

DG ENLARGEMENT
GUIDELINES FOR EU SUPPORT TO CIVIL SOCIETY IN ENLARGEMENT COUNTRIES, 2014-2020
MONITORING AND EVALUATION AND PROPOSED RESULTS FRAMEWORK

KOSOVO COUNTRY TARGETS FOR THE PERIOD 2014 - 2020

1st draft following the:

Mid-scale workshop I – Conducive Environment (held in Prishtina on 23rd of February 2014)

Mid-scale workshop II – CSO Capacities (held in Prishtina on 27th of February 2014)

Notes for online consultation process

In 2013, the European Commission has adopted “The EU Guidelines for support to civil society in enlargement countries 2014-2020”. This is a document setting the strategic framework for EU support to the civil society sector in enlargement countries and focuses on conducive environment and CSO capacities.

In order to measure the progress at country level as well as across the enlargement region, the European Commission has developed also a set of objectives, results and indicators for these guidelines. The indicators will be measured at yearly basis, with participation of civil society sector in each of the countries. Apart measuring the level of implementation of the Guidelines, this will serve also as an input to the annual Progress Reports for respective countries.

This online consultation is part of the process of setting targets at country level, aiming to address specificities of each of the countries. For doing this, regional benchmarks were set for each of the indicators. The regional benchmarks are standards or reference points which represent “quantitative targets which can be achieved by the best in optimal conditions”. To be more specific on the steps towards achieving the benchmarks, mid-term targets represent a mid-term goal towards achieving benchmarks.

During two mid-scale workshops organized in Prishtina, with participation of selected representatives from civil society, government and European Union Office in Kosovo, initial targets have been set for 2017 and 2020. In addition, the participants identified baseline values which are available and those who are missing, thus need to be gathered through a new baseline research to be conducted during 2015.

You are invited to provide your comments and proposals for the initial targets set during the mid-scale workshops (in the two last columns of the following table “Mid-term target 2017” and “National target 2020”), as well as additional comments on any potential baseline which was not identified during these workshops (column “Other baseline” of the following table).

Note that the first four columns (“Indicator”, “MoV – means of verification”, “Benchmarks” and “Baseline IPSOS 2013”) are not open for comments, as they are set at the regional level and serve as a direction for country level targets.

Please comment directly on the document, through inserting comments on the specific text/value you want to comment using track changes.

CONDUCTIVE ENVIRONMENT							Additional comments
Indicator	MoV	Benchmark	Available baseline 2013	New baseline 2015	Mid-term target 2017	National target 2020	
1.1.a. Quality assessment of existing legislation and policy framework (on the right of expression, right of association and right of assembly)	1.1.a. and 1.1.b. BCSDN	1.1.a. Continuous comparative monitoring and analysing of legislation and policy framework is in place, 90 % of gaps in national legislation and policy framework are identified and addressed.	1.1.a.1. N/A 1.1.a.2. N/A	1.1.a.1. N/A. Note: Additional research and participatory workshop should decide which are the gaps in the national legislation and which are the priority areas among these gaps in Kosovo 1.1.a.2. N/A	1.1.a.1. 60 % gaps in national legislation and policy framework are identified and addressed. 1.1.a.2. 80% of priority gaps in national legislation and policy framework are identified and addressed	1.1.a.1. 80 % of gaps in national legislation and policy framework are identified and addressed. 1.1.a.2. 100% of priority gaps in national legislation and policy framework are identified and addressed	
1.1.b. Progress with the adoption and implementation of relevant legislation (on the right of expression, right of association and right of assembly)		1.1.b. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and no-cost registration of CSOs	1.1.b.1. - Freedom of speech is explicitly guaranteed by Constitution and restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law	1.1.b.1. N/A	1.1.b. - Freedom of expression, assembly and association is explicitly guaranteed in legislation Note: To refer also to the Article 8 of the European Charter on	1.1.b. - Freedom of expression is explicitly guaranteed in legislation	

			<p>and standards. (MM Kosovo report or traffic lights doc as reference)</p> <p>1.1.b.2. Legislation requires only prior notification (and authorization) for exercising freedom of assembly (MM Kosovo report or traffic lights doc as reference)</p> <p>1.1.b.3. Registration of NGOs needs 60 days; Costs: free (MM Kosovo report or traffic lights doc as reference)</p>	<p>1.1.b.2. N/A</p> <p>1.1.b.3. N/A</p>	<p>Human Rights and Standards of the Venice Commission on these areas</p> <p>1.1.b.2. Legislation requires only prior notification (and not authorization) for exercising freedom of assembly</p> <p>1.1.b.3. Registration of NGOs needs 30 days, costs: free</p>	<p>1.1.b.2. legislation requires only prior notification (and not authorization) for exercising freedom of assembly</p> <p>1.1.b.3. maximum 15 days needed for registration of CSOs, the registration is free</p>	
<p>1.2.a. Number of employees in CSO (permanent and part-time)</p> <p>1.2.b. Number of volunteers in CSOs per type of CSO /</p>	<p>1.2.a., 1.2.b. and 1.2.c. BCSDN</p>	<p>1.2.a. 5,4 % of total workforce is employed in CSO sector (EU average)</p> <p>1.2.b. The contribution of volunteers to GDP is</p>	<p>1.2.a. N/A</p> <p>1.2.b. N/A</p>	<p>1.2.a. % of total workforce (full-time and part time) is employed in CSO sector (Kosovo Agency of Statistics & Kosovo Tax Administration)</p> <p>1.2.b. The contribution of</p>	<p>1.2.a. % of total workforce is employed in CSO</p> <p>1.2.b. The contribution of volunteers to GDP</p>	<p>1.2.a. total workforce is employed in CSO sector is regularly and properly recorded and published (full-time, part-time, service contracts)</p> <p>1.2.b. The contribution of volunteers to GDP is %</p> <p>Note: This target is impossible</p>	

<p>sector</p> <p>1.2.c. Quality of legislative framework (on volunteering and employment)</p>		<p>1,3 % (EU average)</p> <p>1.2.c. - Labour legislative framework (including active employment policy) is not discriminative towards CSOs¹;</p> <p>- Legislative framework is stimulative towards promotion of volunteering</p>	<p>1.2.c.1. There are no discriminative articles for CSOs in labour legislation</p> <p>CSOs are not included in employment policies equally with other sectors (MM Kosovo report or traffic lights doc as reference)</p> <p>1.2.c.2. - Legislation does not enable tax-free reimbursement of travel expenses and per diems to volunteers, while there is no official recognition of the volunteer work (MM Kosovo report)</p> <p>- Perception of CSOs that legislative framework is</p>	<p>volunteers to GDP is ___ %</p> <p>1.2.c.1. N/A</p> <p>1.2.c.2. - Perception of CSOs that legislative framework is stimulative towards promotion of volunteering (___ %)</p>	<p>is ___ %</p> <p>1.2.c.1. There are no discriminative articles for CSOs in labour legislation and CSOs are included in employment policies equally with other sectors</p> <p>1.2.c.2. - Definition and establishment of the policy approach on stimulation volunteering, as per the Government Strategy for cooperation with civil society</p> <p>i.e. Legislation enables tax reimbursement of</p>	<p>to be generated in Kosovo until a system of evidence and taxation of volunteers is in place</p> <p>1.2.c.1. No discriminative articles for CSOs in labour legislation (including active employment policy)</p> <p>1.2.c.2. - Legislation enables tax-free reimbursement of travel expenses and per diems to volunteers, as well as official recognition of the volunteer work</p> <p>- Perception of CSOs that legislative framework is stimulative</p>	
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¹ While labour law as such probably is not discriminative (= does not put CSOs as employers in a different position as other employers. e.g. with different conditions or demands), this may happen with other labour connected legislation and its implementation, especially active employment policy. Labour legislation would be discriminative, if, for example, subsidy for employment of people registered as unemployed would be available only for public institutions and/or business sector and not for CSOs.

			stimulative towards promotion of volunteering (KCSF CSI 5.9% & MM Kosovo Report)		travel expenses and per diems/income to volunteers, as well as official recognition of the volunteer work	towards promotion of volunteering (30%)	
1.3.a. Quality of the enabling environment for grass-roots organisations and/or civic initiatives	1.3.a. BCSDN	1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support	1.3.a.1. Legislation recognizes and enables existence and functioning of grass-roots (MM Kosovo Report or traffic lights doc as reference)	1.3.a. N/A 1.3.a.2. Grass-roots and unregistered organizations are part of programs on civil society development	1.3.a.1. Legislation recognizes and enables existence and functioning of grass-roots 1.3.a.2. Grass-roots and unregistered initiatives are part of programs on civil society development	1.3.a.1. Legislation recognizes and enables existence and functioning of grass-roots 1.3.a.2. Grass-roots and unregistered initiatives are part of programs on civil society development 1.3.a.3. 3% of public funds to CSOs are awarded to unregistered initiatives	
2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)	2.1.a. 2.1.b. BCSDN	2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public	2.1.a. - 46.1% assess reporting rules as in line with the specifics of work of CSOs (KCSF CSI)	2.1.a. ___% of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable	2.1.a. 30% of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable	2.1.a. 50% of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers) (target to be reviewed	

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).		officers) 2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)	2.1.b. Financial, including tax, rules are not clear, understandable and proportionate to CSOs' turn-over (MM Kosovo report or traffic lights doc as reference)	financial public officers) 2.1.b. N/A	financial public officers) 2.1.b. Financial, including tax, rules are stable, clear, with at least 3 different formats according to CSOs' turn-over	after baseline) 2.1.b. Financial, including tax, rules are stable, clear, with at least 3 different formats according to CSOs' turn-over	
2.2.a. Quality and applicability/practice of the legal framework for individual and corporate giving	2.2.a. BCSDN	2.2.a Legislation provides for stimulating tax incentives for corporate and individual giving: - tax relief in the amount of 5 % of taxable income for corporations, - tax relief in the amount of 10 % of taxable income for individual persons	2.2.a. - 5% of corporate and personal taxable income can be deducted for donations on certain fields (KCSF CSI & MM Kosovo Report or traffic lights doc as reference) Note: In Kosovo, definition of public benefit purposes for which tax relief is allowed is not harmonized in relevant laws	2.,2.a N/A	2.2.a.1. tax relief in the amount of 5 % of taxable income for corporations, 2.2.a.2. tax relief in the amount of 10% of taxable income for individual persons 2.2.a.3. List of public benefit activities is harmonized in fiscal legislation, according to the basic NGO Law 2.2.a.4. 50% of CSOs receiving corporate or individual donations perceive the tax	2.2.a.1. tax relief in the amount of 10 % of taxable income for corporations, 2.2.a.2. tax relief in the amount of 20 % of taxable income for individual persons 2.2.a.3. List of public benefit activities is harmonized in fiscal legislation, according to the basic NGO Law 2.2.a.4. 80% of CSOs receiving corporate or individual donations perceive the tax deduction procedure as effective and not burdensome	

					deduction procedure as effective and not burdensome		
2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities	2.3.a. BCSDN	2.3.a. Income from CSOs mission-related economic activity ² , is tax free.	2.3.a. Income from CSOs mission-related economic activity (for public benefit organizations only) is tax free up to "a reasonable level of income" (KCSF CSI & MM Kosovo Report or traffic lights doc as reference)	2.3.a.	2.3.a. Income from CSOs mission-related economic activity is tax free, without any threshold and for applicable to all NGOs	2.3.a. Income from CSOs mission-related economic activity is tax free, without any threshold and for applicable to all NGOs	
2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (this proves availability of funds)	2.4.a. and 2.4.b. BCSDN	2.4.a. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for	2.4.a. 20% of sources for civil society come from the state budget (local and central) (KCSF CSI) Note: In Kosovo no data can be obtained on the amount of public funding for CSOs	2.4.a.1. Amount of public funds disbursed to CSOs on annual basis	2.4.a.1. Records and published records on disbursed funds <i>Yearly increase of 15%, after the baseline is available</i>	2.4.a.1. Records and published records on disbursed funds <i>Yearly increase of 15%, after the baseline is available</i>	

² Mission-related economic activity is economic activity, implemented by CSO, which is directly connected to CSO's mission and the income from it is solely used for the realization of such mission.

<p>2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)</p>		<p>implementation</p> <p>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programming of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</p>	<p>2.4.b. Current legal framework includes: public funding is not based on any public policy; no specific procedures or mechanisms for state funds to CSOs; beneficiaries are not included in programming tenders; funding is not predictable and cannot be identified in the state budget; criteria are rarely clear; decisions to fund, amounts and beneficiaries are not always public; Games of Chance</p>	<p>2.4.a.2. Perception of CSO that state funding on important issues/topics identified by CSOs is sufficient (%)</p>	<p>2.4.a.2. 50% of CSO perceive as sufficient the state funding on important issues/topics identified by CSOs through a participatory and transparent process</p> <p>2.4.b.1. Legal framework for public funding includes:</p> <ul style="list-style-type: none"> - specific procedures and mechanisms on state funds for CSOs; - predictable, consistent and clearly planned funds for CSOs; - transparent participation of beneficiaries in programming of the tenders/CfP, - clear criteria published in advance, - deadlines for 	<p>2.4.a.2. 70% of CSO perceive as sufficient the state funding on important issues/topics identified by CSOs through a participatory and transparent process</p> <p>2.4.b.1. Legal framework for public funding includes:</p> <ul style="list-style-type: none"> - specific procedures and mechanisms on state funds for CSOs; - predictable, consistent and clearly planned funds for CSOs; - transparent participation of beneficiaries in programming of the tenders, - clear criteria published in advance, - deadlines for decision, - merit decision with arguments, - transparency of the entire process, including awarded amounts, 	
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			<p>could be a source of funding but this legal opportunity is not utilized, no specific requirements and procedures for monitoring exist; no evaluation of achieved outputs/outcomes, no co-financing for EU funds for CSOs. (KCSF CSI & MM Kosovo Report or traffic lights doc as reference)</p>		<p>decision, - merit decision by commissions where CSOs are included and accompanied with arguments, - transparency of the entire process, including awarded amounts, beneficiaries and projects; - systematic and proportionate monitoring of the awarded grants; - proportionate and prescribed sanctions for CSOs that misuse funds; -evaluation of achieved outputs and outcomes on the project and program level, - possibility of prepayments and multi-annual contracts.</p> <p>2.4.b.2. 50% of the state funds for CSOs are</p>	<p>beneficiaries and projects; - systematic and proportionate monitoring of the awarded grants; - proportionate and prescribed sanctions for CSOs that misuse funds; -evaluation of achieved outputs and outcomes on the project and program level, - possibility of prepayments and multi-annual contracts.</p> <p>2.4.b.2. 80% of the state funds for CSOs are disbursed based on the</p>	
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					disbursed based on the above legal requirements.	above legal requirements.	
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Indicator	MoV	Benchmark	Other baseline 2013	New baseline 2015	Mid-term target 2017	National target 2020	Additional comments
3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted with CSOs * in terms of: - adequate access to information - sufficient time to comment - selection and representativeness / diversity of working groups - acknowledgement of input - degree to which input is taken into account - feedback / publication of consultation results	3.1.a. and 3.1.b BCSDN	3.1.a. 80 % of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs	3.1.a. - 5.1% have unlimited access to information; 36.7% had adequate access to information - 29.3% have been frequently invited to public consultations; - 3.1% had a high level of influence; 29.9% had a significant level of influence; (KCSF CSI) - 4.9% of CSOs think that public institutions invite all interested CSOs on a routine basis - 11.1% of CSOs think that CSOs are given suitable info	3.1.a. CSOs perception on sufficient time to comment (%) CSOs perception on the existence of mechanisms and fairness of selection and representatives	3.1.a. 40% of laws/ bylaws, strategies and policy reforms effectively consulted with CSOs 80% of vital/important laws/bylaws/ strategies effectively consulted with CSOs 50% of CSOs perceive they have sufficient time to comment 50% of CSOs perceive that civil society representatives are fairly selected	3.1.a. 70 % of laws/ bylaws, strategies and policy reforms effectively ³ consulted with CSOs 100% of vital/important laws/bylaws/ strategies effectively consulted with CSOs 80% of CSOs perceive they have sufficient time to comment 80% of CSOs perceive that civil society representatives are fairly selected	

³ For the purpose of Guidelines and monitoring effective consultations are those when minimum standards of consultations, as follows, are respected:

1. there is a legal obligation to publish draft laws on the Internet and all drafts are regularly published,
2. sufficient time to comment: minimum 15 working days,
3. if there is a working group or other advisory body established for the preparation of specific draft, the working group members represent various stakeholders and criteria for appointment of the representatives are transparent, open, inclusive and known in advance,
4. there is an obligation to publish a feedback report with a summary of consultation process, list of involved stakeholders, summary of received comments/proposals, their impact on the draft law and justification of rejected comments/proposals.

<p>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 		<p>3.1.b. Mechanisms for dialogue are clear, open, accessible and efficient (issues are resolved in timely manner) on governmental and ministerial level</p>	<p>over the content of documents to be consulted</p> <ul style="list-style-type: none"> - 2.7% of CSOs think that written feedback on the results of consultation is published; - 5.9% had almost a full level of influence, 64.7% a partial influence (MM Matrix 2014) <p>3.1.b</p> <ul style="list-style-type: none"> - A Joint Council for Implementation of the Strategy is established - Representation of civil society is with “+1 formula” - Selection of CSO 	<p>3.1.b</p> <ul style="list-style-type: none"> - CSO perception with the quality of work of the structures and mechanisms (%) - Government perception with the quality of work of 	<p>Note: The scope of documents to be consulted shall include Local level, Government, Assembly and Independent Institutions</p> <p>3.1.b.</p> <ul style="list-style-type: none"> - There is designated body as defined by this document. <p>- 50% of CSOs are satisfied with the</p>	<p>3.1.b.</p> <ul style="list-style-type: none"> - There is a designated body⁴, as defined by this document. <p>- 80% of CSOs are satisfied with the quality of work of</p>	
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⁴ For the purpose of Guidelines and monitoring the existence of a designated body for cooperation can be acknowledged if:

1. there is an equal representativeness of Governmental/public and CSO sector,
2. criteria for appointment of CSO representatives are transparent, open, inclusive and known in advance,
3. among CSO representatives, different types of CSOs are represented (according to the type, scope, missions of the CSO sector in the respective country)
4. The work of the body is open and transparent: there is a designated web-page, on which all documents and minutes of meetings are published, CSOs and other interested can send different proposals for discussion at the body's session and they receive feedback after the respective session,
5. The body meets regularly (at least 3 times per year) and discusses current issues.

In the case of ministerial contact point established, above criteria do not apply. The contact point may be acknowledged if:

1. the contact point is published on the ministerial web-page,
2. CSOs can access the contact point through various communication mechanisms (email, phone, etc.),
3. the contact point is actively engaged in solving proposals and issues raised by CSOs (there is a reaction and further action upon CSOs' proposals/issues raised),
4. the contact point provides feedback on the proposals and issues raised by CSOs
5. the existence of a contact point doesn't prevent other civil servants/units to cooperate with CSOs in specific issues within their scope of work.

<ul style="list-style-type: none"> - representation of smaller/weaker CSOs - its visibility and availability - government perception of quality of structures and mechanisms - CSOs perception of structures and mechanisms 			<p>representatives is based on an open and transparent process</p> <ul style="list-style-type: none"> - The work of the body is open and transparent - The Council meets 4 times a year <p>- There are no designated contact points at the ministries for cooperation with CSOs</p> <p>- There are no structures/bodies for cooperation with CSOs at local level (MM Matrix 2014)</p>	<p>the structures and mechanisms (%)</p>	<p>quality of work of the structures and mechanisms</p> <ul style="list-style-type: none"> - 50% of the relevant government representatives are satisfied with the quality of work of the structures and mechanisms - There are 50% of ministries with designated and effective/functional contact points. - There are 50% of municipalities with designated and effective/functional contact points. - There are 100% of Parliamentary Committees with designated and effective/functional contact points. 	<p>the structures and mechanisms</p> <ul style="list-style-type: none"> - 80% of the relevant government representatives are satisfied with the quality of work of the structures and mechanisms - There are 80% of ministries with designated and effective/functional contact points. - There are 80% of municipalities with designated and effective/functional contact points. - There are 100% of Parliamentary Committees with designated and effective/functional contact points. 	
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CSO CAPACITIES							
Indicator	MoV	Benchmark	Other baseline 2013	New baseline 2015	Mid-term target 2017	National target 2020	Additional comments
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 Resource Center with TACSO support	4.1.a. 80 % of CSOs regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)	4.1.a. - 18.9 % of CSOs have published documents (statutes, codes of conduct etc.) in their website; - 31.1% have published their leading bodies in their website (Board/Assembly) (KCSF CSI) - 68% of CSOs claim that they publish their statute and 41% claim to publish it on their website (IPSOS report) - 29% claim they have published their Code of Conduct, 15% claim to have it, but it is not accessible to the public (IPSOS report)	4.1.a. N/A (if website is the main source of “publishing”) Note: If a CSO has a website, governance structure and internal documents shall be published in the website. If a CSO does not have a website, its internal documents should be accessible to all interested parties	4.1.a.1. 40% of CSOs regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.) in their websites or social network pages 4.1.a.2. 70% of CSOs declare that their internal documents are accessible to the public	4.1.a.1. 70 % of CSOs regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.) in their websites or social network pages 4.1.a.2. 90% of CSOs declare that their internal documents are accessible to the public	

4.2.a. External perception of importance and impact of CSOs activities.	4.2.a. independent survey run by Resource Center with TACSO support	4.2.a. 70 % of respondents can list at least 10 positive CSO achievements	4.2.a. N/A	4.2.a. __% of respondents can list at least 10 positive CSO achievements	4.2.a.1. 25% of respondents can list at least 10 positive CSO achievements - 60% of respondents can list at least 5 positive CSO achievements	4.2.a. 50% of respondents can list at least 10 positive CSO achievements 80% of respondents can list at least 5 positive CSO achievements	
4.3.a. Percentage of CSOs making their (audited) financial accounts and annual reports publicly available	4.3.a independent survey run by Resource Center with TACSO support	4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available	4.3.a. -17% of CSOs publish their financial reports in website; 20.8% their annual reports (KCSF CSI) -57% claim to publish their financial statements on their website; 52% claim to publish audited reports on their website (IPSOS report)	4.3.a.N/A (if website is the main source of “publishing”)	4.3.a.1. 30% of CSOs make their (audited) financial accounts and annual reports publicly available in their websites or social network pages 4.3.a.2. 50% of CSOs declare that their (audited) financial accounts and annual reports are accessible to the public	4.3.a.1. 60% of CSOs make their (audited) financial accounts and annual reports publicly available in their websites or social network pages 4.3.a.2. 70% of CSOs declare that their (audited) financial accounts and annual reports are accessible to the public	
4.4.a. Share of CSOs that monitor and evaluate their projects and	4.4.a. independent survey run by Resource	4.4.a. 80 % of public benefit CSOs (public benefit status/implementing	4.4.a N/A	4.4.a. % of public benefit CSOs (public benefit status/implementi	4.4.a.1. 60% of public benefit CSOs (public benefit	4.4.a.1. 80% of public benefit CSOs (public benefit status/implementin	

programmes using baselines and quality indicators	Center with TACSO support	activities in public benefit) ⁵ monitor and evaluate their projects and programmes using baselines and quality indicators		ng activities in public benefit) monitor and evaluate their projects and programmes using baselines and quality indicators	<p>status/implementing activities in public benefit) monitor and evaluate their <u>projects and/or programmes</u> using baselines and quality indicators</p> <p>4.4.a.2. 30% of public benefit CSOs (public benefit status/implementing activities in public benefit) monitor and evaluate their <u>strategies and/or organizations</u> using baselines and quality indicators</p> <p>Note: those organizations which work in the public benefit and have at least 1 permanent staff</p>	g activities in public benefit) monitor and evaluate their <u>projects and/or programmes</u> using baselines and quality indicators	
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⁵ For the purpose of Guidelines and monitoring we used broader definition of public benefit organizations: not only those with officially recognized status (by the law or administrative decision), but also those that perceive themselves as active in public interest (they are active in one of the public interest fields, their services are not membership based), but cannot from different reasons gain the public benefit status (e.g. there is no legal basis for their legal type of CSO to gain such status).

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 Resource Center with TACSO support	5.1.a. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent	5.1.a. CSOs that declare to plan their work for: -8% more than 2 years; -23.23% for 1-2 years; -53.54% for 6-12 months; -15.15% less than 6 months (KCSF CSI)	5.1.a. __% of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent	5.1.a. 25% of professional CSOs (with at least 1 employee) develop strategic plans (more than 2 years), including human resources development activities, in order to attract and retain talent	5.1.a. 50% of professional CSOs (with at least 1 employee) develop strategic plans (more than 2 years), including human resources development activities, in order to attract and retain talent	
5.2.a. Number of CSOs' who use adequate argumentation and analysis for achieving advocacy goals	5.2.a. independent survey run by Resource Center with TACSO support	5.2.a. 80 % of advocacy CSOs use adequate argumentation and analysis for achieving advocacy goals	5.2.a. CSOs that declare to use for their advocacy: - 75% use research and analysis (44% very often) - 43% use official data, -22% use their own research; -16% use studies from international institutions; -10% use academic studies; -1% order studies.	5.2.a. __% of advocacy CSOs use adequate argumentation and analysis for achieving advocacy goals	5.2.a. 70% of advocacy CSOs use adequate argumentation and analysis for achieving advocacy goals	5.2.a. 90% of advocacy CSOs use adequate argumentation and analysis for achieving advocacy goals	

5.3.a. Share of CSOs taking part in local, national, regional and international networks	5.3.a. independent survey run by Resource Center with TACSO support	5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network	5.3.a. 65% of CSOs declare that they are part of at least 1 local network 63% of CSOs declare that they are part of at least 1 national network 52% of CSOs declare that they are part of at least 1 international network (IPSOS report)	5.3.a. % of CSOs are taking part in at least 1 local, national, regional or international network Note: networks include also non-formal/ unregistered coalitions, which means a continuous and regular partnership between more than 3 organizations	5.3.a. 80% of CSOs are taking part in at least 1 local or national network 40% of CSOs are taking part in at least 1 regional network 15% of CSOs are taking part in at least 1 international network	5.3.a. 90% of CSOs are taking part in at least 1 local or national network 60% of CSOs are taking part in at least 1 regional network 30% of CSOs are taking part in at least 1 international network	
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 Resource Center with TACSO support	6.1.a. 80 % of CSOs are able to fundraise at least 70 % of their strategic plan	6.1.a.	6.1.a. % of CSOs are able to fundraise at least 70 % of their strategic plan	6.1.a. 50% of CSOs are able to fundraise at least 70 % of their strategic plan Note: those organizations which have at least 1 permanent staff	6.1.a. 70% of CSOs are able to fundraise at least 70 % of their strategic plan	
6.2.a. Diversity in CSO sources of income	6.2.a. independent survey run by Resource Center with TACSO support	6.2.a. Sources of Income of 80 % of CSOs are derived from: one third public funding, one third economic activities and one third donations, including membership fees.	6.2.a.	6.2.a. % of CSOs that have less than ½ of their funds from one source of income % of CSOs that	6.2.a. 20% of CSOs that have less than ½ of their funds from one source of income 50% of CSOs that	6.2.a. 40% of CSOs that have less than ½ of their funds from one source of income 70% of CSOs that have less than 1/3	

				<p>have less than 1/3 of their funds from one single donor</p> <p>Note: Source of income means the category of funding, such as foreign funding, state funding, membership fees, etc.</p>	<p>have less than 1/3 of their funds from one single donor</p>	<p>of their funds from one single donor</p> <p><u>Alternative target:</u> By 2020, the sources of funding for civil society in general are as follows:</p> <ul style="list-style-type: none"> - 50% foreign donors (private/state) - 30% domestic state institutions - 7% private companies & individuals - 5% membership - 8% sales/services (economic activity) 	
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Footnotes:

1. The meaning of “addressed” is that the particular gap in legislation is identified by any of the parties, recognized by the competent institutions and formal policy/legislative process is initiated.