



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

**DG NEAR Guidelines for
EU Support to Civil Society
in the Enlargement Region
2021–2027**

2023 Assessment Report

ANNEX 3

COUNTRY ANALYSIS

KOSOVO



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This study was carried out by a team of researchers under the supervision of the EU TACSO 3 project.

Lead Expert and main author: Snježana Bokulić

Data analyst and survey expert: Dr. Blerina Metanj Subashi

Country Analysis Authors:

Natasha Mazari – Albania

Kanita Kulić – Bosnia and Herzegovina

Sara Salihu – Kosovo

Aleksandra Gligorović – Montenegro

Marija Armenski – North Macedonia

Jelena Pajović van Reenen – Serbia

Özge Konuralp – Türkiye

EU TACSO 3 Team Leader - Richard Allen

Legal Advisors

Dr. Ersida Teliti - Albania

Selim Kulić – Bosnia and Herzegovina

Miljan Vlaović – Montenegro

Maja Atanasova – North Macedonia

Dr. Robert Sepi – Serbia

Assoc. Prof. Dr. Ulaş Karan – Türkiye

Proofreading: prof. Jonathan Boulting M.A. (Eng. Lit. Trinity, Cantab)

Graphic Design: Bojan Ivanović, Brigada Design

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Introduction to Annex

This analysis is an Annex to the DG NEAR Guidelines for EU Support to Civil Society 2021–2027: Assessment Report 2023.

The Guidelines outline the results towards which EU support to civil society in the enlargement region will aspire in this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2023, and a comparison with the baseline year, 2021.

This annex provides a summary of the evidence for assessment of the situation in Kosovo¹ against each of the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which is available on the tacso.eu website.

Methodology

The main report and IPA Beneficiaries annexes analysis are based on data collected from primary and secondary sources. Primary research included surveys of CSOs and public officials and a legal analysis of relevant laws. Secondary sources, such as reports produced by CSOs, national human rights institutions, the government, and others, were reviewed to provide relevant information and data. The data collection and analysis refer to 2023 compared to the 2021 baseline.

The survey of public officials was conducted between 27 February and 13 March 2024. The aim was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engage most closely with CSOs. The survey consisted mostly of closed questions and was anonymous. For Kosovo, thirteen (13) responses were received from public institutions.

The assessment of CSO capacity and resilience was based on a survey of CSOs disseminated between 31 January – 19 February 2024. The survey was open to any CSOs willing to participate. It was disseminated through various channels with the support of CSOs, CSO networks, National Resource Centre, UN agencies, EUD Kosovo, international organisations and public institutions to make sure that the outreach covered a broad variety of CSOs. The relevance of responses was ensured at the data cleaning stage when respondents who indicated that they did not belong to the target group were filtered out. Based on the number of valid responses received, the margin of error has been under 10%. This margin of error has been statistically calculated using the number of CSOs listed in the official Central Register of Kosovo to determine the size of the population.

The CSO survey was circulated broadly and elicited one hundred and five (105) valid responses from Kosovo CSOs in total.

Almost half of the respondents, 46%, were executive directors within the organisation, 23% were managers and 14% senior managers.

¹ * This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence

Sixty percent of participating CSOs work at local level, 50% of them in the capital. 51% of respondents identified as women, 47% as men, and only 1% identified as non-binary. Around three-fifths of respondents, 61%, were aged 31 or older; 28% were older than 51 years of age. A quarter of the respondents, 30%, identified as belonging to a community, minority, or marginalised group. Of those who identified as belonging to such a group, 3% identified as persons with disabilities, 4% as belonging to the Roma, Ashkali or Egyptian communities, but none as belonging to the LGBTIQ+ community.

Eighty two percent of participating CSOs were established over the past two decades, approaching half of which, 40%, between 2011–2021. Only 4% of participating CSOs were established in 1990 or earlier. Virtually all respondents, 98%, came from officially registered organisations. Nearly half of participating CSOs, 49%, were registered as citizen’s associations; 15% were foundations.

The highest proportion of CSOs participating in the survey 28% were stated to be working in the sector of education, research, and innovation, 24% on youth, followed by 23% in the sector of social inclusion, and 21% in socio-economic development; 19% were working on minority rights and non-discrimination, an equal percentage of 13% were working on either human rights or environment and climate action.

More than half of participating CSOs, 64% were small organisations with 1–10 permanent, full, or part-time staff and volunteers working at the time of the Survey. Only 6% of participating CSOs engaged 51 or more staff and volunteers.

Almost half of participating CSOs, 49%, had an annual turnover of up to € 25,000. 20% of respondents stated that the annual turnover of their CSO was between € 100,001 and € 500,000, while 9% stated that the annual turnover of their organisation exceeded € 500,000.

Assessment against indicators

The data collected informed the analysis of the situation in 2023 against each indicator and the comparative values against the 2021 baseline.

The data collected informed the analysis of the situation in 2023 in Kosovo against indicators under review.² The indicators were reviewed and assessed following the same method used in the baseline assessment. To ensure greater clarity and accuracy of the assessment, the methodology for three indicators was enhanced with additional analysis.² The changes to simplify the CSO survey affected eight indicators for which the 2021 baseline was recalculated.³

For indicators that have a normative assessment, such as compliance with legislation or standards, the following traffic-light system was used to provide a quick visual guide:

5 – fully meets standards

4 – meets most standards

3 – moderately meets standards

2 – minimally meets standards

1 – does not meet standards

2 The following indicators were not reviewed for 2023: 1.7.b; 1.10.e; 2.1.b; 2.1.c; 3.2.b; 3.8.c. These indicators were excluded from the review because data collection for their assessment was not feasible or because the language of the indicator was insufficiently specific to enable consistent data collection and analysis.

2 The assessment of the following indicators was enhanced with additional analysis: 1.2.a; 1.3.b; 1.6.b.

3 The baseline for the following indicators was recalculated: 1.1.a; 1.4.a; 1.5.b; 1.7.d; 1.9.a; 3.3.a; 3.4.a.

The traffic light system was applied to those indicators where such an assessment was deemed meaningful. It was based either on the data collected through the CSO survey or on the detailed analysis of applicable laws, policies and procedures against standards. The justification of the assessment is available in the respective IPA Beneficiaries reports and related analysis in Annexes 1-7.

The remaining indicators provide an overview of year-on-year trends building on the baseline established in 2021.

The report compiles the assessments and level of implementation of individual indicators following the structure of specific objectives under each of the three areas.



Specific Objective 1

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

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

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

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

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

In general the law on **freedom of peaceful assembly** meets the international human rights standards. Adoption of the new law on public gatherings has been considered a positive advance in legislation when compared to the 2021 assessment.

No changes had taken place in domestic legislation regarding freedom of expression by the end of 2023. In general, the Law on **Freedom of Association** and the bylaws deriving from it, meet international human rights law standards³. Nevertheless, among identified challenges to implementation, the rise in attacks against journalists, particularly during barricade protests in the Serb-majority northern Kosovo, highlighted ongoing challenges to media pluralism and safety. The Kosovo Prosecution Office has yet to file any indictments in these cases⁴.

However, new pieces of legislation have been introduced since the 2021 assessment. In November 2022, the Kosovo Government adopted a new Administrative Instruction⁵ concerning the registration, operation, and deregistration of NGOs, aligning with the Law on Freedom of Associations⁶ in NGOs. This new instruction focuses on the permanent dissolution and deregistration of NGOs, outlining steps for both voluntary and involuntary dissolution and offering a structured process for legal recourse, including the right to challenge deregistration decisions. Another change is the extension of the deadline for registering an NGO from 30 to 45 days, which in practice can represent a challenge for CSOs, furthermore, the longer registration period is disproportionately higher compared to the timeframe allocated for business registrations.

³ The Commercial Court's ruling in August 2023 preventing the revocation of Klan Kosova's business license underscored judicial independence and safeguarded press freedom against governmental interference. This decision, following the Kosovo Ministry of Industry's attempt to suspend the TV channel's licence, was hailed by global media freedom organisations, emphasizing the judiciary's role in upholding fundamental rights.

⁴ BCSDN Monitoring Matrix Periodical Updates, available at: <chrome-extension://efaidnbmninnbpcjpcglclefindmkaj/https://balkancsd.net/novo/wp-content/uploads/2024/04/MM-PERIODICAL-UPDATE-April-2024-Revised-1.pdf>

⁵ Administrative Instruction (Grk) - No. 12/2022 on the Registration, Operation and Deregistration Of Non-Governmental organisations, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=66914>

⁶ Law no. 06/L-43 on Freedom of Association in NGOs, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>.

Kosovo adopted a new law on Public Gatherings⁷ in February 2022, which revises several provisions from the 2009 law. It expands the right to organize or participate in public gatherings from “every citizen” to “any person” and redefines a public gathering as involving “two or more individuals,” enhancing clarity and protection for smaller groups. Unlike the 2009 law, the new legislation removes the provision that allowed the banning of unnotified gatherings. It replaces “duty guards” with “stewards,” who have limited roles, primarily to identify rule violators. Notification times to police have increased from 72 to 96 hours for standard events, and from 3 to 6 hours for urgent gatherings. A new coordination mechanism allows police to impose restrictions up to 48 hours before the event. The police’s authority to prohibit events has been clearly defined, requiring notification not less than five days in advance⁸.

Public demonstrations are now termed “public events,” with detailed notification requirements including organizer details and security measures. However, the extension of the notification period may not fully align with the best practices that advocate for flexibility, minimal bureaucracy, and the facilitation of spontaneous assemblies⁹. The increase in notice period could be seen as a potential restriction on the ability to organize peaceful assemblies promptly, especially in response to urgent or unfolding events. The international human rights standards underscore the importance of law enforcement acting to facilitate and protect assemblies, including spontaneous ones, rather than dispersing them solely owing to lack of prior notification. The legislation does not explicitly address how law enforcement should manage assemblies that fail to meet the new notification requirements, leaving a gap in ensuring that police actions are aligned with international standards on protecting the right to peaceful assembly.

⁷ Law No. 08/L-166 on Public Gatherings, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=70935>.

⁸ The police, by means of a written decision, no later than five (5) days before the holding of the public event, may stop it on the basis of one or more of the reasons defined in paragraph 1 of article 10 of this law, with a 48-hour window for organizers to appeal to the Complaints Commission. Organizers retain the right to further appeal in court.

⁹ The independent study commissioned by TACSO 3 on legal analysis, concluded that the new legislation adopts a notification system over a permission-based approach in line with international standards. However, the challenges identified in implementation include the extension of the notification period, from 72 to 96 hours for public gatherings and from 3 to 6 hours for urgent gatherings, which may not fully embrace the principles of flexibility and minimal bureaucracy. While the changes aim to ensure adequate notice, they could potentially hinder the prompt organisation of peaceful assemblies, especially in response to urgent situations. International human rights standards emphasize law enforcement’s role in facilitating and protecting assemblies, yet the legislation lacks explicit guidance on managing assemblies that do not meet the new notification requirements, raising concerns about alignment with these standards.

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

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

2021 assessment:

3 – moderately meets standards

2023 assessment:

4 – meets most standards

In December 2023, the **Law on Freedom of Association in NGOs was amended** by **Law no. 08/L-244**¹⁰. The amendment included a change at article 43 of the original law which regulates the right to legal remedy, which was a challenge identified in 2021 assessment. The new article¹¹ streamlines the procedure of the appeals by CSOs, by explicitly establishing a specific reviewing body, the **Appeals Commission**¹², designated by the relevant Minister for Public Administration to review appeals, which was lacking in the old article. However, regarding the sub-legal act (regulating the method of election, mandate, and composition of the Appeals Commission) referred to in paragraph 3 of the new article 43, we were not able to trace any update since 2012.¹³ The impact of such changes, although in theory they can be predicted to be positive, as such provisions can be characterised as more liberal for the CSOs, is yet to be fully seen.

With regard to CSOs' legal remedies outside the scope of registration and deregistration, no changes have occurred since the last report in 2021. However, the **Law on General Administrative Procedure** (05/L-031)¹⁴ and the new **Law on Administrative Disputes/Conflicts** (03/L-202)¹⁵ further detail the right to legal remedies in administrative and judicial proceedings respectively.

Based on the 2023 CSO survey, 78% of respondents stated that they did not encounter government authorities taking decisions on their organisation that would negatively impact their work. However, **6% of respondents said that in 2023 government authorities took decisions regarding their organisation which negatively impacted its ability to exercise its rights**, and as of the end of 2023, none of these CSOs were able to effectively challenge such decisions through official, legal, judicial, or administrative channels.

¹⁰ Law No. 08/L-244 on Amending and Supplementing the Law No. 06/L-043 On Freedom of Association in Non-Governmental organisations, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85110>

¹¹ Article 43:

The right to appeal.

1. Against each final decision according to the basic Law and this Law, an appeal is allowed in accordance with the rules defined in the relevant Law on General Administrative Procedure.

2. The superior body that reviews the appeals under this Article is the Appeals Commission established by decision of the relevant Minister for Public Administration, composed of three (3) members, one of whom must be a representative from the NGOs sector.

3. The method of election, mandate and composition of the Appeals Commission shall be determined by a sub-legal act issued by the Minister of the relevant Ministry for Public Administration.

¹² The Commission must include three members, one from the NGO sector, ensuring broader representation. Additionally, the new article mandates a sub-legal act by the Minister to define the Commission's selection, mandate, and composition, a detail absent in the old law. Both articles allow appeals against decisions under the General Administrative Procedure Law, but the new article emphasizes structured appeal processes and representation.

¹³ Regulation no. 02/2012 on the Establishment and Operation of the Commission for Reviewing Appeals from NGOs, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=10194>

¹⁴ Law on General Administrative Procedure (05/L-031), available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12559>

¹⁵ Law on Administrative Disputes/Conflicts (03/L-202), available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2707> (in force as of 31.12.2023).

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

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

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

2023 assessment shows no change since the 2021 assessment. **The Criminal Code¹⁶** and the Law on Freedom of Association¹⁷ for NGOs **continue to provide substantial protection to CSOs against a spectrum of threats**, attacks, judicial harassment, and discriminatory treatment. The Criminal Code in its general prohibitions against acts of violence, harassment, and discrimination safeguards all entities, including CSOs. It is important to highlight that, unlike international organisations which benefit from specific protections outlined in the Criminal Code, local CSOs lack such explicit safeguards. However, the local CSOs receive protection under the broad prohibitions the Code enforces. For instance, although the **Code does not specifically mention protections for CSOs** from attacks, **it does criminalize and penalize attacks in a general sense**, with application to all individuals, regardless of the entity to which they belong.

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

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

The 2023 CSO survey findings highlight that **84% of CSOs reported to have operated effectively** without threats, attacks and judicial harassment, whereas 10% of CSOs reported that they experienced threats or physical attacks, notably among organisations operating in the northern Kosovo area.

Safety of property is confirmed by 95% of CSOs, while 2% of CSOs responded that they had experienced property damage as a part of threats and physical attacks. A majority of **97% of respondents stated that their organisations had not been subjected to unlawful** searches or unlawful inspections, while only **1% of respondents stated that they had**. Communication integrity has been maintained for 89% of CSOs, underlining respect for their privacy of communication, with authorities not interfering with the communications of these organisations; whereas 4% of CSOs reported that they had experienced authorities interfering with their communications organisation.

¹⁶ Code No. 06/L-074 Criminal Code of the Republic of Kosovo, available at: <https://md.rks-gov.net/desk/inc/media/A5713395-507E-4538-BED6-2FA2510F3FCD.pdf>

¹⁷ Law no. 06/L-43 on Freedom of Association in NGOs, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>.

Comparatively, **data from 2023 indicate a slight improvement** in CSO operational conditions relative to 2021, with a decrease of 9 percentage points in reported incidents and an increase of 7 percentage points in CSOs experiencing no adverse events.¹⁸

The survey of public officials supports the CSO survey findings, with the majority of respondents recognizing CSOs' ability to operate sufficiently free from threats or undue interference.

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

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

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

The situation in Kosovo related to these laws **remains the same as in the 2021** assessment. There is no specific provision under the relevant laws to combat extremism, terrorism, money laundering and corruption that restricts any activity of CSOs. However, CSOs are also subject to supervision and control from state bodies with regard to anti-money laundering (AML) and financing of terrorism.

The Law on the Prevention of Money Laundering and Combating Terrorist Financing¹⁹ imposes challenging requirements on CSOs, like mandatory AML-certified staff and the tracking of beneficiaries, which are impractical for many, especially smaller grassroots organisations. Both ML (Money Laundering) and FT (Financing of Terrorism) are criminalised in Kosovo²⁰.

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

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

The 2023 CSO survey revealed that 85% of respondents were neither judicially harassed, nor had discriminatory restrictions put on their funding, nor were prevented from opening bank accounts, showing **a slight improvement when compared to the 2021 findings**.¹⁹

Ninety eight percent of the respondents were not subjected to judicial harassment, while 1% of CSOs reported that they had experienced such. Furthermore, 90% of CSOs confirmed they were not subjected

¹⁸ The 2021 value for Indicator 1.2.c was 21%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 is 19%.

¹⁹ LAW NO. 05/L-096 ON THE PREVENTION OF MONEY LAUNDERING AND COMBATING TERRORIST FINANCING, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=12540>

²⁰ Criminal Code of the Republic of Kosovo, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18413>

to discriminatory restrictions as a consequence of receiving funding from a particular source, whilst **3% said they had experienced such restrictions**. In addition, 92% responded they were not prevented by government authorities or banks from opening a bank account, sending, or receiving money, whereas 4% responded they were.

These responses (4%) pertained to individual cases of CSOs and did not constitute the existence of a formal limitation for/against opening a bank account which can be verified.

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

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

2021 assessment:

5 – fully meets standards

2023 assessment:

5 – fully meets standards

The 2023 assessment reveals **no changes since the 2021 assessment**. The Law on Freedom of Association in NGOs, except for the financial and reporting obligations on NGOs with public benefit status, as well as the requirements related to the registration process, **does not place any other burdens on CSOs**.

The 2023 BCSDN report specifies CSO requirements by the state, and highlights that in Kosovo CSOs undergo a twofold reporting requirement: annual financial statements to both the Tax Administration and NGO Registration Department, mandatory for organisations with Public Benefit Status (>100.000 € external audit).²¹

²¹ AML/CFT Regulations and Implications on CSOs in the Western Balkans and Türkiye, page 22. available at: <chrome-extension://efaidn-bmnnibpcajpcglclefindmkaj/https://ecnl.org/sites/default/files/2023-10/112-4-FINAL-Policy-Paper-AMLCFT-Regulations-and-Implications-on-Civil-Society-in-WBT.pdf>.

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

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

2021 assessment:

5 – fully meets standards

2023 assessment:

5 – fully meets standards

The exercise of freedom of association is enshrined in constitutional and statutory provisions, which fundamentally enables individuals to establish and operate organizations, including community-based and civic initiatives, without the requirement of registration. This legal framework, which allows for both registered and unregistered entities to function without restrictions, remains in force with no changes as of the baseline assessment of 2021.

In this context, the absence of legal barriers facilitates a wide array of civic activities, enabling unregistered grassroots organizations to pursue their objectives effectively. Notably, there have been no reported instances of restrictions on the functioning of unregistered organizations and civic initiatives.

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

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

The public consultation process is facilitated through an online platform²², providing an avenue for all individuals to register and actively contribute to decision-making processes. Consequently, unregistered community and local organizations, as well as civic initiatives, retain the ability to participate in shaping legislation, by-laws, and other governmental documents during their proposal stages. In 2023, the Government further enhanced the accessibility and inclusivity of this platform, with particular attention to accommodating persons with disabilities, thus ensuring their unhindered participation.

While unregistered community/local organizations and civic initiatives, are permitted to participate in the public consultation process, formal recognition and influence within the governmental framework remain restricted to registered CSOs. This distinction remains evident in formal participatory mechanisms, such as the Council for Cooperation with Civil Society and the Government, where membership and, consequently, formal influence are exclusive to registered CSOs.

22 Public Consultation Platform, available at: <https://konsultimet.rks-gov.net/index.php>

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

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

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

2021 assessment:

5 – fully meets standards

2023 assessment:

5 – fully meets standards

The 2023 assessment reveals **no changes since the last assessment conducted in 2021**.

The Law on Freedom of Association in NGOs **establishes a broad framework for the functioning** of non-governmental organisations, including a diverse array of funding sources such as donations, insurance proceeds, securities, legacies, memberships, gifts, grants, movable and immovable property, earnings from investments, and profits from lawful activities using the NGO's assets.

They also provide for sources of funding for NGOs, including donations, insurance proceeds, securities, legacies, membership, gifts, grants, movable property, real estate, and income from invested funds, as well as income generated through the legal activities of an NGO with its property and means.

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

According to the CSO survey, in 2023, **92% of CSOs in Kosovo reported to not having experienced any government interference** that prevented them from accessing funding, whereas 1% of CSOs confirmed that they had experienced such. This implies an **improvement of 12 percentage points** compared to the situation in 2021.²³

²³ The baseline assessment was changed to reflect a more rigorous application of indicator criteria.

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

Indicator 1.7.a: The level of public funding²⁴ available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law.

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

The applicable legislation has determined that each provider of public financial support (central or local institutions) must include such financial support within the framework of separate budget lines. This means that **the amount of public financial support for NGO projects and programmes must be planned in the process of preparing the annual budget of the Government**, or the budget of other providers of public financial support in cases where those institutions are not budgetary organisations (e.g. public enterprises, independent funds, or similar institutions).

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

The annual report for 2022 shows that the total amount of funds allocated to CSOs by the Government Office/Ministries/Municipalities was €8,791,340.00. Of this total, the Prime Minister's Office and Ministries allocated €4,866,022.00, the Municipalities contributed €3,951,219.00.

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

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

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

With regard to funding criteria and evaluation of proposals, the BCSDN 2022 report stated that In Kosovo, the implementation of the Regulation on public funding for NGOs of 2017 was improving gradually at all levels, in particular as related to public calls, selection committees and transparency of criteria and beneficiaries²⁵.

There has been no change with regard to conflict of interest as highlighted in the 2021 assessment. The

²⁴ "Public funding" refers to funds allocated and disbursed from the state's own resources. It does not include European Union funds distributed through public institutions in Türkiye, since they are subject to different rules and procedures which are in line with the rules and procedures of European Union. Here the analysis only refers to the total amount of public funding for CSOs which is distributed according to rules and procedures defined by public institutions.

²⁵ Page 21 in Monitoring Matrix on Enabling Environment for Civil Society, 2022, available at: <chrome-extension://efaidnbmnnnibpcajpcglclefndmkaj/https://www.balkancsd.net/novo/wp-content/uploads/2023/04/62-3-MM-Regional-Report-2022.pdf>.

remaining challenge is the necessity for revision of the regulations addressing issues related to potential conflicts of interest.

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

2021 assessment:

4 – meets most standards

2023 assessment:

4 – meets most standards

There has been no change in the situation since the 2021 assessment, as the detailed data on the grants awarded and other support continue to be published in an updated official platform maintained by the Kosovo Government²⁶. However, owing to shortage of capacities and regular reporting, this information is only available at a certain point annually, or when the final report is produced, which is March every year. Nevertheless, the 2023 public official survey reveals that almost half of respondents evaluate that public authorities make the information on awards of public funding to CSOs publicly available.

Similarly, the Kosovo public institutions continue to publish their calls on their websites²⁷ and social media channels. However, the challenge that remains is that not all the information is published on one platform, therefore it would help if the Government published all calls in one place.

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

2021 assessment:

1 – does not meet standards 28 **18%**

2023 assessment:

2 – minimally meets standards **35%**

Although the proportion of CSOs indicating that the provision of national public funds is transparent and fair is still at the low percentage of 35%, 2023 data showed a positive change of 17 percent compared to 2021.

According to the survey of public officials, all respondents who confirmed that their institution/agency provide funding to CSOs indicated that authorities sufficiently or fully disclosed information regarding the allocation of public funding to CSOs.

One-third of the public officials participating in the public official survey provided funds and supported CSOs financially in 2023. An overwhelming proportion of them consider that those funds were provided fairly and transparently.

26 Regulation № 04/2017 on Criteria, Standards and Procedures on Public Funding of CSOs, available at: <http://ojqfinancime.rks-gov.net/en/220-2/>

27 Public calls for financing of NGO projects, available at: Public calls for financing of NGO projects – Public Financial Support for NGOs (rks-gov.net)

28 The baseline assessment was changed to reflect a more rigorous application of indicator criteria.

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

In 2023, 65% of CSOs applied for public funding, compared to 61% in 2021. This upward trend suggests a slight but not significant positive change of 4 percentage points over the two years' growing engagement of CSOs with public funding mechanisms.

65% of CSOs applied for funding in 2023, whereas 34% said they had not. Out of the CSOs that applied for funding, 65% stated that their application was unsuccessful, and in the reasons for their unsuccessful application, 23% declared that the authorities do not want to fund the work with people they serve and represent, among whom 39% work in human rights, 13% in social inclusion and 13% in minority rights and non-discrimination. 13% of respondents replied that the application procedure was too complicated, which showed a slight improvement compared to the 20% who reported back in 2021.

To the question as to why the organisation had not applied for public funding, 23% of respondents replied that they did not need public funding, whilst 26% did not think they had a realistic chance of winning. Another 29% replied that the funds offered by the public funds were too small.

The survey of public officials offered another perspective, where the significant majority of respondents were of the view that the award of public funding to CSOs was inclusive.

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

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

- Individual giving
- Corporate giving

2021 assessment:

5 – fully meets standards

2023 assessment:

5 – fully meets standards

The 2023 assessment reveals **no changes** since the last assessment done in 2021.

Individuals and corporations enjoyed the same tax benefits for their donations to CSOs, as stated in the previous assessment. Individuals may be subject to tax relief for the donations they have made to CSOs. Based on the Law No. 05/L-028 on Personal Income Tax, Article 28 specifies the tax deduction allowed for public interest activities²⁹.

Contributions made by taxpayers in the form of donations are considered as contributions given for the public interest and are allowed as expenditure at up to a maximum of ten percent (10%) of taxable income computed before this contribution is deducted. The same criteria apply for corporations/businesses. They are entitled to tax relief for the donations they have made to CSOs with public interest activities.

29 Law No. 05/L-028 on Personal Income Tax, Article 28, available at: <https://gzkrks-gov.net/ActDetail.aspx?ActID=11014>

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

According to the Charities Aid Foundation World Giving Index 2023³⁰, the proportion of private individuals who donated money to a CSO in Kosovo was 51%.

SO 1.9. Tax benefits are available to CSOs.

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

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

2021 assessment:

3 – moderately meets standards

2023 assessment:

3 – moderately meets standards

There has been no alteration in the law regarding the tax benefits. Given the limited exemption to the donors and tax burden on the CSOs, the existing legal framework remains restricted in terms of supporting CSOs. All income-generating CSO activities (such as income in the form of rent from property owned, dividends from participation stocks and shares, interest yield from bonds, foreign exchange investments), other than grants, aids and donations, remains subject to tax, which is regulated by the Income Tax Law. The fact that all associations and foundations in Türkiye are exempt from corporate tax helps CSOs to a limited extent, owing to the fact that the economic enterprises belonging to CSOs are subject to corporate tax and the revenues generated from such economic enterprises are not exempt from tax, even though they are not-for-profit entities.

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

Indicator 1.10.a: Laws regulating volunteering are adopted.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

The 2023 assessment reveals no changes since the last assessment done in 2021.³¹ Kosovo still does not have a Law on Volunteerism in force. However, a Concept Document on Volunteerism, which presents a summary of the Concept Paper for the drafting and adaptation of a policy by the government of Kosovo to promote and develop volunteerism through a comprehensive legal and institutional framework, is being developed.³²

30 Charities Aid Foundation World Giving Index 2023, available at: <https://www.cafonline.org/about-us/research/caf-world-giving-index>

31 The baseline assessment was changed to reflect a more rigorous application of indicator criteria.

32 Office of the Prime Minister, List of concept documents for 2024, available at: <https://kryeministri.rks-gov.net/blog/lista-e-koncept-dokumente-2024/>

The same situation remains as of 2021, when the only law that mentioned volunteering was Law No. 03/L-145 on Empowerment and Participation of Youth.³³

However, it refers to ages 15 to 24, and the age restriction represents a serious obstacle to voluntary work and equal inclusion.

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

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

The 2023 assessment revealed no changes since the last assessment done in 2021.³⁴ However, it is worth adding that a Concept Document on Volunteerism in Kosovo is being developed by the Office for Good Governance.

In 2023, the Ministry of Culture, Youth and Sports adopted the State Strategy for Youth 2024–2032³⁵, a comprehensive document outlining the vision, medium-term goals, priority policy measures, and specific actions, including developing and promoting volunteering and voluntary work, aimed at enhancing the well-being and social standing of young people.

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

Compared to findings back in 2021, there has been no significant improvement.

According to the collected data from the 2023 CSO survey, only 17% of Kosovo's CSOs reported benefiting from government employment initiatives. Examples included project based employees, apprentices engaged for three months and six months, and employment through the government platform Superpuna.³⁶

The remaining 79% of CSOs stated that they had not benefitted from the government employment programmes.

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

According to the Office for Good Governance's Study on Volunteerism in Kosovo, in terms of benefits from government funding in support of volunteerism in the CSO sector, only 4% of CSOs responded that they did benefit, whereas 92% responded they did not.³⁷

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

According to the Annual Report 2022 of the Kosovo Pensions Savings Trust, 24,710 employees were engaged formally with NGOs. In comparison to 2021, the report states that less people engaged in 2022.

33 LAW NO. 03/L-145 ON EMPOWERMENT AND PARTICIPATION OF YOUTH. <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2654>. Accessed 8 Nov. 2022.

34 The baseline assessment was changed to reflect a more rigorous application of indicator criteria.

35 The State Strategy for Youth 2024–2032, available at: <https://www.mkrs-ks.org/?page=2,44>

36 Superpuna is an employment platform created by the government of Kosovo within the Youth Job Guarantee scheme. The platform aims to facilitate the access of youth to the labour market, and at the same time help businesses with engaging new employees, available at: <https://superpuna.rks-gov.net/>

37 Office for Good Governance, Study on Volunteerism in Kosovo, available at: <https://zqm.rks-gov.net/assets/cms/uploads/files/Vullnetarizimi%20n%C3%AB%20Kosov%C3%AB-%20Studimi-2-99-split-merge.pdf>

The Kosovo Agency of Statistics reported 403,813 people in the 2022 workforce, which meant that NGO employees then represented 6.78 % out of the total of workforce.

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

According to the Charities Aid Foundation World Giving Index 2023³⁸, 8% of people volunteered their time to an organisation in Kosovo in 2023. This item in the data indicated a decrease of volunteers compared to the 10% reported in 2021.

38 Charities Aid Foundation World Giving Index 2023, available at: <https://www.cafonline.org/about-us/research/caf-world-giving-index>



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions.

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

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

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

2021 assessment:

3 – moderately meets standards

2023 assessment:

3 – moderately meets standards

The 2022 updates to the Rules of Procedure of the Kosovo Assembly⁴⁰ have broadened the scope for CSO participation in committee meetings and public legislative hearings. This progress is further underscored by the enhanced online platform for public consultations⁴¹, updated to be more accessible, particularly for individuals with disabilities.

According to the Government's 2023 Annual Report on Public Consultations, a total of 244 documents were published and open for consultation, of which 153 documents met the minimal standards⁴² for public consultation, while 91 did not. This means that 62.7% of the documents fulfilled the standards, whereas 37.3% failed to meet the minimum requirements for public consultation.⁴³

In addition, the implementation of some standards, principles and procedures specified in the Minimum Standards for Public Consultation continued to lag behind. Public consultations are generally carried

39 The 2021 value for Indicator 2.1.a was 9%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 10%.

40 Rules of Procedure of the Assembly of the Republic of Kosovo, Articles 35 and 39, available at: <https://gzkrks-gov.net/ActDetail.aspx?ActID=61266>

41 Platform for Public Consultations in Kosovo, available at: <https://konsultimet.rks-gov.net>

42 REGULATION (GRK) NO. 05/2016 ON MINIMUM STANDARDS FOR PUBLIC CONSULTATION PROCESS, available at: <https://gzkrks-gov.net/ActDocumentDetail.aspx?ActID=15036>

43 COMMISSION STAFF WORKING DOCUMENT Kosovo* 2023 Report, available at: https://neighbourhood-enlargement.ec.europa.eu/kosovo-report-2023_en

out at central level, in writing and electronically through the online platform. In this regard, the EC 2023 Report for Kosovo recommended to increase the use of other forms of public consultation. Local administrations do not use those mechanisms sufficiently⁴⁴

Despite all the interventions made to assure the completeness of the consultation process, the response rate from civil society and citizens to public consultations through the online consultation portal remained relatively low. Even though CSO survey data indicated a 15-percentage point increase from 2021 in CSOs reporting effective consultation in the drafting of laws and policies, the total number of 35% of CSOs confirming effective consultation remains relatively low.

Furthermore, the practical application of the online public consultation process reveals some limitations. While the platform upholds international standards of inclusivity and transparency, a persistent challenge is that CSO contributions/comments in the platform are often not taken into consideration by the respective government institutions.⁴⁵

In contrast, the public officials' survey findings presented the majority of respondents stating that CSOs were sufficiently or very effectively consulted in 2023.

Indicator 2.1.b: CSOs are effectively included in oversight mechanisms.

This indicator was not assessed.

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

This indicator was not assessed.

44 Kosovo 2023 Report, available at: https://neighbourhood-enlargement.ec.europa.eu/document/download/760aacca-4e88-4667-8792-3ed-08cdd65c3_en?filename=SWD_2023_692%20Kosovo%20report_0.pdf

45 KLGJ Monitoring Report of Public Consultation at the Local Level 2023, available at: <https://www.klgi-ks.com/wp-content/uploads/2024/04/MONITORING-REPORT-OF-PUBLIC-CONSULTATION-AT-THE-LOCAL-LEVEL-2023-1.pdf>

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

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

2021 assessment:

2 – minimally meets standards ⁴⁷

2023 assessment:

2 – minimally meets standards

The latest survey reveals that 40% of CSOs in Kosovo view public officials as supportive of civil society, marking a 10 percentage point improvement from the results of 2021. At the same time, 47% of respondents see public officials as being insufficiently supportive of civil society, which compared to the 2021 results showed a negative shift of 10 percentage points.

In contrast, the survey of public officials revealed that the vast majority of respondents stated themselves to be very supportive of towards civil society.

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

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

The Government Strategy for Cooperation with Civil Society⁴⁷ was in place in 2019 and ended in 2023, therefore this indicator was not assessed in 2023. Consultations for the next 4-year strategy will take place during 2024.

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

2021 assessment:

5 – fully meets standards

2023 assessment:

5 – fully meets standards

The Government Strategy for Cooperation with Civil Society⁴⁸ was in place in 2019 and it ended in 2023.

⁴⁶ Correction of typo from the report baseline

⁴⁷ Government Strategy for Cooperation with Civil Society 2019–2023, available at: <https://kryeministri.rks-gov.net/blog/strategjia-qeveritare-per-bashkepunim-me-shoqerine-civile-2019-2023-16-08-2019/>

⁴⁸ Government Strategy for Cooperation with Civil Society 2019–2023, available at: <https://kryeministri.rks-gov.net/blog/strategjia-qeveritare-per-bashkepunim-me-shoqerine-civile-2019-2023-16-08-2019/>

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

2021 assessment:

5 – fully meets standards

2023 assessment:

5 – fully meets standards

The 2023 assessment revealed no changes since the last assessment done in 2021. The Government Strategy for Cooperation with Civil Society 2019–2023⁴⁹ was accompanied by an action plan and adopted budget, defining specific objectives, activities, time periods, and costs of implementation, responsible institutions, and other relevant details.⁵⁰

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

In the context of the Government Strategy for Cooperation with Civil Society and its effectiveness as regards the extent to which the Strategy is expected to achieve its objectives and its results, a total of 34% of CSOs declared the national civil society cooperation strategy to be both relevant and effective.

These results present a significant **negative change** in the opinion of CSOs, by **20 percentage point** compared to data from 2021.

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

In 2023, the Office for Good Governance, responsible for implementing the National Strategy for Cooperation with Civil Society faced staffing challenges, as it lacked specialized technical staff. These results are supported by the findings of the OGG Report of evaluation of the strategy implementation, where one of the recommendations states that it would be crucial to enhance the human capacities of the Office for Good Governance to ensure effective coverage of all its areas of responsibility, particularly those related to the Strategy.

Despite a slight staffing increase from two to the currently three members and some improvement of digital infrastructure and resources, the office remains under-resourced as regards the capacities necessary to implement its mandate in full, which also includes managing the public and public funding consultation processes and public consultation e-platforms.

Furthermore, the OGG often faces financial difficulties in carrying out some of the coordination activities, especially related to hiring the expertise required in order to implement the Strategy activities.²

The 2023 survey of public officials showed varied perceptions among respondents overall, as half expressed concerns about inadequate human and financial resources enabling effective operation, and the other half believed the resources were sufficient.

49 Government Strategy for Cooperation with Civil Society 2019–2023, available at: <https://kryeministri.rks-gov.net/blog/strategjia-qeveritare-per-bashkepunim-me-shoqerine-civile-2019-2023-16-08-2019/>

50 Source: Office of Good Governance, Office of Prime Minister of Kosovo.

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

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

2021 assessment:

3 – moderately meets standards

2023 assessment:

3 – moderately meets standards

In 2023, the Council for Government Cooperation with Civil Society⁵¹, consisting of 29 members –15 from CSOs and 14 from the government, continued to serve as the principal forum for dialogue between the government and civil society organisations (CSOs).

The 2023 assessment showed that that year, the Council, supported by thematic working groups, focused on addressing gaps in the execution of the 2019–2023 Governmental Strategy for Civil Society Cooperation. Despite challenges, there was an improvement in meeting regularity and CSO engagement compared to 2021. CSOs have rated their inclusion as “sufficiently meaningful,” acknowledging better organisation in meetings over the last two years.

However, the Focus Group discussion with CSO representatives in the Council indicated that the Council faces challenges that have limited its effectiveness in implementing the Strategy. Key issues include the Council’s often limited role, its merely reporting on the Strategy’s implementation, and frequent government member changes, leading to a loss of institutional memory. To enhance the Council’s effectiveness and deepen government-civil society collaboration, it is essential to address concerns related to the Council’s operation, including the frequent member changes, substitutions at meetings, and the selection of civil society representatives who best represent civil society interests. These findings are supported by the OGG Evaluation report on strategy implementation⁵², and the CIVIKOS report on monitoring the implementation of the government strategy for cooperation with civil society 2019–2023⁵³.

51 Council for Government Cooperation with Civil Society, available at: <https://kryeministri.rks-gov.net/en/the-office-of-prime-minister/council-for-cooperation-of-the-government-with-civil-society/>

52 Office for Good Governance, Evaluation Report on Implementation of the Government Strategy for Cooperation with Civil Society, available at: [RAPORTI I VLERËSIMIT TË ZBATIMIT TË STRATEGJISË QEVERITARE PËR BASHKËPUNIM ME SHOQËRINË CIVILE 2019–2023 – CiviKos](#)

53 CIVIKOS 2023 REPORT ON MONITORING THE IMPLEMENTATION OF THE GOVERNMENT STRATEGY FOR COOPERATION WITH CIVIL SOCIETY 2019–2023, available at: [REPORT ON MONITORING THE IMPLEMENTATION OF THE GOVERNMENT STRATEGY FOR COOPERATION WITH CIVIL SOCIETY 2019–2023 – CiviKos](#)



Specific Objective 3

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

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

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

2021 assessment:

3 – moderately meets standards	59%
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2023 assessment:

3 – moderately meets standards	45%
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The 2023 CSO survey shows that 45% of CSOs have an independent governing body and a governing document, representing a decrease of 14 points percentage when compared to the data from 2021.⁵⁴

In 2023, 93.33% of Kosovo's CSOs reported having a governing body in place, and all surveyed CSOs possess a governing document, such as statute, articles of association or similar founding document. As regards the independence of the governing bodies, a concerning percentage of almost half of respondents, 49%, reported that the executive director or other paid staff member of their organisation was a voting member of the governing body.

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

2021 assessment:

2 – minimally meets standards	25%
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2023 assessment:

2 – minimally meets standards	36%
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In 2023, the data revealed that 36% of CSOs required their governing body members to sign a conflict of interest declaration every year, marking an increase of 11 percentage points from 2021.

On the other hand, 44% of CSOs indicated that their governing body members were only asked to sign a conflict of interest declaration when they first assumed their roles, whereas 11% of CSOs reported that they have never required the declaration to be signed by the members of the governing body.

⁵⁴ The 2021 value for Indicator 3.1.a was 57%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 is 59%.

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

- their statutes
- their governance structure
- their organisational policies

2021 assessment:

2 – minimally meets standards	23%
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2023 assessment:

1 – does not meet standards	12%
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In 2023, 12% of CSOs in Kosovo **made relevant information publicly accessible**, publishing their governing documents and their organisation's board structures. These results show a **decrease of 11 percentage points, compared to the results of 2021**⁵⁵.

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

2021 assessment:

3 – moderately meets standards	50%
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2023 assessment:

3 – moderately meets standards	47%
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2023 data indicated that 47% of CSOs had a gender equality policy in place. This percentage represented a **slight decrease of 3 percentage points** when compared to results reported in 2021.

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

2021 assessment:

4 – meets most standards	75%
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2023 assessment:

4 – meets most standards	74%
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CSO survey data for 2023 indicated 74% of respondents affirming they have an organisational strategy/strategic plan in place. These results show no significant changes compared to the results of 2021.⁵⁶

⁵⁵ The 2021 value for Indicator 3.1.c was 29%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 was 23%.

⁵⁶ The 2021 value for Indicator 3.1.e was 69%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 was 75%.

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

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

2021 assessment:

5 – fully meets standards	95%
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2023 assessment:

5 – fully meets standards	96%
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The 2023 CSO Survey revealed that **96% of CSO** respondents used at least one online channel of communication to **regularly share their work with the public**, with no significant changes when compared to the survey done in 2021. 48% of CSOs claimed to have used their website for communication.

Facebook remains by far the most popular channel, with **91%** using it, followed by Instagram, with 46%. LinkedIn and messaging were used similarly by around 20% of CSOs.

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

This indicator was not assessed.

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

In 2023, 29% of CSOs in Kosovo reported engaging in partnerships and cooperating with the media, showcasing a decrease of 5 percentage points in cooperation compared to the figures for the baseline year 2021.

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

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

2021 assessment:

3 – moderately meets standards	48%
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2023 assessment:

2 – minimally meets standards	37%
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In 2023, 37% of CSOs reported to have published both their annual reports and financial statements, a decrease of 11 percentage points from 2021.⁵⁷

Regarding individual documents, 48% of CSOs issued annual reports, and 44% shared their financial statements. However, 33% of CSOs chose not to disclose either type of document. For CSOs who had not published their financial or annual reports, responses varied, but most of them stated minimal financial activity. Others claimed bureaucratic delays, organisational inactivity, and a focus on targeted stakeholder communication rather than broad disclosure, and that their annual report was regularly submitted to the Tax Administration and Office for Registration of NGOs.

⁵⁷ The 2021 value for Indicator 3.3.a was 38%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 is 48%.

As for the distribution methods, 37% of CSOs chose to publish their information online and another 37% declared to have disseminated it in print format, whereas 45% submitted their reports to official government registers. Top of Form

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

2021 assessment:

2 – minimally meets standards	27%
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2023 assessment:

1 – does not meet standards	20%
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Regarding the disclosure of their funding sources and the received amounts for the previous year, 20% did disclose details about their funding sources and the amounts received, presenting a decrease of 7 points percentage in comparison to 2021.

Of this 20%, a further breakdown shows that 53% shared information on their funding sources, while 25% provided details on the amounts received. 28% did not publish information on any of the above.

Conversely, 28% of surveyed CSOs reported they did not publish this information.

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

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

2021 assessment:

4 – meets most standards	72%
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2023 assessment:

4 – meets most standards	75%
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2023 CSO survey indicates that 75% of CSOs reported they evaluated aspects of their work, such as projects, strategies, or internal processes, in the past year, representing a slight increase of 3 percentage points when compared to 2021.⁵⁸

Regarding the inquiry on whether an organisation conducted an internal or external review of a project, strategy, internal procedure, or other element in 2023, 65% indicated they evaluated their projects. For strategies, 28% affirmed they conducted evaluations, and 32% did so for internal processes.

Approximately 15% stated they did not undertake any evaluations. For CSOs that did not carry out any evaluation, the reasons were mostly that there were no projects going on in 2023.

⁵⁸ The 2021 value for Indicator 3.4.a was 55%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 is 72%.

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

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

2021 assessment:

5 – fully meets standards	88%
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2023 assessment:

4 – meets most standards	80%
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In the 2023 CSO survey, 80% of CSOs responded that they used some kind of research to inform their work, showing an 8 percentage point decrease from the survey done in 2021⁵⁹.

On the question as to what kind of research their organisation carried out to inform its work, 51% responded that the focus group meeting was the most used method. 38% of the respondents replied that they used field research, whereas 23% use desk research.

Surveys with specific groups also proved to be popular with 36% of CSOs, but public opinion surveys were marked lower, with only 24% using them. On the question regarding absence of research, the most cited reasons include a lack of funds, no significant activities, and no specific research plans. 13% of CSOs responded that they did not carry out any research to inform their work.

The main reasons for not carrying out any kind of research included absence of ongoing projects and no specific activity focus on research.

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

2021 assessment:

5 – fully meets standards	90%
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2023 assessment:

5 – fully meets standards	88%
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The 2023 CSO survey reveals that 88% of CSOs activities are guided by input from stakeholders who have a vested interest in their present or future endeavours. These results are similar to ones in the baseline report of 2021, showing a slight decrease of 2 percentage points.⁶⁰

In terms of stakeholder engagement, 57% of the respondents indicated they engaged equally with their local communities and members.

Close to half of the organisations consulted with local authorities, whereas 24% engaged with national authorities and 35% interacted with public institutions. 6% of CSOs consulted with their beneficiaries and the donor community. In situations where there was no consultation, accounting for 6% of the cases, the absence of engagement was linked to a lack of financial resources and activities within the organisation.

⁵⁹ The 2021 value for Indicator 3.5.a was 95%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 was 88%.

⁶⁰ The 2021 value for Indicator 3.5.b was 63%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 was 90%.

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

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

In 2023, 80% of CSOs were part of local, national, or international networks, reflecting an 11 percentage point decline from the 2021 survey.

Breaking it down, 47% of respondents were part of national networks, while local networks and international networks had participation rates of 44% and 32%, respectively. Conversely, a significant 16% indicated they were not affiliated with any network.

Indicator 3.6.b: Proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and private sector.

The proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and the private sector according to the 2023 survey was numbered at 59%, showcasing a decrease of 15 points percentage when compared to the results of 2021⁶¹.

An equal number of almost 29% responded that their organisation had engaged in partnerships with social partners, the private sector and the media. Universities showed the highest scale of partnership, attracting 30% of respondents. Whereas 25% of CSOs stated themselves as not having engaged with any partners in 2023.

SO 3.7. CSO have a diversified funding base.

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

2021 assessment:

3 – moderately meets standards	53%
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2023 assessment:

3 – moderately meets standards	48%
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The 2023 CSO survey shows that 48% of CSOs had diversified donor incomes. These results reveal a decrease of 5 percentage points compared to 2021.

The highest percentage of CSOs, 62%, received funding from foreign private foundations. Further analysis of foreign private foundations funding shows that of the CSOs receiving this funding in 2023, 11% received funds that constituted less than 25% of their budget, whilst 14% receiving more than half of their budget in this way.

59% of CSOs answered that they received funding from the national government. For 18% of these CSOs, such funds represented 10–25% of their budget, and for another 9%, it covered more than half of their budget.

52% of CSOs answered that they received funding from bilateral donors, where for 17% it represented up to 25% of the budget, whilst for 21% of them it covered more than 50% of their budget.

The European Commission was another significant donor when it came to diversified funding sources - 47% of CSOs received funding from the EC. 19% of the CSOs that received funding from that source said that the funds represented between 10% and 25% of their budget, whilst for another 15% of them, those funds represented more than 50% of their budget.

Intergovernmental organisations represent a source of funding for another 44% Of CSOs. The United

⁶¹ Following the recalculation of Indicator 3.6.b of the baseline to ensure the accuracy of the value, the revised value for 2021 is 74%.

Nations cover 14% of CSOs funding for up to 25% of their budget, and 12% for more than half of their budget. The Organisation for Security and Co-operation in Europe provided funding of up to 25% of the budget for 8% of the CSOs and provided funding for more than 50% of the budget for 3% of CSOs.

Domestic private foundations were the source of funding for 21% of CSOs. These funds represented less than 10–25% of the budget for 16% of CSOs, whilst for another 4% this funding covered half of their budget.

On the question as to how many had received more than 50% of the budget from one single donor, 52% responded that they had.

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

2021 assessment:

4 – meets most standards	63%
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2023 assessment:

3 – moderately meets standards	52%
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The CSO survey shows that 52% of CSOs reported having at least one additional income source, a decrease of 11 percentage points from the 2021 findings.

Delving into these figures, individual donations scored as the highest source of income, covering 1–25% of funding for 26% of CSOs, and more than 50% of funding for 2% of CSOs.

This was followed by income from the private business sector, covering 1–25% of funding for 22% of CSOs, and covering more than half of funding for 2% of CSOs. Membership fees secured up to 25% funding for 18% of CSOs.

In the context of the CSO's own business/social enterprise activity/service, 1–25% of the funding was provided for 15% of CSOs, and for 3% covered more than 50% of funding sources.

The smallest funding source for CSOs was crowdfunding, gathering income for only 1% of CSOs and contributing to 1–25% of their budget.

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

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

The 2023 CSO survey data indicate that 27% of CSOs worked without any paid staff. Out of the total responses, 37% had employed 1–5 persons, 12%, 6–10 persons, and 23% had employed 11 or more persons. This data shows similar results to those in 2021.

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

2021 assessment:

1 – does not meet standards	2%
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2023 assessment:

1 – does not meet standards	2%
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The CSO survey revealed that only 2% of the CSOs which participated in the 2023 survey had all nine of the organisational human resources policies in place, showcasing results equivalent to the 2021 data.

On the question as to whether there were any of organisational policies in effect in the organisation, 21% responded they had one policy, 11% had two, 9% had three of them, 5% four of them, 7% had five, 8% six of them, 2% seven of them and 1% had eight.

From the organisational human resources policies mentioned in the Survey, 38% said they had a Recruitment policy, and 38% a Diversity, Equality and Inclusion policy, 29% confirmed to having a Performance Evaluation policy in place, 27% Safeguarding of children and vulnerable adults policies, 26% a Bullying and Harassment policy, 21% a Disciplinary policy, 19% a Grievance/Complaints policy, 10% a Remuneration policy, and 5% a Redundancy policy. A considerable number of CSOs – 27% – recounted not having any of the above policies in place.

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

This indicator was not assessed.

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

The 2023 assessment revealed no changes since the last assessment done in 2021.

Specifically, with regard to having policies that encouraged recruitment of a diverse workforce, such as recruitment and diversity inclusion policies, 21% of respondents said they did have such policies in place.

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

2021 assessment:

4 – meets most standards	79%
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2023 assessment:

4 – meets most standards	77%
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In 2023, a significant majority, 77% of CSOs said that their organisation had enabled staff or volunteers to attend a training course for the purpose of their professional development, whereas 19% said they had not. These results showed a slight decrease of 2 percentage points, compared to the results of 2021 assessment.

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