

Serbia

Synthesis of the monitoring year 1 brief

COMPONENT 1: CONDUCTIVE ENVIRONMENT

Objective 1: An enabling legal and policy environment for the exercise of the rights of freedom, expression, assembly and association

Result 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

	The Law on Associations (2009) and The Law on Endowments and Foundations (2010) implemented with no difficulties are considered to be modern laws that provide a framework for CSO work. 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
	The registration process is voluntary with clear, simple, decentralised procedures and possibilities for CSOs to register online in only a few days. Over 24,000 associations and more than 600 endowments and foundations registered
	Networking is allowed by the law and supported through a variety of policies and programmes.
	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)
	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.
	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...
	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)
	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". The Belgrade Pride Parade 2014 was successfully held
	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. 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.
	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
	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

Result: 1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs

	According to data available, there were 7,304 fully employed persons in associations in 2012.
	There were over 150,000 volunteers.
	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.
	Policies and legal environment do not stimulate or facilitate volunteering and employment in CSOs particularly 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
	Labour Law is rigid in terms of employee contracting rules, as it does not allow time-limited, projects related contracting. This makes employment in the CSO sector quite difficult. 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.
	Program “First Chance”, aimed at stopping the trend of unemployment of young people was left out in 2014 as well
	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
	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. The law puts an additional administrative burden on CSOs so that CSOs try to avoid the demands by creative implementation and volunteer work is not recognized
	Legislation enables reimbursement for travel expenses, accommodation and food (other things as well), it is tax free (CSO treated as other legal entities)
	On certain other points, the Law remains unclear; for example, it 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)

Result 1.3. National and/or local authorities have enabling policies and rules for grassroots organisations*.

	The registration process is voluntary with clear, simple, decentralised procedures and possibilities for CSOs to register online in only a few days. 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.
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	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)
	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 - LGBT rights on the road to the European Union”. The Belgrade Pride Parade 2014 was successfully held.
	The legal framework guaranties to everyone the right to be truthfully and timely informed about matters of public interest and public information and it guarantees respect of this right.

Objective: 2. An enabling financial environment, which supports the sustainability of CSOs.

Result: 2.1. Easy-to-meet financial rules for CSO, which are proportionate to their turnover and non-commercial activities

	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
	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)
	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. 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...
	Associations, foundations and endowments pursuing public interest objectives may engage directly in economic activities insofar as prescribed conditions are met. Around 25% CSOs registered economic activity. In practice, some difficulties exist in registering endowments due to lack of knowledge of the SBRA

Result: 2.2. Donations are stimulated with adequate legislation and regulations

	Corporations have recognised 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 five percent (May 2013).
	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.
	Individual donations are not tax deducted; corporate tax deductions – complicated procedure; quite often, when giving donations, corporations are subject to inspections
	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 social security institutions. Tax statements of business companies as providers of material assistance will recognise only the expenditures to social security institutions. No specific deductions for these types of organisations exist.

Result: 2.3. Financial (e.g. tax or in-kind) benefits are available

	Serbia does not stipulate any exemption from property tax on the real estate of associations, foundations and similar CSOs performing activities of public interest. No tax benefits for CSO economic activities
	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) ¹
	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. ² There are still examples of tax administration requesting different parafiscal taxes to be paid ³
	Passive investments are used only if founders allow. In practice, there are some difficulties in registering endowments due to a lack of knowledge of the SBRA.

Result 2.4.: Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner

	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 budget ⁴ are intended to CSOs' financing. However, sport clubs, churches, public institutions, Red Cross that already has its own line defined within the budget

¹ Ibid 1, pg 8

² Ibid 1, pg 8

³ Ibid 1 pg8

⁴ 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

	<p>Total funds distributed through line 481 were 70 million EUR</p> <ul style="list-style-type: none"> -40% allocated for churches, religious communities and political parties -60% for CSOs (around 39 million EUR) -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% <p>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.</p>
	<p>State support to CSOs is regulated by the Law on Associations, the Law on Endowments and Foundations and bylaws and regulations on criteria for financing and co-financing CSOs activities in the national budget.</p>
	<p>Funds are provided only for projects and programmes, but not for the institutional development of CSOs. There is no unique national body or institution with a mandate for distribution of public funds to CSOs.</p>
	<p>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.</p>
	<p>The Bylaw on Criteria of Financing and Co-financing CSO Activities from the national budget prescribes that allocation of funds is based on public calls announced by the competent authority on the official web site, and on criteria, conditions, scope, methods, process allocation, and the manner and process of returning the funds as well as the procedures and sanctions for criteria on financing and co-financing. 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>
	<p>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.</p>
	<p>Legal framework does not include public funding on the basis of policy papers. Criteria is not always clear.</p>
	<p>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</p>
	<p>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.</p>
	<p>The Law on Association allows for "any legal entity to found a non-governmental organisation". This creates a situation of potential non-disclosed conflict of interest in cases when a CSO is founded by a 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.</p>
	<p>Beneficiaries are not included in programming tenders.</p>
	<p>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. No evaluation of achieved outputs/outcomes, no possibility of prepayments and multi-annual contracts</p>

	The Constitution of Serbia, the Law on Public Property, the Law on Local Self-Government, the Law on Local Self-Government Financing, towns' and municipalities' decisions on the use of state-owned property, the National Youth Strategy are the legal bases 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
	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
	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. 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 Law on Public Procurement (2012) requires a transparent tender procedure when bidding for funding services from public sources with criteria that many CSOs cannot meet. CSOs are not included in all phases of the development and provision of services. Only state institutions, Centres for Social Work, are authorised to estimate if there is a need for social services. 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
	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.
	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
	Budget lines 472 - Benefits of social protection ,424 - Specialized Services , 423-Contract services from the State Budget but there is no multiyear funding available.
	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
	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
	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. Monitoring is performed during project implementation, but evaluation of quality, effects and the impacts of services provided is not being conducted.

Changing relations, CSOs and government

Objective 3: Civil society and public institutions work in partnership through dialogue and cooperation based on willingness, trust and mutual acknowledgment around common interests

Result: 3.1. Public institutions recognise the importance of CSOs in improving good governance through CSO inclusion in decision-making processes

	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. CSOs are only involved in the phase of
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	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
	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 Drafting National Strategy for an Enabling Environment for Civil Society Development in Serbia was done through a wide consultation process with representatives of CSOs
	SBRA prepares Report on financial data of the non-profit institutions in Serbia
	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. The 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 for access to public information.
	There are several web site and portals publishing legal, strategic documents and public calls (e-uprava, e-government, paragraf.rs, etc.). 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.
	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. 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.
	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
	The Office for Cooperation with Civil Society was established in 2010 as national level institution with a mandate to facilitate cooperation with civil society organisations. 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.
	The SECO mechanism is used to involve CSOs in the IPA programming process.
	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. 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.
	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.
	84% of the surveyed CSOs had adequate access to information
	72% of the surveyed CSOs claim to have had enough time for giving comments
	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
	One out of 6 (17%), of the surveyed CSOs, who participated in the consultation processes during the past three years claim that there was no feedback information and that the results were not published; 12% state that government institutions gave detailed enough information and the results of the consultations were easily accessible to all interested parties; and 71% claim to have received feedback information and the results were published, but not in all consultation processes.
	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.
	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

CSOs Capacities

Objective 4.: Capable, transparent and accountable CSOs

Result 4.1.: CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries

	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
	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
	81% of the surveyed CSOs state that there is, by internal acts, a defined obligation to inform their members

Result 4.2.: CSOs are able to communicate the results of their activities to the public

	The surveyed citizens have the strongest confidence in the president of the state (62%); government (54%); and the police (54%).
	The surveyed citizens have the least confidence in political parties (23%); judiciary (29%) and NGOs (30%).
	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.
	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 presence in the public to be the reason.
	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%).
	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.
	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%).
	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.

Result 4.3.: CSOs are transparent about their programme activities and financial management

	One out of three of the surveyed CSOs claim that the statute of their organisation is not accessible to the public
	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.
	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
	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
	Surveyed CSOs believe that a majority, 66% of the sector does not publish their financial statements
	49% of the surveyed CSOs openly admit that they do not make their financial statements available to the public
	Surveyed CSOs believe that a majority, 74% of the sector does not publish their audited financial statements
	59% of the surveyed CSOs openly admit that they do not make their audited financial statements available to the public

Result 4.4.: CSOs monitor and evaluate the results and impact of their work

	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.
	2 out of 10 of the surveyed CSOs use the services of an external evaluator to evaluate the realization of conducted projects
	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

Objective 5.: Effective CSOs

Result 5.1.: CSO activities are guided by strategic long-term organisational planning

	1 out of 20 of the surveyed CSOs outsource an external evaluator to evaluate the performance of the employees
	Four out of 10 of the surveyed CSOs do not evaluate the performance of the employees in their organisation
	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.
	Four fifths of the surveyed CSOs say that their organisation is successful in keeping talented associates (80%) and in attracting new members (81%)
	1 out of 10 of the surveyed CSOs use external evaluators to evaluate the implementation of the organisation's strategic plan

	Almost four out of 10 of the surveyed CSOs do not evaluate the implementation of the organisation's strategic plan
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Result 5.2.: CSOs use research and other forms of evidence to underpin their activities

	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.
	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

Result 5.3.: CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy

	One in two (53%) of the surveyed CSOs are not members of any international CSO network. Those CSOs which belong to at least one international network are active in 1.67 international CSO networks on average.
	One fourth of the surveyed CSOs (23%) are not members of any national networks. Those CSOs which belong to at least one national network are active in 1.92 national CSO networks on average
	Two thirds (66%) of the surveyed CSO state that their organisations are not members of any local networks. Those CSOs which belong to at least one local network are active in 2 local CSO networks
	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.
	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%.

Objective 6.: Financially sustainable CSOs

Result 6.1.: Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation

	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
	28% of the surveyed CSOs say that the organisations that they are personally engaged in mainly adapt to the donors' strategies.

Result 6.2.: CSO have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship

	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).
	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%).