 local CSO networks.</p> <p>67% of the surveyed CSOs have a positive attitude in regards to the efficiency of CSO networks; while 7% of CSOs state that CSO networks are of no use</p> <p>Surveyed CSOs singled out the major benefits of participating in CSO networks are the access to information and its exchange, 27%; the opportunity for exchanging experiences and knowledge, 26%, better visibility, influence and strength of organisations, 15% as well as joint activities and cooperation, 14%.</p>		
6. Financially sustainable CSOs			
6.1. Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation			
6.1.a. Percentage of CSOs that confirm that they are able to raise funds according to their strategic plans			
6.1.a. independent survey run by TACSO	<p>Surveyed CSOs believe that 65% of the organisations in the NGO sector mainly adapt to donors' priorities and collect means for other activities not in line with their strategic plan</p> <p>28% of the surveyed CSOs say that the organisations that they are</p>		

		personally engaged in mainly adapt to the donors' strategies		
6.2. CSO have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship				
6.2.a. Diversity in CSO sources of income				
	6.2.a. independent survey run by TACSO	<p>As compared with other countries encompassed by the survey, CSOs in Serbia have the largest number of (various) sources of income per CSO (2.7).</p> <p>Surveyed CSOs list the most common sources of financing are: local administration and/or regional administration (55%); members (43%); government/ministries/state institutions (35%); citizens (33%); other FOREIGN resources (29%); private companies (29%); EU funds (23%); and public companies (21%).</p>		