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Serbia
Needs Assessment Report

TACSO

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2013 CSO Needs Assessment Report

Serbia

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List of Abbreviations

CBC - Cross Border cooperation
CI - Civic Initiatives
CIP - Competitiveness and Innovation Framework Program
CSAI - Civil Society Advocacy Initiative
CSF - Civil Society Facility
CSF - Civil Society Forward
CSO - Civil Society organization
EIDHR - European Instrument for Democracy and Human Rights
EU - European Union
EUD - European Union Delegation
FeNS - Federation of NGOs Serbia
FPA - Framework Partnership Agreement
GIZ - German Agency for International Cooperation
GMF - Germal Marshall Fund
IPA - Instrument for Preaccession
M&E - Monitoring and evaluation
MB - Multi Beneficiary
NGO - Non governmental organization
OSCE - Organization for Security and Co-operation in Europe
P2P - People to People Program
RC - Resource Centre
REC - The Regional Environmental Centre for Central and Eastern Europe
SB - Single beneficiary
SBRA - Serbian Business Registry Agency
SECO - Sector contact organizations
SEES - South-East Europe Space Program
SEIO - Serbia European Integration Office
SENSE - Program for Environmental Civil Society Organizations in Serbia (REC)
SIDA - Swedish International Development Cooperation Agency
SIPRU - Social Inclusion and Poverty Reduction Unit
TA - Technical Assistance
TACSO - Technical Assistance for CSOs
TOT - Training of Trainers
UNDP - United nations Development Program
USAID - United States Ageincy for International Development
VAT - Value Added tax

Introduction

Background information

Project background

This study is one of eight country assessments of civil society capacities conducted as a preliminary activity within the EC-funded project Technical Assistance to Civil Society (TACSO) in Western Balkans and Turkey (Technical Assistance to the Civil Society Organisations 2 (TACSO 2) from the IPA Beneficiaries; EuropeAid/133642/C/SER/Multi), implemented by SIPU International, during the period August 2013 – July 2017. The aim of the study is to provide a comprehensive assessment of civil society in Serbia and the environment that it works in, including its strengths and weaknesses, and its impacts to date and the challenges it faces to its further development. The study is based upon a combination of desk research embracing all relevant documentation, including legal and financial legislation applicable to civil society, previous civil society analyses and evaluations, policy documents and country-specific academic literature, and a consultative stakeholder analysis carried out by means of focus groups, interviews and questionnaire surveys with civil society organizations (CSOs), government actors, donor organizations and other institutional players.

The study is an integral part of the project and it provides the premise for the majority of other project activities by serving as the basis of the development of regional as well as national work plans to be implemented during the project duration.

In line with the project's Terms of Reference and SIPU's technical proposal, the study understands civil society in the following two complementary definitions:

1. All organizational structures whose members have objectives and responsibilities that are of general interest and who also act as mediators between the citizens and public authorities. This definition clearly emphasizes the associational character of civil society, while also accentuating its representational role. Civil society includes a variety of organizational types, such as NGOs, mass movements, cooperatives, professional associations, cultural and religious groups, trades unions and grassroots community groups, etc.

2. A space for views, policies and actions supportive of alternatives compared to those promoted by government and the private sector. This definition places the emphasis on social inclusion, social and political pluralism and the rights of expression in developing a participatory democracy.

The paper is composed of three sections:

- Section one provides an analysis of the civil society and its environment, including the legal framework governing CSOs and their work, the current donors and other sources of civil society funding, the government mechanisms for cooperation with and support of civil society and the policy framework determining government-civil society relations and public perceptions and support for civil society and its activities.

- Section two gives an overview of the main characteristics of civil society: the types of organizations represented and their key organizational characteristics, the types of activities they carry out and their main fields of action, their geographical distribution and the position they have within the civil society. CSOs are assessed according to their technical, organizational and institutional capacities, including human resources and technical skills, strategic strengths, analytical capabilities, relations with other actors including other CSOs, Government and the community, and material and financial stability and resilience.

- Section three summarizes the most important institutional and organizational needs of capacity building of CSOs in the country and also identifies key strategic issues for the implementation of the project. By way of conclusion,

recommendations are made for both the project's regional work plan and country-specific work plan.

Task description and implementation

This report provides information on the current status of the CSO sector in Serbia in three chapters: Chapter one provides an overview of the legal framework related to CSO (analysis of relevant laws and financial regulations), existing and predicted donors and funding opportunities (local and international), government mechanisms for cooperation with civil society and institutional capacitates for engaging civil society, public perception and support of civil society and its various segments, as well as relationship between civil society and media.

Chapter two describes CSO organizational capacities through an overview of the civil society community (including its structure and field of operations/activities), human resources and technical skills; monitoring and evaluation (M&E) capacities; strategic strengths; analytical capacities; relationships with other actors (CSO networks, government and business); material and financial stability and resilience.

Chapter three summarizes key points of relevance to the project, i.e. TACSO 2 related to the needs of civil society in Serbia, leading towards the interventions for the project plan, both on the regional and national level.

This report presents update of the similar TACSO report carried out in 2011. The basis for update also came from desktop research of relevant documentation, legal and financial legislation, policy documents, previous civil society mapping[1] and recent on-line research (137 CSOs, networks and FPAs) as well as direct inputs provided by 51 representatives of CSOs, donor organizations, institutions and experts during the wide consultation process.

Civil society environment

2.1 Legal framework

The **legal framework** governing CSOs in Serbia is regulated in most aspects: both Law on Associations and Law on Endowments and Foundations are considered to be modern laws that provide a framework for not-for-profit organizations. The Law on Volunteering and amendments on various tax laws have also contributed to regulating the legal environment in which CSOs and other non-profit actors work. New Law on accounting has envisaged simplified and adapted procedures for CSOs, as of 2014.

However, there is still work to be done in this area: first, existing legislation is not adapted as to recognize changes that occurred due to the adoption of the Law on Associations and Law on Endowments and Foundations (i.e. Lottery Law needs to be amended accordingly). Tax laws (both taxation and tax incentives) are largely not regulated favorably for not-for-profits. Finally, some of the newly adopted laws have already shown weaknesses that need to be addressed, for example Law on Public Procurement.

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[1] ASSESSMENT OF THE SITUATION IN THE CIVIL SOCIETY ORGANIZATIONS (CSOs) SECTOR IN SERBIA, September 2011, Civic Initiatives in conjunction with the Office for Cooperation with Civil Society of the Government of Serbia. The research has been made possible by the support of the United States Agency for International Development (USAID) under the "Civil Society Advocacy Initiative" programme

The **registration process** for associations is simple and decentralized with possibilities for a CSO to register in only few days and on line. Local register agencies however, still struggle with some aspects of registering foundations.

2.1.1 Associations

The Law on Associations (2009) defines not-for-profit associations as "voluntary and non-governmental organizations established for achieving and enhancing joint objectives and interests which are not prohibited by the Constitution or other Legal Provisions". It also recognizes a number of specific types of organizations for inclusion in a broader definition of civil society.

It is considered to be one of the best laws in the region, however its implementation has shown some of its weaknesses: one of the articles allows for "any legal entity to found a non-governmental organization". In practice, this creates a situation of potential non-disclosed conflict of interest in cases when CSO is founded by the political party, since all CSOs can apply for funding from national or local budgets and decisions on those funds are made by people from the same parties. This requires a mechanism that will guarantee full transparency in the distribution of funding from the state. Other issues that create obstacles in the Law's implementation include articles about business activities of CSOs and taxes related to it, as well as public benefit status. These articles are not clearly defined and need further clarification/changes.

2.1.2 Endowments and Foundations

Law on Endowments and Foundations (2010) provides for two categories of non-membership, organizations: a "foundation," which is defined as a "not-for-profit, non-membership and non-governmental legal entity pursuing public interest objectives," and an "endowment," which is defined as a "not-for-profit, non-membership and non-governmental legal entity whose founder designated specific property to support its public or private interest objectives" (Article 2, Law on Foundations). The categories are based not only on the nature of the entity's goals, but also on the capital requirement.

The Law regulates founding, internal acts, governance, transparency of work as well as a way of registering foreign foundations and endowments.

The most important regulations within the new Law are certainly those that define two entities. A foundation and an endowment can be established by legal or natural persons; for the first time, Serbian legislation recognizes the possibility of an endowment to be founded as to pursue private interest objectives. While there is no capital requirement for establishing a foundation, establishing an endowment requires a minimum capital of 30,000 EURO.

2.1.3 Public benefit status

In Serbia, there is no particular legislation which regulates assignment of public benefit status to not-for-profit organizations. The framework laws and tax laws describe different concepts of public benefit.

Associations, under the Law on Associations, may be established for mutual benefit or public benefit purposes (Article 3, Law on Associations). The Law defines activities deemed for public benefit for which an association is eligible to apply for state, provincial and local governmental support. These include: social security; care for disabled war veterans; care for persons with disabilities; social child care; care for internally displaced persons from Kosovo and Metohija and refugees; promotion of the birth rate; assistance to senior citizens; health care; protection and promotion of human and minority rights; education; science; culture; information dissemination; environmental protection; sustainable development; animal protection; consumer protection; combating corruption; as well as humanitarian aid programs and other programs whereby the association pursues public benefit purposes directly and exclusively. The wording of the Law

suggests that the list of public benefit activities is illustrative, rather than exhaustive (Article 38, Law on Associations).

The definition of public benefit in the Law on Foundations largely mirrors the one in the Law on Associations and is also illustrative, rather than exhaustive (Article 3, Law on Foundations). Organizations that pursue these public benefit activities are eligible to apply for state, provincial and local governmental support.

There are two issues with the public benefit status: first, public benefit - although recognized by both laws - cannot be obtained by CSOs as a status; therefore it is entirely within the discretion of the donor (government, LG) to accept or not accept the claim that the project or program is of public benefit. Second, compared to the CSO framework regulation, the tax law provides for a narrower definition of public benefit. Deductions are provided only for donations that advance medical, educational, scientific, humanitarian, religious, environmental, and "sport" purposes, as well as for investments in the culture and donations given to the institutions providing social services.

2.1.4 Economic Activities

Associations, foundations and endowments pursuing public interest objectives may engage directly in economic activities insofar as the following conditions are met: 1) those activities are related to the organization's statutory goals; 2) they are envisaged in the statute of an organization; 3) they are incidental in terms of their volume, or are carried out in volume which is deemed necessary to advance the statutory goals of an association (Article 37, Law on Associations, Article 45, Law on Foundations). In addition, a CSO must register one economic activity - the so-called major economic activity it seeks to directly engage in - with the Registry of the Agency for Commercial Registry, but may directly engage in other economic activities insofar as they are envisaged in its statute. This rule has been inconsistently applied, as the supervising state authority occasionally has taken a position that a CSO may only directly engage in the economic activity which is registered with the Agency. Fines are levied on CSOs that do notmeet the foregoing criteria (Article 72, Law on Associations, Article 62, and Law on Foundations). Furthermore, it is expected that new Law on Public procurement will impose additional obstacles to CSOs in performing their economic activities.

In addition, tax legislation refers specifically to "CSOs that generate income from economic activities;" no distinction is drawn between related and unrelated economic activities (Article 44, Legal Entity Profit Tax Law).

Area of social entrepreneurship is important for the context of CSO economic activities. The Law, although was in the procedure of adoption, was withdrawn as quite weak.

2.1.5 Volunteering

Law on Volunteering (2010) defines volunteer work as organized voluntary provision of services and conduct of other activities of general interest, for common benefit or for the benefit of other people, without monetary compensation or other economic gain, unless otherwise stipulated by this Law. This Law regulates basic terms related to volunteering, principles of volunteering, contracting on volunteers, rights and obligations of volunteers and organizers of volunteering and oversight on the application of this Law.

The Law is too codifying and makes it difficult for CSOs in Serbia to engage volunteers in their work as it puts additional administrative burden; for example the law prescribes obligatory agreements between a volunteer and an organization that engages him/her. On certain other points, the Law remains unclear; for example, it introduces the division into long-term, short-term and ad hoc volunteering, but without a clear distinction between them (or clear obligations that

would arise from the selection of a given form of voluntary engagement).. There is a general agreement within CSO sector that Law needs to be changed, and even some voices consider that Law can not be change but should be abolished completely.

In practice, there are indications that the Law is being misused by employers, who are using its unclear regulations to engage young, educated people as volunteers instead of employing them. Unfortunately, public institutions (including courts/judicial institutions), are also identified among those who use lack of clarity in the Law in this way.

2.1.6 Taxation

Property Tax Law
Serbia does not stipulate any exemption from property tax on the real estate for associations, foundations and similar CSOs performing activities of public interest, unlike many other East European countries. Having in mind comparative legal solutions, it should be necessary to amend the Profit Tax Law in such a way as to expand exemptions from property tax on real estate owned by associations, foundations and endowments if they are intended and used exclusively for performing activities of general interest (tax exemption would not refer to the real estate use for CSO commercial purposes).

Gift tax
Bill Amending and Modifying the Property Tax Law from 2010 has abolished the 2.5% tax on gifts for foundations, endowments and associations for gifts/inheritance received and intended exclusively for achieving the public benefit objectives. As of May 2013, the non-taxable amount up to which received funds are not subject to gift tax was raised to 100.000 dinars (877EUR) and CSOs do not have to file tax returns and ask for tax exemption since this is not subject to taxation. Distinguishing between donations and gifts as well as the process of the tax abolishment is an area of ambiguity, subject to the interpretation of the Tax Administration. Property tax is not levied on non-monetary gifts as long as the transfer of those gifts is subject to VAT.

Corporate profit tax law
This Law generally exempts CSOs from taxation on grants, donations, membership dues, and non-economic sources of income. Under the Corporate Profit Tax Law, profit generated by an NGO is exempt from income tax, provided that: a) income from economic activities did not exceed a given threshold of 400,000 dinars (EUR 3,500); b) earnings were not distributed to the founders, employees, members of the management board, or any affiliated person thereof; c) salaries for the members of the management board and employees do not exceed double the average salary paid by organizations engaged in the same activities in the commercial sector; d) all earned profit was used to further the objectives for which the organization was created; and e) the NGO's economic activities do not give rise to unfair competition with the private business sector, as defined by the antitrust law. (Article 45, Legal Entity Profit Tax Law). It should be emphasized that non-profit organizations are entitled to tax exemption only pursuant to Article 44 of this Law, but they are not entitled to tax relief or tax loan on the basis of investment in basic funds, which is explicitly stipulated by the latest amendment of this Law.

Value Added Tax (VAT)
The largest number of CSOs is not payers of VAT because they do not perform the commercial activity of turnover of goods and services with compensation or because they perform a commercial activity making profit, but the total turnover of goods and services with commercial compensation is below the limit for mandatory evidencing in VAT, amounting to 8.000.000 dinars (70.000EUR). In practice, this means that CSOs have the same status as the final user - when buying all goods and services in the market; a CSO bears VAT as the expenditure of business operations.

VAT is not paid on funds provided through contracts based on State agreements (for example EU funds, USAID, OSCE, other international and bilateral donors). This tax exemption is important for CSOs, which in this chain of participants act as users of donation, and for the suppliers providing goods and services to CSOs, as well as their implementation and sub-implementation partners. On the basis of the tax exemption certificate, the invoice is issued with no VAT included, which stimulates the activities of CSOs. Tax exemption according to international agreements about donations can be achieved only by the payer of VAT who directly delivers goods or services to these persons. Starting from January 2014 slight changes were introduced into the procedures, but the essence of the process remains the same. Foreign grants and donations are not subject to VAT.

Other
In 2012, different parafiscal taxes have been abolished, which were primarily regulated by **the local governments**; such are "ecological tax", "communal tax" or "branding" tax in many other municipalities. They were overburdening CSOs who are, with diminished funds, less and less able to fulfill their obligations, especially smaller, out-of-the-capital ones. However, there are still examples of tax administration requesting those taxes to be paid.

2.1.7 Other relevant laws and by-laws

Tax Incentives - Deductibility of Charitable Contributions
Corporations will have recognized expenditures for health care, cultural, educational, scientific, humanitarian, religious, environmental protection and sport-related purposes, including contributions to the social security institutions established in compliance with the social security law, up to 5% (Law from May 2013). In practice, companies report difficulties when attempting to obtain tax deduction, including inspection visit.

CSO sector and relevant legal and tax experts recommend that the list of expenditures with humanitarian purposes should be expanded. Namely, the advantage of the existing legal solution is a substantial tax- recognized percent, the fact that the basis for the total revenues are the basis for the recognized expenditures and not profits, as well as that the focus is on the sort of activities performed and not on institutionalized forms (associations, public institutions) performing those activities. Another advantage is that all forms of giving are recognized (in money, goods, services and rights). On the other hand, companies do not perceive it as a tax break achieved through philanthropic giving, but rather as any type of costs.

The disadvantage is the narrow scope of activities of public interest and its consequence is that the activities not listed in Article 15, Paragraph 1 of this Law are not recognized as tax expenditures – for example, contributions for protection of human rights, building a legal state, anti-corruption campaign, animal protection or sustainable development will not be recognized as expenditures in tax statements of legal entities giving them, which may have a discouraging effect (as recognized by the law on Associations and law on foundations and Endowments). Furthermore, the associations which have the license and accreditation for offering social security services are at a disadvantage as far as taxation is concerned in comparison to the social security institutions because tax statements of the business companies as providers of material assistance will recognize only the expenditures to social security institutions and that is why the inclusion of associations as other subjects of social security is necessary. Capacity building for public and tax administration is needed in this area.

Personal income tax law
Taxation of all types of incomes paid by CSOs (salaries, copyrights, rights related to copyrights and industrial property rights, income from real estate and other types of incomes) is made with no exceptions and differences and in the same way as in the profit sector. However, as of 1st January

2014 the new individual tax return will be introduced for withholding taxes and contributions calculated on income, which will contain the unified data about calculated taxes and contributions about the payer of incomes, as well as the data about the payee of incomes.

Incomes which are exempted from taxation
No tax is paid on the incomes of citizens or social security contributions on the incomes realized on the following grounds:
- Organized social and humanitarian aid;
- Compensation for foster families and compensation for keeping users in foster families;
- compensation for volunteering costs made by a volunteer in with the law regulating volunteering work;
- Monetary assistance to physical persons for medical treatment in the country or abroad in the amount of actual treatment expenses documented by receipts of the health institution conducting the treatment.

Individual charitable giving is not recognized by the Law as the ground for tax deduction.

Other laws relevant for CSOs
The Law on Social Protection (March 2011) introduced CSOs as potential service providers, which is a novelty as compared to the previous Law and might significantly influence both the work and sustainability of CSOs involved in the area of social protection. It introduced the possibility for CSOs to be service providers, however through adoption of number of by-laws dealing with the standardization and licensing, this opportunity is becoming quite a difficult to meet. Furthermore, this Law is directly connected with the Law on Public Procurement (2012), which requires for transparent tender procedure in case of bidding for funding services from public sources, with criteria that not many CSOs can meet (bank guarantees, for example). This is especially case when CSOs are competing with public institutions (as service providers), who have all basic criteria already either met or provided by the State.

Games of Chance Law (latest changes in 2012) stipulates that part of the funds which are the budget revenue of the Republic of Serbia in the amount of 40% (hereinafter: earmarked budget revenue), is used for financing the Red Cross of Serbia, organizations of persons with disabilities and other associations whose aim is to improve the social and economic position of the persons with disabilities and other persons with social needs, social security institutions, sports and youth institutions, local self-government and institutions for treating rare diseases. The requests from the CSO community to fundamentally change articles in the Law to adjust it with the new laws (on associations and on endowments and foundations) were not accepted, so this is still to be advocated for.

Labor Law is rigid in terms of employees' contracting rules as it does not allow time-limited project related contracting. This makes employment in CSO sector quite difficult. There are announcements that Labor law will be changed in 2014, to allow for easier mobility of labor force.
Law on Accounting. The new Law on Accounting was adopted in July 2013 and it recognized specificities of the nonprofit sector. Until the adoption of the new Law on Accounting[2] there were no exceptions and the possibility of exempting from business accounting and submitting the final statement, whereas the main objections of the organizations from the non-profit and non-government sectors were the complete equation with business subjects and other non-commercial forms of business engagement. A large number of these problems was solved by the adoption of the new Law whereby those amendments will come into force starting from drafting

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[2] Paragraphs related to the Law on accoutning are taken from the Draft " **ANALYSIS OF TAX AND FINANCIAL LAWS REGULATING BUSINESS OF CIVIL SOCIETY ORGANIZATIONS"**, Author: Milan Negovanovic, PhD; Made for: Office for Cooperation with Civil Society; supported by SIPU International, EU funded project

and submitting financial statements for 2014, which CSOs will draft on the basis of registered business changes in the chart of accounts for other legal entities (differing from the chart of accounts for business subjects and being adjusted to specific features of the non-government sector) and of the new forms for other legal entities[3]. Moreover, the way of evidencing in business books should be simpler as of 2014 because from that time on CSOs will also apply a by-law for micro-entities and other legal entities which should be passed by the relevant Ministry.

Law on Auditing. Most CSOs are categorized as small legal entities and according to the new criteria of categorization they will be categorized as micro legal entities and thus are not subject to the statutory audit of financial statements, as stipulated by the new Law on Auditing adopted in July 2013.

Bylaws:
In October 2013, the Government has adopted changes of the **By-law/Regulation on criteria of financing and co-financing CSOs activities from the national budget.** Amount of paper work is reduced and required documents for application for public funds (those that are part of official state registers) will not be asked from the associations, but will be provided officially by relevant institutions and public bodies.

In May 2013, the Ministry for labor, employment and social policy adopted set of **bylaws dealing with Law on social protection implementation** (primarily, related to standardization and licensing). These bylaws are of utmost importance for CSOs delivering services, as they define rules and criteria for service providers, which will be also required by Law on public procurement (for CSOs to compete on bids for public procurement). The issue of CSO capacity and ability to meet those established standards and how this affects CSO work and sustainability is to be addressed in the near future.

2.2 Donors and funding opportunities

In the last several years, as is the case across the Western Balkans, Serbia has seen a gradual, but marked reduction of activity by foreign donors; most embassies and government development agencies have indicated that they will be gradually phasing out their support to Serbia as the country progresses towards European integration. Strategic thinking on the future of CSO funding in Serbia, particularly from domestic sources and in the context of EU integrations is needed.

2.2.1 International donors

European Union
EU support through variety of programs represents the important source of civil society funding in Serbia. Current EU support includes:

1) **EIDHR.** Country based Grant scheme with a budget of around 1.2 million EUR per year, based on the 2011-2013 EIDHR Strategy adopted by European Commission in 2010. The range of grants is from EUR 10.000 to 100.000 approximately, and average duration is from 12 to 24 months. Projects are in the area of fostering democracy, human and minority rights.

2) **Cross-Border Cooperation (IPA 2):** CBC Programmes are being implemented under the second IPA component - an EU financial instrument aimed at supporting accession processes for the period 2007 - 2013. Currently, the Republic of Serbia is participating in eight CBC programmes - programmes with Hungary, Romania, Bulgaria, Montenegro, Bosnia and Herzegovina, Croatia, Adriatic Programme and South-East Europe Space (SEES) Programme. Total funding available for

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[3] CSOs are defined as other legal entities applying the accounting regulations with simplified evidencing rules, the special chart of accounts and special forms of financial statements

Serbia, for the period 2007/2012 is around 70 million EUR. Projects which are being financed under these programmes are usually small-scale cross-border infrastructure projects, projects which reinforce economic cooperation, as well as activities related to environmental protection, tourism, culture, agriculture, education, research and development, employment, institutional cooperation, etc. This program is open to a variety of actors, therefore it is difficult to assess what portion goes to CSOs exclusively. The preparation of the European Union's cross-border cooperation programmes for the next seven-year period from the year 2014 to 2020 is in progress

3) **IPA Civil Society Facility Multi-beneficiary Programme (18,5 million EUR)**
The CSF consists of three areas of activity: (i) support for local civic initiatives and capacity-building, (ii) a "People-2-People" programme, and (iii) 'partnership actions' to develop networks between CSOs and to promote transfers of knowledge and experience.

a. Technical Assistance - the existing TACSO project will actively support on-going civil society assessments, provide needs-based technical assistance and conduct strategic training programs. TACSO will facilitate a review of the full range of legal and financial regulations that apply to civil society in order to identify gaps, inconsistencies and areas of possible improvements in the legal environment for civil society From 2013, "People 2 People" Programme is integrated in the TACSO . P2P programmes support visits to EU institutions and bodies to exchange experiences, know-how and good practices between IPA Beneficiaries and EU civil society organizations.

b. Framework for partnership Agreements / Support to cross-border thematic networks. The programme will enable approximately 10-15 long-term thematic Partnership Actions developed and implemented by EU CSOs and CSOs from the Western Balkans and Turkey to be undertaken.

4. IPA Civil Society Facility for Serbia
CSF 2011 Call for Proposals focused on strengthening the rule of law through targeted support for projects focusing on fight against corruption and efficiency of judiciary, support for specific measures targeting vulnerable groups and regional cooperation, civic and capacity building initiatives at the rural and remote area in Serbia. The total budget of the Call was EUR 1.8 million.

Out of 17 grants, 8 projects are dealing with issues of fight against corruption, strengthening the rule of law and judicial reform, 6 projects are building capacities of organisations at the local level including networking, regional cooperation, sustainable development and public participation in decision-making process and 3 projects are contributing to improvement of the provision of social services and active participation of organisations in policy making within social welfare sector.

In addition for the first time, re-granting was introduced as a mechanism of building capacities of smaller, community based organizations operating in remote and rural areas in Serbia. At the moment 3 organisations are implementing activities of sub-granting in the area of community development, social welfare, culture and civic actions. It is expected these projects will provide additional 36 small grants to community based organisations.

The results of the monitoring for the overall programme and impact assessment will be available by second half of 2014.

2012 Call for Proposals
Under the CSF 2012 twenty-three projects are funded in total value of the 2 million of EUR. Size of grants is between 50,000.00 – 100,000.00 EUR for projects that will be implemented in Serbia and Western Balkan region within period of 12 – 24 months.
Supported projects will contribute to public administration reform in Serbia (6 projects), promote cultural diversity (8 projects) and build capacities of the civil society organisations at the local level (9 projects). In addition, through implementation of three projects, small grants will be

distributed to local initiatives working on the public administration reform at the local level, improving capacities for provision of social services and empowering women initiatives at the local level.

Main topics covered by projects are as following:
• Public administration reform – monitoring of work of public prosecutors offices, public participation, building capacities for implementation of IPA rural development measures, monitoring of reforms and policies in public administration and social policy and employment, monitoring of inspection reforms, transparency of public institutions, promotion of women entrepreneurship.
• Cultural diversity – community support to asylum seekers; education of youth including life of Jewish community before Holocaust, education about Roma, Bulgarian and Albanian communities in Serbia, creation of cultural products by youth, establishing of Serbian Jazz Youth Network; reform of education by promoting intercultural drama learning in formal education.
• Capacity building at the local level – public participation in local/municipality decision-making process, public administration reform at the local level, promotion of non-discrimination in employment, improvement of position of Roma women in local communities, capacity building for improvement of provision of social services, mental health, child care and elderly care.
Besides impact those projects will have at the national level in Serbia and Western Balkan region, significant contribution will be provided to over 60 local communities all over the country among majority are based in the South Serbia.

For the first time the guidelines for applicants included the indicators for the monitoring of the impact of the projects to be awarded. The applicants proposed indicators in their proposals that will measure the outcomes of their proposed activities. Majority of them proposed certain mechanisms to assess the impact of their activities on the target groups and beneficiaries, with the tools that may not, in the most effective way, capture the full affect and impact of their activities. However, the aggregate impact of all actions undertaken by grantees will be most accurately measured after the end of the programme.

5. Europe for Citizens: The aim of this programme is to bring Europe closer to its citizens and to enable them to participate fully in the European construction. Through this programme, citizens have the opportunity to be involved in transnational exchanges and cooperation activities, contributing to developing a sense of belonging to common European ideals and encouraging the process of European integration.

It supports following main types of actions: Action 1 - Active Citizens for Europe; Action 2 - Active civil society in Europe and Action 4 - Active European Remembrance. Overall budget is 215 milion EUR, however the amount for individual projects depend on the type of action. Serbia has become eligible for this program in 2012. Office for Cooperation with Civil Society of the Government of the Republic of Serbia is a national contact point for the EU program Europe for citizens, providing training, support and information to potential applicants.

6) Youth in Action Program: There were over 300 projects supported from centralised level (Brussels) to Serbia for the period 2007-2013, totalling amount of 6 milion EUR (the average of 850.000EUR per year).

7) **Other EU-funded programmes**: there are other programs that also offer support to the Civil Sector in various ways, including the PROGRESS Program and the Culture Program 2007-2013, Competitiveness and Innovation Framework Programme – CIP, Tempus, Erasmus Mundus. However, a number of these are difficult to access for a majority of CSOs.

Other international donors:

- **USAID** Traditionally the biggest foreign supporter of civil society in Serbia, USAID has scaled down its activity, but will maintain support to CSOs in Serbia until 2015. Beginning 2013, USAID has closed its **Civil Society Advocacy Initiative (CSAI)** - a seven year grant and capacity-building program , implemented by ISC (Institute for Sustainable Communities in partnership with key local and regional CSOs). To date, CSAI has supported 203 Civil Society Organizations, awarded 300 grants totaling $11.3 million. completed trainings for over 1,155 CSO representatives.The Civil Society Forward (CSF) is a two-years program, launched in November 2012, to strengthen Serbia's civil society sector, providing the skills, tools and strategies needed to effectively advocate for issues of long-term importance to Serbian citizens. The program will also work with local CSOs to cultivate local philanthropy, and to support the development of strategic, multi-sector partnerships that promote networking and shared learning. USAID has begun directly funding Serbian organizations to strengthen their capacity and to use USAID assets more efficiently. Over 1 million US$ is disbursed through 5 direct grantees for the period of 15 to 18 months.

There are other USAID funded programs that are of relevance for CSOs, such as USAID **Sustainable Local Development Project**, a five-year, $22 million project, launched in 2011 and designed to support the long term economic and social development of Serbian communities, which also incorporates a grants program that will assist CSOs.

- **Bilateral donors,** either through development agencies and Ministries for foreign affairs, or directly through local embassies' programs'**:** Swiss Cooperation Office in Serbia, Netherlands MATRA programme, SIDA, GIZ**,** Embassies of Great Britain,Japan, Finland, Sweden, Canada, the Czech Republic inter alia. Norwegian Embassy is the biggest bilateral funder directly funding CSOs in Serbia. They implement the Embassy Fund, which is intended for developing civil society and local communities in Serbia, Montenegro and Macedonia. The Fund is open throughout the year to various types of applicants. The following sectors were given priority in 2013: Rule of Law, Good Governance and Anticorruption; Defence and Security Sector Reform; Peace, Reconciliation, Minorities' and Human Rights, Vulnerable Groups and Gender Issues; Economic Development and Entrepreneurship and Energy, Environment and Climate Issues, with the total amount of 1,324.000 EUR distributed through grants in Serbia.

- A number of **U.S. private foundations** including C.S.Mott Foundation, The Rockefeller Brothers Fund, National Endowment for Democracy, GMF – Balkan Trust for Democracy, etc.

- **The Regional Environmental Centre for Central and Eastern Europe (REC):** New civil society support program "SENSE", aimed in strengthening of environmental civil society in Serbia, has started officially on December 2012. Following provisions of the 2.2 million EUR contract on cooperation signed between Swedish Ministry of Foreign Affairs and The Regional Environmental Center, Country Office Serbia, the program is focused on four clusters of activities: granting support for Environmental Civil Society Organizations, capacity building trainings, networking and public debate on relevant environmental issues, as well as media component and support to environmental journalism in Serbia.

- **Multilateral organizations:** UNDP, OSCE and similar are not typical grant-giving organizations, however occasionally they announce calls for proposals or, more often, subcontracting for local CSOs in the area of democratization, rule of law, citizen participation, youth, women, minority rights and other.

- **Other:** Olaf Palme, Civil Rights defenders, German political foundations, European fond for the Balkans, Bosch Foundation, Open Society Institute and others with specific focuses of support.

2.2.2 Domestic Private Donors

Fund for Open Society. The Fund for an Open Society–Serbia seeks to advance European integration, the rule of law, good governance, education reform, as well as transitional justice, social inclusion, and human rights. In 2012 their budget exceeded four million Euro.

TRAG Foundation[4]. This is the most important domestic grant giver for smaller CSOs. The total amount disbursed annually in the last two years was EUR 700,000. Its grant application procedures are accessible, straightforward and tailored to the needs of local and grassroots CSO Projects.

Reconstruction Women's Fund. RWFund has been established as a new organization within the strategic transformation process of the Women's Program of the Fund for an Open Society Serbia, based on five years of experience in developing programs in the area of women's human rights. Reconstruction Women's Fund is the first local women's foundation in Serbia. Its mission is to support women's emancipative social and political role. Their budgets in 2012 and 2013 were over 200.000 EUR on annual basis.

Foundation Ana and Vlade Divac is dedicated to the care and economic empowerment of refugees and displaced persons and to improving the status of children and youth by creating an environment that promotes healthy growth and development. Although their focus has primarily been humanitarian and charity work, in their 2013-2015 strategic plan, through the development of new programs, the Foundation has recognized the need to provide donations (grants) to other organizations which allows for greater accessibility and efficiency in effectively resolving issues. Their budget in 2012 was 650.00EUR, mostly devoted to humanitarian purposes.

Hartefact Fund (HF) is a regional organization that encourages, supports and connects creative and progressive forces, which contribute to the democratization and evropeization of the Balkans. Within their grant program, HF distributes funds to individuals and groups in the region, who contribute to the normalization of relationships and building of the modern civil societies. HF budget in 2012 was 450.000EUR and in 2013 254.000 EUR.

2.2.3. Community support and business contributions

Although some improvement is visible, the situation has not been changed a lot related the share of community support and business contributions to CSOs. The latest CI survey shows that 17% of CSOs receive funding from businesses and only 11% from citizens, which is much less than funding received from other sources. In the same time, in the structure of the CSO budgets, funds provided by corporations represent only 6%, while 3% are provided by individual citizens. Recent survey on Corporate Social Responsibility[5] reveals that 17 companies have distributed more than 4 million EUR to support local communities.

According to TRAG Foundation survey from 2012, citizens of Serbia still see philanthropy primarily as humanitarian aid and assistance to the socially marginalized and deprived groups and individuals, while company representatives give preference to the actions that contribute to the overall development of the community.

Community/individual support is monitored by the regional initiative led by Catalyst Foundation. *S*ince May , 2013 Catalyst started collecting press clippings from 7 countries in the region, to use as one of the inputs into a database on giving that will be created. So far is noticed that individual philanthropy came from a variety of sources, involving individuals and groups, celebrities, wealthy people, foreigners and people from the Diaspora. The methods of giving were as diverse as large one-time gifts, collections of smaller gifts, SMS donations, use of credit cards, and fundraising events such as parties, dinners, concerts, outdoor festivals, exhibitions, and sales of handicrafts.

2.2.4 Governmental funding

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[4] TRAG Foundation changed its name from Balkan Community Initiatives Fund (BCIF) in 2013.
[5] Forum poslovnih lidera, SMART Kolektiv 2013

Central Government. The Law on Associations stipulates that the Government or line ministries should finance programmes of public interest, defined by the Law and implemented by associations, based on public competition. This obligation appropriately refers to programmes financed from the budget of the Autonomous Province and local self-governments. The Law on Endowments and Foundations stipulates that rules referring to budget financing of programmes of public interest, defined by the Law on Associations, should be appropriately applied if implementers of these programmes are endowments and foundations. Government has adopted a **By-law/Regulation on criteria of financing and co-financing CSOs activities from the national budget** and recently also changes of the **Regulation** with the aim to simplify the application procedure.

There are positive trends in the last couple of years related to governmental funding to CSOs, directed through budget line 481. However, on the local level it lacks transparency, since most of the funding for entities regulated by special laws (political parties, churches, religious communities and sport associations) are still distributed based on the decisions made by relevant local authorities (as prescribed by the Law), and not through the public calls. According to the "**Annual Consolidated Report on spending of funds planned and disbursed to associations and other civil society organisations from the budget of the Republic of Serbia in 2012 as support to programmatic and project activities",** total funds distributed to Government bodies through line 481 was 67 milion EUR. Out of that amount 33% was allocated for political parties and 6% to churches and religious communities, while 60% was targeting CSOs (around 39 million EUR).

The **Ministry of Youth and Sports** approved 47.04%, the **Ministry of Finance and Economy** approved 40% of the total funds at the level of the Republic followed by the **Ministry of Labor, Employment and Social Policy** 5.62% of the total funds. Having in mind that line 481 is still not diversified, it means that out of 39 million EUR, larger proportion is allocated to sports clubs and associations. In addition to the Annual Consolidated Report, more transparency could be provided by obligatory bulletins with information on public funding.

Major improvement is introduction of matching funds coming from public budget. Since 2012 the Office for cooperation with civil society has been awarded CSOs to match their EU funded projects.

Province Government. According to the Office Annual Consolidated Report, five agencies of the Autonomous Province of Vojvodina disbursed 430.000 € under budget line 481 (donations to CSOs). However, further research is needed as to determine what percentage of this amount actually went to CSOs (in difference to religious organizations and political parties). Unfortunately, by the end of 2011, Assembly of AP Vojvodina, closed the Fund for Development of the Non Profit Sector in Vojvodina.

Local governments. According to CI survey, 20% of the CSO budget comes from the local governments. Office Annual Consolidated Report shows that in 2012, 71 local government units disbursed 11mil €, and that City Administrations of Belgrade, Novi Sad and Niš disbursed 13.5 milion €.

2.3 Government mechanisms for cooperation and the policy framework that determines government - CS relations

2.3.1 Central Government - Office for Cooperation with Civil society

Government of Serbia Office for Cooperation with civil society is the main institutional mechanism to support the development of a dialogue between the Serbian Government and CSO's. Office is supporting the governmental institutions to understand and recognize the role of CSOs in decision

making processes. At the same time, the Office facilitates communication between two sectors in the process of defining and implementing legislative procedures and public policies.

The importance and role of the Office for Cooperation with Civil Society is reflected in the coordination of Government and CSO's mutual cooperation, regarding the process of creating and establishing accurate standards and procedures for including the CSO's at all levels of decision making process.

Office already contributed to establishing clear criteria for transparent budgetary funding of CSO's on the national and local level, through adoption and recent changes of the Regulations on Transparent funding for CSOs, but also through issuing o the First Annual Consolidated Report on public funding (Second Report underway). Office became a focal point for the EU program " Europe for Citizens" and also introducing a mechanism for co-funding, for CSO projects approved by the European Union.

Office has been very active in promoting within public administration the further understanding and recognition of the importance of civil society as a great resource of human and social capital, whose active participation in public life and advocacy of democratic value is aimed to create a better society for all. This is especially visible recently with the Office intensive work on engaging CSOs in the EU negotiation process. The Office also provides training, capacity building and information sharing, not only to public administration, but also to CSO sector, on relevant issues. In 2012, Office got technical assistance from EU (TA with USAID is under approval by the Goverment), to build its own institutional capacity, and to work further on the enabling environment for CSO development and design of the national strategy. National strategy for CSO development and establishing of a CSO council will be initiated by the Office for cooperation in February 2014.

Office also plays an active role in creating and establishing a cooperation platform in the Western Balkans regarding overall linking in the successful implementation of political, social and economic reforms in the region.

2.3.2 City of Belgrade - Belgrade Agency for EI and Cooperation with CSOs

A good example is the **Belgrade Agency for European Integrations and Cooperation with associations** that seems to be a relatively efficient institution. They significantly contributed to more transparent funding of CSOs by the City of Belgrade and they also provide support in terms of training and free space for CSO gatherings.

On the local level, cooperation with CSOs is mostly present through local Offices for youth. However, they are targeting only young people and cannot be perceived as bodies in charge of CSOs.

2.3.3 Other forms of Cooperation

In 2011, Serbia European Integration Office (SEIO) has established SECO (sector contact organizations) mechanism with aim to provide participation of CSOs and build partnership with Government sector in the process of planning development assistance, in particular IPA programming and monitoring. Seven SECO consortia gather over 400 CSOs. Government and representatives of donor community perceive SECO as relevant collocutors and involve them in different consultation processes. However, there are challenges that need to be overcome. Firstly, SECOs do not represent the wider CSO community; there is not sufficiently developed structure for efficient consultations. Smaller/weaker CSOs do not have capacity to participate and to

contribute. Due to lack of funding, consultations are mostly organized via e-mail and rarely through direct contacts. Therefore, SECO mechanism is currently under recounstruction.

In 2012, the government established few new national bodies involving CSOs:.CSOs were invited to be part of a newly created governmental body concerned with the safety of women in Serbia; Five consumers' protection CSOs became members of the National Council for Consumer Protection.

2.4 Government (national, provintial and local) institutional capacities for engaging civil society

An interaction between the Government and CSOs has improved. Over the last two years, the state appears to be more ready to engage with civil society: the Parliament, ministries and government institutions are sending an increasing number of invitations to civil society representatives to participate in working groups, to submit their own reports on certain issues, or reflections and suggestions on certain laws, to participate in public discussions, etc. It is especially visible recently, with the beginning of the negotiation process and increased role for CSOs in it, related to topics of interest for public administration. As already mentioned, SECO mechanism has already been functioning for over two years and its evaluations pointed some area for further improvements in terms of quality and representation.

In 2013, Government has changed its **Rules of Procedures** related to public hearing/debate, introducing additional cases where it is obligatory, which should improve CSO engagement in decision making processes. However, there is also no procedure for appointing representatives of the public into consultative and working groups at the national and local level. Recognizing that the relations between the Government and CSOs are still fragmented without structured forms of cooperation between the two sectors, the Office has drafted **Guidelines for participation of interested public in the decision making processes**, which is to be adopted by the Government. Guidelines are one of the key documents for public participation, that will introduce new practice as described in the EU and Council of Europe documents, once they are adopted. The consultative process was organized in order to develop a document that will improve and facilitate the development of direct citizen participation, establish a mechanisms for consultations that would ensure that civil society (or for that matter, citizens) are properly consulted in the process of drafting and adopting legislation or policies. On the other side, there is an issue of capacity of CSOs to engage. Even though a smaller number of well-developed CSOs take an active part in discussing certain parts of legislation or policies, a majority of CSOs need to increase their knowledge both on legislative processes as well as the issues (including EU strategies and policies) that are being discussed, if they are to provide relevant input.

Cooperation between CSOs and independent bodies (such as the Ombudsman, Commissioner for free access to information and for Equality) is still a very important, dynamic and indirect ways of influencing the Government. Very good and practical forms of cooperation and mechanisms of mutual support that have been developed between these institutions and CSO resulted in joint actions.

CS participation on the national level

Office for cooperation with CS facilitates meetings between public institutions and CSOs. SECO mechanism is used to involve CSOs in the IPA programming process. **SIPRU** (Social inclusion and Poverty reduction Unit**)**as a governmental agency has continued to facilitate exchange of information with CSOs in the area of social inclusion in the context of EU integrations. A certain level of cooperation has also been established with the **Serbian parliament** and there are examples of CSOs' Access to Plenary and Committee Sessions and Parliamentary Hearings. There

is no institutional mechanism from the Parliament as to engage civil society in Serbia, however there have been recently invitation by the Parliament to engage CSOs in the negotiation process. Individual ministries are more and more inviting CSOs to participate in the working groups, in consultative processes or to give/provide comments.

CS participation on the Provincial level

Rules of Procedures of the Assembly of the Autonomous Province of Vojvodina, envision transparency of its work, with provisions allowing for citizens to attend Assembly sessions, and to visit the Assembly. The Government of the AP of Vojvodina has 12 Secretariats and most of them declare "cooperation with non-governmental organizations" as part of their regular activities. There is no detailed information about types of cooperation, however typically what could be found are open calls for proposals for funding of Vojvodina based CSOs and examples of joint projects. The CI survey shows that 63% of CSOs from Vojvodina had some kind of cooperation with the Provincial authorities, followed by 38% of CSOs from Belgrade.

CS participation on the local level

The latest CI survey shows that 81% of CSOs had some kind of cooperation with the local government. There are examples of CSOs participating on advisory bodies and commissions, joint organization of various events and activities, partnership in the realization of forms of citizen consultation, or the engagement of CSOs to provide specific, individual services to the local community. Out of this number, 50% were satisfied with the cooperation, while almost 20% were not satisfied. Those that are satisfied mention that cooperation is excellent, local authorities provide support, good will to help, provide financial support , show respect for CSOs and similar. Those that are not satisfied mention that local government officials are not interested in cooperation; they ignore and undermine the importance of CSOs, do not understand the concept of civil society, and do not provide financial support. Furthermore, those who are unsatisfied stress the control of political parties over the work of local self-governments and the low level of expertise among officials. Although, there is a relatively high number of CSOs that cooperate with the **local governments,** the practice is uneven and very often is either related to political party connections or imposed by outside stakeholders (foreign funders), which also results in a different level of satisfaction with cooperation. Social protection area is still the most dominant field of cooperation.

2.5 Public perceptions and support of civil society and its various segments

It can be stated[6] that the public perception of CSOs is improving. In the last few years, the public no longer equates CSOs with national CSO leaders. In addition, in 2012, new CSO leaders rose to prominence through their participation in nationally televised debates and as commentators on leading websites. The public now has a wider understanding of CSOs' work in Serbia. Previously, the public primarily associated CSOs with war crimes issues, a controversial topic that continues to divide Serbian society today. Now, the public recognizes a variety of local actions, humanitarian activities, economic development initiatives, and other efforts as CSO activities, which positively impacts the image of the entire sector.

Government and business representatives, on the other hand, are more likely to recognize individual CSO leaders than CSOs. Their perception of a CSO leader's credibility is the key determinant of whether a government or company will work with a particular CSO. As a result, some of the smaller and younger organizations feel excluded from communication with government authorities and businessmen.

USAID [6] NGO Sustainability Index in 2012

CSOs and the media alike recognize the need to build the sector's public relations capacities. Local/regional media coverage significantly differs from the national one. CSOs outside the capital definitely experience difficulties in cooperation with the national media and the contents of their reporting (if any) is unsatisfactory. Public service reports on work of CSOs is unconvincing and the position of CSOs in public service broadcasting is not more favorable than in private media[7].

Public recognition for the diversity of civil society organizations and activity is promoted by the Office for cooperation. In the same time, on the local level, there are examples of hampering CSO work. CSOs still need to work with their constituencies. The 2011 survey on the status of the sector shows that CSOs are not fully aware of the need for change in this area: in assessing key problems for their sustainability, cooperation with the media is perceived as not a very problematic issue (57%) and negative perception by citizens is perceived as the least problematic (55%).

3 CSO organizational capacities

3.1 Overview of the civil society community

In Serbia, there are three common not-for-profit organizational forms that include the following: associations, foundations and Endowments (Legacies). Other not-for-profit legal forms, which are outside the scope, include political parties, trade unions, chambers of commerce, cooperatives, and private institutions (faculties and universities).Latest data on the CSO sector in Serbia are provided through the CSO survey carried out in 2011[8]. The sample of 1.650 CSOs was taken from the SBRA (Serbia Business register Agency) registry.

3.1.1 Structure of civil society

According to the SBRA data, there are 21.421 associations and 493 foundations & endowments registered by 15 November 2013, which is 6000 more than two years ago. In terms of active CSOs, according to official SBRA report[9], 15.157 associations and 371 foundations/endowments submitted financial reports for 2012.

A number of foundations registered in 2013 increased for 22,6% in comparison to 2012. The number of CSOs increased for 15,4 % in comparison to 2012. This is the consequence of the favorable legal environment for registration and work of CSOs in Serbia, while the motivation of the founders and their fields of work are definitely areas to explore[10].

CSO sector in Serbia is relatively young, as the majority of organizations were established after 2000, while only one fourth of were founded before 1990. The majority of CSOs are based in Vojvodina Province, followed by Belgrade, while others are spread evenly by regions.

CSOs established before 1990 encompass organizations not usually perceived as CSOs (by the public, themselves, or the other part of the sector); such as the Red Cross, Hunter associations, Voluntary Fire-brigades, Auto-moto clubs, professional associations, pensioners' associations,

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[7] USAID CSO Sustainability Index 2013
[8] Civic Initiatives and Office for cooperation with civil society.
    https://docs.google.com/a/gradjanske.org/file/d/0B3GsycnrBBm-RlZzVm9mbE5zVXM/edit
[9] Report on financial data of the non profit institutions in Serbia, in 2012
[10] From USAID CSO Sustainability Index 2013

cultural and sports clubs and hobby groups. Most often, these CSOs are more traditional and mostly politically passive in terms of advocacy initiatives. However, they usually have strong membership-base, large network of volunteers and sufficient capacity to organize activities in the community; more often than not, they respond to their constituency and provide adequate services; finally, due to good relations with local governments, almost 80% have either their own premises or are given space with no charges. Their funding comes from membership fees, governmental support and in some cases from "delegated authority" to provide services to their members (I.e. Auto-Moto Club). Many of the CSOs established before the 1990s are so-called "self help" organizations for persons with disabilities, which are organized within nationwide unions or federations, according to structures inherited from communist times. These organizations are spread out all over Serbia, and they have branch offices in almost every town and municipality. At the central level, the various unions (Deaf Union of Serbia, Association of Paraplegics and Quadriplegics of Serbia, and so on) are formally united under a single umbrella, the National Organization of Persons with Disabilities of Serbia.

Further, smaller group of more or less professionalized CSOs has emerged from the so-called "traditional" associations above. These associations retain their member-based service-orientation, but have been transformed - in most cases through inclusion in internationally sponsored capacity building programmes - into modern, active CSOs which apply a rights-based and capacity-building approach to their activities with their membership, leading them into areas such as advocacy, policy dialogue and the provision of services to members which aim to empower by increasing their knowledge, skills and access to resources. Typically, these groups are included in national and international sector-based alliances and networks with like-minded regional associations and international CSOs specializing in their field (youth, women, disability, professional associations, etc.), and 'old' associations of persons with disabilities

Within organizations established during the 90's and later there are three 'subgroups':

A/about 18% are those created in the 90's focusing on combating human rights violations, disbursing humanitarian aid for refugees and displaced persons, promoting peace and reconciliation, fighting poverty, and promoting democratic values and principles. Many of them developed into professional, modern CSOs that are engaged in advocacy and capacity building in a number of areas of social policy, good governance, human rights and economic development. Usually, they are socially progressive and well-versed in international influences and socio-political agendas, both within the region and in the context of European integration. They rely on international support more than other organizations, and have a weaker constituency base and relations with citizens.

B/The other 'subgroup' emerged as a new wave after political and social changes in October 2000, joining the previous group. The number of such organizations is also smaller, community-based initiatives and organizations that focus on variety of issues in the community - social, environmental, economic, etc. They are undertaking smaller-scale projects, have smaller capacities and are more turned to mobilizing local resources from communities and municipalities..

C/Special case are recently registered CSOs -around 6000 in the last two years, almost 30% of the total number. At the moment there is no much information on these CSOs in terms of their capacities, structure, area of interest. This should be subject of further research.

3.1.2 Human resources and technical skills

According to SBRA data, there have been 7.304 fully employed persons in associations in 2012, which is an increase of 10% when compared to 2011. Possible explanations may be that there are

incentives provided by National employment office, or small entrepreneurs are closing their business and moving towards CSO sector, so that the absolute increase in number of CSOs led to the increase of fully employed, however this needs to be further investigated. On the other hand, the latest CI survey data show that CSOs had more than 4,500 persons engaged via honoraria, over 150,000 volunteers and hundreds of thousands of members. Among the actively engaged persons in CSOs, the majority are usually middle-aged, between 31 and 50 years of age, and a great majority of men take the position of the director of the organization.

The lack of managerial skills, unclear lines between governance and management function , and a constant influx of new, inexperienced staff continue to plague the sector. Regarding office premises, the situation is better with CSOs established before 1990, among which are the ones performing public authorizations in the domain of social services or public authorities in the domain of environment (e.g. hunters' associations). In the worst position regarding office premises are CSOs whose primary field of work is law, advocacy and politics, many of which were founded after 1990.

In terms of equipment, almost one half of CSOs are dissatisfied with at least some parts of the equipment necessary for work. On average, one third of CSOs do not possess either a computer or a laptop, and in most cases one computer/laptop is shared among a large number of persons within the organization; moreover, one third of CSOs do not have access to Internet. In two thirds of the organizations, the majority are computer literate. In more than one half of organizations, the majority of active members speak at least one foreign language.

It is worrying that the majority of CSOs have not had any staff training in the past 3 years. At the same time, the majority of CSOs are satisfied with the capacity level of their staff and members. Priority topics that require further education vary with the field of work, but on average it is usually project-proposal writing, skills improvement in the topics addressed by the organization, and financial management. TACSO and USAID are supporting the initiative "Training & Consultancy Forward that aims to improve the quality of the trainers' and consultants' services offered to CSOs. It will also assess the real situation and needs of civil society sector for training and consultations.

3.1.3 Field of operation/activities

The majority of CSOs primarily deal with social services, culture, media and recreation, and environment. The reasons contributing to the choices CSOs make as to their primary field of work differ widely, although three reasons dominate: an interest in a specific field, the available capacity of the CSO and the priority for finding a solution for a specific problem in society. The results of the research point to the fact that although CSOs themselves recognize the standard of living as the burning problem in society, at the same time they perceive the insufficiency of the sectors dealing with the issue. As regards the dominant types of CSO activities, on average these are education and local community actions, while all citizens are generally specified as intended beneficiaries of CSO services.

The most frequent type of activities among the interviewed organizations is extra-institutional/ additional education – seminars, trainings, workshops, courses (50%), actions in the local community (49%), advising and rendering different professional services (33%), networking and cooperation (28%), etc.

From the nineties, there have been several attempts to establish CSO resource centers in Serbia with financial support of different funders, however in most of the cases RC ceased to function as such, once the financing stopped. In the same time, many organisations in Serbia have been serving as RCs in various areas. They provide technical assistance, capacity building, information

sharing and small grants as part of their regular activities. They are recognized by the CSO sector and funders, although the financial support for most of them is not allowing for sustainability of the RC function.

Monitoring and Evaluation (M&E) capacities of CSOs

According to CI survey, the majority of CSOs (53%) after the project implementation phase collect data informally about beneficiaries' reactions, and somewhat less than one third (29%) do it in a formal manner, while every fifth CSO (21%) does not practice collection of beneficiaries' feedback. About 73% of CSOs conduct success evaluations of their projects. CSOs most often conduct only internal project success evaluations (41%), while 6% conduct external evaluations; somewhat less than one third conduct both external and internal evaluations (26%), while 25% mostly do not conduct any evaluation at all. There is rarely funding available for the evaluation, however for the first time funding was approved from the state budget for external evaluaation of the projects.

The majority of CSOs (70%) carry out some form of evaluation of the successfulness of their organization's performance, in most cases only an internal evaluation, regardless of projects (44%); 23% conduct both external and internal evaluations, 3% only an external evaluation, while 28% do not carry out any evaluation.

3.1.4 Strategic strengths of CSOs

Although most CSOs probably understand the importance of long-term planning for the achievement of their organizational objectives, the practice of programming strategically within the framework of organizational strengths and envisaged opportunities in the working environment, reinforced by a planned process of organizational development, is rarely practiced. According to the survey, the majority of CSOs have their organization's mission in writing; however, less than one half have a strategic plan and even when they have, it looks more like an action plan. Activity plans are seldom carried out with appropriate methodologies, with the participation of the whole organization and key stakeholders; often they are produced for donors in the process of fundraising.

It can be noticed that there is more pressure on CSOs to start thinking strategically, and very often it is financially supported by funders, sometimes also as part of their exit strategies. Still, strategic thinking remains an underdeveloped capacity in CS organizational culture and it is especially important nowadays, with the EU integration process and changing political and economic context.

Exceptions are to be found among the smaller number of professional, well-developed organizations which are well familiarized with their working environment, and often engage in research and analyses of changing trends. Owing to their higher profile, organization size or "weight" and their closeness to the political and institutional centre, they have usually managed to position themselves favorably in relation to the democratic and developmental changes, which are gathering pace in Serbia in relation to the process of European integration. These organizations maintain close contacts with partner CSOs in EU countries and are members of a growing number of regional (Balkan) and European CSO networks and internet-based coalitions. For the remainder, taking the long view is a challenge.

Donor-driven actions and the consequent loss of strategic orientation, as well the dissipation of specialized skills and experience, is a common phenomenon among Serbian CSOs, leading to major negative impacts on organizational sustainability.

3.1.5 Analytical capacities

Sector-wide **analytical capacities** necessary for providing the basis for effective advocacy and policy dialogue is improving. It is still the strongest among fully professional organizations in the larger towns that are already positioned and recognized as think thanks for specific issues. Local CSO capacity has been built though training and small grants, to carry out researches and analysis that should enable policy change. CSOs are improving in conducting the social research to ascertain constituency need or to assist in project identification. Documentary and internet research is undertaken more than before to advance programming or setting strategies. Specialized socio-economic think tanks are still few and far between. However, there is still a gap between CSO analytical capacity and advocacy, i.e. actions taken by relevant bodies/institutions.

3.1.6 Relationships with other actors

The great majority of CSOs have cooperated with other CSOs within the same place/town and same region in Serbia; however, as the territorial distance, grows the number of CSOs that cooperate diminishes. This is exceptionally important information in the context of European Integration, since requirements for cooperation with CSOs from the region and with European CSOs and networks will increase in the near future.

Almost all CSOs in Serbia routinely cooperate with other CSOs. Partnerships are a growing practice in the sector, though there is still insufficient communication and exchange of ideas, information and initiatives among CSOs. **Networking** is improving, with at least 100 functional networks at either the national or local levels. CSF FPA projects have contributed to regional and national networking. Small and local CSOs are especially aware that networking improves quality of work and enables access to information and resources. The largest network is *The Federation of Non-Governmental Organizations of Serbia* (FeNS), a nationwide network of CSOs from over 120 municipalities covering all fields of civil society activity. There is also a number of prominent sector and activity-specific networks, such as two national women's networks of SOS hotlines for women and children victims of violence, and the women's peace network, respectively; National coalition for decentralization, Media Coalition, Open parliament, Green Initiative, Black on White, Aid Watch, network of ecological CSOs Natura 2000 Resource center Serbia. Most recent examples of CSO networks are Preugovor, House of human rights.

CSOs are also forming cross-sector partnerships, with local self-governments and public institutions with increasing regularity. Such partnerships are becoming a popular way of applying for and implementing EU-funded projects, which are of mutual benefit to the respective partners. CSOs, particularly in rural areas and less developed parts of the country, often have superior project development and writing skills, as well as greater experience in project management than public administrations. For their part, municipal authorities have greater access than CSOs to matching funds required for all EU grant applications. In this way, wherever such social partnerships are formed, CSOs often perform a leading or even leadership role in the design and implementation of municipal social projects.

CSO – government relationships. The latest CI survey stresses that somewhat less than one half of CSOs believe that the political climate in the country is unfavorable for the development of the sector. The majority see cooperation with the Serbian Government as average, and believe that it has not changed in the past 3 years. Among those who think that there have been changes, a larger percentage evaluates that it has changed for the better. The majority of CSOs believe that the impact of the sector on creating State policy is too small. The most frequent problems in cooperation with State institutions are specified to be: lack of funds, lack of interest, overstaffed administration and the major role of informal contacts.

CSO – business relationships. According to the survey, although the majority of CSOs had established cooperation with the business sector, it was mainly reduced to two types only: the business sector as donors and, to a smaller extent, CSOs rendering consultant services. As donors, the business sector in most of the cases has supported CSOs sporadically and with small donations, and therefore there is a visible absence of strategically designed and continuous support. The poor conditions that enterprises are confronted with and the non-existence of tax relieves for assistance to CSOs are the most frequently quoted reasons for not having a stronger cooperation. Getting the business sector acquainted with the significance and role of CSOs is specified as the most important task to bring the CSOs closer to the business sector.

3.1.7 Material and financial stability and resilience

Financial stability of CSOs differs depending on the type of organization and date of establishment and they can be broadly divided in three groups:
- Majority of CSOs that were created before the 1990s (during Yugoslavia) have stable support and diversified funding sources that include membership fees, self-financing and support from the government (from all levels).
- CSOs founded in the 90's and later are mostly dependent on grants from both domestic and foreign funders as a source of income
- CSOs created in the last couple of years, that did not develop a funding base are maintaining their work through membership fees and voluntary work.

The survey also found that only 7% of CSOs secured funding for the next year. This means that CSOs in Serbia are constantly facing financial instability and that situation did not change in the past couple of years. Especially difficult situation is for smaller organizations, outside of capital cities.

Continued inadequacy of state funding available for a number of active CSOs and the poor financial framework in which CSOs work have certainly contributed to this situation; in addition, despite an increase in cooperation with companies, businesses in Serbia remain cautious about spending money during the economic crisis.

However, it has to be noted that CSOs have done little to adapt to the changing donor environment and the reduced availability of international resources. The survey reports that - in the last three years - there were no significant changes in terms of funding sources. CSOs founded after 1990 are rarely driven by their membership or local constituency, whose support would provide the key to long-term financial sustainability in a world without external donors; they do not diversify sources of funding in any significant measure and fail to invest in professional, full-time fundraisers who could cultivate a stable core of diverse financial supporters. In addition, the sector as a whole has had rather unrealistic expectations of EU funds, regarding both the amounts of funding that will be eventually channeled to CSOs and the extent of access available to these funds.

3.1.8 Organizational sustainability

Overall, the sustainability of Serbian CSOs is on a relatively low level due to a lack of strategic planning and inadequate strategic leadership; challenges they face in recruiting and retaining quality human resources; weak constituency relations and lack of capacity in public relations; and lack of diversifying funding sources.

On the other hand, CSOs assess that key problems in reaching sustainability are: the lack of support by the state, underdeveloped practice of business sector donations, withdrawal of

international donors and lack of cooperation with local municipalities. There is a growing awareness of the need to improve cooperation among CSOs; a negative perception by citizens is perceived as least problematic; cooperation with the media is perceived as a not very problematic issue (which is somewhat unusual, given that the media have significant influence on the CSOs' image and consequently on CSO visibility and strength as a partner to other sectors).

One of the key challenges for CSOs thus is not only to work on reaching sustainability, but to also understand that it depends on sustainability and is more than financial stability.

The fact that some Serbian CSOs recognized the need to adopt a self-regulatory tool as a way of agreeing on common values and standards and that as of June 2011, a Code of Ethics was adopted and signed by more than 150 CSOs in Serbia, could be a sign of increased understanding of importance of accountability to constituency.

4 Conclusions and Recommendations

4.1. Conclusions

- Government of Serbia Office for Cooperation with civil society is the main institutional mechanism to support the development of a dialogue between the Serbian Government and CSO's. Office has been supporting the governmental institutions to understand and recognize the role of CSOs in decision making processes. Office facilitates communication between two sectors in the process of defining and implementing legislative procedures and public policies.
- The **legal framework** governing CSOs in Serbia is regulated in the most aspects: both Law on Associations and Law on Endowments and Foundations are considered to be modern laws that provide a framework for not-for-profit organizations. The Law on Volunteering and amendments on various tax laws have also contributed to regulating the legal environment in which CSOs and other non-profit actors work. New Law on accounting has envisaged simplified and adapted procedures for CSOs, as of 2014. However, there is still work to be done, primarily to harmonize other relevant laws (tax legislation, lottery law, other) with the Law on associations and Law on foundations and endowments.
- The **registration process** for associations is simple and decentralized with possibilities for a CSO to register in only few days and on line.
- The **distribution of public (governmental) funds** is regulated by the Law on associations and Law on foundations & Endowments, stipulating that the Government should **finance programmes** of public interest as defined by these laws. Specific by-law has been adopted to provide transparency of public funding distribution at all levels. However, authorities still do not comply fully with these provisions and in spite of positive trends in the last couple of years, governmental funding to CSOs, directed through budget line 481, remains not fully transparent, especially on the local level. Situation became even more complicated with introduction of the mandatory opening of the bank accounts in the National Treasury Department by CSOs receiveing public funds, which puts additional administrative and financial burden to CSO.
- Associations, foundations and endowments pursuing public interest objectives may engage directly in **economic activities;** however this possibility is still not largely used by CSOs. The Law on **Volunteering** is still too codifying and makes it difficult for CSOs in Serbia to engage v**olunteers in their wo**rk. Furthermore, there are indications that the Law is being misused by **employers w**ho engage young, educated people looking for work.
- **Property Tax Law.** Serbia does not stipulate any exemption from property tax on the real estate for associations, foundations and similar CSOs performing activities of public interest. The 2.5% tax on gifts for foundations, endowments and associations for

gifts/inheritance received has been abolished since 2010, providing certain criteria are met, however, in practice the process of the tax abolishment is an area of ambiguity, subject to the interpretation of the Tax Administration. **Corporate profit Tax Law.** Corporations may have recognized expenditures for health care, cultural, educational, scientific, humanitarian, religious, environmental protection and sport-related purposes, including contributions to the social security institutions established in compliance with the social security law, up to 5%. This is not in compliance with the concept of public benefit as described in the relevant CSO legislation (Law on Associations and Law on Foundations & Endowments).

- In recent times, Serbia has seen a gradual, but marked reduction of activity by **foreign donors** as the country progresses towards European integration. Strategic thinking on the future of CSO funding in Serbia with special focus on domestic sources, in the context of EU integrations is needed.

- The total amount of financial **support** for civil society from the **business sector** is difficult to assess as there is still no systematic monitoring of corporate support. It can take variety of forms, including direct cash donations, provision of in-kind good or services, working together with their employees to achieve a common goal, and providing a platform for clients or customers to also participate in giving.

- **Interactions between the Government and CSOs have improved.** Over the last two years, the state appears to be more ready to engage with civil society, especially with the negotiation process and related to topics of interest to public administration. SECO mechanism enables CSO participation in IPA programming, although currently under reconstruction. In terms of quality, interactions is still more formal and less substantial, and unevenly implemented by different national bodies. In 2013, Government has changed its **Rules of Procedures related to public hearing/debate**, adding cases where it is obligatory. **Guidelines for participation of interested public in the decision making processes** has been drafted.

- Although, there is a relatively high number of CSOs that cooperate with the **local governments,** the practice is uneven and very often is either related to political party connections or imposed by outside stakeholders (foreign funders), which also results in a different level of satisfaction with cooperation. Social protection area is still the most dominant field of cooperation.

- Civil society's **public image** in Serbia is improving, although it is still in many ways questionable. . This is a result of many factors, often including l lack of understanding among the public as to what CSOs mean, legacy of the nineties, lack of public and government's recognition for the diversity of civil society organizations and activity.. Capacities of CSOs for media and public relations and communication are still severely lacking..

- **CSOs and the media** alike recognize the need to build the sector's public relations capacities.

- Number of CSOs has increased to from 16.000 to almost 22.000. In terms of active CSOs, 15.157 associations and 371 foundations/endowments submitted financial reports for 2012.

- CSO sector in Serbia is very diversified by the primary area of activity, date of establishment, size, budget and geographic region. These differences affect their organizational level of development, therefore different strategies and approaches should be used to meet those needs. CSO sector is relatively young, with majority of organizations founded after 2000 (including 6000 CSOs registered in the last two years.)

- High level of **technical, administrative and managerial competences** as well as capacity for advocacy, social campaigning and policy dialogue is present mostly with CSOs established in the 90' and beginning 2000.

- There have been **7.304 fully employed persons in associations** in 2012, which is an increase of 10% when compared to 2011. CI survey data show that CSOs had more than

4,500 persons engaged in temporary employment via honoraria, over 150,000 volunteers and hundreds of thousands of members.

- The practice of **programming strategically** within the framework of organizational strengths and envisaged opportunities in the working environment is rather rarely practiced.
- **Monitoring and evaluation** is still weak, with majority of CSOs performing internal evaluation of projects and/or organizational work, collecting informally feedback from their beneficiaries. Engaging external evaluators is rare, and usually happens upon request of a funder.
- Sector-wide **analytical capacities** necessary for providing the basis for effective advocacy and policy dialogue are improving. It is still the strongest among fully professional organizations in the larger towns that are already positioned and recognized as think thanks for specific issues. Partnerships **are a growing practi**ce in the sector, though there is still insufficient communication and exchange of ideas, information and initiatives among CSOs. **Networking** is improving, with at least 100 functional networks at either the national or local levels. CSF FPA projects have contributed to regional and national networking.
- CSOs are also forming **cross-sector partnerships**, with local self-governments and public institutions with increasing regularity. Such social partnerships are becoming a popular way of applying for and implementing EU-funded projects, which are of mutual benefit to the respective partners.
- **Financial stability** of CSOs is generally weak. Most Serbian CSOs are constantly facing financial instability and situation did not change in the past couple of years. Shifting focus towards domestic funding sources is a must.

4.2. Recommendations - Major areas for TACSO intervention

Enabling Environment: Support to advocating for a better institutional environment and legal/fiscal framework

Having in mind that the Office is fully operational and has TA provided through EU service contract that covers specifically the area of enabling environment, TACSO should carefully position itself so that it continues good cooperation with the Office, and also ensures that its support goes to CSOs, networks, coalitions and partnerships dealing with the issue. This includes further support to the initiatives for improving already adopted CSO related legislation, also including tax related laws. Area of interventions might include Lottery law, establishing community foundations, exploring the field of social contracting; Special attention should be put on implementation of existing legal regulations for the benefit of CSOs, such as transparent funding of CSOs from public sources on the local level.

TACSO also might be included in developing a National strategy for CSO (supporting consultative processes among CSOs). In the context of establishing the CSO council, TACSO could support the mechanisms for representation of the sector (i.e. platforms).

Enabling Environment: Further development of institutional mechanisms for cooperation between the Government and CSOs

With establishment of the Office for cooperation with CS , it is clear that parallel to support and close cooperation with it, TACSO should focus on exploring and supporting potential additional mechanisms and equally important, policies for cooperation, thus working towards a comprehensive framework of cooperation rather than one mechanism. Apart from that, CSOs role in programming of EU and other international assistance-SECO mechanism should remain in special TACSO focus. Related to actual EU accession process, TACSO should support civil society role in negotiation phase. This also means that TACSO should promote CSO role in influencing

decision making process both on national and local level. This consider support to Policy development, advocacy and lobbying, monitoring governance and democratic process, in terms of CSO activity in the oversight of public administration and the work of parliamentarians and local assemblies that needs to be further improved. There are roles to be filled in monitoring the political process at the national, provincial and local level to ensure a proper democratic process, in providing citizen watchdogs of the correct implementation of laws and the application of standards in service delivery, particularly at the local level, as well as overseeing the public administration budgetary process, the proper allocation of public resources and activities in the fight against corruption. TACSO should further build capacity and support for monitoring law/policy implementation. When selecting issues for capacity building in this area, it should be considered in the frame of EU integration and negotiation issues.

Improving the public image of the sector and visibility of CSOs

Changing the public perception of the sector continues to be a priority for TACSO work. It encompasses working on improving CSO - media relations, to promote work of individual organizations but also of the whole CSO sector; using social media,, info sharing and promotion tools as a way of reaching citizens. Besides trainings, helping CSOs to design and implement communication strategies might be an approach. TACSO needs to promote the idea of constituency based CSOs. A majority of CSOs are poorly supported by the community and many do not have a broad membership base, which hinders their image, sustainability as well as their impact, particularly in gaining broader support for a stronger influence on the social and political agenda. TACSO should also support and present transparent and accountable work of CSOs;; Quality assurance as a topic should be high on priority list.

Strengthening the role of CSOs in the EU integration process

TACSO should complement already existing Office for cooperation with CS and other State actors efforts to increase role of CSOs in the EU integration process. Moreover, by promotion and extending its support to issues relevant to the EI process as well as to the issues high on citizens' agenda TACSO would contribute to adjusting CSOs' perception of priorities that needs to be addressed in the future. Despite the formal commitment of Serbian civil society to EU integration, CSOs still have limited information and real understanding of what the EU is how it works and what the process of European integration and eventual membership will mean for Serbian society. It is especially present now when the negotiation process started and demands from the State towards CSOs and their involvement is increasing. In the same time, CSOs - as well as the public institutions - do not have a clear idea of what civil society's role in the integration process should be. CSOs are lacking capacities to engage in this process whatever form this participation will take. Therefore, a continuous support to CSOs to properly engage and be part of the EUI process should be high on TACSO priority list. Moreover, there is still a growing need of local CSOs to engage with EU actors on different levels - i.e. be more informed and prepared when applying for funding; increase knowledge on EU CS networks and how they deal with different issues; learn from EU CSOs but also CSOs that have already participated in the pre-accession process etc; therefore TACSO (and newly established resource centers) developing into an effective "liaisons" between CS and EU actors is of strategic importance.

Organizational development of CSOs and networks

TACSO Serbia should continue to develop capacities of CSOs and networks and coalition in order to ensure their more effective social influence. Topics of general interest for CSOs are identified as follows: Strategic planning, Fundraising (diversifying funding sources, especially from local sources), Human resource management, Financial management, Monitoring and evaluation (including assistance from experts/consultants provided for number of CSOs interested to conduct

advanced evaluation of their work, as well as in the process of creation of annual reports), Quality assurance, Writing project proposals for EU, project management, Advocacy, EU integrations (disseminating information to CSOs and the general public regarding the EU, its institutions and functions, as well its values and development objectives and policies).

Direct support to networks and coalitions (building their capacity for successful regulation of internal relations in the coalitions/networks, cooperation with regional/EU networks, work on specific priority issues including for monitoring government accountability and transparency, implementation of the laws); improving a transparent internal structure as well as ethic and professional standards of networks. Capacity building topics may include: strategic planning, Quality assurance, Policy analysis and policy development, Citizen participation, advocacy and lobbying, Monitoring and watch dogging, Establishing, maintaining and managing networks and building partnerships.

Both through larger organizations and networks/coalitions, support to small local CSOs should be provided. Special focus should be given to "new generation" of 6.000 CSOs established during last two years. Direction might be TOT on basic topics relevant for successful start, such as: Strategic planning, organizational development and management, Fundraising (diversifying funding sources, especially from local sources), Partnership building.

In general, particular focus should be **CSOs long-term sustainability.** Civil society, the Office and TACSO efforts in addressing the legal/fiscal framework as well as improving the public perception of the sector should contribute to greater overall sustainability as well as financial stability of civil society. However, additional efforts are needed in first, building CSO internal capacities for diversifying funding sources by addressing different types of donors, citizens, government, EU, companies, etc., and second, developing a supporting environment i.e. promoting local philanthropy, community foundations and exploring self-financing, social entrepreneurship, social contracting, etc. TACSO should also support initiatives to standardize fundraising, i.e. to introduce ethics in this area.

Type of assistance: TACSO will facilitate, empower and support **existing local initiatives, capacities** and **bodies.** Modalities may include**:** TOT, tailor made training, mentoring, coaching, web platforms & social media, info sharing, study tours, P2P events, thematic conferences and exchange of experiences. Selected type of support should be based on the resources provided and needs of the target groups.

Having in mind limited resource available, TACSO should explore building closer cooperation with other donors programs and projects, such as current USAID CSF program, FPAs, various TA services to CS to provide for synergetic results.

People to People Initial proposals for the regional MB and national SB events:

In the consultation process, following topics came out as important for the CSO sector in Serbia:

Potential event topics - Inclusion and the CS role in promoting, implementing and monitoring inclusion policies, EU accession negotiations – processes, institutions and the role of CSOs, Youth unemployment and youth entrepreneurship, EU and regional practices and challenges in regard to Endowments re(vitalization), Philanthropy (endowments), CSOs as social service providers, Public-private partnerships; Juvenile delinquency and violence, CSOs practices in Strategy development, Environmental protection issues, Constituency Building, IPA II (introducing new changes in philosophy and programming), Cross-sectoral cooperation on concrete EU related policies (energy, migrations, for example); Consultative mechanisms for CS, EU networking, National Strategy for CS, Public-private partnerships; Cooperation between public and civil sector,

Monitoring of budget spending at local level, Non formal adult education, Media freedom, Empowerment of host communities receiving vulnerable groups (ie. Asylum seekers, Roma people...), Gender empowerment.

Resource centre (RC) as concept for localization of TACSO services has been recognized as a positive approach. Although deeper assessment is needed, initial reactions lead to conclusions that best successor should be selected based on the clear criteria and transparent process, which involves local CSOs/relevant bodies and LAG.

Some of the criteria might include:

- Mission and objectives of the organization are in line with the main components to be handed over (TACSO aim and purpose/objectives).
- Umbrella type or CSO with national coverage (alternatively, regional coverage depending of the number of CSOs in the region) and extensive experience in capacity building and info sharing
- CSOs with capacity to mobilize and foster the CSO enabling environment in the country
- CSO with experience and capacity to provide information and advice to the EU and other Stakeholders;
- CSO with experienced staff and technical experts, both on national and international level
- Proven record in the promotion and development of inter-sector dialogue and cooperation,
i.e. government-business and civil society sector;
- Organizations with extensive knowledge and contacts with EU structure and procedures;
Consortiums of CSOs and public institutions might be considered as an option.
Sustainability factor of CSO/ consortium is to be considered.
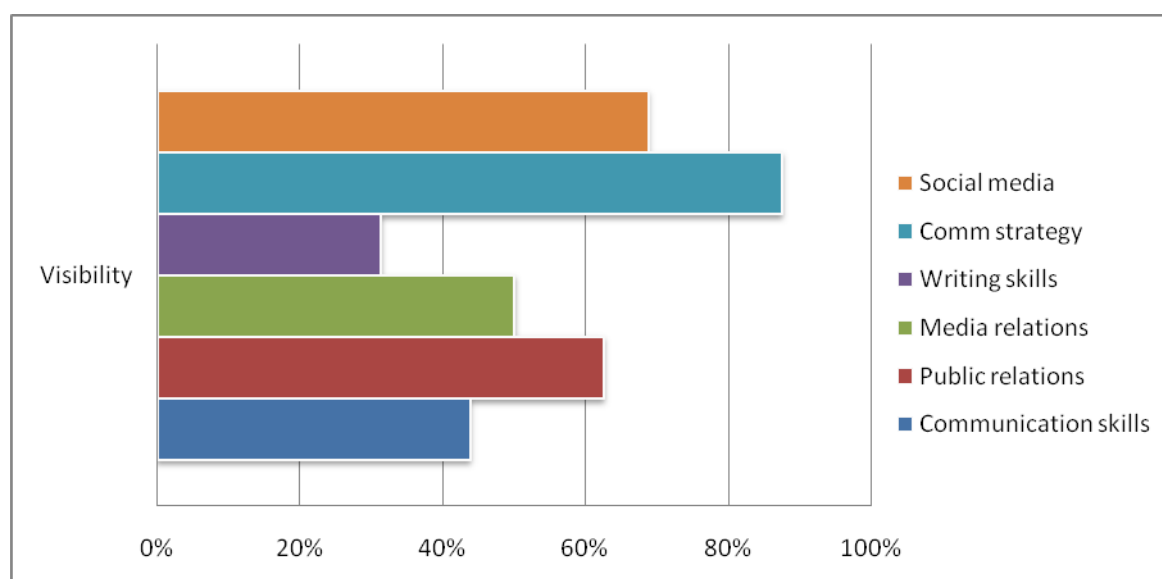
NEEDS ASSESMENT REPORT

Annex 1

DATA SUMMARY

FOR CSO NETWORKS FROM SERBIA (November 2013)

Introduction: The questionnaire for Serbian networks is part of the research carried out by TACSO for the purpose of updating the Needs Assessment Report (NAR) for Serbia. The questionnaire was sent to 93 networks from Serbia and 16 of them have responded. Although the percentage of returned questionnaires represents over 17% of the group, which is already a significant sample, if we have in mind that those 16 networks represent many more civil organizations we can say that our sample is definitely considerable. It is important to keep in mind the fact that the networks work in different areas and that in the last 20 years some topics were more supported and that's strongly influenced the capacities of the networks. At different levels of development they have different needs and views on priorities. That is the reason why we received sometimes dissimilar answers. In any case, this research and questionnaire represent a very important starting point for the future support to existing networks and promotion of networking in general.

The questionnaire covers 11 areas with a total of 29 questions. The areas map out the most relevant aspects of work of CSO networks, including visibility and image, sources of funding, EU support, partner relationships with the public and private sector, as well as views on the P2P programme and resource centres, which will be central to TACSO activities in the upcoming period. Additionally the questionnaire explores the needs of networks, who will be the beneficiaries of future EU support and and will be recognized as a reliable and important partner in the consultative processes and in future initiatives and projects.

1 VISIBILITY AND IMAGE

Key Findings:

88% of all questioned participants stated they would benefit from training on writing and implementing a successful communication strategy. The second most popular choice was training on the use of social media, which was chosen as relevant by 69% of all participants. The lowest interest was expressed for writing skills, with only 31% of the survey participants choosing it as a relevant category for their network.

Conclusions and action recommended:

Based on elaboration of the answers in this section, we can recommend that TACSO should continue with trainings to improve communication skills of CSO's, particularly building capacities in the area of drafting and implementing effective and practical communication strategies. Also, internet and social media are becoming more and more important for CSO's in their communication with their public, so this should be another area of focus when planning activities to help improve the visibility and image of CSO's.

2 EU funding and building capacities for its use

Key Findings:

88% of all questioned participants stated they would benefit from additional guidance in the area of EU project implementation and reporting. The survey findings are in line with the experience of the TACSO Serbia office in providing direct TA to CSOs, where a large number of questions and demands for assistance and support are in the area of narrative and financial reporting, with focus on rules and procedures for the implementation of EU projects.

Conclusions

CSO's are still relying on EU funds as a very important source of funding, with expectation that those funds will be increased in the near future. Based on this research and other interviews, trainings are the most efficient method for improving skills and capacities for drafting EU project proposal applications. Particularly, a chance for participation in those trainings should be given to representatives of rural organizations and to representatives of CSOs who didn't have the chance before to attend similar events.

3 Involvement of smaller, rural organizations and CSOs working outside the city centres

Key Findings:

Headquarters and secretariats of networks are usually in big towns and cities. Small, rural organizations are typically not involved in networks activities and daily operations. If they are involved, usually it's some type of communication and information among members. Rural areas are not providing resources to CSO's to afford more activities in the field of networking. Also, those organizations sometimes cannot recognize networking as a good investment for the future. TACSO had a series of trainings for leaders in small and rural organizations, it was very well accepted and it will be a good base for continuation and to be extended in the direction of networking.

Financial burdens are identified by almost all survey participants as the key issue in reaching out to small organisations, which often work in remote areas and cannot afford even the transport costs required to attend events or network with other organisations. One of the suggestions for this problem can be introducing a grant scheme for rural organizations or re-granting procedures in EU projects.
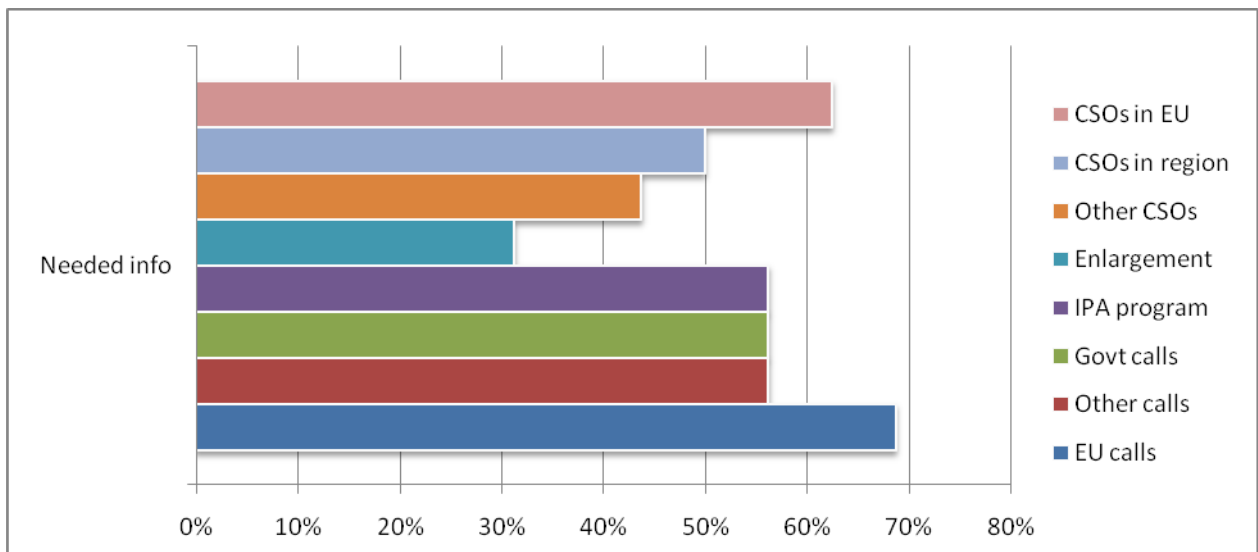
4 Capacities for long-term and strategic orientation

Key Findings:

When asked about their long-term and strategic capacities, the CSO network representatives stated the following:

56% of networks have internal monitoring systems including a documented baseline and use of qualitative indicators for the implementation of specific projects, while 31% have internal monitoring systems for the implementation of their network strategy.

69% of all networks have a developed strategic plan, including a plan for human resource development, and 94% of all networks state that they use research and analysis as part of their activities.

The greatest number of questioned participants stated that the information that would help them most in their work is regarding open calls for project proposals published by the EU – 69%, followed by information about the activities of CSOs working in the EU – 63%. Network representatives expressed the least amount of interest in receiving information regarding the EU enlargement process – only 31% want to be informed on this subject.
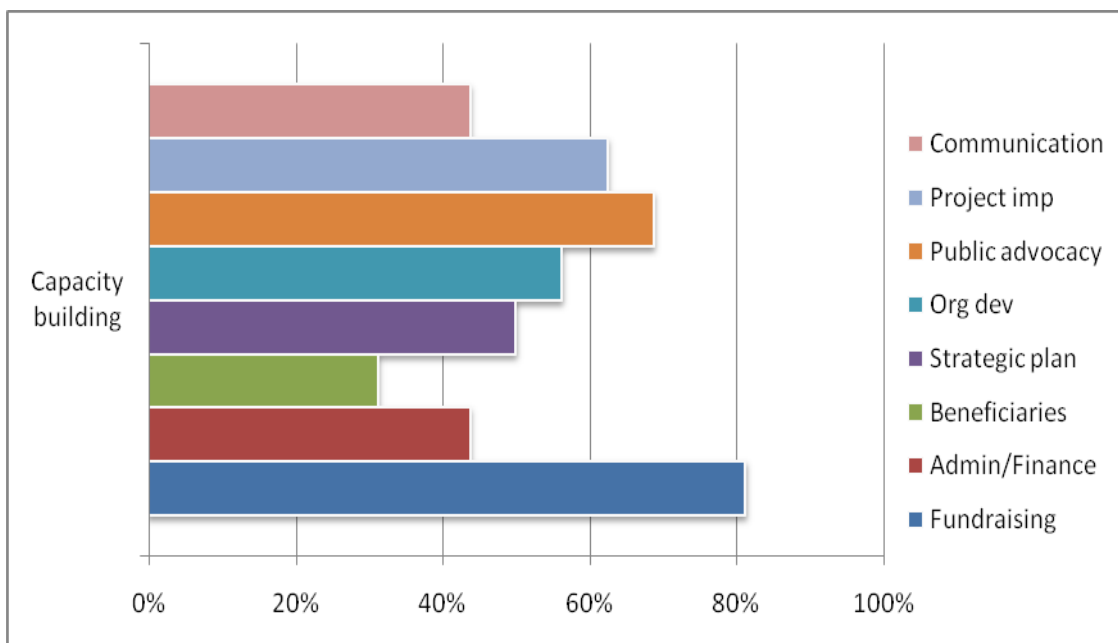
Conclusions and action recommended

Based on findings from this group of questions we can say that networks are really well developed in terms of strategic thinking. If we compare with individual organizations, we can say that

networks have a much more profound approach to development. Although the majority of them have completed their strategic documents, we found that almost all networks are missing quality insurance systems (QAS). That could be the area for potential improvement and future actions. Especially through networks, this activity will be effective and with good chances for sustainability. In the second year of TACSO implementation, participants from Serbia and the region attended a conference on QAS but unfortunately no major follow-up activities were held. Maybe with the passing of time the environment has now become more mature and readier for similar actions.

5 Thematic capacity building

Key Findings:

In terms of capacity building, CSO networks are most interested in the topic of fundraising – 81%, and public advocacy – 69%. Building a stronger and larger base of beneficiaries and supporters was the category that raised the smallest amount of interest, being chosen by only 31% of participants.

Conclusions and action recommended

Based on this group of answers, we can see that networks, like all other CSO's, have greatest problems in financing and with fundraising. Beside this, networks are expressing their interest and needs for capacity building in the field of information, communication and advocacy. Those are elementary topics for CSO's and these activities can be realized trough different types of support like: trainings, e-learning courses, mentoring, peer learning.... In adition to this, there is intention from CSF and EUD to promote more grant schemes with a re-granting component. This can be a good opportunity for networks, to apply and recive additional funds. To be more capable, networks have to improve their mangment skills in the field of finance and to be very familiar with rules and procedures for EU grants implementation – PRAG.

6 Network capacities (internal)

In the area of internal network capacities, 25% of all participants stated their networks had introduced new procedures, modern facilitation and participatory techniques, and rotating leadership, while 56% of all participants stated their networks practised feedback sharing procedures, activities aimed at increasing the beneficiary and supporter base, and research and gathering of evidence.
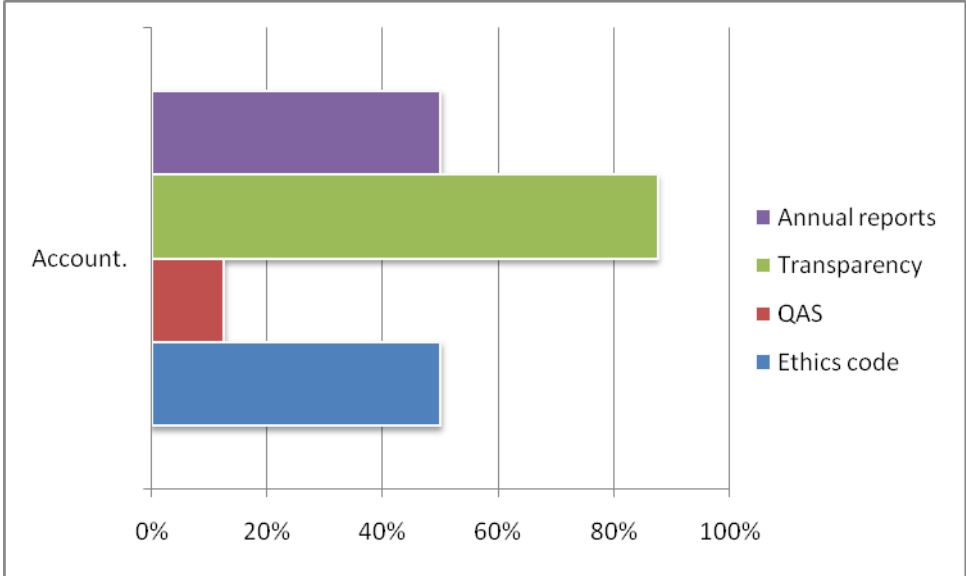
The network representatives offered a wide specter of solutions to improve their efficiency and accountability. Among the most prominent were better cooperation with public institutions and administration, as well as improving and building on their own capacities as a tool for performance improvement. Networks recognize the responsibility of their members for the success of the network. A wide range of answers indicates that they are aware of their weaknesses and fields for improvement.

Conclusions and action recommended

Based on the answers we can recommend more direct contact between networks and their beneficiaries. Internet is one of the most important tools for increasing the number of beneficiaries and supporters. Those methods are financially most effective and for that reason should be used often. Also, there is only one answer describing cooperation among institutions and networks - this tells us that there is a gap between networks and institutions. We can define two actions based on previous elaboration. First one will be direct support to networks in order to be able to organize more meetings with members, beneficiaries and other partners. Second could be partnership events where networks could establish a closer contact with institutions and establish stronger partnerships with them.

7 Network Accountability

Key Findings:

In the area of network accountability, 88% of questioned participants state they use transparent decision-making procedures, 50% state they have adopted a Code of Ethics and that they publish annual reports, including financial reports, and only 13% state that they have introduced a Quality Assurance System.
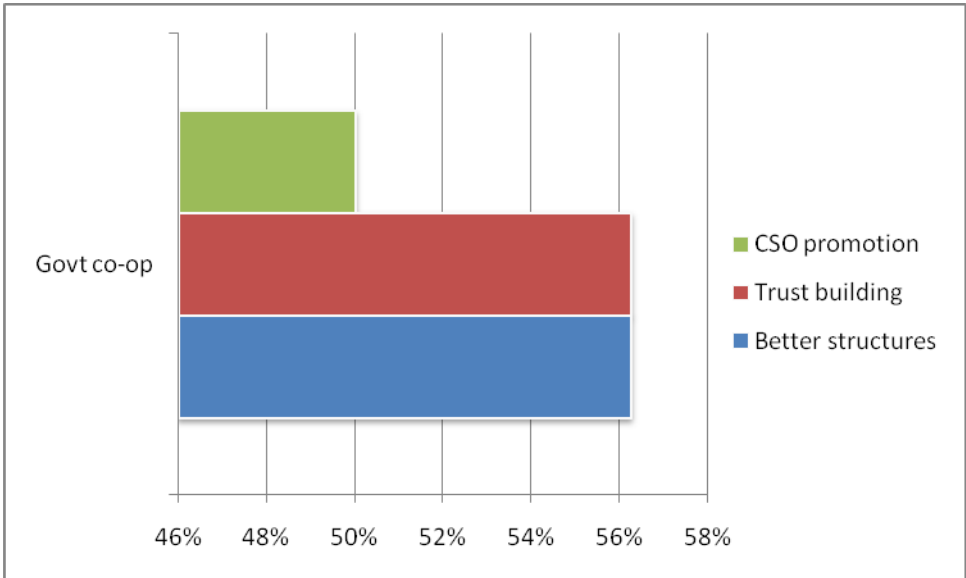
Conclusions and action recommended

QAS implementation is definitely something that could make the most substantial change and improvement in the work of CSO networks. CSO's and networks are not familiar even with options of QAS or how it functions in reality. Potential action could be an event where CSO's and networks representatives can become familiar with options in implementation of QAS or publishing some promotion materials presenting

the important aspects and potential benefits of QAS. From the given answers we can also conclude that networks are missing direct contacts with beneficiaries, so future support could be towards organizing different types of meetings and events for networks.
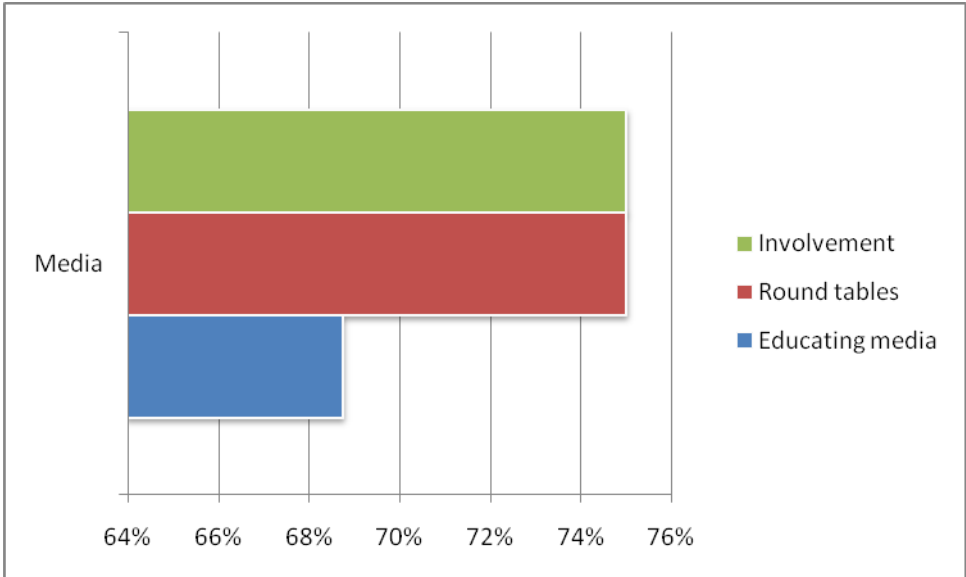
8 Relationships with other stakeholders
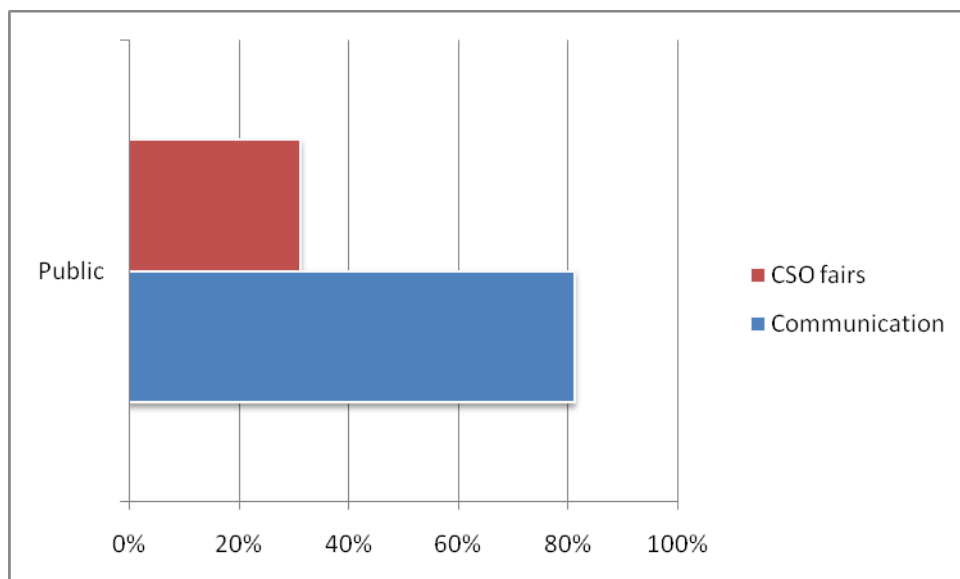
Key Findings:

Government

When asked for suggestions to improve the relationship between CSOs and the Government, 50% of all participants believe greater promotion of CSOs would help, while 56% believe that improving the structures for cooperation and implementing special programs for building trust between these two actors would be useful.

Media

When asked for suggestions to improve the relationship between CSOs and the Media, 69% of all participants felt that organizing info sessions to educate the media about CSO work would be beneficial, while 75% believed that organizing round tables on topics of mutual interest and involving media in CSO activities would improve the relationship.

When asked for suggestions to improve the relationship between CSOs and the public, 81% of questioned participants stated improving external communication skills of CSOs would be beneficial, while 31% believed organizing specialized CSO Fairs throughout the country would help bring CSOs and the public together. Survey participants pointed lees developed system regulation and chanels for cooperation among CSO's and public administration are mean reason for low cooperation among those two sectors. A lack of understanding and acceptance of CSO's as equal partners, as well as a general distrust in CSO capacities, from the part of public sector representatives, has unfortunately become the traditional attitude of public servants towards CSO's .

Conclusions and action recommended

CSO are aware of the importance of all external stakeholders. External communication and partnership events are topics that are most important if we want to improve relationships among networks and other stakeholders. Partnership events should be the basic tool for improving cooperation between networks and other CSO's.

9 EU Program P2P

Key Findings:

P2P Program is an important resource for networks and all CSO's, through this program they can get information about the situation in the region and in the EU regarding the civil sector and other aspects which are important for CSO functioning. Capacity building of CSO's is very expensive and especially when it is outside of country and demands lot of traveling and it will be impossible for almost any CSO's without programs like P2P.

Main requested areas for future P2P events were: Participants define topics in according with their network profile: Inclusion, local development, education, environment, human rights…

Priority topics for specific P2P events were: Equal Opportunities, Democracy and Challenges of European Civil Society Organizations, Civil Society in the Candidate and Potential Candidate

countries, Social Enterprises - an alternative funding opportunity for CSOs, Agriculture and rural development…

Preferred formats of P2P events were: Study visits, trainings, conferences

Participants expressed high interest for P2P activities. Recommended topics are most frequently directly linked with target groups the organisation works with. We can notice that there are a lot of topics which are dealing with human rights, democracy, education…. Additionally, participants see these events as an opportunity for networking with organizations and network from the region and from the EU.

10 TACSO services

Key Findings:

When asked to single out TACSO services they found the most useful so far, questioned participants listed the following: trainings, study visits, information, and opportunity for networking…
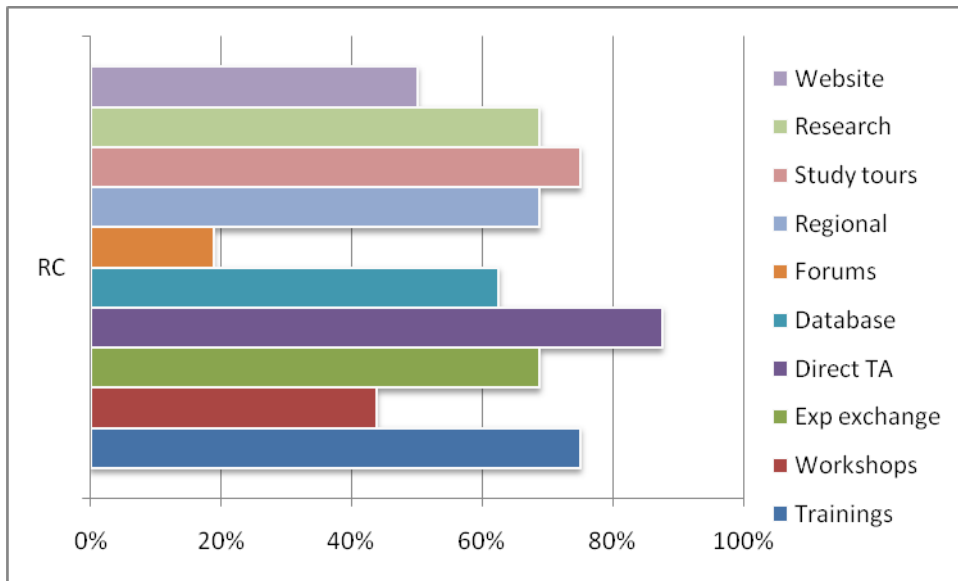
When asked to recommend needed improvements of TACSO services, questioned participants listed the following: more activities towards improving fundraising skills, to provide connections among donors and CSO's, inclusion of more CSO from outside Belgrade, more support for application for EU projects and their implementation, providing timely information to CSOs etc.
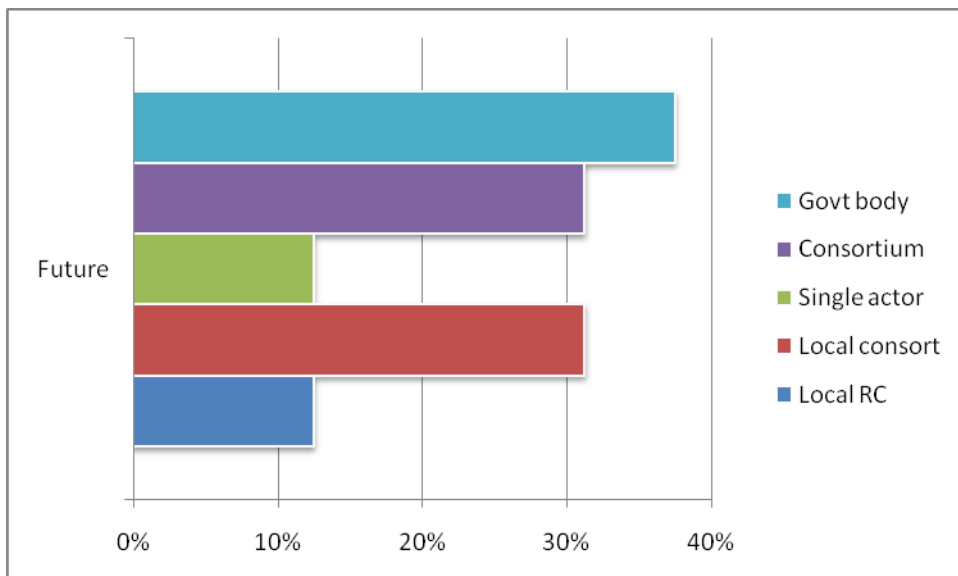
Conclusions and action recommended

TACSO role in next period, seen from the network perspective, should be in more intensive CSO inclusion in project shaping. They would like to see more rural organizations involved in all activities. Very often they mention expectations from the TACSO project regarding finances. Based on that, we can make two conclusions. Firstly, that finance is the highest priority for almost all CSO's and TACSO should work more on the field of fundraising. Second, TACSO has to improve its own communication strategy and create a clearer image in the eyes of the CSOs. CSO's have to know that TACSO is a technical assistance project and not a provider of funds for CSO's.

11 Resource centres for supporting CSOs/networks

Key Findings:

On the subject of TACSO Activities that should be continued in the future by the Resource Centres, questioned participants expressed most support for direct technical assistance – 88%, and 75% for the organizing of trainings and study tours. The least interest was shown for maintaining the TACSO forum – only 19%, which indicates that the forum hasn't been sufficiently functional thus far.

Regarding the question of who should take over TACSO activities after the end of the project in 2017, the largest number of questioned participants – 37% - expressed confidence in a Government body or institution as the appropriate successor for TACSO. 31% of participants stated the successor should be an international or local consortium, and 13% stated that the successor should be a local resource centre or any other single actor.

Conclusions and action recommended

Networks have very high expectations from the future resource centre. Essentially, they would like to see an organization that is very respected by other CSO's and with capacities to mobilize other stakeholders outside of the civil sector. Furthermore, the resource center should have adequate material and human resources to act as resource center for other CSO's and to be familiar with the present situation in the sector. In addition to that, survey participants are expecting that the chosen organization should bring synergy in the sector by establishing wide coalitions among organizations. All those expectations will establish high standards in the process of electing organizations who will take over this demanding role.

NEEDS ASSESMENT REPORT

Annex 2

DATA SUMMARY

for Framework for Partnership Agreement project CSOs from Serbia
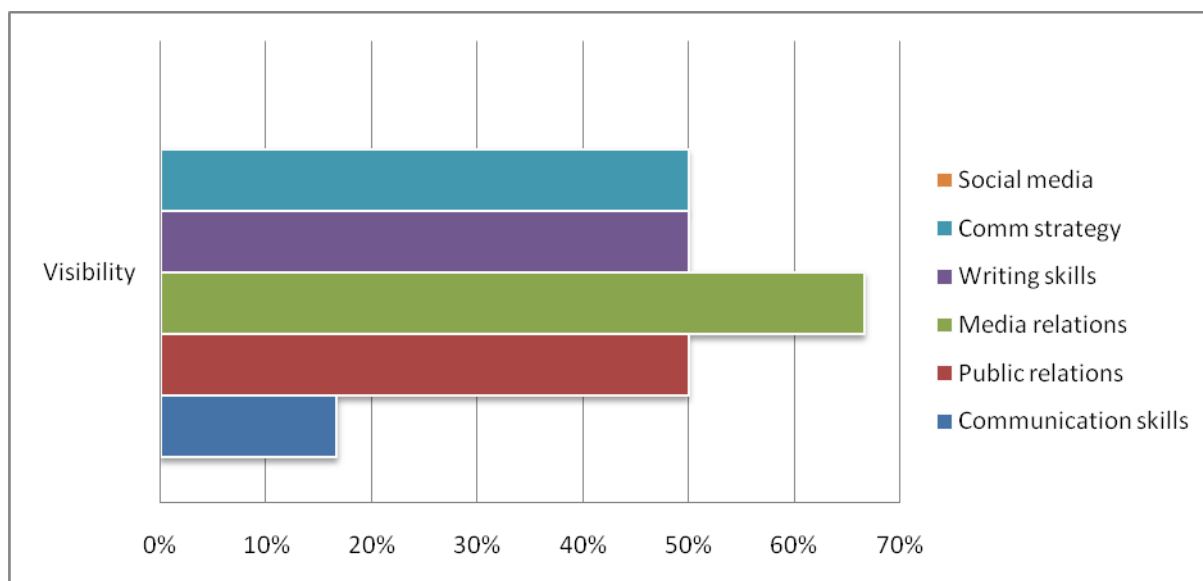
(November 2013)

Introduction:

The questionnaire for Serbian CSOs implementing the Framework for Partnership Agreement projects funded from the Multibeneficiary IPA funding is part of the research carried out by TACSO for the purpose of updating the Needs Assessment Report (NAR) for Serbia. A total of 20 organisations from Serbia are participating in these projects, five as leading partners and fifteen as partners. All have received the questionnaire and six have sent back replies. Although the percentage of returned questionnaires represents over 25% of the group, since the whole group is very small and consists of very different organisations working in different fields, the answers received are not homogeneous and it cannot be stated with confidence that they represent the views of the majority. In spite of this, the views given here are very significant when analyzing sector needs in Serbia and the region, as the FPA CSO representatives views speak from significant experience in the implementation of regional projects, which is an area of focus for future EU support to CSOs.

The questionnaire covers 11 areas with a total of 29 questions. The areas map out the most relevant aspects of work of CSOs, including visibility and image, sources of funding, EU support, partner relationships with the public and private sector, as well as views on the P2P programme and resource centres, which will be central to TACSO activities in the upcoming period.

1 VISIBILITY AND IMAGE

Key Findings:

The majority of survey participants representing organisations implementing FPA projects state that training in media relations would benefit their work, while half of those questioned agree that trainings in drafting a

communication strategy, writing skills and public relations would also be of use. It is interesting to note that no one from this group of participants selected social media as a relevant training area, although it was highly rated by the networks group.

Conclusions and action recommended:

Based on the number of answers, almost all answers are equally given; we can say that organizations see all aspects of media tools useful for their image and visibility. One of participants stressed that direct contact with media and the wider auditorium would be beneficial. This is in accordance with the activities that TACSO has carried out in the previous period in the field of media, visibility and image of CSO's. Direct support to small and rural organizations: to prepare promotional materials, to establish contact with local and regional media, to develop a media strategy - those activities should be continued in the future.

2 EU funding and building capacities for its use

Key Findings:

67% of all questioned participants stated they would benefit from additional guidance in the area of EU project implementation and reporting. Majority comments were focused on support in interpretation rules and procedures and fundraising for cost share in EU projects. CSO's finds very complicate PRAG procedures, especially when they are contrary with domestic lows. Although, even when is cost contribution is very small, this is become a huge problem for organizations.

Conclusions

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Support in this field needs to be divided in two phases. First, CSO's need support to prepare quality project proposals in accordance with EU and domestic strategies and PRAG. Second is the phase of implementation. In this phase, beside PRAG, organizations find it difficult to prepare good narrative and financial reports. A response to these demands can be made in several ways, but based on TACSO experience we can say that it will be useful to provide them with direct consultations (via emails, meetings...), as well as trainings and partnership events were CSO can find partners and finance for cost share for their projects.

3 Involvement of smaller, rural organizations and CSOs working outside the city centres

Key Findings:

There are wide differences between the attitude among FPA's towards small and rural organizations. Some of them can see them as equal partners, although their estimation is mostly that they haven't enough capacities to be their partners. In other hand, there is a group of FPA's and networks who have a mission to support and to establish cooperation with small and rural CSOs. The biggest problem for establishing direct cooperation is finance, they estimate that such cooperation is very expensive and they can't afford it.

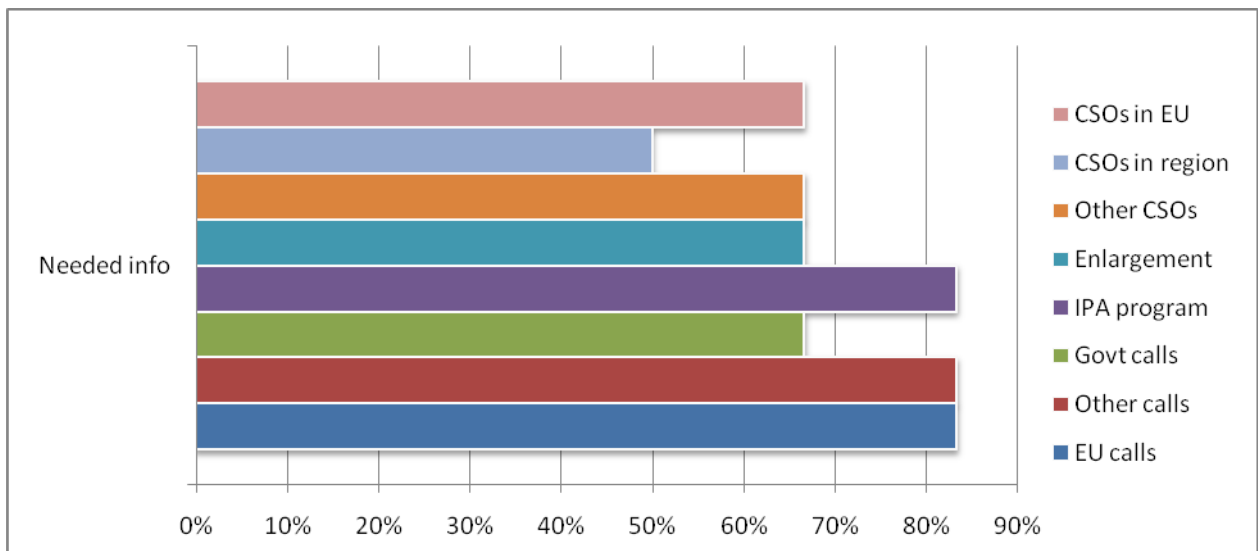**Conclusions and action recommended**

Support for small and rural organizations has to be priority in next period for TACSO. There is a distinct lack of opportunities in rural areas and capacities of rural organizations to mobilize more resources for their development. Also, the needs and number of marginalized groups in rural areas are high. Basic support needs to be in capacity building trough trainings and direct TA. It is also important to establish direct connections among rural organizations from one side and networks and big organizations from the other side. That can be done through organizing some activities and events in rural areas, but also in providing direct support to rural organizations to attend events in urban areas.

4 Capacities for long-term and strategic orientation

Key Findings:

When asked about their long-term and strategic capacities, the FPA CSO representatives stated the following:

67% of FPA CSOs have internal monitoring systems including a documented baseline and use of qualitative indicators for the implementation of specific projects, internal monitoring systems for the implementation of their strategy, and a developed strategic plan, including a plan for human resource development. 100% of all questioned FPA CSOs state that they use research and analysis as part of their activities.
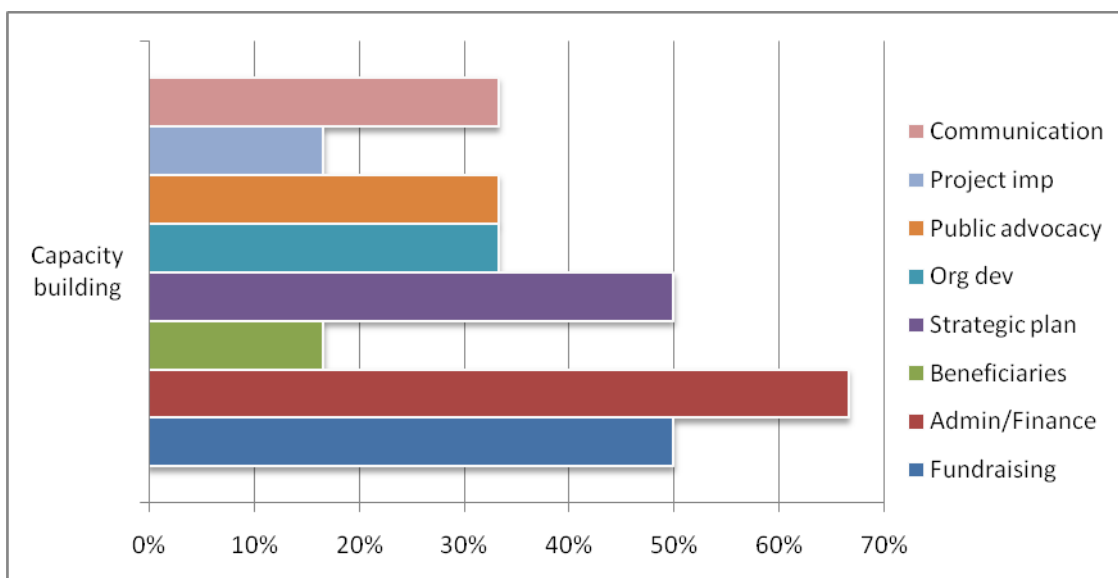
The greatest number of questioned participants stated that the information that would help them most in their work is regarding open calls for project proposals published by the EU and by other donors, as well as information about IPA programming – all at 83%. FPA CSO representatives expressed the least amount of interest in receiving information regarding activities of other CSOs in the region – only 50% want to be informed on this subject. The graph shows that general interest among FPA CSOs for receiving additional information is high.

Conclusions and action recommended

Participants in this survey express extremely high interest for information about EU topics and circumstances in the region and in EU. This is best proof of how important the P2P program is for organizations and networks in Serbia. This could also be a suggestion for P2P events, to be organized in a way to have some segment of activity aimed at networking among participants.

5 Thematic capacity building

Key Findings:

In terms of capacity building, FPA CSOs are most interested in the topic of administrative and financial project management. These findings are in line with the direct technical assistance
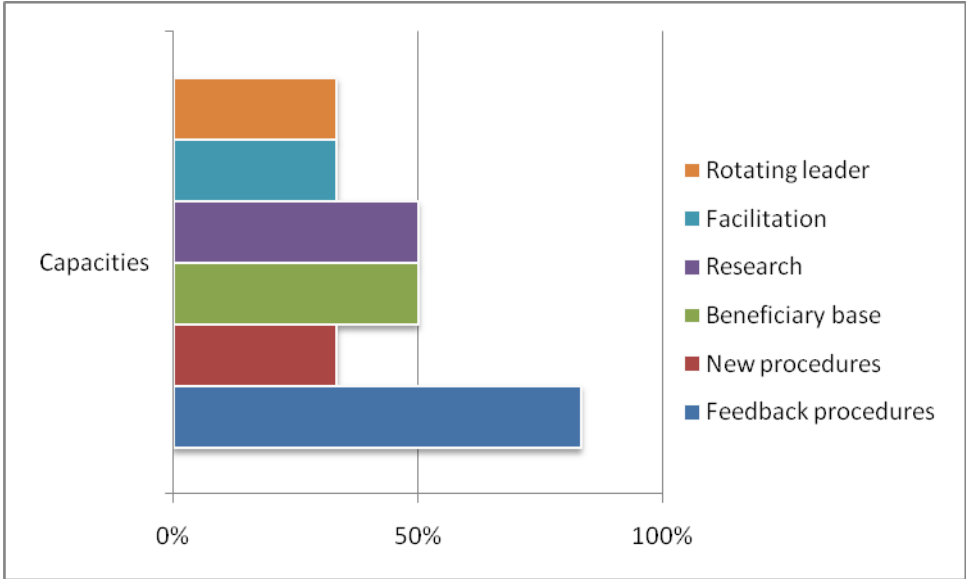
requests the TACSO Serbia office has been receiving from them, which are almost universally about financial and administrative procedures. Other relevant areas are strategic planning and fundraising, while the areas of project implementation and expanding of the CSO's beneficiary and supporter base have been marked as least relevant. The area of interaction with the beneficiaries is consistently marked very low across all the questionnaires, which indicates that perhaps larger Serbian CSOs aren't sufficiently turned towards their communities, and rather look for support in international actors than within their local supporters.

Conclusions and action recommended

We can say that this answer is expected from organizations that have had a chance to implement FPA projects. Those organizations are strong and very well developed so it is reasonable that they are looking to achieve a higher level of education. Their challenges are in EU project implementation and administration, and it's obvious that they are looking for opportunities for growth. The best way to respond on their needs can be trainings like ToT's where they could build their capacities but also be a role model for other CSO's.

6 Network capacities (internal)

Key Findings:

In the area of internal network capacities, 83% of all participants stated their organisations practised feedback sharing procedures, 50% reported that they practised activities aimed at increasing the beneficiary and supporter base, as well as research and gathering of evidence. Only 33% of questioned FPA CSOs reported having rotating leadership, practising modern facilitation and participative techniques, or having introduced new procedures.

Several particants stated that they need to establish better conections with benefiaries and that will be very useful to adopt indicaors for monitoring and evaluation of their performance
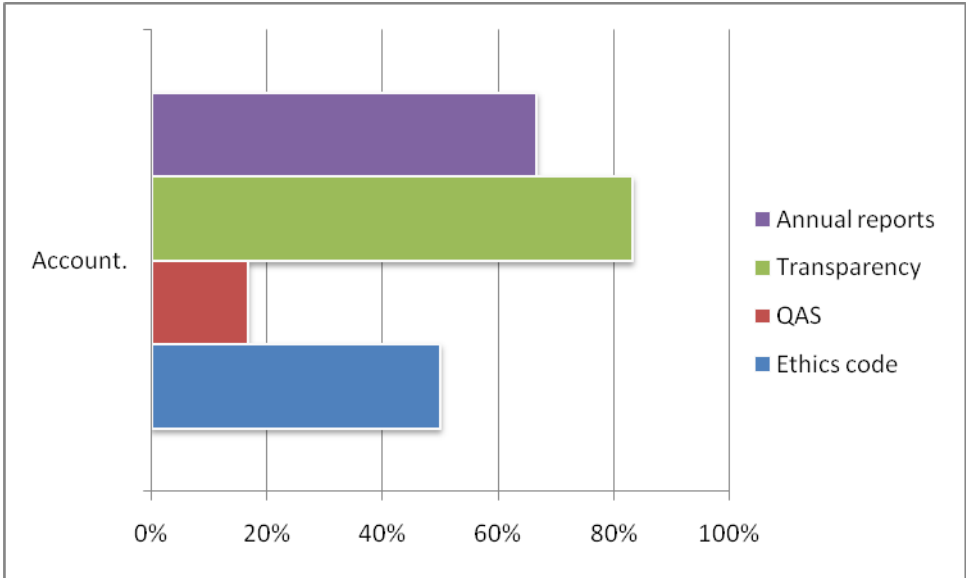
Conclusions and action recommended

If we estimate internal capacities based on internal procedures and governance of the CSO's and networks, we can say that there is a lot of space for improvement. Trust of beneficiaries and

stakeholders on CSO's is based exactly on those mechanisms. Best results for improvement will be reached by implementing a number of different types of support. It will be very useful to organize training for CSO management on good governance techniques and principles. Other types of activities could include peer learning, "shadowing" , and mentoring.

7 Network Accountability

In the area of network accountability, almost all of the questioned participants state they use transparent decision-making procedures, while only one reported that they have introduced a Quality Assurance System. This is consistent with other research that shows that quality assurance is still a rare concept in Serbian CSOs.
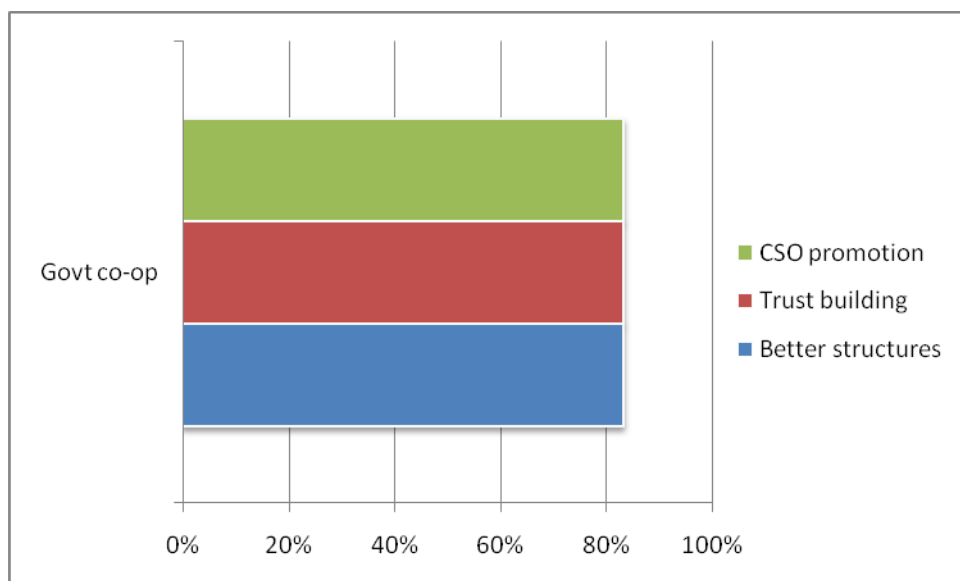
Conclusions and action recommended

Based on these analyses we can say that CSO's and networks have the will to increase their performance. In this situation the most appropriate method will be introducing some type of quality assurance system. QAS are not recognized in civil sector In Serbia and in the region so maybe one of the first steps could be the active promotion of different models of QAS.
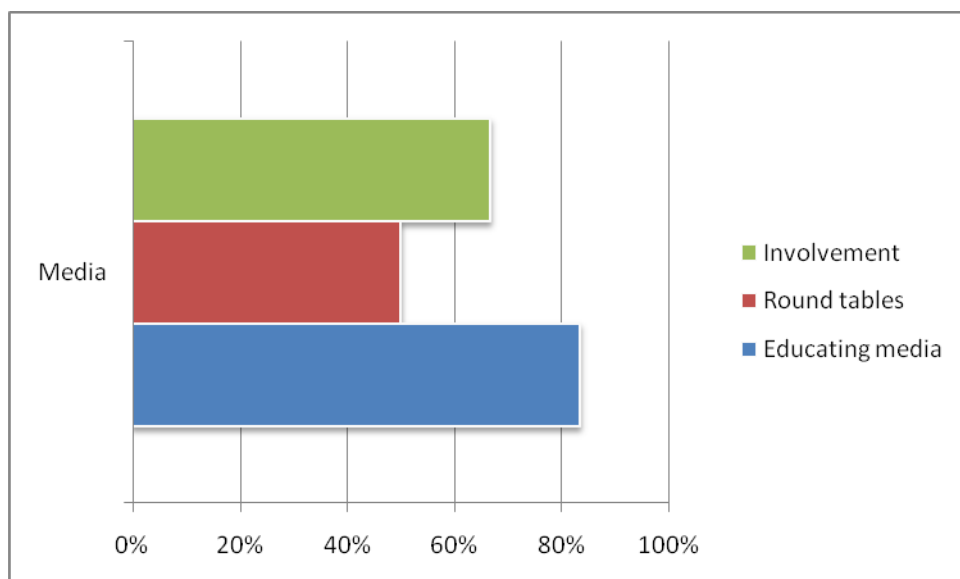
8 Relationships with other stakeholders

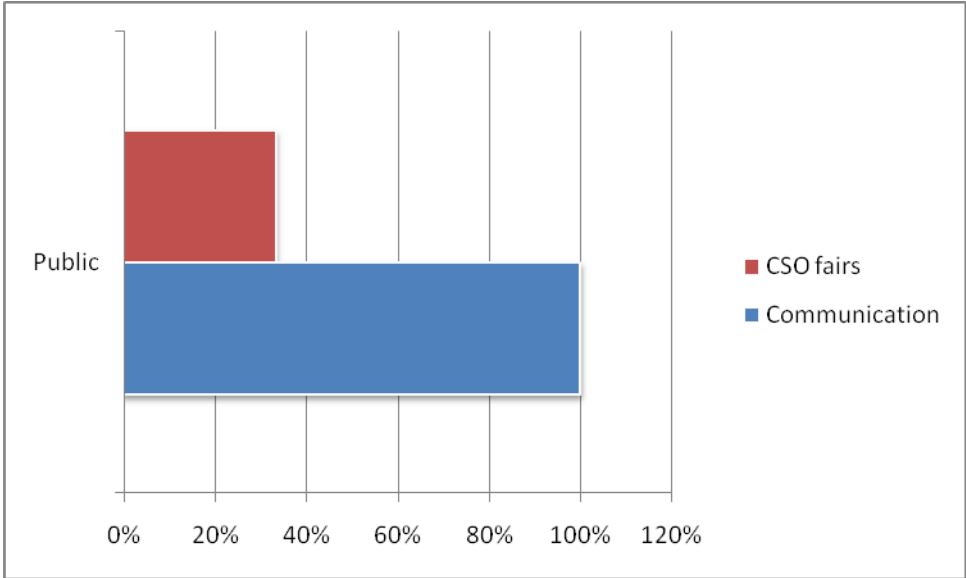**Key Findings: (slozeno po podoblastima/pitanjima)**

Government

When asked for suggestions to improve the relationship between CSOs and the Government, 83% of all of the participants believe that all three suggested measures - greater promotion of CSOs, improving the structures for cooperation, and implementing special programs for building trust between these two actors, would be useful.

Media

When asked for suggestions to improve the relationship between CSOs and the Media, 83% of all participants felt that organizing info sessions to educate the media about CSO work would be beneficial, while 67% believed that involving media in CSO activities would improve the relationship. 50% believe that organizing round tables on topics of mutual interest would improve mutual cooperation.

Public

When asked for suggestions to improve the relationship between CSOs and the public, 100% of questioned participants stated improving external communication skills of CSOs would be beneficial, while 33% believed organizing specialized CSO Fairs throughout the country would help bring CSOs and the public together. Other suggestions included that public administration still have prejudices on CSO's and their capacities. Clear procedures and transparency will be helpful for establishing partnership among civil and public sector.

Conclusions and action recommended

There is significant need for cooperation among civil, public sectors and media. Firstly, all side has to establish clear and transparent internal procedures. Second, joint meetings and events will be helpful in establishing better understanding for all.

9 EU Program P2P

Key Findings:

Main requested areas for future P2P events were: human rights, EU accession, philanthropy and transparency, ecology, sustainable development etc.

Priority topics for specific P2P events were: fight against trafficking, Mobilizing of local resources for CSO's, Philanthropy development, Inclusion, Monitoring of public sector, Role of CSO's in EU accession process….

Preferred formats of P2P events were: Study visits, trainings, conferences etc.

Conclusions and action recommended

We can say that P2P forms should be same as they were in the past. Participants find study visits very useful for them, especially in EU countries. Also, regional conferences and events are recognized as unique opportunities for networking in the region.

10 TACSO services

Key Findings:

When asked to single out TACSO services they found the most useful so far, questioned participants listed the following: manuals, trainings, conferences, study visits, ToT, direct TA, support in implementation of EU projects
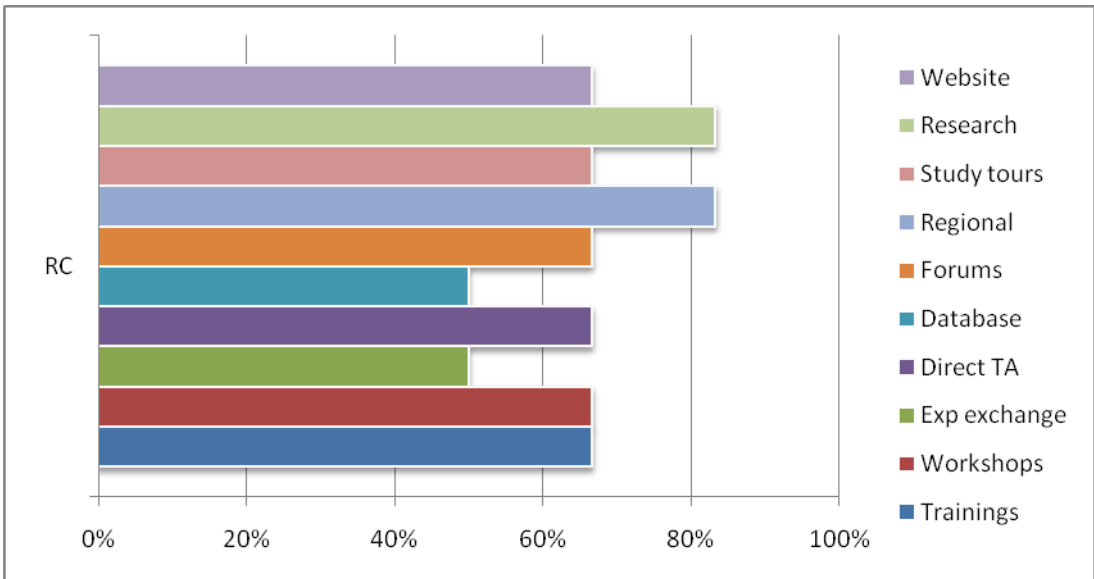
When asked to recommend needed improvements of TACSO services, questioned participants listed the following: better communication with OCD, increase participants and CSO's data base, support in implementation of different projects, distribution of information.

Conclusions and action recommended

TACSO is foreseen as a neutral body among domestic CSO's, public institutions, and the EU administration. In that light, CSO's expectations from TACSO include more information and facilitation with other stakeholders. The achievements in the previous period put higher expectation on the TACSO project. Information sharing and more direct meetings and events involving all interested sides will be a high priority for TACSO in the following period.
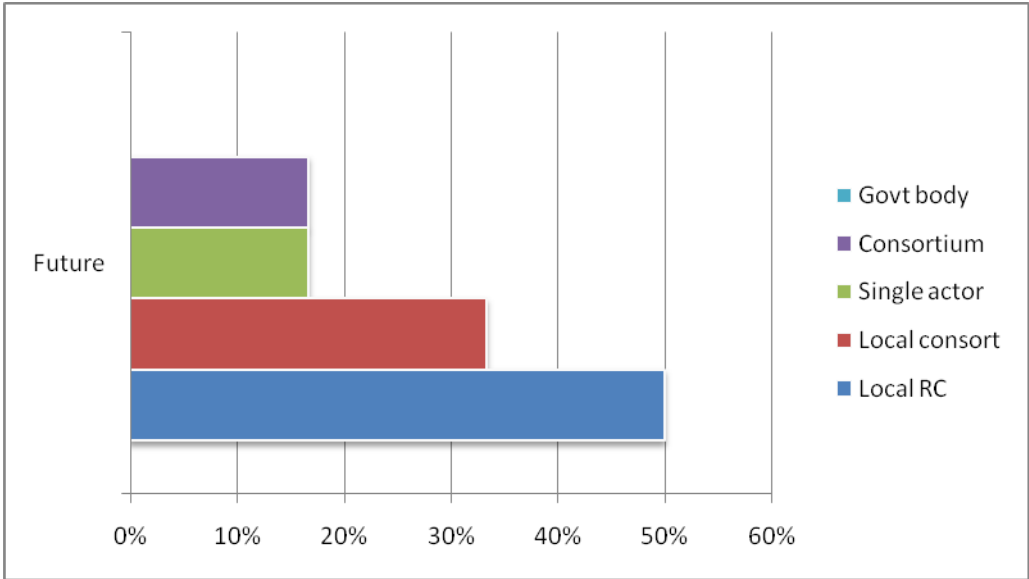

11 Resource centres for supporting CSOs/networks

Key Findings:

On the subject of TACSO Activities that should be continued in the future by the Resource Centres, a similar level of interest was expressed for all the listed activities. Questioned

participants expressed slightly more support for regional events and research and guidance – 83%. The least interest was shown for maintaining the TACSO database and for workshops organized to exchange experience, although 50%, of questioned participants still believe these activities are relevant.

Regarding the question of who should take over TACSO activities after the end of the project in 2017, the results of the FPA CSO's survey are directly opposed to the results of the CSO Networks survey. Network representatives believed a Government body was the best solution to take over TACSO duties, and gave no confidence to local Resource Centres, preferring instead international or local consortia. FPA CSO representatives put no confidence in the possibility of a Government body, and strongly support a local Resource Centre as the best solution – an option 50% of questioned participants chose as relevant.

Conclusions and action recommended

CSO's who are implementing FPA projects are shown in this survey as organizations with a more regional dimension and with less confidence in government institutions. Research and the regional dimension are highest priority for them in terms of RC. This tells us that they are interested more in the policy level with a strong regional focus. In that case, RC would resemble the format of think thank organizations. On the other hand, they are recommending local organizations to act as RC. They believe that future RC have to have good enough material and human resources, to be neutral and to have capacities to connect all sides in different processes. RC should be selected very carefully with clear and well developed criteria for selection, and that process should be done with the involvement of all interested parties (CSO's, EU, experts, Government.)

Annex 3 – List of Consultation Participants

Annex 3 List of participants in the NA consultation process

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