



EU TECHNICAL ASSISTANCE
TO CIVIL SOCIETY ORGANISATIONS
IN THE WESTERN BALKANS AND TÜRKIYE



DG NEAR REVISED GUIDELINES
FOR EU SUPPORT TO CIVIL SOCIETY
WESTERN BALKANS AND TURKIYE
2021–2027

Baseline Assessment Report

ANNEX 6
COUNTRY ANALYSIS
SERBIA



Funded by
the European Union



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Belgrade, Serbia, May 2023

<https://tacso.eu>

Introduction to Annex

This country analysis is an Annex to the DG NEAR Guidelines for EU Support to Civil Society 2021–2027: Baseline Assessment Report 2021.

The Guidelines outline the results towards which EU support to civil society in the enlargement region will aspire in this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2021 which is the baseline year.

This annex provides a summary of the evidence for assessment of the situation in Serbia against each of the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which is available on the tacso.eu website.

Methodology

The analysis presented in this report is based on data collected from primary and secondary sources. Primary research included survey of CSOs and public officials, as well as a legal analysis of relevant laws. EUTACSO 3 Country Coordinator for Serbia reviewed secondary sources such as reports produced by CSOs, national human rights institutions, government, and others to gather relevant information and data. The data collection and analysis refer to 2021 which is the baseline year.

The survey of public officials was run between 13 October and 22 November 2022. The aim of the survey was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engage most closely with CSOs. The survey consisted of mostly closed questions and was anonymous. 13 responses were received from Serbian public institutions. The survey was anonymous.

The CSO survey was run between 26 September and 18 October 2022. The CSO survey was circulated broadly and elicited 95 valid responses from Serbian CSOs in total. It consisted of mostly closed questions and it was anonymous.

Most of the respondents, 60%, were senior officers within the organisation, mostly executive directors, but also other senior managers, board members, directors or presidents. In terms of duration within the organisation, 57.9 % have been with the organisation for eight years or more.

More than half of respondents, 56.8%, identified as women. Most of the respondents, 70.5%, were aged 41 or older.

23.2% of respondents identified as belonging to a community, minority or marginalised group while 7.4 % didn't want to disclose this information. Of those who identified as belonging to such a group, most identified as belonging to the Roma, Ashkali or Egyptian communities.

Most of participating CSOs, were established over the past two decades; 37.9%, between 2011–2021 and 34.7 % between 2001–2011. 18.9 % was established between 1991 –2000 and 8.4% prior to 1990.

Virtually all respondents, 98.9%, came from officially registered organisations. Most of participating CSOs, 75.8% are registered as citizen's associations; 7.3% are foundations and 8.42% from social enterprises, non-profit companies and cooperatives.

More than half of participating CSOs, 55.9% work at the local level, 51% work at the national level 40% work on the regional level within the country and 32.6% work internationally.

The highest proportion of CSOs participating in the survey, 29.4 %, works on social inclusion, followed by human rights, 21.05%, environment and climate action, 18.9%; community building and development 16.8%; and minority rights and non-discrimination 15.8%. 14.7% of participating CSOs work on public participation in decision making and education, research and innovation respectively, followed by other areas.

Almost half of participating CSOs, 49.5 %, were small organisations with 1–10 permanent, full or part-time staff and volunteers working at the time of the survey. 27.96% of participating CSOs engaged between 10 and 20 staff and volunteers and 17.9% engaged 21 and more staff and volunteers. 4.21% of CSO didn't have any permanent, full or part-time staff and volunteers.

While 6.3% of CSOs didn't have any annual turnover, just over a fifth of participating CSOs, 22.7%, had an annual turnover of up to EUR 25,000. 29% of respondents stated that the annual turnover of their CSO was between EUR 25,000 and EUR 100,001, 17.9% had the annual turnover between EUR 100,001 and EUR 500,000, while 12.6% stated that the annual turnover of their organisation exceeded EUR 500,000.

Assessment against indicators

The data collected informed the analysis of the situation in 2021 against each indicator. For the indicators that have a normative assessment, such as compliance with legislation or standards, the following traffic-light system was used to provide a quick visual guide:

5 – fully meets standards
4 – meets most standards
3 – moderately meets standards
2 – minimally meets standards
1 – does not meet standards

The assessment was applied to those indicators where the assessment was deemed meaningful.

The remaining indicators do not have a normative standard, but instead, provide an indication of year-on-year trends. Future assessment reports will provide comparative values against the 2021 baseline.



Specific Objective 1

A conducive environment for civil society to carry out its activities is in place.

SO 1.1. All individuals and legal entities in the Enlargement Region can establish, join and participate in non-formal and/or registered organisations, can assemble peacefully and can express themselves freely.

Indicator 1.1.a: Extent to which relevant domestic legislation provides that:

- Associations can be established or registered without discrimination on any grounds;
- No unlawful restrictions are placed on the scope of their activities or pursuit of their objectives;
- Their termination may only occur following a decision by an independent and impartial court;
- No unlawful restrictions are placed on freedom of peaceful assembly;
- Freedom of expression is exercised by all, and no unlawful restrictions are imposed.

3 – moderately meets standards

Freedom of association, as one of the basic freedoms and rights of citizens, is guaranteed by the Constitution, as the highest legal act, and elaborated in detail by the Law on Associations. The Constitution prohibits certain associations according to their legal nature (secret and paramilitary associations), while the Law prohibits associations whose goals and actions are directed towards the violent overthrow of the constitutional system, breach of the territorial integrity of the Republic of Serbia, violation of guaranteed human and minority rights or causing and encouraging inequality, hatred and intolerance based on racial, national or other affiliation or orientation, including sex, gender, physical, mental or other characteristics and abilities.¹ The legal consequence of the violation of these provisions is the decision of the Constitutional Court to forbid the association and the termination of its work by deletion from the Register of Association.

The stated prohibitions represent the legitimate right of the State², such that freedom of association may be restricted only for reasons that are of such significance that the restriction of this freedom is necessary to protect the freedoms and rights of other citizens. However, the prohibition of secret associations is not defined precisely enough. It is unclear what is meant by secret associations - that is, to what extent the work of an association, which normally does not have to be registered, should be public in order not to be considered secret.

The procedure for establishing an association is clear, fast and simple.

Freedom of association is in accordance with international legal standards and the jurisprudence of the European Court of Human Rights. The legal framework supports a liberal regime for the establishment of associations without prior approval, with registration in the register maintained by a state authority. Furthermore, the Law prescribes that even minors over the age of 14 can be founders or members of an association, with the certified written consent of their legal representative.³

When it comes to the termination of the association, the procedure, the role of the public authorities directing it, and the methods and conditions for it are precisely and specifically prescribed by the Law.

1 Constitution of the Republic of Serbia, Law on Associations.

2 Based on Article 11, paragraph 2 of the European Convention for the Protection of Human Rights and Fundamental Freedoms.

3 In accordance with Article 15, paragraph 1 of the UN Convention on the Rights of the Child, which stipulates that states recognize the right of a child to freedom of association and freedom of assembly. <https://www.ohchr.org/en/instruments-mechanisms/instruments/convention-rights-child>

The termination of the association implies that there is a corresponding decision of the public authorities, made on the basis of relevant evidence that is archived in their records. The possibility of arbitrariness and discretionary decision-making is reduced to a minimum. Moreover, the procedure for protecting the property rights of founders and members after the termination of the association is regulated. According to publicly available data, in 2021 there were no cases of termination of associations in a way not prescribed by Law⁴.

Data obtained by searching the practice of the Constitutional Court⁵ show that in 2021, the Constitutional Court did not decide on banning the work of any associations. The data of the Administrative Court shows that during 2021 no judgment was passed regarding possible lawsuits due to illegal or improper deletion from the Register of Associations⁶.

The Constitution and the Law on Public Assembly define that freedom of assembly is the rule and restrictions are exceptions. The Constitution stipulates that freedom of assembly may be restricted by the law only if it is necessary to protect public health, morals, the rights of others or the security of the Republic of Serbia.⁷ The Law on Public Assembly prescribes general restrictions on the freedom of assembly concerning cases when there is a threat of jeopardizing the safety of people and property, public health, morals, the rights of others or the security of the Republic of Serbia when the goals of the assembly are aimed at inciting and instigating armed conflict or the use of violence, at violating human and minority freedoms and the rights of others, inequality, hatred and intolerance, when there is a danger of violence, destruction of property or other forms of disruption of public order on a larger scale and if the holding of gatherings is contrary to the provisions of the Law. The Law also prescribes special restrictions related to the places where public gatherings are prohibited, as there is a risk of endangering the safety of people and property, public health, morals, the rights of others or the security of the Republic of Serbia. Those restrictions are concerning gatherings in front of health institutions, schools, and preschool institutions, as well as facilities of strategic and special importance for the defence and security of the Republic of Serbia. Public assemblies are not allowed in places where the holding of gatherings violates human and minority rights and the freedoms of others, or endangers morals, or occur in places that are closed to the public.

The legal framework that regulates freedom of assembly only moderately meets international standards due to additional restrictions imposed by the Law on Protection from Noise Pollution in the Environment adopted in 2021, which prescribes additional restrictions on the freedom of assembly. This Law prescribes the authority of the local self-government to decide, as also in Art. 24 of the Law on Public Assembly, what are the places (streets, parts of streets and other locations) where public gatherings, entertainment and sports events and other activities that can lead to exceeding the limit values of the noise can be held. The deadline to register for the gathering cannot be shorter than 20 days, while the deadline according to the Law on Public Assembly is 5 days before the time set for the start of the gathering. Therefore, the Law on Protection from Noise Pollution in the Environment is in collision with the Law on Public Assembly, which harms the freedom of public assembly. Moreover, the Law on Protection from Noise Pollution in the Environment also allows the confiscation of objects of violation (loudspeakers, megaphones, drums, etc.).

I. Ineffective legal protection (inadequate deadlines and ineffective legal remedies):

The effective legal protection of the right to freedom of assembly is threatened, given that there are no special provisions in the Law on the obligation of the police to inform the organiser of the assembly about the adopted decision on the prohibition of assembly. It only prescribes the deadline for deciding on the ban (no later than 96 hours before the start of the gathering) and the deadline for filing an appeal (24 hours from the receipt of the decision). The prescribed deadlines for passing and contesting the decision on the prohibition of assembly do not allow the completion of the procedure, if all legal

4 <https://pretraga2.apr.gov.rs/PretragaPodatakaOPrimljenimRegistracionimPrijavamaIzalbama/Search/SearchByPetitionApllicant>

5 <http://www.ustavni.sud.rs/page/jurisprudence/35/>

6 <http://www.up.sud.rs>

7 Article 54 of the Constitution, Paragraph 4.

remedies are to be used, before the scheduled assembly time. There is no specific deadline for the Ministry of Internal Affairs to inform the organisers of the gathering about the adopted decision on the prohibition of gathering, nor is there a deadline by which the Administrative Court is obliged to decide on the complaint, which in practice leads to legal remedies for the protection of freedom of assembly having a post hoc character, and therefore lacking in effectiveness. The Ministry of Internal Affairs does a pre-evaluation of the possible consequences of someone's gathering, and that assessment cannot be disputed independently.

II. Cumulative punishment and high fines that are not in accordance with international standards

Penal provisions emphasize the responsibilities of organisers of public gatherings if they do not fulfil their obligations as stipulated by law (to hold the gathering at the place and time specified in the application, to inform the public about the prohibition of the gathering, to engage security and ensure order during the holding of the gathering, and the arrival and departure of the participants from the gathering place, to lead and supervise the gathering, to allow the unimpeded passage of ambulance, police and fire service vehicles etc.) The organiser is responsible, but should not be, for the individual actions of individual participants who do not behave in accordance with the regulations and orders of the competent authorities.

The Law prescribes a cumulative penalty for a legal entity and a responsible person in a legal entity, or the organisers or leaders of gatherings, which represents a disproportionate interference with the freedom of assembly and has the effect of deterring the organisation of public gatherings. Similarly, the high fines imposed on legal entities pose a serious threat to the organisers of gatherings.

In addition, responsibility is also on the persons whom the Law considers responsible for the safety of the gathering - the leader of the gathering, and the wardens whose roles are not defined in detail by the Law. High and cumulative fines, as well as the possibility of confiscation of items used during public gatherings, represent a disproportionate interference with the freedom of assembly and act as a deterrence from organizing public gatherings.

Finally, a large number of public authorities directly affect with their powers the exercise of freedom of assembly.

Numerous protests were held in 2021 which showed that, in addition to the implementation of the law, the problem is also the way in which the exercise of freedom of assembly is regulated.⁸

In 2021, the protest for the removal of the mural of Ratko Mladić in Belgrade was banned by the decision of the Ministry of Internal Affairs, owing to the knowledge that "there may be a gathering of a large number of people who would express displeasure and opposition to the holding of the public gathering ... due to which there is a danger that mutual physical conflict will occur and disruption of public order on a larger scale"; this showed that freedom of assembly cannot be achieved without the effective and non-selective application of the law (Art. 9 of the Law on Public Assemblies and Art. 30 of the Law on Police).

In addition, that case showed that the decision to ban the gathering is based on a security assessment that is an internal act of the police into which it is impossible to have insight. Consequently, it is not possible to influence the quality of that assessment, nor is it possible to challenge it in any administrative or judicial procedure prior to the decision to ban the assembly, against which a lawsuit to the Administrative Court is allowed.

Environmental protests in 2021 have shown that the system of "applications/permits for organizing" protests substantially hinders or limits the freedom of assembly. The fact that the organiser of the protest did not fulfil the legal obligation to submit an earlier notice for the protests that were held as an immediate reaction to the potential immediate destruction of the environment and whose postponement would have made it impossible to achieve the goal of that public gathering, was used by the public

⁸ For more information on protests in 2021 - 'Human Rights in Serbia 2021', Belgrade Center for Human Rights Report. <http://www.bgcenter.org.rs/bgcenter/eng-lat/wp-content/uploads/2022/03/Human-Rights-in-Serbia-2021.pdf>

authorities to stigmatize legitimate protests. These protests also illustrated how the exercise of freedom of assembly can be limited, obstructed or suppressed by abusive or improper acts of the authority - the Ministry of Internal Affairs. The Ministry opened a telephone line through which citizens could report the license plates of vehicles that participated in the roadblocks. People who participated in protests around Serbia received fines, without the police identifying them on the spot, but following identification based on the use, without a legal basis, of footage from security cameras; members of the police used a court order to enter the apartment of an environmental activist in order to prevent them to joint protests; etc.

- Freedom of expression is guaranteed by the Constitution, by numerous laws (primary) and by-laws (secondary legislation).

Freedom of expression is a right that belongs to all natural and legal persons. Restrictions on the right to freedom of expression are provided by law, clearly and precisely prescribed in accordance with international law and standards.

Consequently, the legal framework prescribes that freedom of expression can be restricted if three conditions are met: (1) the restriction is prescribed by the law; (2) the restriction is due to the protection of the rights and reputation of others, the preservation of the authority and impartiality of the court, and the protection of public health, the morals of a democratic society and the national security of the Republic of Serbia; and (3) the restriction is necessary to achieve a legitimate goal with a minimum of restrictions (proportionality).

However, there is civil liability for damage to reputation and honour if this causes material damage to another. High fines are envisaged for crimes against reputation and honour, and in 2021 the trend of companies close to the government as well as politicians filing so-called Strategic Lawsuits against Public Participation (SLAPPs) against journalists, activists and human rights defenders with the aim of censoring, intimidating and silencing critics, was on the rise. In addition, criminal legislation does not make a distinction between injured parties being individuals from the private sphere vs. public figures, having in mind the degree of criticism the latter should endure.

Serbia remained 93rd on the Reporters without Borders 2021 World Press Freedom Index, although its rating continued to fall, this time by 0.4 index points over the year. The Head of this organisation's EU/ Balkan Desk, Pavol Szalai, has specified that "verbal, political attacks on the media, harassment by the state institutions, and many violent cases have not been sufficiently investigated in Serbia".⁹

SO 1.2. Public authorities protect CSOs from interference and attacks and respect their right to privacy.

Indicator 1.2.a: Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights.

3 – moderately meets standards

CSOs do not have special legal remedies that would be different from the legal remedies available to other citizens and legal entities.

The legal system does not limit the right of CSOs to access the legal remedies that other citizens have. CSOs have access to the right to appeal, which ensures a two-stage administrative procedure, and access to the right to sue, which enables judicial review of administrative acts, as well as the right to file criminal charges and lawsuits. The procedure in which it is decided to prohibit their work is conducted before the highest judicial instance - the Constitutional Court.

⁹ RSF: 'No journalism, but political war in pro-government media in Serbia'. <https://rsf.n1info.com/english/news/rfs-no-journalism-but-political-war-in-pro-government-media-in-serbia/>

The effectiveness of legal remedies (the duration of administrative and judicial proceedings due to the workload of the courts) in general in Serbia has long been criticized as inappropriate.

In the CSO Survey, 28.3% of respondents said that in 2021 government authorities took decisions on their organisation which negatively impacted its ability to exercise its rights. Examples of these decisions provided by the respondents in the survey included: denying the possibility for foundations to participate in the Call for public funds open only to associations (although their status is made equal by the Law on Foundations and Endowments), tax police control, prevention of CSOs' participation in important international events by government officials, illegal termination of the contracts for using public spaces governed by local self-government, applying inappropriate local taxation, using oversight powers designed to target the financing of terrorism (FATF) to obtain banking information and information on CSO's financial transactions and using it for a negative public media campaign.

Only 11.8% of CSOs were able to effectively challenge such decisions through official, legal, judicial and administrative channels, while 5.9% are still waiting for the final decision. 15% of CSOs said they were unable to challenge decisions which negatively affected them. Those respondents that were not able to effectively challenge decisions said that they received inappropriate responses, and their complaints were denied or returned from higher instances for the decision to the same bodies that made the problematic decisions.

Indicator 1.2.b: Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment, in particular:

- threats including intimidation, harassment, defamation, as well as hate speech online and offline;
- attacks including acts of violence, physical abuse, searches and damage to property;
- judicial harassment including arbitrary arrest and detention, unlawful interference with communications, and abuse of criminal, civil and administrative proceedings or threats thereof;
- discriminatory treatment, including disproportionate reporting requirements for CSOs.

3 – moderately meets standards

The legal framework does not define a separate legal regime that would specifically protect CSOs from discrimination, threats, attacks and harassment. Although the Criminal Code in the article 387 envisages punishment for those that persecute organizations or individuals because of their advocacy for human equality, the punishment for persecution of organisation has never been enforced. In that sense, CSOs are in the same position, i.e. they are equal to all other citizens of the Republic of Serbia.

Furthermore, the Criminal Code does not contain a definition of a threat, even though in more than 30 different criminal offences threat is mentioned as a fact that leads to a heavier qualification of the offence. Consequently, there are no specific legal definitions of threats against CSOs. There are definitions of threats that can be directly applied, e.g. the criminal offence of endangering the safety of CSO members, as well as those that can be indirectly applied to CSOs, e.g. qualification of certain activities as a criminal offence instigating racial or national hatred towards CSOs and their members.

There are no specific legal definitions of attacks against CSOs. An attack in itself is a criminal offence only if it is aimed at a small number of precisely defined objects of protection, for example, on the Constitutional Order (Art.308), or an official (Art. 323) and others.

Despite that, there are definitions of attacks that can be directly applied, e.g. the criminal offence of minor or serious injuries of members of CSOs, as well as those that can be indirectly applied to CSOs e.g. qualification of certain activities as a criminal offence such as violation of freedom of speech and public appearance towards CSOs and their members which have as their objective the equality of LG-BTQ communities.

Indicator 1.2.c: Proportion of CSOs that operate effectively without threats, attacks, judicial harassment and discriminatory treatment, in terms of:

- number of complaints concerning lack of protection of CSOs;
- number of attacks on CSOs and their members;
- number of instances of damage to property;
- number of instances of discriminatory treatment in reporting;
- number of instances when CSO offices were unlawfully searched, or subjected to inspections;
- number of instances of interference with the communications of CSOs.

According to the Lawyers' Committee for Human Rights (YUCOM) interactive map and "Report on the attacks and pressures on human rights defenders in Serbia", the attacks and pressures became more serious in 2021. According to the Report, in 2021, 73 attacks were registered, and the most threatened types of rights were freedom of expression, freedom of association and freedom of assembly. During 2021, there was an increase in the number of attacks on the activists and organisations for environmental protection, and they included slander in the media outlets, insults and threats, initiation of misdemeanour proceedings, numerous break-ins in these organisations' premises, as well as physical assaults.

The series of SLAPP lawsuits affected the activists in Novi Pazar who had spoken publicly against the director of the hospital in Novi Pazar, who is also a public official and a member of the Serbian Progressive Party, and the way he had managed the hospital as of the beginning of the pandemic of COVID-19. The director of the hospital submitted more than 30 lawsuits due to the attacks against his honour and reputation, against the activists, citizens and doctors who spoke publicly. Another prominent lawsuit is the one that the Millennium Team construction company filed against the movement "Don't Let Belgrade D(r)own", requesting compensation of material damages to the amount of 12 million dinars (approx. 100.000 EUR), owing to the fact that the representatives of the movement criticized the work of this company and its connection with the highest officials in the country.

SLAPP lawsuits have been filed against numerous independent media outlets that wrote about the abuse of office by public officials, including KRIK, the network for investigation of crime and corruption, which currently has requests for compensation of damages to the total amount of 90 million dinars (approx. 762.700 EUR) in numerous lawsuits submitted against them. The data on the attacks against human rights defenders in 2021 show that the attacks are seldom individual, and are most frequently repeated or carried on continuously. During 2021, the attacks on human rights defenders most frequently targeted organisations (58%), then male individuals (31%), and then female individuals (11%). Regarding physical attacks on property, 10 attacks were recorded and 1 other breach of the property right. The data on the attacks against human rights defenders in 2021 show that the majority of the attacks originate from the media (23), individuals (22), public officials (17) and GONGOs (9).¹⁰

The results of the CSO Survey done for this assessment support the data presented in the YUCOM Report. In 2021, 11.7% of CSOs had their organisation subjected to threats or physical attacks, 10 % of CSOs had their members subjected to threats or physical attacks, while 8% of CSOs had both organisation and its members subjected to threats or physical attacks. Most of those attacks and threats were repeated incidents.

10% of CSOs submitted an official complaint because they were denied protection when their organisation was subjected to threats or physical attacks, 5.1 % submitted an official complaint when both their organisation and their members were subjected to threats or physical attacks, but none of the organisations submitted complaints when only members were attacked or threatened, because such protection is denied. 7.1% of the respondents said that their organisation or its members did not submit an official complaint because they had complained in the past and the response by the authorities was not effective, and the same percentage of respondents said that their organisation or its members did not submit an official complaint because they felt their safety would be compromised if they did.

¹⁰ All data cited from 'Report on Attacks on Human Rights Defenders in Serbia for 2021', YUCOM. <https://en.yucom.org.rs/wp-content/uploads/2022/02/Report-on-the-Attacks-on-Human-Rights-Defenders-in-Serbia-for-2021.pdf>

A more detailed analysis of the CSO Survey results shows that in 2021: 8.5% of CSOs in Serbia were required by authorities to submit reports which were, in their view, excessive and unjustifiable and amounted to discrimination against the organisation, 1.7% of respondents had their offices subjected to unlawful searches, and 5.1% had the organisation's operations subjected to unlawful inspections. Finally, 11.9% of CSOs believe that the authorities interfered with the communications of their organisation in 2021.

SO 1.3. Measures used to fight extremism, terrorism, money-laundering or corruption are targeted and proportionate, in line with the risk-based approach, and respect human rights standards on freedom of association, assembly and expression.

Indicator 1.3.a: Extent to which laws to combat extremism, terrorism, money-laundering and corruption do not unduly restrict legitimate activities of CSOs.

3 – moderately meets standards

The Law on the Prevention of Money-Laundering and Terrorist Financing, as well as the Money-Laundering Risk Assessment and the Terrorist Financing Risk Assessment, with the accompanying Action Plan, were adopted in order to harmonize the legal framework with all international standards in this area, based on the recommendations of the Committee of Experts of the Financial Action Task Force (FATF) and the Committee of Experts on the Evaluation of Anti-Money-Laundering Measures and the Financing of Terrorism MONEYVAL. The Financial Action Task Force (FATF) responded six months after the Serbian public learned in 2020 about the intention of the Directorate for the Prevention of Money-Laundering to check the accounts of numerous public figures, CSOs and media outlets: "FATF has established that Serbia, according to international standards, has no right to seek such data without reasonable suspicion that an organisation is engaged in financing terrorism", and that the attempt in 2020 was "an ill-founded control"¹¹

There is a need for further improvement of the framework for fighting extremism, terrorism, money-laundering and corruption so that its implementation does not affect the realization of the legitimate goals of the CSO. National Risk Assessment as a strategic document is not fully available to the public, and it cannot be determined as to which criteria the CSOs can be controlled or inspected.

In addition, to carry out this supervision, it is required that there are grounds for suspicion that money is being laundered or that terrorism is being financed. The assumption is that the basis of suspicion stems from the appropriate procedures that are being conducted. The current regulations however do not contain the obligation of the Directorate for the Prevention of Money-Laundering and Financing of Terrorism to document grounds for suspicion before carrying out the control. Consequently, there is no special legal remedy against such a decision.

In addition, the Law on the Central Register of Beneficial Owners, which prescribes the establishment, content, basis of recording and manner of keeping the Central Register of legal entities and other persons registered in the Republic of Serbia, also applies to associations. As in practice, the concept of ownership is connected with the concept of property, these provisions are not in accordance with the provisions of the Law on Associations, which prohibit the division of property among the founders and members of an association's bodies, directors, employees or persons related to them.

¹¹ <https://betabriefing.com/news/politics/13654-fatf-control-of-accounts-of-organizations-journalists-was-groundless>, <https://spcommreports.ohchr.org/TMResultsBase/DownloadFile?gId=35813> <https://www.raskrikavanje.rs/page.php?id=-FATF-Neosnovano-cesljanje-racuna-organizacija-i-novinara-771>

Indicator 1.3.b: The proportion of CSOs whose ability to undertake legitimate activities is not restricted by the implementation of laws to combat extremism, terrorism, money-laundering and corruption, and in particular by:

- being judicially harassed for their alleged connections with extremism, terrorism, money-laundering and corruption;
- discriminatory restrictions placed on funding,
- authorities or banks preventing them from opening bank accounts, sending or receiving money.

In the CSO Survey, 5.1% of the respondents stated that in 2021 their organisation and its members were subjected to judicial harassment for alleged connections with extremism, terrorism, money-laundering or corruption, whilst 3.4% had only the organisation and 3.4% only its members subjected to that type of harassment. 8.5% of CSOs stated that in 2021 their organisation was subjected to discriminatory restrictions as a consequence of receiving funding from a particular source, and 6.8% of CSOs were prevented by government authorities or banks, from opening a bank account, sending or receiving money.

SO 1.4. Public authorities should treat all CSOs equally with regard to their operations, and equitably with other entities (such as businesses).

Indicator 1.4.a: Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions, than business entities, all else being equal.

5 – fully meets standards

The Law on Associations explicitly stipulates that CSOs have two types of reporting obligations. The first is an obligation that CSOs as users, i.e., recipients of public funds, report to the fund's provider about volume, method of acquisition and use of assets. The Law defines only the minimum of that obligation: the mentioned report must be made publicly available at least once a year. Therefore, this type of reporting represents a reasonable obligation for CSOs.

Another type of obligation prescribed by the Law is in accordance with the legal regulations governing the field of finance, accounting and auditing of all legal entities that keep business books. Based on that, the Law prescribes the obligation for CSOs, as well as all other legal entities, to prepare financial reports that are subject to audit.

The mentioned provisions do not have a discriminatory character, and the Law does not contain any explicitly prescribed prohibition of discrimination of CSOs regarding reporting requirements.

The laws put CSOs in an equal position to business entities in terms of inspection and sanctions. More precisely, the laws do not prescribe a greater number of inspections, nor easier and simpler conditions for their initiation - that is, they do not prescribe a greater number and heavier sanctions for illegal behaviour by CSOs. According to the basic provisions of the Law on Accounting, associations are classified in the so-called category of "other legal entities", such as e.g. legal entities whose operations are partly financed from public revenues or other dedicated sources, and partly or entirely from revenues generated on the market or based on membership and which are not established for the purpose of making a profit. The Law on Audit prescribes, only in general terms, that legal entities, in terms of the law regulating accounting, are audit subjects. Therefore, in accordance with that law, associations are the subject of auditing along with so-called "other legal entities".

The Law on Associations stipulates that the supervision of the implementation of that law is carried out by the Administrative Inspection. The Administrative Inspection acts on the basis of the same provisions of the Law on Inspection Supervision that it applies to all other legal entities.

Similarly, the Labour Law, the implementation of which is controlled by the Labour Inspection defines that the provisions of that law are applied to all employees who work on the territory of the Republic of

Serbia with an employer which can be a domestic or foreign legal entity, and this includes CSOs. Finally, the Law on Tax Procedure and Administration does not make a distinction between CSOs and other legal entities.

SO 1.5. Central and/or local public authorities have enabling policies and rules for small community organisations and civic initiatives (grass-roots organisations).

Indicator 1.5.a: Small community/local organisations and civic initiatives are allowed to operate by law without registering.

5 – fully meets standards

The legal framework guarantees complete freedom of association. Registration of associations is not a prerequisite for their existence or work. Some of the legal provisions, e.g. those that prescribe which goals and activities of associations are illegal, affect both associations that are registered and those that are not.

An association's ability to operate without registration is not conditioned by its size (number of members, income etc.). The laws governing the work of associations are applied equally to CSOs that have a small number of members, and only one office with limited financial resources, as well as those that have a large membership base, several offices that may be territorially dispersed, and vast financial resources.

Indicator 1.5.b: In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision-making processes as registered CSOs.

5 – fully meets standards

The provisions of the Constitution and the Law on Associations, stipulate that unregistered associations and initiatives are equal to registered associations. The legal framework that regulates participation in the decision-making process does not make, neither explicitly nor implicitly, a distinction between CSOs that are registered and CSOs and other initiatives that are not registered. Instead, the legal framework¹² that regulates public participation in the decision-making process defines a more general term – the public, which has the right to participate, and state authorities that on the other side have the obligation to ensure public participation in the decision-making process. Although there is no norm in the legal framework of the Republic of Serbia that accurately and precisely defines what the interested public means and who represents it, associations and initiatives, both registered and unregistered, simultaneously and equally with other stakeholders, can participate in the decision-making process as representatives of the interested public.

¹² Law on the Planning System of The Republic of Serbia, Law on State Administration, Law on Free Access to Information of Public Importance, Law on Government, Law on Local Self-Government, Law on the National Assembly, Rules of Procedure of The National Assembly, Government Rules of Procedure,

Resolution of the National Assembly on legislative policy, Law on Publishing Laws and other Regulations and Acts.

SO 1.6. All CSOs are free to solicit and receive funding.

Indicator 1.6.a: Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions, as regards:

- cash and in-kind donations from all sources;
- funding from domestic public bodies;
- funding from institutional, corporate or individual donors;
- funding from foreign governments or multilateral agencies.

5 – fully meets standards

The Law on Associations prescribes that associations can acquire property from membership fees, voluntary contributions, donations and gifts (in money or in-kind), financial subsidies, legacies, interest on shares, rent, dividends and in other ways permitted by law. The Law on endowments and foundations prescribes that those entities can acquire property from voluntary contributions, gifts, donations, financial subsidies, legacies, interest returns, rent, copyrights, dividends and other income obtained in a manner permitted by law.

There are no additional requirements that must be fulfilled by a CSO receiving funding from abroad.¹³

Indicator 1.6.b: Proportion of CSOs that can access a broad range of funding without undue government interference.

In the CSOs Survey, 86.4% of CSOs stated that in 2021 they had not experienced undue government interference that prevented their organisation from accessing any type of funding. However, it is concerning that as much as 5.1% of CSOs experienced arbitrary audits and 1.7% of CSOs had their accounts frozen.

SO 1.7. Public financial and non-financial support to CSOs is available in IPA beneficiaries, and provided in a transparent, accountable, fair and non-discriminatory manner.

Indicator 1.7.a: The level of public funding available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law.

2 – minimally meets standards

The legal framework for the financing of CSOs from public funds exists only partially, both at the levels of laws and by-laws. None of the laws that foresee the possibility of public financing (Law on Associations, Law on Culture, Law on Public Information and Media, etc.) prescribes the level of public funds available to CSOs; they only prescribe how these funds are provided - from the budget of the Republic of Serbia, or from provincial and local self-governments' budgets.

The distribution of available funds from the budget is carried out by competent authorities at the national, provincial, and local levels through six budget classifications (lines): 481000 – donations for CSOs and the Orthodox Church, 472000 – compensation for social protection, 451000 – donations to public non-commercial enterprises and organisations, 423000 – contractual services, 424000 – specialized services, 462000 – grants for international organisations. The above classifications are prescribed by the Regulatory Standard Classification Framework and Chart of Accounts for the Budget System.

¹³ Law on Associations, Law on Endowments and Foundations.

In 2018, the Government of the Republic of Serbia adopted the Regulation on funds to finance and co-finance programmes of public interest implemented by associations. This by-law regulates the conditions, criteria, scope, manner, and procedure of awarding, as well as the manner and procedure of returning unspent funds implemented by associations. However, the Regulation does not contain any provision that would generally or precisely determine the level of public funds available to CSOs.

The legal framework that regulates the field of public finance includes numerous laws and by-laws that regulate the roles and responsibilities of public authorities, the procedure for spending and distribution, as well as the volume of available funds. The legal framework regulates in detail the procedure of planning, adoption and execution of the budget – the conditions, criteria, scope, method, and distribution procedure, as well as the method and procedure for financing programmes implemented by associations which are of public interest.

The legal framework distinguishes three types of approvals. The first type of approval is the proposal of the necessary funds, which is done within the framework of financial plans that must be submitted as an attachment to the budget proposal. The second approval refers to the adoption of the budget and the determination of the exact amount that will be designated for each budget user within the precisely specified budget classification. The last approval consists of the right and the obligation to spend the designated budget funds in accordance with the purpose for which they were designated. The first and third power belongs to the ministries, provincial secretariats and local self-governments, which are in charge of the Call for proposals for funding and allocating funds to CSOs. The second approval belongs exclusively to the parliaments at different levels of government (national, provincial and local).

Revision of the established amounts is not possible in the true sense of the word. During the budget year, it may be determined that the allocated funds are insufficient for the implementation of programmes of public interest. In that case, the public authorities can, following the budget and financial rules, request additional funds from the budget reserve, or reallocation of funds from another budget classification. If the allocated funds are larger than necessary they are returned to the budget at the end of the budget year.

Indicator 1.7.b: Percentage of public budget actually disbursed to CSOs in a year.

The Annual Report on Expenditure related to the funds distributed to CSOs on the national, local and provincial levels that was prepared by the Office for Cooperation with Civil Society¹⁴ has not been produced for several years, presumably due to the lack of technical and human resources. The exact data on the percentage of the public budget actually disbursed is not available. The report on the overall expenditure of the budget is provided per each ministry. However, since the budget line from which CSOs are usually funded (481) is the same budget line from which the Serbian Orthodox Church is funded, these data cannot be considered without going into a thorough analysis of each budget. Based on data that Civic Initiatives published¹⁵, the planned funds for CSOs in 2021 were: on the central level 912,080,534 RSD (7,745,257 EUR), on the provincial level 135,056,296 RSD (1,146,661 EUR), and on the local level 1,308,850,969 RSD (11,112,469) EUR.

Total expenditure on the central level in 2021 was 1,748,651,219,330 RSD¹⁶.

In the case that funds planned for CSOs were disbursed according to the available data, they would constitute approx. 0.05% of the total budget on the central level.

¹⁴ The Office for Cooperation with Civil Society has, with the passing of the Law on Ministries of 2020, been integrated into the Ministry for Human and Minority Rights and Societal Dialogue.

¹⁵ 'Monitoring Matrix on Enabling Environment for Civil Society Development', Country Brief for Serbia 2021, Civic Initiatives, BCSDN. https://www.gradjanske.org/wp-content/uploads/2022/07/MM-Brief-Template-Serbia_2021-.pdf

¹⁶ http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/13_saziv/ZAVRSNI%20RACUN%202021.%20spojeno.pdf

Indicator 1.7.c: Extent to which legal provisions regulating the award of public funding to CSOs ensure that:

- funding criteria are clearly defined, objective and publicly announced;
- evaluation of proposals is clear and impartial;
- conflict of interest is clearly regulated;
- reporting requirements are clear and proportionate.

2 – minimally meets standards

The Regulation on funding and co-funding of programmes of public interest implemented by associations represents an attempt to make the process of allocating funds to CSOs more transparent and introduce an obligation to publish the annual plan for public calls, more precise deadlines, the definition of conflicts of interest, the possibility of including independent experts in the evaluation committee and the obligation to inform the public about the results of the selection conducted, as well as reporting requirements. However, there are important weaknesses in the existing legal framework¹⁷:

- the law does not oblige public authorities to conduct Calls for funding for each sector in which CSOs are active and which represents a sector of public interest;
- the procedure of defining public interest is not clear, transparent or participative;
- the maximum and minimum amount of the funds that can be awarded is not an integral part of every Call for public funding;
- the criteria for evaluation of submitted projects are not specifically defined and implemented consistently throughout the process of evaluation;
- participation of independent experts in the evaluation committees is not obligatory, nor are the criteria for choosing such experts clear;
- the independence of evaluation committees is not assured;
- the decisions made by evaluation committees are not final and can be arbitrarily changed by the decision of public officials;
- there are no effective appeal procedures before the second-level authority in terms of ranking evaluated projects;
- there is no obligation of the institution that awards funds to make financial and narrative reports on implemented projects available to the public.

Indicator 1.7.d: Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards.

2 – minimally meets standards

Official internet presentations meet only the minimum of transparency. Usually, Public Calls for funding and Decisions on the allocation of money can be found on the websites of government bodies, but nothing more than that. There are no published decisions on forming Evaluation Committees (criteria on the basis of which their members were chosen and procedure for selection), there are no reports on the evaluation of projects, nor final evaluations of projects that can provide information on whether the funds were spent in line with the purpose and objectives of the Calls for funding.

The awarding procedure as well as the quality of the available documentation, even that which represents the response to the Request for Access to Information, varies from one institution to another. This is due to large discretionary powers and vague laws and regulations, which opens a space for poor implementation and abuse of the procedure of public funding.¹⁸

¹⁷ 'Competitive (co)financing of projects of public interest: analysis of the legal framework in the media, civil society sector, culture and youth', Coalition OKO, 2021. <https://birnsrbija.rs/wp-content/uploads/2021/07/Analiza-pravnog-okvira-Konkursno-sufinansiranje-projekata.pdf>

¹⁸ Findings of CSO Coalition OKO devoted to transparency of public funding. <https://birnsrbija.rs/javni-konkursi-u-sektoru-javnog-informisanja-kulture-omladine-i-sporta/>

Indicator 1.7.e: Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory.

1 – does not meet standards

10

The results of the CSO Survey show tendencies similar to those expressed in the CSO reports. Only 10% of CSOs consider the provision of domestic public funds to be transparent, fair, and non-discriminatory.

18.6% of CSOs consider the provision of public funds sufficiently transparent or very transparent, meaning that it has been carried out openly with full information publicly available so that the public can trust the process. In the survey, as many as 71.2% of CSOs stated that the provision of public funding to CSOs in 2021 was insufficiently transparent or not transparent at all.

Even more worrying is that 78% of CSOs consider the provision of public funds to be unfair and discriminatory, or insufficiently fair and discriminatory. Only 13.6% of respondents consider public funding to be fair, meaning that it has been carried out by treating all CSOs equally without favouritism or discrimination.

In the CSO Survey, 68.2% of CSOs believe that their organisation's application for public funding was rejected because the authorities fund their preferred organisations.

Indicator 1.7.f: Public funding does not exclude CSOs on the basis of their constituency representation.

In the CSO Survey, 4.5% of CSOs think that their organisation's application for public funding was rejected because the authorities did not want to fund the work with the people they serve and represent.

However, calls for public funding, are in most of the cases limited to CSOs that are registered according to the Law on Associations. Social partners such as employers' associations or trade unions are not eligible to apply to these Calls.

SO 1.8. Individuals and corporations enjoy tax benefits for their donations to CSOs.

Indicator 1.8.a: Tax legislation allows for tax relief as regards:

- Individual giving
- Corporate giving

3 – moderately meets standards

There are no tax benefits provided for individual donors. Corporate donors can claim a tax deduction of up to 5% of annual income, provided they are giving donations to qualifying public-benefit purposes; no minimum contribution is set in law. For public benefit purposes, the recipient of the donation can be any form of organisation or institution registered, that is, established for stated purposes. For humanitarian donations, the recipient must be the Republic of Serbia, an autonomous province, or a unit of local self-government. In the field of culture, the recipient must be a cultural institution, art association, faculty, academy or other domestic legal entity that is registered in certain subgroups of activities in the field of culture.

Donations are recognised in the form of money (foreign and local currency), or in the form of tangible and intangible assets, but there are deficiencies in the Law on Corporate Income Tax and its implementation:

- the list of areas of public-benefit purpose is restrictively defined, exhaustive and not compliant with the Laws on Associations, endowments and foundations, on Donations and Humanitarian Aid and on Property Taxes;
- food donations are not properly defined;
- real estate donations are not recognized as a tax expense;
- donations in the form of an institutional grant and basic assets for an endowment have unclear tax status.

In addition to having to submit proof of donation (contract, information on bank transfer, donation receipt, etc.), a corporate donor must also submit proof that a donation was spent by a recipient for legitimate purposes. This practice has resulted in donors often not registering donations in their records but rather entering them as “other expenses” which are not tax-deductible.¹⁹

Indicator 1.8.b: Proportion of private individuals who have given money to a CSO.

The proportion of private individuals who have given money to a CSO in 2021 in Serbia is 47%, which represents a significant increase in comparison to 2019, when that percentage was 22%, 2018 when it was 24% and 2017 when it was 25%. In CAF Report it is noted that this remarkable increase may be partly due to systematic attempts to revive the practice of charitable giving in Serbia over the last decade and that notably, donation volumes nearly trebled during the pandemic²⁰

According to research by Catalyst Balkans in 2021, the largest support was provided to healthcare. As much as 70.7% of all donated funds was collected for charitable actions that went to the treatment of health-impaired citizens and children.²¹

¹⁹ Dragan Golubovic, 'Analysis and recommendations for improvement of tax and other regulations of importance for development of giving for the common good', *Philanthropic Agenda*, 2.0, Trag Foundation, 2021, pp. 45. <https://givingbalkans.org/file/4895/download?token=Y2tez5pB>

Dragan Golubovic, 'Legal Environment for Philanthropy in Europe, Serbia', Dafne-EFC. 2020. https://philea.eu/wp-content/uploads/2021/12/Serbia_2020LegalEnvironmentPhilanthropy.pdf

²⁰ CAF World Giving Index. <https://good2give.ngo/wp-content/uploads/2021/06/caf-world-giving-index-2021.pdf> [https://www.cafamerica.org/world-giving-index/#:~:text=More%20than%20half%20\(55%25\),unchanged%20at%20the%20global%20level](https://www.cafamerica.org/world-giving-index/#:~:text=More%20than%20half%20(55%25),unchanged%20at%20the%20global%20level)

²¹ <https://givingbalkans.org/srbija/content/srbija-daruje-2021>

SO 1.9. Tax benefits are available to CSOs.

Indicator 1.9.a: Extent to which applicable tax laws provide for the following:

- CSO income generated from grants, donations, and membership dues, income from economic activities, investment income, real property, gifts and inheritance is not subject to taxation;
- any excess revenue or profit generated through economic activity and used for mission-related purposes by CSOs is not subject to corporate income/profit tax.

4 – meets most standards

CSOs are not obliged to pay tax if the amount of the donation is up to 100,000 RSD. (~ EUR 850). If the amount on an annual basis is greater than 100,000 RSD, the CSO is obliged to pay tax on the gift, unless they fulfil criteria which are in most cases easily met:

- that the campaign for which the money was collected contributes to the goal for which the association was founded, and the money collected is used for those purposes;
- that the gift tax exemption is envisaged in the contract between Serbia and the state or international organisation that donates the money;
- that the donor is the state of Serbia (to include national, local and provincial levels).

CSOs are exempt from the Corporate Profit Tax Law, except for the income generated from direct economic activities exceeding RSD 400,000 (~ EUR 3,400); above that, a tax rate of 15% (the same as for other legal entities) applies. The Corporate Income Tax Law does not differentiate between the mission-related and unrelated economic activities of the organisation. However, the Law on Endowments and Foundations and the Law on Associations provide that the organisations may only engage in related economic activities (in line with their statutory goals and small-scale activities, carried out within the scope necessary to achieve the goals of the association or secondary activity for endowments and foundations).

CSOs are exempt from property taxes on inherited or gifted property that serves exclusively for the general public benefit purposes for which the endowment, i.e. the association was founded.²²⁾

SO 1.10. The policies and legal environment provide incentives and facilitate volunteering for and employment in CSOs.

Indicator 1.10.a: Laws regulating volunteering are adopted.

2 – minimally meets standards

The Law on Volunteering was adopted in 2010. Responsible for implementation is the Ministry of Labour, Employment, Veteran and Social Affairs of the Republic of Serbia. The Ministry, with the support of UNICEF and the OSCE, published in December 2020 an Ex-Post Analysis of the Effects of the Law on Volunteering²³. The analysis determined a number of problems related to the current Law on Volunteering and recommended introducing a clear public policy related to volunteering.

22 Dragan Golubovic, 'Analysis and recommendations for improvement of tax and other regulations of importance for development of giving for the common good', *Philanthropic Agenda*, 2.0, Trag Foundation, 2021, pp. 51. <https://givingbalkans.org/file/4895/download?token=Y2tez5pB>

Dragan Golubovic, 'Legal Environment for Philanthropy in Europe, Serbia', Dafne-EFC, 2020. https://philea.eu/wp-content/uploads/2021/12/Serbia_2020LegalEnvironmentPhilanthropy.pdf

23 'Ex-Post Analysis of the Effects of the Law on Volunteering, Ministry of Labour, Employment, Veteran and Social Affairs of the Republic of Serbia', internal document of Ministry published with the support of UNICEF and OSCE, December 2020. <https://www.minrzs.gov.rs/sites/default/files/2021-02/%D0%95%D0%BA%D1%81%20%D0%BF%D0%BE%D1%81%D1%82%20%D0%B0%BD%D0%B0%BB%D0%B8%D0%B7%D0%B0%20%D0%B5%D1%84%D0%B5%D0%BA%D0%B0%D1%82%D0%B0%20%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20%D0%BE%20%D0%B2%D0%BE%D0%B%D0%BE%D0%BD%D1%82%D0%B8%D1%80%D0%B0%D1%9A%D1%83.pdf>

The main problems related to the current Law on Volunteering noted in the Analysis are:

- administrative difficulties when organizing volunteering (obtaining consent to the volunteering programme, the existence of several legal categories of volunteering (short-term, long-term and ad hoc volunteering), the non-compliance of the general regulations on volunteering with the Law on general administrative procedure, insufficient use of electronic administration);
- insufficient inspection supervision in the field of volunteering;
- difficulty in volunteering in emergency situations due to the ban on any volunteering at work which is dangerous to life and health or performed in conditions dangerous to life and health;
- Insufficiently defined conditions for the engagement of particularly sensitive groups (persons with disabilities, the elderly, children under 15) in volunteer work;
- Imprecise demarcation of volunteering from professional training;
- insufficient recognition of innovative ways of volunteering (e.g. online volunteering, expert volunteering, i.e. volunteering by experts in certain fields).

Indicator 1.10.b: Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation.

2 – minimally meets standards

There was no National Volunteering Strategy in 2021. The National Strategy for Youth for the period from 2015 to 2025, in the section on social responsibility and solidarity, envisages the encouragement and development of the responsibility of persons who work with young people, as well as of the responsibility of young people in relation to their obligations in society. According to this strategic document, volunteerism is and should always be the basis of civil society, and as such it should be encouraged in society, especially among young people. The Action Plan for the implementation of the National Youth Strategy for the period from 2018 to 2020 envisaged the activity entitled “Supporting the formulation of the volunteering policy at the national level, improvement of the legal framework for volunteering, and development of volunteering standards”. The indicator of this activity is “a performed analysis of the effects of the Law on volunteering and a formulation of proposals for the improvement of the legal framework”, which has been achieved²⁴

(See the indicator 1.10a). Although the activity for the formulation of the volunteering policy was supposed to be finished in 2021, the process has not been completed yet.

Indicator 1.10.c: Proportion of CSOs that benefit from state employment strategies and programmes.

In the CSO Survey, 25.4% of CSOs report that in 2021 they benefited from government employment programmes. Most of the CSOs that benefited from such measures report that they benefited from programmes that support first employment – that is to say, employment of persons without previous working experience.

When it comes to COVID-related governmental employment support in 2021, 23.7% of CSOs benefited from such support.

²⁴ ‘Ex-Post Analysis of the Effects of the Law on Volunteering’, Ministry of Labour, Employment, Veteran and Social Affairs of the Republic of Serbia, with the support of UNICEF and OSCE, December 2020. <https://www.minrzs.gov.rs/sites/default/files/2021-02/%D0%95%D0%BA%D1%81%20%D0%BF%D0%BE%D1%81%D1%82%20%D0%B0%D0%BD%D0%B0%BB%D0%B8%D0%B7%D0%B0%20%D0%B5%D1%84%D0%B5%D0%BA%D0%B0%D1%82%D0%B0%20%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20%D0%BE%20%D0%B2%D0%BE%D0%BB%D0%BE%D0%BD%D1%82%D0%B8%D1%80%D0%B0%D1%9A%D1%83.pdf>

Indicator 1.10.d: Proportion of CSOs that benefit from state volunteering strategies and programmes.

In the CSO Survey, only 1.7% of CSOs reported that in 2021 they benefited from government volunteering programmes.

Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce.

Total workforce in Serbia in 2021 was 3,081,700.²⁵ Total number of employees in Serbia in 2021 was 2,273,591, out of which 13,196 registered as employed in activities of associations.²⁶ This number represents 0.58% of total employees and 0.43% of the total workforce.

Indicator 1.10.f: Percentage of people who have volunteered to give their time to an organisation.

The percentage of people who volunteered their time to an organisation in Serbia in 2021 was 5%, which represents a decrease in comparison to 2019 and 2018, when it was 6 %, and to 2017 when it was 7%.²⁷

25 "Labour Force Survey 2021" Statistical Office of Republic of Serbia <https://publikacije.stat.gov.rs/G2022/PdfE/G20225682.pdf>

26 'The Survey on registered employment', Statistical Office of Republic of Serbia, 2021. <https://publikacije.stat.gov.rs/G2022/Html/G20221023.html>

27 CAF World Giving Index. <https://good2give.ngo/wp-content/uploads/2021/06/caf-world-giving-index-2021.pdf> [https://www.cafamerica.org/world-giving-index/#:~:text=More%20than%20half%20\(55%25\).unchanged%20at%20the%20global%20level](https://www.cafamerica.org/world-giving-index/#:~:text=More%20than%20half%20(55%25).unchanged%20at%20the%20global%20level)



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions.

SO 2.1. Public authorities and institutions include CSOs in decision- and policy-making processes.

Indicator 2.1.a: Laws, by-laws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs in that:

- CSOs have access to the draft document from the beginning of the drafting process to the end of the adoption procedure;
- At least 15 days are allowed for commenting before the draft document enters the adoption procedure;
- The use of extraordinary/expedited procedures to adopt legislation without allowing for consultation is an exception and duly justified;
- Reports on results of public consultations, including reasons for rejection of comments, are published in a timely fashion;
- Working groups members from CSOs are selected based on a public call, clear criteria and in line with equal treatment;
- Working group members from CSOs include representatives of society as a whole, including women's groups, LGBTIQ groups, migrant groups, minorities, disability groups, and others as appropriate, in line with the Human Rights Based Approach.

2 – minimally meets standards

The obligation to implement consultations during all phases of drafting public policy documents was introduced with the Law on Planning System. Public administration bodies shall provide for the participation of all stakeholders and target groups in the consultation process, implemented during the drafting of public policy documents. Depending on the scope of the public policy document, the consultation process shall include stakeholders and target groups from among citizens and businesses, associations of citizens or businesses and other civil society organisations, scientific-research, professional or other organisations, as well as representatives of state bodies, local authorities and other participants in the planning system implementing or in regards to whom the given policy is being implemented. The public administration body shall publish the information on the results of the implemented consultation on their website at the latest within 15 days of the date of completing the consultations (Article 34 of the Law on the Planning System of the Republic of Serbia).

When it comes to adopting other, legally obligating documents, the regulations governing public hearings are incomplete and imprecise. The laws do not prohibit CSOs from having access to the draft document from the beginning of the process of its preparation. On the other hand, the laws do not specify how long before the start of the process of its creation the draft document can be made available to the CSO.

The Rules of Procedure of the Government prescribe two deadlines by which the public, and therefore CSOs, must have access to the document that is being adopted. The first is indirect and refers to situations when organizing a public hearing is mandatory. It is indirect because, in contrast to the categorically stated conditions as to in which cases it must be organized, there is no precisely prescribed deadline as to at which time (e.g., the minimum number of days before adoption by the Government) it must be organized. The decision on when the public debate will be organized is a discretionary authority of

the competent Government committee. The Government has the following committees: Committee for the Legal System and State Bodies; Committee for Foreign Relations; Committee for Economy and Finance; Committee for Public Services. The issues which each Committee is competent to consider are defined by the Rules of Procedure. According to the Rules of Procedure, the public hearing begins with the publication of a public invitation to participate in the public hearing, with the programme of the public hearing on the proponent's website and the e-government portal.

The second deadline that the Rules of Procedure of the Government explicitly, but not precisely, prescribes, is the one that applies to cases where a public hearing is not mandatory. In those cases, the CSO shall have access to the document that is adopted at the latest when the competent committee reaches a conclusion proposing that the Government adopt an act or to establish a proposal for an act.

The exceptions to this rule are those cases when, in the process of drawing up drafts, representatives of CSOs are appointed as members of working groups in accordance with current regulations or on the basis of a public invitation.

The proposer of the law has discretionary authority to decide how the public will be informed of its results. The Rules of Procedure of the Government prescribe only the obligation of the proponent to publish the report on the conducted public discussion on its website and e-government portal no later than 15 days after the end of the public discussion. However, the provisions obliging the proponent of the law to publish a report on the public hearing are often not respected and the form of the report is not predetermined by any regulation. Because the form and content of the report on the conducted public discussion are not standardized, the reports usually do not contain all the necessary information, most often that which is related to the comments and suggestions received, nor any explanation as to why something was accepted or rejected.

Government Rules of Procedure stipulate a deadline for commenting on the document before its draft enters the adoption procedures, as a mandatory and minimum term, and it is at least 15 days from the day of the publication of the public invitation.

The legal framework prescribes as a rule that laws are passed in a regular procedure and with the obligation to conduct public consultations in cases determined by law. The adoption of laws using urgent procedures is an exception to that rule. The problem has been, however, that the percentage of laws that were passed in the past period under the urgent procedure is really high, as presented in the data below, so their adoption has become the rule, not the exception to the rule. Urgent adoption differs from the regular procedure insofar as deadlines are shorter than those prescribed for the individual stages of the law adoption procedure.

Based on the data collected and published by the Public Policy Secretariat of the Government of the Republic of Serbia²⁸, it can be said that, of all the laws adopted in 2021 for 44.4% during the preparation, a consultative process was carried out in accordance with the Law on Planning System. The share of adopted by-laws, during the preparation of which a consultative process was carried out in accordance with the Law on the Planning System, out of the total number of by-laws adopted in 2021, was 21.4%. The highest share pertained to documents of public policies, which in 96.2% of cases were accompanied by a consultative process in accordance with the Law.

In the CSO Survey, only 29% of CSOs answered that in 2021 the authorities effectively consulted their organisation in the drafting of laws, by-laws, strategies or acts of public interest and policy reforms. A lesser percentage, 25 % of CSOs, stated in reply to the question that they had access to the draft document from the beginning of the drafting process to the end of the adoption procedure. Only 20% of CSOs answered that their organisation had had at least 15 days available for commenting on the draft document before it entered the adoption procedure.

"Guidelines for the inclusion of civil society organisations in working groups for the drafting of proposals for public policy documents and drafts of regulation" was adopted by the Government in 2020. The Guidelines direct state authorities to select representatives of civil society in the process of drafting

²⁸ <https://pujpr-monitoring.mduls.gov.rs/statistike.html?jnodeld=732&sid=18319&tab=indikator&depth=2>

regulations i.e. strategic documents in a transparent and public manner. The implementation of the mechanism of including CSOs in the activities of working groups is supported by the Ministry of Human and Minority Rights and Societal Dialogue. Based on the data provided by the Ministry in 2021, 18 public calls were published at the national level, and 70 CSOs were involved in the working groups.

In the CSO Survey, it is stated that 24% of CSOs had a representative of their organisation as a member of a working group tasked with the development of laws, by-laws, strategies or acts of public interest and policy reforms in 2021.

Analysis carried out by Belgrade Open School showed that CSOs cited a large number of difficulties at both national and local levels for effective participation in working groups. In this analysis, CSOs cited as the main difficulty for participation in working bodies- the non-transparency of the entire process of work and working groups, the lack of criteria for the selection of members of the working groups. They also cited as problems the lack of communication about work results, absence of feedback about proposals that were not adopted and the unequal access for all members of the working body to the necessary data sources²⁹

Indicator 2.1.c: Proportion of CSOs that have participated in consultations during preparation of state reports under international human rights and other legal obligations, and the implementation of treaty body recommendations.

In the CSOs survey, 39% of respondents were aware of open calls for CSO participation in consultations on the drafting of government reports under international human rights or other treaties, or on the implementation of treaty body recommendations, launched by government authorities in 2021. 22% of CSOs participated in such consultations.

SO 2.2. Public authorities and institutions acknowledge the importance of civil society in societal policy debate and EU integration processes.

Indicator 2.2.a: Extent to which CSOs assess the attitude of public officials towards civil society as supportive.

1 – does not meet standards | 13.6

In the CSO Survey, respondents were asked to assess how supportive public officials were toward civil society in 2021. The attitude of public officials was assessed as sufficiently supportive by 11.9% and very supportive by 1.7% of the CSOs. As many as 81.4% of respondents answered that in their view public officials were not at all supportive or insufficiently supportive.

In the additional survey, implemented for the purpose of including the view of public administration representatives, the same question was asked. Most of the public administration representatives answered that in their view public officials were sufficiently supportive.

²⁹ Aleksandra Đurović, Goran Radlovački, Jelena Jerinić, Vladimir M. Pavlović, *Perspectives on Partnership: Public Policies, Regulations and Practices of Participation of Civil Society Organizations in Decision-Making Processes*, Belgrade Open School, 2022. http://www.bos.rs/rs/uploaded/Pogledi%20na%20partnersvo%20za%20WEB_FINALNA%20VERZIJA.pdf

SO 2.3. Public authorities contribute to civil society strengthening by cooperating with civil society through strategic policy frameworks and relevant institutional mechanisms.

1 – does not meet standards

Indicator 2.3.a: Proportion of CSOs that were effectively consulted in the preparation of civil society cooperation strategies.

Indicator 2.3.b: IPA beneficiaries have adopted currently valid civil society cooperation strategies.

Indicator 2.3.c: Civil society cooperation strategies are accompanied by adopted budgeted action plans.

Indicator 2.3.d: Proportion of CSOs that rate civil society cooperation strategies as relevant and effective.

Indicator 2.3.e: Public structures responsible for the implementation of civil society cooperation strategies are appropriately resourced.

Indicator 2.3.f: Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs in that:

- They have an agreed programme of work.
- They have agreed rules of procedure.
- They meet regularly.
- Rules allow CSOs to call the meetings and contribute to agenda setting.
- There is adequate follow up to conclusions and recommendations.

In 2021, there was no civil society cooperation strategy in force. During that year the Ministry of Human and Minority Rights and Societal Dialogue started drafting the Strategy for Creating an Enabling Environment for the Development of Civil Society in the Republic of Serbia for the Period from 2021–2030. Some civil society organisations, mostly those previously targeted with an investigation by the Directorate for the Prevention of Money Laundering and Terrorist Financing in the “List” case, as well as organisations gathered around the “Three Freedoms” platform, were actively boycotting the processes of consultation that the Government organised in regard to drafting the Strategy. CSOs reminded of the intolerant attitude towards civil society, owing to which these civil society organisations made their decision not to participate in this process.³⁰

³⁰ <https://www.gradjanske.org/i-dalje-bez-uslova-za-ucesce-ocd-u-izradi-strategije-za-podsticajno-okruzenje-za-civilno-drustvo/>



Specific Objective 3

CSO capacity and resilience to carry out their activities effectively are reinforced.

SO 3.1. CSOs' internal governance structures follow the principles of good governance.

Indicator 3.1.a: Proportion of CSOs that have an independent and effective governing body, with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability.

3 – moderately meets standards	46
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The proportion of CSOs that have a governing body and a governing document which defines its roles and responsibilities, and which do not have paid members of staff on the board is 46%. In the CSO Survey, 100% of CSOs report having a governing body, and 98.9% have a governing document. In the case of 89% of CSOs, this governing document defines the roles and responsibilities of the governing body. As regards the independence of governing bodies, however, it is concerning that 44.8 % of the respondents reported that the executive director or another paid staff member of their organisation was a voting member of the governing body.

Indicator 3.1.b: Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body.

1 – does not meet standards	18.4
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The situation is more challenging with regard to the potential conflict of interest of members of the governing body. Only 13.8% of CSOs require that the conflict-of-interest declaration is signed every year, whilst 4.6% require that a declaration is signed every second year. Most respondents, 35.6 %, never require the conflict-of-interest declaration to be signed by the members of the governing body, whilst 33.3% require it once, upon their entry into their role. Other answers, adding up to a total of 9.2 %, say the declaration is signed "when needed", "when specifically required by project application procedure", and "when in the possible position of being in a situation of conflict of interest".

Indicator 3.1.c: Proportion of CSOs that share relevant information on their organisation, using the means and channels that are accessible to all stakeholders in terms of publishing.

1 – does not meet standards	17
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In the CSO Survey, 17% of CSOs publish their governing document together with either the organisational structure, the members or both, and have published the organisational policies on their website. 15% of respondents do not have a website. Most of the respondents that do, however, do not share relevant information on their website. 26 % of CSOs have their governing document, statute, articles of association, or similar founding document published on the organisation's website, and 43 % do not. The structure of the organisation's board and the names of the members of the board are published on the organisation's website only by 18.4% of CSOs, the organisational structure only by 10.3%, and members of the board only by 12.6%. 42.5% of CSOs do not have any information on their governance structure published on the website.

Organisational policies are published on the website by only 23.5% of CSOs, while 72.5% do not have organisational policies published on their website.

Indicator 3.1.d: Proportion of CSOs that have an organisational gender equality policy.

3 – moderately meets standards 50.8

Of the CSOs that have organisational policies, the majority of CSOs, 50.8% have a gender equality policy. Regarding organisational policies, 19% of CSOs in the survey responded that they do not have any policies.

Indicator 3.1.e: Proportion of CSOs that have an organisational strategy, including vision, mission, and goals.

3 – moderately meets standards 57

Of the total number of respondents who participated in the survey, 57% of CSOs have an organisational strategy that includes all three: vision, mission, and goals.

70 % of CSOs answered that in 2021 their organisation had an organisational strategy, a strategic plan or a similar strategy document, while 26 % of CSOs did not have such a document.

Of the CSOs that had organisational strategies in 2021, 60% responded that their document stated organisational vision, 61% that it stated organisational mission and 66% that it stated organisational goals. 68% of CSOs had a strategy and at least one of the elements- vision, mission or goals.

SO 3.2. CSOs are able to communicate the results of their activities to the public.

Indicator 3.2.a: Proportion of CSOs that have at least one on-line channel of communication.

5 – fully meets standards 99

When it comes to online channels of communication, they are used by almost all respondents in the CSO Survey- 99%. Only 1.1 % do not use any online channel of communication. Most of the CSOs use Facebook - 94.3%, the website - 78.2%, Instagram - 57.5% and YouTube - 54.0%. Twitter is used by 32.2%, Messaging apps (Viber, Telegram, WhatsApp, Signal) by 27.6% and LinkedIn by 21.8%. TikTok is used by 5.7%. Other channels are used by 2.3%, and they include Soundcloud and electronic newsletter.

Indicator 3.2.b: Proportion of CSOs that have specialised communication staff.

77.0% of CSOs answered in the CSO Survey that they do have in the organisation a staff member responsible for external communication with stakeholders and the public.

Indicator 3.2.c: Proportion of CSOs that cooperate with the media.

46.8 % of CSOs cooperated with the media in 2021.

SO 3.3. CSOs are transparent about their programme activities and sources of funding.

Indicator 3.3.a: Proportion of CSOs that publish their annual reports and financial statements.

3 – moderately meets standards | 41

Both an annual report and a financial statement were published by 41% of CSOs in 2021. 56.3% of CSOs published either an annual report or financial statements, while 23% did not publish either of these documents.

Annual reports and/or financial statements are published by 30% of CSOs as hardcopy documents, whilst 29% published them on their websites. 18% CSOs publish these documents on other channels, which, judging from their comments, seems to imply in most cases the website of the Serbian Business Registers Agency, given that the submission of a financial statement to the Serbian Business Registers Agency is a legal obligation for CSOs.

Indicator 3.3.b: Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year.

2 – minimally meets standards | 23

In 2021, information on both sources of funding and the amounts received in the previous year was published by only 23% of CSOs. 27.4% of CSOs did not publish information on their sources of funding and the amounts they received. Sources of funding were published by 57.1% of CSOs, while the amounts received were published by significantly fewer - 26.2% of CSOs.

Those CSOs that did not publish information on their sources of funding and amounts received were asked about the reasons they did not do so. Most of the answers were that this information was available on the Serbian Business Registers Agency's website, followed by the answer that they did not have any donations/income in 2021, and that the CSO did not have a functional website. Other answers included: the documents were shared among network members and donors, and that, in the case of membership-based CSOs, the publishing of their names and the amounts given would be a breach of personal data protection.

SO 3.4. CSOs monitor and evaluate the results and impact of their work.

Indicator 3.4.a: Proportion of CSOs that have carried out an evaluation of their work in the last year.

5 – fully meets standards | 86

In 2021 86% of respondents did at least one evaluation. As many as 71% of CSOs answered positive to the question whether their organisation in 2021 had carried out an evaluation of a project. Evaluation of the strategy was carried out by 21.7% of CSOs, while the internal process was evaluated by 33.7% of CSOs. Other evaluations, which included evaluation of the services provided to beneficiaries and external evaluation, were carried out by 3.6% of respondents, while 8.4% did not carry out any type of evaluation in 2021. Of those that did carry out evaluations in 2021, more than half i.e. 54.2% of CSOs conducted between 2 and 4 evaluations in 2021, whilst only one evaluation was carried out by 29.2% of respondents. 4.2% of CSOs did 5 to 7 evaluations, and another 4.2% conducted 6 to 10 evaluations; whilst more than 10 evaluations were carried out by 6.9% of CSOs.

Those CSOs that did not carry out any evaluations in 2021 said they did not do so owing to the lack of staff or capacity, or because they did not have any projects in 2021.

SO 3.5. CSOs use research and evidence to underpin their work.

Indicator 3.5.a: Proportion of CSOs whose work is based on evidence generated through research.

5 – fully meets standards 93,7

In the CSO Survey, as many as 93.7% of CSOs responded that they use some kind of research to inform their work. 92% carried out at least one research. Of the different kinds of research used to inform their work in 2021, the majority- 60.8% of CSOs were using consultation with the community, 50.6% focus group meetings, 44.3% desk research, 41.8% surveys, and 38.0% field research. Less used methods were the general opinion surveys used by 19% of respondents and the randomized control trials used by 6.3% of respondents. 3.8% of CSOs used other means, and those included consultations with their member organisations and consultations with public institutions.

Those CSOs that responded that they do not use any kind of research and provided an explanation for this answer said that they were too busy, that they do not have a need for this type of research or that they are planning it for the upcoming period.

Indicator 3.5.b: Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work.

5 – fully meets standards 91

As many as 91% of CSOs responded in the Survey that they consult on their work with stakeholders. 74.7% of the CSOs responded that they consult with their partners, 59.5% consult with the local communities, and 53.2% consult with their members. These groups of stakeholders are followed by public institutions, with whom 35.4% of CSOs consulted, local authorities, which were consulted by 34.2% of CSOs, and national authorities, consulted by 29.1%. Institutional donors were consulted by 38 %, and individual donors by 31.6%. Academic institutions were consulted by 24.1% of CSOs, whilst the least consulted stakeholder group was private business, which was consulted by 20.3% of CSOs. 3.8% of CSOs chose the category of other stakeholders, responding that they consulted with beneficiaries, other CSOs and donor funds.

Those CSOs that responded that they did not consult with stakeholders in 2021 and listed the reasons for this, said that they were disappointed with the overall situation in Serbia that does not leave space for independent CSOs, or that they did not have the need for this type of consultation.

SO 3.6. CSOs work in fair and respectful partnerships to achieve shared goals.

Indicator 3.6.a: Proportion of CSOs taking part in local, central and international CSO networks.

In the CSO Survey, 77% of respondents said that their organisation took part in either local, national, or international networks. Most of the CSOs in 2021 – as much as 61% - were members of civil society networks at the national level, 33.8% of respondents in the Survey were members of international networks, while 29.9% took part in the local networks. The networks that CSOs participated in were in 54.5% of cases formal, and in 41.6% of cases informal. 14.3% of respondents answered that their CSOs were not members of any network in 2021.

SO 3.7. CSO have a diversified funding base.

Indicator 3.7.a: Proportion of CSOs whose sources of donor income are diversified.

3 – moderately meets standards 58

CSOs that participated in the survey were asked if they received funding from specific donors and the percentage of the budget coming from each donor. Based on the analysis, 58% of CSOs had diversified donor incomes. The predominant source of funding was public funds (funding from national and provincial government, and local self-government), which was received by 58% of respondents in 2021.

The highest percentage of CSOs, 43%, received funding from local self-government. However, for 43% of the recipients of these funds, the funding constituted less than 10% of their budget; whilst another 21.4% received more than half of their budget from local self-government.

The European Commission was the next significant donor when it came to diversified funding sources - 38% of CSOs received funding from the EC. Exactly half of these CSOs that received funding from that source said that the funds represented between 10% and 25% of their budget, whilst for another 8.3% of them, those funds represented more than 50% of their budget.

32% of CSOs answered that they received funding from bilateral donors, and the same percentage received funds from international CSOs.

For 36.8% of those CSOs that received funding from bilateral or international donors, those funds represented between 26 to 50% of their budget. However, bilateral donors' funds are a source of more than half of the budget for 31.6% of these CSOs, whilst international CSOs provide more than half of the budget for only 5.3%.

The same percentage of CSOs, 29%, answered that they received funding from the national government and foreign private foundations. Most of the CSOs that received public funding, 38.9% received funds that are less than 10% of their annual budget, whilst another 16.7% received more than half of the budget from this source. Further analysis of foreign private foundations funding shows that of the CSOs receiving this funding in 2021, the same percentage of CSOs 27.8% received funds that constituted less than 10% of their budget, between 10 and 25 per cent and more than half of their budget.

Domestic private foundations were the source of funding for 17% of CSOs, and the United Nations for another 17%. For half of the CSOs that received funding from domestic private foundations, these funds represented less than 10% of their budget, whilst for another 10% this funding covered half of their budget.

The United Nations provided for most i.e. 45.5% of the CSOs between 10 and 25% of the budget, while 9.1% of those that received funds from the UN received more than half of their budget from that organisation.

Of the other donors covered by the research, the Organisation for Security and Co-operation in Europe provided funding for 11% of the CSOs, provincial government for 8% of them, and the Council of Europe for 6%. None of those donors provided more than half of the budget for any of the respondents.

Indicator 3.7.b: Proportion of CSOs raising funds from sources other than donors e.g. membership fees, corporate/individual giving and income generating activities.

4 – meets most standards 73

In Serbia, 73% of the CSOs which participated in the Survey said that they raise funds from at least one source other than donors. 43% of the CSOs said that they raise funds from individual donations. Income generating activities – a CSO's own business, social enterprise activity or service provision - is a source

of funding for 30% of CSOs. Membership fees are a source for 29% of CSOs. Private businesses donated to 24 % of the CSOs. Crowdfunding is a source for only 8% of respondents.

37% of CSOs use only one of those sources, 16% use two, 17% of CSOs use three, and 3% use four of those sources. No respondent answered that they use all of the proposed sources of income.

SO 3.8. CSOs have effective, empowered and developed human resources.

Indicator 3.8.a: Proportion of CSOs that employ staff.

In 2021, 27 % of CSOs worked without any paid staff, which means that 73% did employ staff. Out of the total responses, 33.3% had employed 1–5 persons, 14.3% employed 6–10 persons, and 23.8% employed 11 or more persons.

Indicator 3.8.b: Proportion of CSOs that have organisational human resources policies.

1 – does not meet standards

0

None of the CSOs that participated in the survey had all nine of the organisational human resources policies in place. 19% of the CSOs in the Survey responded that they do not have any of the policies, 11% of CSOs have only one of the policies in place, 9% have two policies, and three or four policies are being implemented by 5% of CSOs, whilst smaller percentages of CSOs have five, six or seven of the policies in place. None had eight policies.

Of the organisational human resources policies offered in the Survey, 28.6% said they had a Recruitment policy, 27.0% a Diversity, Equality and Inclusion policy, 23.8% a Safeguarding of children and vulnerable adults' policies, 15.9% a Disciplinary policy, 15.9% a Performance Evaluation policy, 15.9% a Bullying and Harassment policy, 9.5% a Grievance/Complaints policy, 9.5% a Remuneration policy, and 3.2% a Redundancy policy. 3.2% noted that they have other policies in place, amongst which is a COVID-19 prevention and protection policy.

Indicator 3.8.c: Proportion of CSOs that have advertised publicly their staff and volunteering vacancies in the last year.

In 2021, 15.9% of CSOs did not have any vacancies, and 25.4 % did not advertise staff and volunteering vacancies. Of the 58.7% of CSOs that publicly advertised their staff and volunteering vacancies in 2021, most CSOs - 49.2% - used social media, followed by 33.3% using websites, 28.6% internet portals and 17.5% mailing lists. Only 1.6% of CSOs used printed media for advertising vacancies.

Indicator 3.8.d: Proportion of CSOs that have organisational policies encouraging recruitment of a diverse workforce.

Out of CSO that implement at least one of the nine policies, 23% have both of the required organisational policies that encourage recruitment of a diverse workforce – a Recruitment policy and a Diversity, Equality and Inclusion policy in place.

Indicator 3.8.e: Proportion of CSOs whose staff and volunteers have attended a training course in the past year.

5 – fully meets standards	82.5
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A significant number of CSOs - as many as 82.5% - answered that their organisation enabled staff or volunteers to attend a training course for the purpose of their professional development in 2021.

Legal analysis included:

- Constitution
- Law on Associations
- Law on Foundations and Endowments
- Law on Volunteering
- Law on Public Assembly
- Law on Protection from Noise Pollution in the Environment
- Law on Police
- Law on Public Information and Media
- Law on the Prohibition of Discrimination
- Criminal Code
- Law on the Central Records of Beneficial Owners
- Law on Accounting
- Law on Auditing
- Law on Administrative Inspection
- Law on Inspection Supervision
- The Labour Law
- Law on Tax Procedure and Tax Administration
- Law on the Planning System of The Republic of Serbia
- Law on State Administration
- Law on Free Access to Information of Public Importance
- Law on Government
- Law on Local Self-Government
- Law on the National Assembly
- Law on Ministries
- Law on State Administration
- Budget System Law
- Corporate Income Tax Law
- Law on the Prevention of Money Laundering and Terrorist Financing
- Law on the Central Register of Beneficial Owners
- The Regulation on funding and co-funding of programmes of public interest (Regulation on funds to encourage programmes or the missing part of funds to finance programmes of public interest implemented by associations)
- Rules of Procedure of the National Assembly
- Government Rules of Procedure
- Resolution of the National Assembly on Legislative Policy