



Technical Assistance for  
Civil Society Organisations  
Albania Office  
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# Needs Assessment

## Report

Albania



Updated 2016

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# **2016 CSO Needs Assessment Report**

## **Albania**

### **DRAFT**

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## List of Abbreviations

|         |   |
|---------|---|
| ADRF    | Albanian Disability Rights Foundation                                 |
| ACAC    | Albanian Coalition Against Corruption                                 |
| ACER    | Albanian Centre for Economic Research                                 |
| ACIT    | Albanian Centre for International Trade                               |
| AIIS    | Albanian Institute for International Studies                          |
| ALCDF   | Albanian Local capacity development Foundation                        |
| ANTTARC | Albanian National Training and Technical Assistance Resource Center   |
| ASCS    | Agency for the Support of Civil Society                               |
| CARDS   | Community Assistance for Reconstruction Development and Stabilisation |
| CBSS    | Country-Based Support Schemes   |
| CFFE    | Coalition for Free and Fair Elections and Sustainable Democracy       |
| CIDA    | Canadian Agency for International Development                         |
| CPC     | Consumer Protection Committee   |
| CSO     | Civil Society Organisation  |
| EAZs    | Electoral Administrative Zones  |
| EC      | European Commission   |
| ECAS    | European Citizens Action Service                                      |
| EIDHR   | European Instrument for Democracy and Human Rights                    |
| EPD     | EuroPartners Development  |
| EU      | European Union  |
| GTZ     | Deutsche Gesellschaft für Technische Zusammenarbeit                   |
| HDPC,   | Human Development Promotion Centre                                    |
| ICS     | Institute for Contemporary studies (alb. ISB)                         |
| IDM     | Institute for Democracy and Mediation                                 |
| IDRA    | Institute for Development Research and Alternatives                   |
| IPA     | Instrument for Pre-accession Assistance                               |



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| IPLS  | Institute for Policy and Legal Studies                |
| MIPA  | Ministry of Innovation and Public Administration      |
| MIPD  | Multi-annual Indicative Planning Document             |
| NACSS | Albanian National Centre for Social Studies           |
| NPO   | Non-Profit Organization                               |
| NSSED | National Strategy for Social and Economic Development |
| NOSA  | Network for the Open Society of Albania               |
| OSFA  | Open Society Foundation Albania                       |
| PCM   | Project Cycle Management                              |
| PPFI  | Public Private Finance Institute                      |
| PRSP  | Poverty Reduction Strategy Paper                      |
| RAE   | Roma and Egyptian                                     |
| SAP   | Stabilization and Association Process                 |
| SC    | Save the Children                                     |
| SIDA  | Swedish Agency for International Development          |
| SIPU  | Swedish Institute for Public Administration           |
| TACSO | Technical Assistance for Civil Society Organisations  |
| USAID | United States Agency for International Development    |
| VAT   | Value Added Tax                                       |

## Introduction

### ***Background information***

This study is one of seven country revised needs assessments of civil society capacities conducted within the regional EU funded project: Technical Assistance for Civil Society Organizations (TACSO) in IPA Countries (EuropeAid/127427/C/SER/Multi/5) and implemented by SIPU International. An initial assessment was conducted at the beginning of TACSO project, which served as the basis for TACSO 1 activities for the period 2009-2011 and 2011-2013. A second assessment was conducted for the 2011-2013 period. The reasoning of this revised needs assessment is related to what is expected of TACSO to address as a priority issues related to the legal and institutional framework for the civil society including legislation, registration, consultation mechanisms on EU funding, working in strategic partnership programs with likeminded CSOs, strengthening collaboration between media and CSOs, etc. In addition, the revised report reflects the reforms and changes since 2013 as well as the planned reforms (decisions to be implemented or new initiatives). It also contains specific proposals on the institutional issues to be addressed by TACSO.

The aim of the revised needs assessment is to provide a comprehensive assessment of civil society in Albania and the relevant working environment, including its strengths, weaknesses, and its impacts to date, as well as the challenges it faces to its further development. The report is based upon a combination of desk research embracing all relevant documentation, including legal and financial legislation applicable to civil society, previous and/or other civil society mappings and assessments, situation analyses, policy documents and country-specific academic literature as well as the most recent studies and analysis of different aspects of the environment civil society organisations (CSOs) operate in (such as TACSO IPSOS Civil Society Report, 2016)<sup>1</sup>. In this way, all mentioned stakeholders, primarily CSOs contributed to the report through their active involvement in other country-wide processes by providing inputs, identifying the needs and presenting the statements on general overview of the state of civil society in Albania, as well as prospects for possible improvements.

All information obtained through the various sources were analysed, grouped and presented in the report.

The report 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's duration.

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

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

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<sup>1</sup> The list of studies, conference reports, analysis and research documents is presented in the [Bibliography](#) of the Report.

2. **A space for views, policies and action supportive of alternatives 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 four sections:

- **Section one** provides an analysis of the civil society environment and any reforms or changes since 2013, including the legal framework governing CSOs and their work, the current donor opportunities and other sources of civil society funding, the government mechanisms for cooperation with and support of civil society and the policy framework determining the government and the civil society relations and public perceptions and support for the civil society and its activities, public perceptions and support of the civil society and its various segments as compared to 2013, together with the official proposals on institutional issues expected to be addressed by TACSO 2.
- **Section two** gives an overview of the main features of the civil society: the types of organisation represented and their key organisational characteristics, the types of activity they carry out and their main sectoral interests, their geographical distribution and the way they are structured within overall civil society architecture. The CSOs are assessed according to their technical, organisational and institutional capacities, including human resources and technical skills, strategic strengths, analytical capabilities, external relations with other actors including other CSOs, the government and the community, and material and financial stability and resilience.
- **Section three** summarises the main achievements of the civil society to date, noting key milestone achievements and broader social impacts, and also identifies shortfalls in the civil society performance in need of strengthening and further development. It also provides an analysis on how to overcome such challenges in the future and how the project could assist in overcoming them, together with considerations on TACSO 2 downsizing direct capacity building to individual organisations.
- **Section four** draws up conclusions and sums up the most important institutional and organisational capacity needs of the civil society in the country and identifies key strategic issues for the implementation of the project. By the way of conclusion, recommendations are made for both the project's regional work plan and country-specific work plan.

Finally, the Needs Assessment Reports serves as a broader base for cross-referencing data included in the so called "Traffic Lights Reports" or "Monitoring Reports of the Guidelines for EU Support to Civil Society, 2014-2020" for 2016 progress reporting.

## 1. Civil society environment

### 1.1 Legal framework

Based on the “Capacity Building of CSO in Western Balkans and Turkey TACSO 2, Comparative report, February – April 2016” (IPSOS Survey) conducted by IPSOS Public Affairs outsourced by TACSO, majority of CSOs are positive about the legal regulations concerning CSOs and are more-or-less neutral about improvement or deterioration of the overall situation in comparison to one year ago (31% of surveyed CSOs are negative about the legal framework which regulates the work of the CSOs, and 66% of them are positive; 30% of surveyed CSOs believe that the circumstances for development of CSOs have worsen in comparison to the last year, where 36% of them believe that circumstances have improved).

Activities of the civil society organizations (CSOs) are mainly regulated by the Law on Non-profit Organizations and the Law on the Registration of Non-profit Organizations. In addition, their activities are also regulated by other legislation regarding taxation in Albania.

In general, the legal framework regulating CSOs’ operations is favourable and in line with accepted international standards. The law on Non-profit Organizations gives the overall framework regarding the internal organization and decision-making of non-profit organizations (NPOs) leaving to them a broad discretion to organise the structure of the internal governance of organisations. NPOs can raise funds and engage in economic activities to generate income that will be used for organizational purposes. Registration procedures are simple. Difficulties arise during application of the law on Non-profit Organizations, especially due to its contradiction with the legislation regulating the taxation that does not distinguish between NPOs and business enterprises.

No tangible progress has been achieved with regard to the registration procedures, the operational environment, or the Law on Volunteerism.

#### The Law on Non-profit Organisations

The establishment, the registration, the functioning, the organization, and the activities of the CSOs’ are regulated by the Law on Non-profit Organisations (No. 8788, 07/05/2001). The Law on Non-profit Organisations has been developed based on four-year long consultations with the CSOs and other stakeholders.

According to the organization, NPOs are divided into: (1) Membership organizations including at least five persons or at least two legal entities as founding members. Their highest decision-making body is the general meeting or assembly of all members; (2) Foundations and centres that can be established by one or more persons or by a testament. Their highest decision-making body is the Board of Directors. The Law does not require a minimum endowment for the registration of foundations, considerably easing their establishment.

According to the place of registration, NPOs are categorized into: (1) Local non-profit organizations that are established, recognized and registered as such according to Albanian laws. They may establish their branches in other cities of Albania as well as abroad; (2) Foreign non-profit organizations that are established, recognized and registered as such according to the law of another country. They may exercise one or more specific activities in Albania, provided that

they do not conflict with the Albania's laws. They may also establish and register a branch or a new non-profit organization.

Every person or legal entity, including both Albanian and foreign, has the right to establish a non-profit organization, to be a member of it or to take part in its management organs or in its administrative personnel. Moreover, everyone has the right to organize a collective organization without needing to register this as a non-profit organization.

The internal organization and functioning of NPOs is based on the Statute that is developed and agreed upon by the founders. The Law on Non-profit Organisations gives the general framework for the statute leaving the specific arrangements to the organization. The statute should include sections about: the form of organization; NPO's name and logo; founders; purpose and area of activity; non-profit organisation statement; NPO's duration; directing bodies and their responsibilities as well as composition of the bodies foreseen in the statute and procedures for their election and/or change; procedures regarding meetings and decision-making; administration of NPO's assets; the way the statute and internal regulations are changed; the way NPOs can divide and merge; the way the NPO is legally represented; the way the NPO is liquidated. In addition, the Statute of Association should also include provisions about membership, members' rights and duties, and membership fee; The Statute of Foundations and Centres should also include provisions about the financial and material resources provided by the founder and how they can be used.

The areas of activity, organizational structure, selection of the Executive Director, and main issues regarding the budget and expenses of NPO are responsibility of the highest decision-making body of NPOs—the general meeting for Associations and Board of Directors for Foundations and Centres. For Associations, the minimum number of members is five. For Foundations and Centres, the minimum size of Board of Directors is three people. Also, the NPOs establish the executive bodies—individual or collegial—that are responsible for the organizational management.

NPO's income might come from membership fees, grants and donations, from private and public institutions (Albanian or foreign), and its economic activity. For Associations, membership fees are one of income sources. NPOs are excluded from the income tax gathered through membership fees.

NPO may raise funds to achieve its goals and objectives. NPOs are excluded from the income tax gathered through donations. Legal entities that donate to NPOs, benefit from income tax deductions according to the respective laws. Relations with donors are based on specific agreements and should be in accordance with the existing legislation and the statute. NPOs have also the right to compete for public grants and contracts. Public services and property may be transferred to NPOs.

In order to achieve organizational purpose and carry out the activity, NPO may engage in any kind of legal activity. For some specific activities, it should obtain the necessary licences or permissions. In order to engage in an economic activity, the NPO does not need to establish a separate legal entity. Requirements are that the activity should be in accordance with organization's purpose, it should be declared as a source of income, and it should not constitute its main goal. Any profit made through economic activities should be used to achieve organization's goals stated in the foundation act and statute.

Any tax deduction of NPOs from tax and customs duties are included in the respective laws. Responsible public institutions may oversee NPOs regarding implementation of legislation relating to taxes, social and health insurance, economic activities, public and social services contracts, and implementation of activities funded by the state budget.

Main features of the Law on Non-profit Organisations include:

- There are no restrictions regarding establishment of or participating in NPOs.
- The Law also recognizes the right of individuals to establish informal, unregistered associations.
- Foreign and international organizations may obtain legal entity status in Albania.
- The Law provides for a broad discretion to the NPO founding members to structure the internal governance of organisations.
- Provision of appropriate governance rules and measures to avoid conflicts of interest, to carry out conflict resolution and to ensure organizational self-determination;
- Permitting the CSOs to engage in economic activities, including charging for services and products;
- Explicit recognition of the right of the CSOs to receive grants and donations from any private or public person, Albanian or foreign;
- Establishment of a framework for the public financing of the CSOs, opening the door to the contracting of CSO services by government;
- Limiting state power to close a CSO or otherwise interfere with its normal operations.

## Registration of Non-profit Organizations

Registration of NPOs is regulated by the Law on the Registration of Non-profit Organizations (Nr. 8789, 07/05/2001). According to the Law on the Registration of Non-profit Organizations, all NPOs have to register at the Tirana District Court. A decision for the registration of non-profit organizations, as well as any other decision related to actions related to their registration, is made by a single judge of the commercial section of the court upon the application of the interested subject. The application to register an NPO should contain explanations regarding the form and purpose of the non-profit organization, the object of its activity, identity of the founders and its leaders, the structure of the directing bodies, the location of its headquarters and the identity of its legal representatives. The judge decides on applications for registration or deposit within 15 days from the date the request was submitted. If the judge finds the application incomplete, he/she sets a reasonable deadline for completing them. The Secretary of the Register executes the decision of the judge no later than three working days from the date when the decision has become final.

The requirement to register centrally at the District Court of Tirana has proved to place some barriers for smaller grassroots organisations from outside of Tirana. The decision makers have continued to ignore civil society's appeals to decentralize registration procedures.

The NPOs must also register with the tax authorities in their respective areas of residence. The NPOs have objected to the requirement that non-for profit organizations should have one full time staff and pay all taxes in order to keep the NPO functional. Such obligation has considerably reduced the number of active organisations in Albania because many of them cannot afford to meet such criteria.

According to the CSO Sustainability Index, “the decision makers have generally ignored the CSOs proposals to improve the legal environment for civil society.” For example, the Ministry of Justice has failed so far to make progress towards creating an electronic Register of CSOs at the Tirana Court of First Instance. Ambiguous procedures and inconsistent rules on CSOs financial management and inspection provide leeway for state harassment and political pressure.<sup>2</sup>

No actions are taken to ease the registration process of CSOs outside of Tirana, despite continuous appeals from the civil society to decentralize the registration process. According to the CSO Sustainability Index, the CSOs report that notary fees connected with CSO registration have increased and that there is a shortage of legal experts able to support CSOs in preparing registration documents.<sup>3</sup>

## Public Benefit Status

CSOs that carry out public benefit activities--“religious, humanitarian, charitable, scientific and educational activities”--are tax-exempt provided that the property or profits are not used for the benefit of founders or members. The Decision of the Council of Ministers provides the criteria and procedures for exemption of CSOs from the VAT. All activities falling under “activities in the good and interest of the public” are exempted from the VAT. In order to benefit from the VAT exemption, the CSOs must meet three criteria: (1) The decision-making bodies of the organization must not have interests directly related with the activity of the organization; (2) The non-economic activity of organization must significantly prevail compared to the rest of activities of the CSO operations; and (3) Supplies carried out by CSOs should not compete with the profitable commercial sector. The total amount of incomes from the economic activity, as secondary activity conducted in the support of the non-profit purpose of the CSO, received during the calendar year must not exceed 20% of the total annual revenues of the organization.<sup>4</sup>

According to the Law on Non-Profit Organizations, the CSOs may engage in economic activities in order to achieve their goals and manage and maintain their property, as long as the economic activities are not their primary purpose. A Council of Ministers’ decision (December 29, 2014) about the implementation of the provisions of the Law on Tax on Value Added in the Republic of Albania clarifies several ambiguities with regard to economic activity and financial control of CSOs. It now recognizes that funds, grants, and membership fees are tax-exempt for non-profit organizations. Second, economic activity may not exceed 20% of non-profit organizations’ annual revenues.<sup>5</sup>

Problems regarding the engagement of the CSOs in economic activities include: uncertainties on the administrative practices of declarations; taxes on economic activities are a burden for CSOs; and lack of a special law on social businesses/social enterprises.<sup>6</sup>

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<sup>2</sup> CSO Sustainability Index 2012

<sup>3</sup> CSO Sustainability Index 2014

<sup>4</sup> Decision of Council of Ministers no. 953, date 29.12.2014 “For Implementing Provisions of the Law No. 92/2014, “On The Value Added Tax In The Republic Of Albania”, Official Gazette 3/2015

<sup>5</sup> CSO Sustainability Index 2014

<sup>6</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

The CSOs may also raise income from their assets by means of investments and rent and sale of their property. However, there is a considerable confusion regarding the implementation of the tax regulations.

During previous years, based on the challenges identified with the tax and fiscal treatment of CSOs, there are several proposals from CSOs to improve the situation and create more facilities for their operation, such as: deduction of profit tax; different tax treatment; differential treatment for fixed costs (water, energy, communication), unlike private sector; increased non-financial support from local authorities; differential fiscal treatment for the CSOs which provide services; application of warning before imposing a fine in case of breaching legal requirements; training of the CSOs on fiscal issues; application of fiscal facilities for social business; removal of the obligation to declare insurances for employees when the organization does not have activity; deduction of local taxes; organisation of inter- sectorial roundtables to identify new ways of collaboration; creation of a special section in the fiscal system for the CSOs, and increased education of tax inspectors on CSOs.<sup>7</sup>

In practice “the CSOs are a subject to control and inspection by tax and other state authorities such as labour inspectorates. Tax authorities can impose fines on CSOs that fail to comply with tax and financial management procedures.”<sup>8</sup> Often fines are not proportional with the size and turnover of CSOs. On one hand, there are no “tax inspectors who are specialized in CSO financial and tax issues” and “tax authorities need education on the details of CSO operations.” On the other hand, CSOs need “to increase their understanding of the legal requirements to which they are subject.”<sup>9</sup>

Moreover, “ambiguities in the laws and regulations governing financial inspection, management, and control allow tax authorities to harass and put political pressure on CSOs.”<sup>10</sup> There were also court cases against tax authorities alleging irregular inspections and fines against CSOs. In this context, a disadvantage of CSOs is that they do not generally have access to specialized pro bono legal services and they have limited financial ability to cover the costs of legal representation.

Regarding financial reporting and accounting rules, in 2015 the Ministry of Finance has approved the National Accounting Standard for Non Profit Organizations. The Standard stipulates specifications on financial statements and reporting formats of CSOs, taking into account the specific nature of the CSOs and presents different reporting requirements for CSOs based on their annual budget. The Standard introduces simplified reporting requirements for small organizations with annual revenues below five million ALL (approx. 36,000 €). These organizations are required to apply cash-based accounting and to prepare and submit only the statement of cash flow with explanatory notes on the type of activity or services provided.

The National Accounting Standard for Non Profit Organizations is considered a positive development for CSOs. Its implementation started in 2016, should be associated with increased awareness and education of tax inspectors on the changes in the legal framework for the financial

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<sup>7</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

<sup>8</sup> CSO Sustainability Index 2012

<sup>9</sup> CSO Sustainability Index 2012

<sup>10</sup> CSO Sustainability Index 2012

reporting and accounting rules of CSOs as well as a greater awareness of CSOs on these amendments.<sup>11</sup>

The new online tax system requires monthly declarations from all CSOs, even when no activities are ongoing, which creates an additional administrative burden, particularly for small organisations.<sup>12</sup>

There is a need to further amend the existing legislation to provide additional tax benefits to the CSOs thus contributing to their longer-term sustainability.

## Employment and Voluntarism

Most of the Albanian CSOs are small with three or less staff members receiving some type of remuneration. Most of the organizations are based on a part-time and have project-based staff to carry out their activity and projects.

Many organizations, especially the organizations focusing on community development and citizen participation, rely on volunteers for the implementation of their activities and projects. However, due to the negative socialist experience and not enabling environment regarding voluntarism, the engagement of citizens and share of CSOs that engage volunteers remains low. According to the IPSOS Public Affairs Survey, only 4% of citizens participating in the survey answered that they have engaged during 2015 in voluntary work in 2015 (at an average of 8.9 hours per week and nine weeks per year). Regarding CSOs, around 41% of CSOs answered that they engaged volunteers (at an average working hours of 20.3). However, the trend is positive because most of CSOs engaging volunteers (43% compared to 34%) have engaged more volunteers in 2015 compared to 2014.

Until early this year, there was no law on volunteer work in Albania. The Law on Voluntarism was passed on April 2016. It regulates the engagement of volunteers. According to the Law, the length of voluntarism cannot be more than five hours per day and no more than 25 hours per month. It should be based on a written contract signed between the volunteer and the provider. The provider should ensure the volunteer for any accidents or illness relating to the volunteer work. The providers should inform the National Employment Service about the volunteers they engage.

According to the CSOs, the legislation on voluntarism does not encourage use of volunteers by CSOs. 66 % of respondents of the IPSOS Public Affairs Survey answered that legal solutions for the development and engagement of volunteers are either not stimulating at all (24 %) or mainly not stimulating (42%).

## Tax Incentives

The businesses that pay standard profits tax may claim back tax on donations (classed as a business “sponsorship”) to CSOs of up to 4% of taxable income. The entrepreneurs that pay “small business tax”, the tax on donations can be deducted up to 1% of taxable income. According to the 2013 CSO Sustainability Index, the legal framework in Albania does not provide tax

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<sup>11</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

<sup>12</sup> EU Albania 2015 Report

incentives for individual or corporate donations, thus limiting public and business support.<sup>13</sup> EU Albania 2015 Report also underlines that Tax rules and other regulations are not conducive to private donations to CSOs.<sup>14</sup>

The legal framework should be more conducive for donations by the private sector, and should include individual donations in the tax deduction scheme. In addition, in order to increase donations to CSOs, increased awareness of businesses and promotion of donations are necessary as well as establishment of mutual trust and a culture of cooperation between the CSOs and business.<sup>15</sup>

## Deductibility of Charitable Contributions

Albania is one of the few countries in the region, which provides no tax incentives for individuals who give charity. Therefore, income from charities in Albania is limited not only due to the lack of tradition regarding philanthropy but also due to the lack of incentives for people who give charity. The adoption of the Law on Philanthropy is required.

## Value Added Tax

In 2014, there were changes in the legislation regarding the Value Added Tax (VAT). The improvements relating to the CSOs also were the result of advocacy by the CSOs against the past requirement to pay 20% VAT on all donations received and service contracts. It was emphasized that the application of these measures would undermine significantly the sector's ability to carry out activities in a sustainable and cost-effective way.

On December 29, 2014, the Council of Ministers approved a decision to implement provisions of the Law on Value Added Tax in the Republic of Albania, which was passed in 2014. The decision clarifies several ambiguities with regard to economic activity and financial control of CSOs. First, it now recognizes that funds, grants, and membership fees are tax-exempt for non-profit organizations. Second, economic activity may not exceed 20% of non-profit organizations' annual revenues. Third, the amendments reinforce the government's obligation to reimburse the VAT that is accrued as part of activity supported through agreements with the government. Finally, the amendments introduce rules clarifying the application of the VAT on fundraising activities.<sup>16</sup>

Despite the clarification stipulated in the Law on VAT on the VAT exemption and economic activity of CSOs, the legal and fiscal treatment still presents barriers for the effective operation of CSOs. The two key challenges that hinder financial viability of CSOs are: (1) the lack of the VAT refund for operations in the frame of the implementation of the IPA projects, and (2) the requests from some donors to issue the VAT invoice for grants. The individual and corporate donations are not supported, promoted and motivated by the state and as a result the donations are insufficient for viability of CSOs.<sup>17</sup>

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<sup>13</sup> CSO Sustainability Index 2014

<sup>14</sup> EU Albania 2015 Report

<sup>15</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

<sup>16</sup> CSO Sustainability Index 2014

<sup>17</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

The CSOs are also liable to pay the VAT at the full 20% rate on all services and products they purchase. Based on the agreement between the Government and the EU Delegation in Albania regarding EU funded projects, EU does not pay VAT that will be reimbursed to NPOs by the Government. However, there is a confusion and bureaucracy regarding the implementation of Government's decision by the tax authorities. While the new Law on VAT provides CSOs with the possibility to obtain value added tax reimbursement on the Instrument for Pre-Accession (IPA) funded grants, no such reimbursement has taken place so far.<sup>18</sup>

In addition to the specific issue of VAT, the civil society has strongly advocated for the harmonisation of tax regulations with the provisions of the Law on Not-profit Organisations and for a separation of CSOs' not-for-profit economic activities from regular commercial activities in order to clarify both tax and financial reporting requirements.

## **Other Relevant Legislation: The Right to Information and Public Consultations**

On September 18, 2014, the Government of Albania approved the Law on the Right to Information. The Law introduces new definitions on what information can be classified as secret, modalities to provide partial information when complete information cannot be provided, and time limits and feedback systems. The Law also promotes the use of information and communications technology (ICT) to improve transparency and active citizenship.<sup>19</sup>

The Parliament approved the Law on Notice and Consultation on October 30, 2014. The Law specifies procedural rules and obligations of public authorities to ensure transparency and democratic participation in policy and decision-making processes. The Law foresees the establishment of an electronic registry whereby all draft legal acts will be published, thereby providing all stakeholders with the opportunity to provide feedback.<sup>20</sup>

## **1.2 Donors and Funding Opportunities**

The civil society remains fragmented in general and overly dependent on donor funding.<sup>21</sup> The Albanian CSOs remain largely dependent on foreign donor assistance. The CSO funding is characterized by insufficiency and changing of actors. In general, the current funding opportunities for the civil society in Albania are insufficient to meet its financial needs. As the pool of international donors shrinks, financial sustainability is becoming an increasingly pressing issue for many CSOs. Organizations often follow donor-driven agendas and dedicate a large share of their capacities to grant making rather than pursuing their own organizational goals. International donors have increasingly made their funding conditional depending the receipt of co-support from central or local state institutions, reducing the ability of CSOs to remain impartial government watchdogs. Diversifying funding through for-profit activities has also been difficult because of a lack of legislative regulation and ambiguous taxing procedures.<sup>22</sup>

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<sup>18</sup> EU Albania 2015 Report

<sup>19</sup> CSO Sustainability Index 2014

<sup>20</sup> CSO Sustainability Index 2014

<sup>21</sup> EU Albania 2015 Progress Report

<sup>22</sup> Nations in Transit 2015, <https://freedomhouse.org/report/nations-transit/nations-transit-2015>

Regarding donors, recently bilateral donors have either reduced their support to the civil society (for example the Netherlands with its MATRA programme), or have even left (for example, Denmark with its previously important regional Neighbourhood Programme). The European Union (EU) has become the single most important donor in Albania, also regarding the civil society sector.

## **International Donors**

### European Union

Being responsible for supporting Albania's progress towards the EU integration by means of the Instrument for Pre-accession Assistance (IPA), the European Commission (EC) is the single most important foreign donor to the civil society.

The current Multi-annual Indicative Planning Document (MIPD) 2011-2013 maintains and underlines that support to the civil society remains a priority area of EC intervention in Albania. It emphasizes the need to strengthen the third sector and its integration with all sectors of the MIDP, in particular in the fields of environment, justice and home affairs, public administration reform, and social development.

The MIPD states that the civil society development in Albania remains generally weak. Local CSOs need training to adapt to present conditions, to strengthen their capacities, and to participate in the European integration processes. Also, there is a need to encourage the freedom of association, to put in place the regulatory frameworks and public incentives for the development of the civil society organisations, and to guarantee a supportive legal environment for civil society activities.

The European Commission aims to allocate indicatively around 2-5% of the overall assistance to the civil society support. The Civil Society Facility – set up by DG ELARG, which encompasses contributions from the Albanian national programme as well as from all other national programmes in the Western Balkans and Turkey and from the Multi-beneficiary programme, also includes actions to strengthen freedom of media and expression, as it represents a basic precondition for a functioning democracy. Following are the current projects and funding opportunities within the framework of the EU.

## **Civil Society Facility**

The Project Country Fiche for Albania 2011-2013 encompassed three million Euros from the IPA contribution (1.5 million in 2012 and 2013 each). In the framework of the IPA/Civil Society Facility 2011-2013 under the annual Call for Proposals (CfPs), the focus is the improved functioning of the justice system, living conditions of vulnerable groups through service delivery at field level, as well as advocacy and policy dialogue with the Government at central and the local levels. Ten grants ranging from 89,000 to 200,000 EUR were given to ten CSOs in the framework of the Civil Society Facility – Civic Initiatives and Capacity Building in 2012.

Taking into the consideration the limited capacity of the majority of Albanian CSOs to apply for large grants and aiming at reaching out to a larger number of CSOs, starting from November 2015, the EU is applying the sub-granting scheme for the civil society organizations. In this context, more than 70% of the amount should go to local CSOs in the form of sub-grants ranging from 5,000 to 50,000 EUR.

- In 2014, two CSOs (REC Albania and ALCDF) were contracted within the frame of IPA/CSF 2013 – Civic Initiative and Capacity Building with a value of 1,274,484 EUR. The specific aim of the grants is to target grass-roots based organizations which are usually not able to take part in the EU funding schemes. These grants target CSOs that work on environmental issues also at policy level.
- In 2016, four CSOs (ANTTARC, IDM, Save the Children, and Partners Albania) were contracted in the framework of IPA 2014/2015 Civil Society Facility – Civic Initiative and Capacity Building with the value of three million EUR. They targeted the CSOs that focus on good governance and justice issues also at policy level.
- In 2016, in the framework of the European Instrument for Democracy and Human Rights (EIDHR) Country-Based Support Schemes (CBSS) 2014-2015, EU has granted 1.1 million EUR to support organizations active in the field of human rights, targeting principally, and not exclusively, actions under the following thematic priorities: protecting women's rights and promoting gender equality and women's empowerment; protecting the rights of the child, including combating trafficking of minors; supporting the rights of persons belonging to minorities, people affected by caste based discrimination, including lesbian, gay, bisexual and transsexual (LGBT) persons and people with disabilities; protecting other vulnerable groups, including poor and homeless people, elderly, etc.

## Cross-Border Cooperation

Based on the MIPD for Albania, a total of 31.08 million EUR were earmarked for all of the IPA II cross-border cooperation projects in Albania for the period 2011-2013. Funding for CSOs includes:

- In 2010, the EU Delegations in Albania, Montenegro and former Yugoslav Republic of Macedonia jointly launched the second calls for proposals for Albania-Macedonia (900,465 EUR were granted to Albanian CSOs in 2013) and Albania-Montenegro (640,000 EUR were granted to Albanian CSOs in 2013) in the form of grants schemes.
- The IPA Cross Border Program Greece-Albania: Application in the framework of the Strategic Call for Proposals of the IPA Cross-border Programme "Greece - Albania 2007-2013" has been launched on 20 October 2013. Other CfPs are launched on December 2015 and May 2016 (still under process).
- The IPA-Adriatic: In 2013, IPA Adriatic CBC Programme has approved the strategic projects proposals eligible to be financed under the Call for Strategic Project Proposals.
- The Interreg V-b Adriatic-Ionian Programme 2014-2020 (ADRION), set up in the framework of the European Territorial Cooperation (ETC) has been launched on December 2015.
- The BalkanMed Programme has opened its first Call for Project Proposals on December 2015 (the deadline for applications was 26 April 2016) focusing on two Priority Axes: Entrepreneurship and Innovation; and Environment.

In the period 2014-2020, the European Union will finance a number of programmes for cross-border territorial cooperation (CBC). Albania will participate in three IPA II cross-border programmes with other IPA II beneficiaries--Montenegro, Kosovo and the former Yugoslav Republic of Macedonia. Each programme focuses on three thematic priorities. Environmental protection, climate change and risk prevention and tourism and cultural and natural heritage are common thematic priorities for the three programmes. The programme with Montenegro and the programme with the former Yugoslav Republic of Macedonia will also focus on competitiveness, business, trade and investment as third thematic priority while the programme with Kosovo will

focus on youth and education. The institutional framework governing IPA II cross-border programmes will be simplified with a single contracting authority per programme, a single financial envelope per programme, as well as fewer thematic priorities to ensure greater focus and more impact.

Albania will also take part in cross-border programmes with the EU Member States and transnational and regional programmes, which will be funded with contributions from both the European Regional Development Fund and IPA II. This is an opportunity for the Albanian civil society organisations to practise rules and procedures of territorial cooperation initiatives and extend the network of potential partners for regional cooperation activities. Albania will participate in a trilateral cross-border programme with Italy and Montenegro and in a bilateral programme with Greece.

Albania will participate in the Mediterranean transnational programme and the Adriatic-Ionian programme. Both programmes have a rather broad geographical outreach, including several countries, and cover the entire territory of Albania as eligible area for funding. The Mediterranean programme is based on different thematic areas, notably 1) dissemination of innovative technologies and know-how; 2) protection of natural resources and cultural heritage, as well as energy efficiency and renewable energies; 3) maritime safety and accessibility; 4) improvement of territorial governance systems. Transnational co-operation projects will focus on four thematic pillars of the EUSAIR action plan: 1) innovative maritime and marine growth; 2) connection across the region; 3) preservation of the environment; 4) increase of regional attractiveness.<sup>23</sup>

## Other International Donors

UNDP is providing support to CSOs through the UNDP Roma Project, called SSIREC and financed with IPA/CSF 2012 grant in an amount of 80,000 USD will be distributed as grants to Roma NGOs in four regions (Tirana, Durrës, Elbasan and Fier).

SIDA (Swedish Agency for International Development) provides institutional support to Albanian NGOs. SIDA's support aims at promoting citizen participation in decision-making, improving gender equality so that women can have greater influence in politics, and increasing environmental protection. It launched a three-year program in September 2012 with a budget of €1.8 million to address local environmental organizations' needs, which includes core funding. Until 2015, the support has been provided through Swedish NGOs such as Kvinna till Kvinna foundation, Civil Rights Defenders and the Olof Palme International Centre that collaborate with long-standing Albanian CSOs. About two million euros per year has been allocated by SIDA during 2012-2013. In 2016, SIDA's support is also provided through Albanian CSOs such as the Albanian Women Empowerment Network (AWEN) giving sub-grants to women organizations.

Swiss Embassy provides support to civil society through the LevizAlbania – Local Democracy in Action project that is implemented by SOROS. About four million Swiss Francs will be allocated during 2016-2018 period.

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<sup>23</sup> Instrument for pre-accession assistance (IPA II). Indicative strategy paper for Albania (2014-2020)

Matra (Netherlands) provides “matchmaking” funds for Dutch-Albanian NGO partnerships for activities to strengthen pre-accession and good governance. In 2013, the Ministry of Foreign Affairs of the Netherlands delegated the Embassy in Tirana a total fund of 350.000 Euros to be allocated for different project proposals under the Matra Embassy Fund. Six projects are being implemented. In 2014 and 2015, Matra Embassy Fund has supported governmental organizations’ projects.

UK Embassy in Tirana has a small Devolved Fund to which CSOs may apply for typically one-off activities under the value of £ 5000 (5,700 EUR).

USAID is delivering support for areas of concern to civil society, such as the promotion of democracy, strengthening governance and the fight against corruption.

CIDA (Canadian Agency for International Development), through the Canadian Embassy in Italy provides Canadian \$ 50.000 (33.000 EUR) per year for project proposals by Albanian CSOs.

## Domestic Funding

Open Society Foundation Albania (OSFA) – Part of the worldwide network of foundations established by the financial entrepreneur George Soros, OSFA has operated as an independent Albanian organisation OSFA provides small and large grants between from US\$ 2000 (approximately 1.400 EUR) and US\$ 40,000 (approx. 28.500 EUR), and also implements several operational projects by itself. Its Strategy consist of three priority areas: Good Governance and European Integration; Human Rights and Rule of Law; and Social Inclusion, through monitoring and watch dog projects, advocacy and lobbying, accountability and capacity building. Funds allocated by the Foundation for the strengthening of civil society through capacity building and support for CSO networking amounts to approximately US\$ 150.000 (approximately 107.000 EUR) per year.

## Community Support and Business Contributions

Despite good economic growth in Albania over the last decade and reasonable incentives for corporate philanthropy, funding of CSOs by private businesses is extremely limited, if not negligible. Generally, this support comes in the form of small funds for one-off activities without any sense of strategic or social purpose, mainly due to the fact that the business community does not yet understands the role of civil society. Only 27 out of the 100 CSOs consulted for the IPSOS Public Affairs study<sup>24</sup> reported having income from the private companies operating in the country.

Since 2007, the Vodafone Company in Albania has established the first, and so far the only, commercially funded foundation for providing assistance to civil society initiatives, the Foundation Vodafone Albania. The Foundation intends to make a positive contribution to the local communities by making direct grants to locally registered CSOs (and international NGOs) to support projects, which will make a social impact, specifically in the fields of education, health, social welfare and environment. Target groups are people in need, especially children with special needs, as well as other vulnerable groups.

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<sup>24</sup> IPSOS Public Affairs, Capacity Building of CSO in Western Balkans and Turkey, TACS0 2, Comparative Report, February-April 2016.

Individual giving to CSOs is similarly restricted and insignificant as a form of project or organisational support. There are no tax incentives to individual giving and Albania has no tradition or culture of this kind of philanthropy.

## Government Funding

Government funding for the CSOs includes contracting for service delivery and dispensing project grants through the line ministries and grant support through the Agency for the Support of Civil Society (ASCS).

The Ministry of Labour, Social Affairs and Equal Opportunities has contracted CSOs to run a number of its services such as care centres, training and education centres, and vocational training. The Ministry of Tourism, Culture, Youth and Sports has provided approximately 740.000 EUR for CSOs' projects in the fields of culture, arts, sports, cultural heritage and youth.<sup>25</sup> During 2015, the Ministry of Culture granted around 230.000 EUR for 47 CSOs (out of 118 applicant CSOs). Grants range from 775 to 16.000 EUR.<sup>26</sup>

In 2015, another source of funding available to CSOS was the National Lottery Fund. This fund is also opened to public institutions and physical and juridical non-budgetary entities. The total available amount of funds was around 163.000 EUR.<sup>27</sup>

CSOs' suggestions regarding public funding for CSOs include: (1) Facilitation of application procedure and criteria; (2) Revising of open call criteria's for the public procurement; (3) Creation of the social procurement fund and revision of the public procurement law; and (4) Dissemination of official data by the public institutions regarding public funding.<sup>28</sup>

The correct legislation allows non-profit organizations to compete for public funds. However, the legal and practical environment to receive public contracts is not supportive. Therefore, only few non-profit organizations are involved in providing public services through public funds.<sup>29</sup>

Funding from the public institutions remains limited. The public procurement rules and procedures impose barriers to CSOs (bureaucratic procedures, high cost of preparation of documentation for Open Calls, and delayed disbursement of funds, the budgeted allocated for service provision generally is for short term actions). Therefore, only few CSOs benefit governmental contracts through public procurement.<sup>30</sup>

In 2015, the Ministry of Social Welfare and Youth has drafted two draft laws that improve the involvement of NPOs in providing public services through specific contracting mechanisms (draft law on social enterprises and social services).

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<sup>25</sup> Under new government, sectors covered by these ministries are reorganized into new ministries such as Ministry of Social Welfare and Youth, Ministry of Urban Development and Tourism, Ministry of Culture.

<sup>26</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

<sup>27</sup> ibid

<sup>28</sup> ibid

<sup>29</sup> ibid

<sup>30</sup> ibid

The Agency for the Support of Civil Society (ASCS) is the main public institution for CSO support. ASCS has been established in 2009 and was supported by the GTZ funded project (“Strengthening civil society and empowerment of local democratic structures”) aiming at strengthening the government support for and cooperation with civil society, the Government established a Civil Society Fund financed directly from the state budget for financing social services provided by CSOs and established the Agency for the Support of Civil Society (Law No. 10093, 09/03/2009) to carry out this task (see also below section 1.2).

The ASCS provides grants to the CSOs to fund projects focusing on specific areas according to calls for proposals. The focus areas have changed from call to call. However, there are some core areas including fight against corruption, citizen participation, advocacy initiatives, domestic violence, employment, etc. During the last three years, the ASCS has carried out four rounds of grants. 274 CSOs have been granted small grants of up to 1.000.000 ALL (about 7.150 EUR) until 2013. During 2015, the ASCS launched two calls for proposal (March and June). The priorities were identified based on government’s priorities and consultative meetings with CSOs. 59 CSOs (out of 264 applicants) were awarded grants amounting to some 800.000 EUR. The grants ranged from 3.600-72.500EUR.<sup>31</sup> The ASCS also provides grants to support institutional development aiming at CSOs’ capacity development.

The main challenges for the Agency include limited funds, capacity development of its staff, and establishing effective working cooperation with the CSO sector. The TACS has contributed to its capacity development by involving its staff and management in various capacity building, trainings, seminars, regional events, and study tours.

The public funding for the CSOs is limited and procedures for fund allocations need to be clarified and unified throughout the public administration.<sup>32</sup> The available public funding is considered insufficient for the operation and sustainability of CSOs. Transparency, accountability, application and selection procedures on the distribution of the public funds from the public institutions need to be improved to address the needs of CSOs. Increased public funding and improved transparency and accountability of the public institutions providing public funds to CSOs would contribute to an increased financial sustainability and viability of CSOs.<sup>33</sup>

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<sup>31</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

<sup>32</sup> EU Albania 2015 Report

<sup>33</sup> Monitoring Matrix on Enabling Environment for Civil Society Development for Albania 2015. Partners Albania

## **1.3 Government Mechanisms for Civil Society – Government Cooperation and the Policy Framework Determining Government – Civil Society Relations**

### **Central Government Level Cooperation with Civil Society**

Until now, neither the Government nor the civil society have developed a strategy for developing cooperation between the sectors, strengthening the civil society, and improving the environment in which it works. The Government has undertaken steps to establish a set of mechanisms for mediating its relations with civil society. With the support of the GTZ, in 2009 the Government established the Agency for the Support of Civil Society with the mission “to encourage, through financial assistance, sustainable development of civil society and the creation of favourable conditions for civil initiatives to the benefit of public.” Its specific objectives include:

1. The encouragement of cooperation with NGOs which are working in the areas of: the monitoring of the fight against corruption, fight against trafficking of human beings and treatment of its victims, against violence in the family and against violence towards children;
2. The encouragement of citizens and their inclusion and participation for the development of the community;
3. The creation and consolidation of capabilities of the civil society;
4. The development of inter sectoral cooperation and of cooperation between the organizations of civil society;
5. The increase of public influence and activity of the organizations of civil society;
6. The development of social undertaking and employment in the non-profitable sector; and
7. The increase of the influence of civil society in the processes of drafting and approval of public policies. With the support of GTZ project, in support of CSOs the ASCS has developed a summary of the current legislation.

The Agency is managed by the Supervisory Board, which consists of nine members including five people representing CSO sector and four members representing the institutions of the central public administration. Board members serve four-year terms, with the possibility of being re-elected only once.

During 2014, the parliament has been proactive on consulting the draft laws with the public, interest groups, and civil society organizations. In setting out to improve its cooperation with civil society, in 2014 the Parliament adopted the “Resolution for Recognition and Strengthening of the Role of the Civil Society in the Process of Democratic Development of the Country”, which represents an important document recognising the need for cooperation and collaboration. Important development in the work of the Parliament towards increased consultation with the public was in 2015 with the development of the “Manual on Public Participation in Decision Making Process of the Parliament”. The Manual was consulted with a large number of CSOs, whose representatives were invited to provide comments for improvements.

On May 2015, the Government of Albania approved the Road Map for Drafting Policy and Measures for Enabling Environment to Civil Society. The objective of the Road Map is to enable the Government to undertake an efficient decision-making process with respect to establishing

new or improving existing mechanisms for cooperation with the civil society in order to contribute to the promotion of participatory governance, inclusive policy making and stronger democracy within the country. The Road Map envisages nine areas of action that will contribute to improve the environment for cooperation and engagement with the civil society: (1) The national strategic policy environment for civil society development; (2) Institutions supporting Government-CSO cooperation; (3) Involvement of CSOs in policy making process; (4) Public funding framework for CSOs programs; (5) The new legislative framework for registration and work of CSOs; (6) Financial reporting and accounting and tax treatment for CSOs; (7) Collection of available data regarding civil society development; (8) Development of voluntarism; and (9) CSOs contribution to Albania EU accession processes.<sup>34</sup>

On November 2015, the Albanian Parliament approved the Law on the Establishment and Functioning of the National Council for the Civil Society. The Council will be a consultative body to guarantee institutional collaboration between the governmental and the civil society sectors. The National Council will also contribute to the development of institutional cooperation with the CSOs in drafting the implementation of the National Strategy and the Road Map, for creation of an enabling environment for civil society sector and inter-sectorial cooperation between public institutions and CSOs, and for the development of social capital and philanthropy. The Council will be composed of 27 members (13 governmental representatives, 13 CSO representatives, and one representative from the National Economic Council). ASCS is its secretariat and facilitates its work. The Minister of Social Welfare and Youth is the chair of the Council.<sup>35</sup> Establishment of the Council is in process.

According to the 2015 IPSO survey, the majority of surveyed CSOs (47%) are familiar with the structures and mechanisms for consultations but they believe that structures and mechanisms have no actual use. The civil society was regularly consulted on policy and legal initiatives, although with limited follow-up. Out of surveyed CSOs, 4% of those who participated in consultation process find that all of their inputs during consultation process have been considered, 10% find that most of their comments have been taken into consideration, and 65% believe that the comments were somewhat taken into consideration. Furthermore, 10% of surveyed CSOs who participated in consultation process stated that public administration provided detailed enough feedback, and consultancy results were easily available to all parties; 62% of surveyed CSOs who participated find that there was some feedback, and some consultancy results were published by the public administration bodies.

Consultations with the CSOs need to become more systematic and transparent, including follow-up on their recommendations. No steps have been taken towards revising the tax framework for the CSOs and removing provisions that undermine their financial viability, particularly on the VAT reimbursement for received grants. The cooperation between the CSOs and the local government units remains very weak due to the lack of adequate capacity to ensure proper cooperation and funding for CSOs. The civil society sector remains fragmented and overly dependent on donor funding.<sup>36</sup>

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<sup>34</sup> Decision of Council of Minister no. 459, date 27.05.2015 "For the approval of the Road Map for Drafting Policy and Measures for Enabling Environment to Civil Society", Official Gazette 94/2015.

<sup>35</sup> Law no. 193/2015 "On Establishment and Functioning of the National Council for Civil Society", Official Gazette 200/2015

<sup>36</sup> EU Progress Report 2014

## Municipality Level Cooperation with Civil Society

The cooperation between the local government units and the civil society organizations has been sporadic, mainly for the implementation in their territories of CSOs' projects funded by different donors. The financial support by local government units has been very limited, especially related to the delivery of social services.

Based on the Territorial and Administrative Reform, after local elections in June 2015, Albania is re-organized in 61 municipalities. The newly established municipalities include several former Local Government Units and are entitled to additional functions. They are undergoing the process of developing local policies, strategies, plans, and internal operating structures in accordance with the 2015 Law on Local Self-Governance.

The Road Map for Drafting Policy and Measures for Enabling Environment to the Civil Society emphasizes that it is necessary to strengthen the capacities of municipalities to partner with CSOs as the key actors to ensure that quality social services provided are accountable and achievable. Following the best EU practices, all CSO social service providers need to be licensed, experienced, evaluated and regulated by a national standardized system and monitored by the institutions in charge of social service delivery standards inspections. This will require necessary legal changes that will allow that the delivery of services by the CSOs is fully integrated into the local government system of service provision and in the same time embedded in the national social protection and inclusion policy and strategy.<sup>37</sup>

Among the measures to improve the situation, the Roadmap underlines making necessary changes to the Law on Non-profit organizations to introduces new articles on state support to NPOs that provide the legal basis for adopting by-laws (Regulation) setting clear standards, benchmarks and criteria for allocating public funds for CSO programs, also including contracting CSOs to provide social services, both at the national and the local government levels.<sup>38</sup>

### 1.4. Government (Local and National) Institutional Capacities for Engaging Civil Society

In general, relations between the Government and the CSOs are not at the desired level and beset by mutual misunderstandings and institutional snags.

Many parts of public administration are suspicious about the CSOs that are often seen as political opponents of the Government and, therefore, as potential obstacle to the ongoing reform process. There is also the perception that the CSOs exist to serve the interests of private individuals or selective fractions of society rather than the public at large. On the other hand, the CSOs have their own concerns about the government. According to different surveys, the CSOs do not believe that government considers the civil society a serious or important actor in its efforts to increase transparency and accountability. The CSO Sustainability Index 2012 emphasizes that during 2012, despite the unfavourable environment, Albanian CSOs actively engaged in a number of advocacy campaigns. However, "the state institutions failed to address the civil society concerns and recommendations, further discouraging civic advocacy." It underlines that despite

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<sup>37</sup> Law no. 193/2015 "On Establishment and Functioning of the National Council for Civil Society", Official Gazette 200/2015

<sup>38</sup> *ibid*

solid recommendations and advocacy by the CSOs, no progress was made regarding the Law on access to information, civil society proposals on VAT, financial inspection, and control, other proposals to increase incentives for philanthropy and other local funding, and to improve the legal framework on volunteerism.

The CSOs' participation in the policy-making process is low and non-influential due to attitude of public administration as well as capacity of the CSOs to engage in meaningful advocacy. According to the CSO Sustainability Index (2012), "consultations with the civil society at the government and parliamentary levels are sporadic and largely ineffective. The government lacks standard procedures and binding rules to engage in dialogue with civil society and other non-state actors when developing legislative and policy measures. When the government does agree to consult with civil society, it is often due to international pressure." In general, governmental institutions do not possess, on one hand, the mechanisms for engaging with the civil society and, on the other hand, the administrative capacity to do so. If the mechanisms to engage the CSOs in decision-making process exist they are very weak. The cooperation between the government and the CSOs is usually conducted in a haphazard and ad hoc ways, mainly solicited by interested CSOs rather than the public administration's willingness to conduct systematic and open consultations with the public.

Moreover, due to changing funding environment, recently it is observed a significant decrease in CSO-led advocacy activities and their capacity to do so. The role of the civil society in the policy-formulation is also undermined by the perceived affiliation of some CSO/think tank leaders to political parties.

However, during the last decade there are numerous examples of successful government-civil cooperation such as:

- Development of the National Strategy for Social and Economic Development (NSSD, 2000). For the first time the civil society was able to articulate sector based priority actions in the field of education, health, agriculture, and social protection;
- Drafting of the Law on Measures against Violence in Family Relations (2007). The Law was based on the draft Law presented by women's CSOs in Parliament in 2006 also backed by a public petition signed by 20.000 people;
- Drafting of the Law on Legal Aid (2008) that was done based on the cooperation of the Women Advocacy Centre (in the framework of the "Free Legal Services" project) in cooperation with the government and the civil society partners including the Albanian Helsinki Committee, National Advocacy Centre, Office of Citizen Protection, Ministry of Justice, Ministry of Labour, the High Council of Justice, and General Prosecutor's Office;
- Drafting of the Law on Anti-discrimination was prepared in consultation with the civil society and adopted by the Parliament;
- Drafting of the strategy for addressing disability issues and monitoring its progress (2007) with the meaningful participation of the Albanian Disability Rights Foundation (ADRF);
- Establishment of the Consumer Protection Commission (2009) that should address disputes between consumers and service providers and including representatives of the Government and civil society;
- Drafting of several national strategies including the Strategy on Gender Equality and Violence, the Strategy against Trafficking of Human Beings, the National Strategy for People with Disability, and the Strategy for Children's Rights and Their Protection; and

- Drafting of the Law on Establishment and functioning of the National Council for the Civil Society, the Law on Volunteering, and of the Law on Social Enterprises.

While legislation provides for participation of citizens in the decision-making at the local level, this has not been effectively implemented because of (1) the absence of detailed rules at the local level facilitating participation; (2) citizens' lack of awareness of their rights and the responsibilities of local governments; and (3) the apathy for civic engagement in governance.

## 1.5 Public Perceptions and Support of Civil Society and Its Various Segments

The public profile of CSOs remains still low. Public awareness of CSO activities and public understanding of the role of the civil society in representing public interests and advancing good governance are limited. Many people have the impression that the CSOs exist only to benefit the interests of their leaders and the staff and that they do not represent the opinion and interests of their constituencies and/or the general public. On their side, the CSOs are often poorly connected with their target communities and, therefore, they do not have the necessary support. In the case of associations, the membership is limited. The voluntarism is also limited due to the lack of tradition or association of voluntarism with the past communist methods.

According to the 2012 CSO Sustainability Index, "while there is no recent data on public perception of the CSOs, the government, the businesses, and the public still seem to be sceptical about the civil society, in part because of a lack of information about the CSOs' role." According to the Index, "the constructive criticism between the media and the civil society on their respective roles on social and political sensitive issues have characterized the public discourse, particularly on issues related to media reporting ethics, political developments, and civil society's poor outreach and impact." The public image of the civil sector has not changed despite broader media coverage of civic advocacy campaigns.<sup>39</sup>

According to 2015 IPSOS Public Affairs Survey, trust in the CSOs and perception of the commitment of the CSOs to solve problems is low (respectively 35% and 36%). The commitment is perceived lower for the civil society sector than the media and some state institutions such as the government, the police but higher than the political parties, the parliament, and the judiciary. The assessment of the CSOs' activities in eliminating the problems is higher relating to human rights, women rights, children rights, and education.

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<sup>39</sup> 2012 CSO Sustainability Index

## 2 CSO organizational capacities

### 2.1 Overview of the Civil Society Community in Albania

While the broader political environment remains confrontational, Albanian civil society has started to take a more active stance on the key issues of public concern. The lack of tangible advocacy results, however, continues to discourage many CSOs from becoming more actively involved in consultations on various legal and policy initiatives. Decreased funding has negatively affected the capacity of the CSOs to carry out activities and initiatives. However, it seems that difficulties with funding have produced a positive result regarding the capacity development by forcing CSOs to reconsider organizational management, planning, and outreach efforts to better connect with local communities. According to 2014 CSO Sustainability Index, “the CSOs increased their internal organizational capacities, constituency building mechanisms, and advocacy efforts, and the government increasingly recognizes the contribution of the CSOs in the major national reforms and policy-making processes”. On the other hand, “the legal environment, financial viability, service provision, and public image have stagnated”<sup>40</sup>.

#### The Structure of Civil Society

Albania’s CSO sector is small and relatively under-developed. Officially there are around 6855 registered CSOs at the end of 2014. More than 75% of them are registered as the associations. The Tirana Court of First Instance registered a total of 876 foundations, centres, and organizations during 2014. Meanwhile, the number of the CSOs registered with the tax authorities is much smaller. By the end of 2012, there were only 1,651 CSOs (out of more than 3000 that were registered at the Court) that were registered with tax authorities.<sup>41</sup> However, recent civil society assessments and observation from the TACSO Albania Office and other stakeholders underline that only around 450 CSOs are active. Small numbers are explained with the relatively new history of the third sector in Albania. The sector did not exist during the communist regime and the first CSOs were established only after 1991.

Most of the CSOs are concentrated in the Central Albania (Tirana, Durrës, Elbasan), especially in Tirana. Most of biggest and more professional CSOs are based in Tirana. Also, Tirana-based developed organizations, especially those focusing on rights-based education and citizen participation in decision-making, have established their regional and local offices. The second tier relating to concentration of CSOs consists of other major cities in the North (Shkodra) and South (Korça, Fieri, and Vlora). The civil society sector is weaker in remote districts and especially in rural areas. Number of active, informal community-based groups is low.

Few CSOs are developed in terms of execution of activities and ability to retain permanent, salaried staff. Being donor dependent to carry out their activity and trying to answer to donor interests and objectives, many CSOs have adopted broad missions. Such practice has led to generalisation and their lack of expert knowledge in specific areas of activity. In general, the constituency development by the CSOs is limited and they enjoy low level of community support.

Typically, Albanian CSOs, particularly if situated outside Tirana, are small organisations with three or less staff members receiving some type of remuneration. They are weak in professional skills

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<sup>40</sup> 2014 CSO Sustainability Index

<sup>41</sup> 2012 CSO Sustainability Index based on data from the Financial Intelligence Unit (Ministry of Finances)

and experience and financially insecure. Many organizations are based on part-time staff or volunteers to carry out their activities. Such a tendency has affected negatively their continuity, also including the continuity of relatively developed CSOs. The membership base of associations is very low and most of them tend to target larger groups in the community instead of providing services to their own members.

However, Albania has a core of developed and relatively sustainable CSOs. During the last twenty years, the CSOs have had considerable institutional and project funding from international donors, also including longer-term support from non-operational international NGOs, which pursued their missions by means of supportive partnerships with their young Albanian partners. Most of Albanian well-developed and sustainable CSOs are those that benefited from this support. They focus on human rights, children rights, gender equality, democracy and good governance, economic development, capacity development, etc.

The CSO sector itself is poorly integrated and represented. There is no sector-wide forum or network dedicated to the coordination of CSO efforts and development of sector as a whole and its strategy. No such entity is widely accepted by the CSOs as a leader or representative.

## Field of Operation/Activities

Facing major funding difficulties, many CSOs are donor-driven rather than cause-driven. In general, the CSOs tend to engage in different kind of activities instead of specializing in/focusing on specific ones. Even the relatively developed organizations that have organisational structures and resources focus on multiple fields of activity and target groups. The CSOs think that focusing on activities that address multiple target groups (women, youth, vulnerable groups, etc.) can broaden their funding base by appealing to a wider range of donor interests and opportunities. Some CSOs have even changed their mission in order to access funds.

Fields of activity and target groups where the CSOs tend to focus are limited including rights and empowerment of women, Roma, people with different abilities, and other discriminated groups, good governance, and provision of social services. They reflect CSOs' basic concerns regarding the respect for fundamental human rights, development of democratic culture, and poverty alleviation.

## Advocacy

The CSOs focus mainly on advocacy activities, provision of social services, study and research, and capacity development. Last ten years, there is a gradual increase regarding advocacy activities carried out by the CSOs of all sorts and a growing interest in engaging the Government and local authorities in policy dialogue. During 2014, the CSOs engaged in a number of advocacy initiatives that resulted in important improvement of legislation and policies:

- The CSOs have been active regarding the establishment of the National Council for the Civil Society. A Task Force coordinated by Partners Albania advocated for the establishment of a the National Council for the Civil Society composed of the CSOs and the government representatives to serve as an independent consultative body;
- The CSOs have been active in advocating for the creation of a National Council for the European Integration to serve as the institutional framework for aggregating the national consensus on the EU integration;
- The Law on the Right to Information was drafted by the CSOs with support from the Open Society Foundation in Tirana;

- The Law on Notice and Public Consultation was also initiated by the civil society before being endorsed by the Ministry of Innovation and Public Administration (MIPA);
- Led by the OSCE presence in Tirana, the CSOs contributed to the development of the draft Manual on Public Participation in the Parliamentary Decision-Making Process (the manual prescribes specific and detailed rules and regulations on the consultative processes parliamentary commissions should engage in with the public, before laws are sent to the plenary session for approval);
- The CSOs were consulted on the planning and implementation of administrative and territorial reforms, which reduced the number of local government units from 373 to 61 in order to increase the efficiency and capacity of local governments. The CSOs advocated at the local and central levels to tackle democratic deficits stemming from the administrative and territorial reform, namely the fact that some heads of larger municipalities would be appointed rather than elected and that citizen participation would be more challenging in these larger governmental units;
- The environmental CSOs supported by the Regional Environmental Centre Albania successfully advocated for the closure of four hydropower stations and in favour of a hunting moratorium;
- Between December 2013 and June 2014, the coalition of CSOs involved in the Open Government Partnership (OGP) led the consultation process to draft the Albanian OGP National Action Plan 2014-2016. The CSOs proposed one of the 13 commitments undertaken by the government, which aims to promote and engage local government authorities in implementing the OGP.<sup>42</sup>

There are notable examples of well-organised election monitoring, anti-corruption campaigns, human rights monitoring, and watchdog activities.

There is a perception that many CSOs, especially centrally based ones, embrace advocacy because it has recently become the funding priority of international donors, also taking advantage of the related weaknesses of CSOs outside Tirana.

## Service Provision

The Social services constitute the major area for the services provided by the CSOs. Regarding provision of social services to community, Albanian CSOs remain the most active and probably the most effective both as a part of the governmental system of social services provision and as means of delivering supplemental or alternative services in areas such as health, education, and legal advice. Though the types of services offered by CSOs reflect local needs, they are generally project-driven and highly dependent on international funding forcing the CSOs to match donor priorities as well.

According to the 2014 CSO Sustainability Index, social services are offered mainly to vulnerable social groups such as members of Roma and Egyptian (RAE) communities and victims of domestic violence. The CSOs also offer services related to social inclusion, capacity building, job training, research and policy analysis, and environmental protection. Certain CSOs, the tourism associations, the CSOs working on women's issues and domestic violence, the CSOs working on children's rights, and lesbian, gay, bisexual, and transgender (LGBT) organizations, provide

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<sup>42</sup> 2014 CSO Sustainability Index

specialized services for their target groups.<sup>43</sup> On December 2014, the Law on the Order of Social Workers has been approved providing for government recognition of the profession of social workers and, therefore, for a higher degree of professionalism and better standards of service provision by the CSOs. The amended Law on Concessions and Public-Private Partnerships as well as the National Strategy on Public-Private Partnerships offers ample opportunities for state and private businesses to cooperate, but there is still limited space for CSOs to engage in partnerships with public authorities and private operators for service provision.<sup>44</sup>

Some CSOs at the local level also offer social services to specific target groups in other fields such as vocational training and education.

## Capacity Development Activities

Regarding capacity development activities, in addition to established capacity development organizations, there are issue-based CSOs that engage in capacity development on the issues they have expertise and experience. Few membership-based organizations such as chambers of commerce regularly offer capacity building services to their members. Other organizations, such as labour unions or vulnerable persons' groups, generally provide services such as training on advocacy or project management to their members. In general, these capacity development activities are organized in the frame of different donor funding.

The capacity development CSOs also tend to engage in activities addressing different societal needs such as local government decentralization and management, economic development, rural development, etc. combining their expertise in project management with the expertise on specific issues of issue-based CSOs.

## 2.2 Human Resources and Technical Skills

The total number of employees that work within the sector in Albania is 7505 and represents 0.72% of employees in total employment scheme.<sup>45</sup>

Financial constraints determine that most Albanian CSOs cannot engage full-time professional staff. Most of the CSOs that have the financial ability to maintain staff can retain from one to three professional personnel, often employed on short-term project contracts or annual basis.<sup>46</sup> Especially the CSOs from districts cannot afford permanent staff. They are very project-based also related to the staffing. Most of activities are carried out through part-time staff or volunteers who usually lack the capacity regarding project and activity management. According to a survey conducted by Partners Albania, most of the organizations participating in the survey have zero to five employees full-time or/and part time (76% of surveyed CSOs have zero to five full-time employees and 86% of surveyed CSOs have zero to five part-time employees). The next interval

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<sup>43</sup> 2014 CSO Sustainability Index

<sup>44</sup> *ibid*

<sup>45</sup> Monitoring Matrix on Enabling Environment for Civil Society Development, Country Report for Albania 2015

<sup>46</sup> According to a CSO survey conducted by Partners-Albania in 2005 with a sample of 131 CSOs, 40% of the CSOs do not employ any professional staff and the average staff size is four.

with the highest number of surveyed CSOs is from six to 10 employees. There are only few organizations that have more than 10 employees.<sup>47</sup>

Regarding the voluntarism, there are no state programs and incentives. This is associated with the lack of official data on number of volunteers engaged with CSOs. Most of the organizations (62%) have between zero and 10 volunteers. The volunteers are mostly engaged on temporary bases, according to the needs of the organization for the conduction of specific activities. The organizations that engage volunteers conduct massive campaigns, advocate and protect youth, women and children rights, etc.<sup>48</sup> It is expected that the Law on Voluntarism (the draft Law on Voluntarism was prepared and deposited in the Parliament on 21 October 2015, and is currently under discussions at the parliamentary committees) will have a positive impact on the engagement of volunteers to carry out the civil society activities and initiatives.

There is a discrepancy between the CSOs in the capital and in the rural areas in terms of human resources. CSOs in urban areas are more likely to have permanent staff, while CSOs in rural areas mainly operate with project-based staff.<sup>49</sup>

The CSOs suffer from overlapping responsibilities between executive directors and board members.<sup>50</sup> Most CSOs are dependent on one single leader and lack solid management and leadership structures especially due to their small size. Only a limited number of the CSOs' boards and membership/assemblies actively engage in governance and monitor the accountability of their organizations.

Funding limitations also restrict the CSOs' use of professional services, such as legal, public relations, and information technology specialists. However, the CSOs increasingly are utilizing professional services such as accountants in order to meet donor requirements.<sup>51</sup>

A large percentage of the CSOs report that they have established formal policies and procedures for human resource management and human resource development plans. For example: 60% of participants in the IPSOS survey conducted in 2015 answered that they have developed human resource development plans; 94% answered that they keep talented associates and 93% attract quality new people. However, organizational assessment conducted in the framework of the different EU-funded project suggests that human resources policies and procedures and development plans do not guide the CSOs in their operations and the turnover is high.<sup>52</sup>

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<sup>47</sup> Monitoring Matrix on Enabling Environment for Civil Society Development, Country Report for Albania 2015

<sup>48</sup> *ibid*

<sup>49</sup> 2014 CSO Sustainability Index

<sup>50</sup> *ibid*

<sup>51</sup> *ibid*

<sup>52</sup> Training Needs Assessment Report. Conducted by ANTTARC in the frame of "Supporting capacity development and activity of CSOs from the regions of North of Albania focusing on biodiversity and environment protection" project financed by EU in the framework of the Civil Society Facility program and implemented by ALCDF. April 2015; Learning Needs Assessment Report. Conducted in the frame of "Civic engagement for a functional judiciary system and access to justice in Albania" project implemented by the Save the Children and funded by the European Union in the framework of the Civil Society Facility program. April 2016.

During the last decade, Albanian CSOs have benefited from many foreign-funded capacity building programmes focusing on Project Cycle Management, financial management, advocacy and lobbying, and policy dialogue. Desk research and field survey by the TACS (and other actors) emphasize that central CSOs have mainly benefited from these programmes while Northern and Southern CSOs have received considerably less training and capacity development support. According to the 2012 CSO Sustainability Index, the CSOs typically access training only when it is part of a donor-funded project and some of the most pressing training needs for the CSOs in semi-urban and small urban centres involve strategic and financial management, fundraising, partnership building, advocacy, and communication. The CSOs in underdeveloped regions in Albania are more challenged than ever by the lack of a mid-term strategy for the civil society development coordinated among the state, donor community, and the civil society. The technical assistance, training, and information needs remain largely unmet through the limited project-based support that is available.<sup>53</sup>

In general, the capacity development efforts had no follow up to consolidate knowledge and skills. The capacity development efforts have mainly focused on technical training of individual members of organizations rather than training of teams and organizations as a whole. Therefore, the CSOs need training and technical assistance even regarding basic knowledge and skills. The CSOs emphasize their capacity-building priorities as follows:

- Organizational development and management especially focusing on organizational structure (especially relationships between the Board of Directors and staff) and systems, strategic planning, human resources management, external communication, and fundraising;
- Proposal Writing;
- Project Management;
- Fiscal issues (CSO tax obligations, financial management and reporting); and
- Establishment and operation of Social Enterprises.

The CSOs have also identified their other fundamental capacity-building challenges including:

- Development of leadership skills;
- Development of culture of cooperation (to deal with: low number of project partnerships; weak networking; poorly linked to grassroots and lack of constituency; etc.); and
- Development of the CSOs' capacity to absorb EU funding (finding matching funds, developing human capacities and project management skills, understanding and carrying out the EC application procedures for grant funding).

Many civil society organizations have been exposed to training activities. However, the impact of training activities has been limited because of two main reasons: Training interventions have not been comprehensive, the follow up of the training activities is non-existent; and individualized technical assistance has not been a common practice.<sup>54</sup> The local resources for supporting the development of CSO knowledge and skills exist. Many experienced CSOs and individual free-lance

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<sup>53</sup> 2012 CSO Sustainability Index

<sup>54</sup> Learning Needs Assessment Report. Conducted within the frame of "Civic engagement for a functional judiciary system and access to justice in Albania" project implemented by the Save the Children and funded by the European Union in the framework of the Civil Society Facility program. April 2016.

trainers, mainly from Tirana, offer trainings for CSOs at the local level. However, these trainings are not offered systematically and the CSOs continue to need training on mid- and long-term strategic planning, fundraising, financial management, human resources, and communication.<sup>55</sup>

According to the 2012 CSO Sustainability Index, many CSOs, mostly well-established organizations operating in urban centres, are responding to shrinking donor funding through better planning and internal management. Well-established CSOs based in Tirana often recruit unpaid interns by cooperating with private universities, although these programs are unable to fully promote a culture of volunteerism. However, a significant number of the CSOs still have insufficient skills and resources to engage in constituency building efforts or strategic planning. The CSOs in semi-urban or rural areas have limited resources, insufficient capacity, and a shortage of modern equipment and information technology.

### **2.3. Monitoring and Evaluation Capacities of CSOs**

Except few developed CSOs, CSOs especially from the districts have limited capacity relating to monitoring and evaluation of organizational activity and projects. Regarding the organizational monitoring and evaluation, most of the CSOs have not established systems to help them assess their programs. Few organizations collect and analyse data to monitor their achievement of strategic goals and conduct participatory monitoring and evaluation. Few developed organizations develop and publish annual reports.

Regarding project monitoring and evaluation, they are established mainly upon donors' requirements and with their assistance. Project evaluation is generally done by external evaluators commissioned by the projects. According to the IPSOS Public Affairs Survey, most of respondents CSOs (54%) answered that when evaluating the efficiency, they use more frequently the services of external evaluators.

Results of the project evaluation are seen more as a requirement than a tool for future improvement. Thus, most of people participating in IPSOS Public Affairs Survey think that the evaluation of CSO projects are done pro forma (64% of respondents) and not for the purpose of establishing the efficiency and drawing lessons for further projects.

### **2.4 Strategic Thinking of CSOs in Albania**

Strategic thinking of the CSOs in Albania remains poorly developed. Albanian CSOs (even developed ones) either do not have current strategic plan or have developed strategic plans that meet donor requirements but are not the basis of organizational activity. Often, the strategic plans are not the outcome of a strategic planning process including analysis of internal and external environment and consultations with stakeholders and do not include strategic fundraising plans to mobilize resources in order to achieve organizational mission and goals.

The 2014 CSO Sustainability Index underlines that though the CSOs have continued to improve their strategic planning capacities, mainly through the increased number of training programs and

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<sup>55</sup> 2014 CSO Sustainability Index

capacity building activities provided by donor and local organizations, strategic planning continues to be largely a donor-driven process.<sup>56</sup> Most NGOs orient their operations to match available funding rather than carrying out their own strategic visions or missions.

Different CSO training needs assessments emphasize that the capacity relating to the strategic planning is limited in most of organizations that were assessed and, even where a strategic plan has been developed, it has not been used as a management tool.<sup>57</sup> Due to missing strategic direction, many CSOs abandon their mission and goals in favour of access to available funding.

## 2.5 Analytical Capacities

Albania has a relatively large number of the CSOs that have analytical capacities including professional social and economic think tanks<sup>58</sup> and promoters of human rights and participatory democracy.<sup>59</sup> Most of these CSOs are based in Tirana. Some of think tank organizations (IDM, IDRA) are well connected to wider civil society and contribute to greater public participation in policy making.

Within the wider civil society, analytical capacities are generally poorly developed, despite the relatively high level of advocacy activities. Few organisations undertake the most basic social research to assess constituency needs or to plan the projects. Documentary or internet-based research is seldom carried out for programming or strategic planning purposes. Geographical isolation and lower-than-normal access to the Internet (in the region) for many CSOs in rural areas makes this kind of research difficult.

## 2.6 Relationships with Other Actors—Networking and Partnerships

### CSO Networks

Surveys show a good understanding of the importance of the intra-sector cooperation, especially regarding sharing of information and expertise, by CSOs.<sup>60</sup> Also, most CSOs participate in some form of informal network, usually at the local level, but also at the national or international level. However, the quality of the CSO networking is poor in terms of CSOs' active participation and their organizational and programmatic benefits from the participation in networks.

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<sup>56</sup> 2014 CSO Sustainability Index

<sup>57</sup> Learning Needs Assessment Report. Conducted in the frame of "Civic engagement for a functional judiciary system and access to justice in Albania" project implemented by the Save the Children and funded by the European Union in the framework of the Civil Society Facility program. April 2016.

<sup>58</sup> Think tanks include: ACER (Albanian Centre for Economic Research), IPLS (Institute for Policy and Legal Studies), HDPC (Human Development Promotion Centre), ACIT (Albanian Centre for International Trade), IDM (Institute for Democracy and Mediation), the European Centre, NACSS (Albanian National Centre for Social Studies), PPF (Public Private Finance Institute), Institute of Fiscal Education, Albanian Centre for Parliamentary Studies.

<sup>59</sup> Mjaft! (citizens' rights), Co-Plan (participatory democracy and decentralisation), Citizens' Advocacy Office (government transparency, anti-corruption, citizens' rights), Children's Human Rights Centre, Albanian Helsinki Committee

<sup>60</sup> UNDP 2006

The main reason is that few CSO networks are built around a set of specific programme objectives or are based on formal partnership agreements that establish network's mode of operation and member organizations' responsibilities. Often, networks are donor-driven and are established in an ad-hoc manner. Also, cooperation within networks is often built based on personal relationships and not institutional needs. Recently, maybe also due to increased competition among CSOs for dwindling foreign donor funds, CSOs' participation in networks has declined.

The cooperation between CSOs appears to be strongest among business organisations, environmental groups, as well as among specific purpose, like-minded rights-based organisations such as National Coalition against Domestic Violence and the Network against Trafficking, and the Children's Alliance. According to 2012 CSO Sustainability Index, networking efforts are increasingly focused on common themes, such as the environment or gender, although an issue-driven approach (such as that taken by the Alliance against Waste Import) remains predominant in major urban areas. Some of the most active networks in 2012 focused on women issues, consumers, LGBT rights, and waste import. According to 2014 CSO Sustainability Index, CSO coalitions, such as the Youth National Congress, Youth Leadership, Equity in Government, OGP, and Gender Agenda in Rural Development, are formed based on thematic interests, but their actions are sporadic and project-oriented.<sup>61</sup>

Regarding the benefits from the CSO networks, CSOs emphasize Exchange of experience/knowledge and Access to funds/donors/sources of finance.<sup>62</sup>

## CSO – Government Relationships

In general the CSOs do not believe in use of structures and mechanisms in both state institutions and local government bodies. Thus, according to the 2015 IPSOS Public Affairs Survey, 47% of respondents think that though they are familiar with structures and mechanisms of state institutions, they believe that they have no actual use. In the case of local government bodies, this percentage is even higher (50%). In 2015, only 22% answered that they have participated in the development of national and local strategies, strategic documents and other similar documents what is significantly lower than in all other countries of the Western Balkan and Turkey. Most of respondents (65%) think that only some of their suggestions/comments have been considered during the consultation process when they have taken part in consultations regarding laws, strategies or policy reforms, in general. Also, the majority (62%) thinks that there was some feedback and some consultancy results were published by the public administration bodies.

Regarding the quality of mechanisms for dialogue and cooperation between the CSOs and the public institutions, participants in the IPSOS survey think that they might be clear (55%), open (50%), accessible (53%), but not efficient (50% compared to 40% that think that they are efficient).

This area is also described in sections 1.3 and 1.4.

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<sup>61</sup> 2014 CSO Sustainability Index

<sup>62</sup> Ipsos Public Affairs survey, TACS 2015

## 2.7 Material and Financial Stability and Resilience

According to the 2014 CSO Sustainability Index, the financial viability of the CSOs has not improved and remains a bottleneck to sectoral development. Most Albanian CSOs report that they have insufficient funds to carry out their activity. They heavily rely on donor funding as well as government support for the realization of their projects and initiatives.

### Donor Funding

The CSOs remain highly dependent on foreign funding that currently does not meet the needs of the CSO sector. Moreover, donor funding is shrinking. A particular problem is that foreign donors provide only funding for project activities and rarely support administrative and institutional needs, too. The recent novelty provided by regional grant schemes under IPA/CSF offering operational grants to CSOs should be extended as the country's needs in this regard are higher.

In general, the capacity of the CSOs to access foreign donor funds remains low. Most of the CSOs are too small and organisationally weak to manage large grants. Few CSOs have the institutional capacities to fulfil donor conditions for matching funds and undertake required monitoring and reporting. According to the 2012 CSO Sustainability Index, “the rules for applying for and managing EU funds – currently the biggest source of support to CSOs in the country – are too complex for most local CSOs. In particular, CSOs are often unable to meet the 10 to 15 percent co-funding requirements of EU civil society support programs.” CSOs have urged Albanian state authorities to replicate the successful experiences of neighbouring countries in assisting the civil society sector such as the Macedonian case where the government has committed funds from the state budget to co-fund grants awarded to CSOs under EU programs.<sup>63</sup>

TACSO Albania Office has provided specialized assistance on how to obtain and successfully manage EU Grants. The EU-funded projects providing sub-grants to local CSOs have also provided technical assistance about the project management, especially financial management. However, the low quality of technical know-how of project development and proposal writing among CSOs emphasize the need for continued assistance in this direction.

### Domestic Funding

Domestic funding opportunities are scarce. The government's support is very limited. The Agency for the Support of Civil Society is the major source of central government funding to CSOs. In 2014, ASCS provided 63 grants ranging from €3.500-€35.000. The main support areas included advocacy, networking and cooperation, institution building, public communications, and citizen engagement. However, the 2014 CSO Sustainability Index underlines that “there are questions about the manner in which the Agency for the Support of Civil Society makes funding decisions”.<sup>64</sup> In addition, it has failed to act on CSOs' numerous appeals for a comprehensive strategy to support the development of civil society. According to 2014 CSO Sustainability Index, “Albanian decision makers have not acted on civil society proposals to improve the legal and policy framework for individual and corporate philanthropy”.<sup>65</sup>

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<sup>63</sup> 2012 CSO Sustainability Index

<sup>64</sup> *ibid*

<sup>65</sup> 2014 CSO Sustainability Index

The local governments' support to the local civil society organizations is very limited. The government contracting of CSO social services is very limited. According to 2014 CSO Sustainability Index, "there are only a few cases of local governments contracting the CSOs to provide social services, such as empowerment activities for Roma, Ashkali, and Egyptian (RAE) children or support to elderly populations".<sup>66</sup>

In-kind contribution from public institutions is very limited. According to the IPSOS survey, 74% of the organizations surveyed answered that there is no in-kind contribution from the state and local government.<sup>67</sup>

### **Other CSO Income Generation Activities**

CSOs rarely charge fees for their services. Some CSOs, especially youth organizations, try to attract funding from the business sector, but such support remains rare and limited to specific projects or initiatives. Only few CSOs attempt to generate income by selling their products. Although Albania does not yet have the Law on social enterprises, some registered CSOs operate as social enterprises in order to diversify their funding bases.<sup>68</sup>

According to IPSOS Public Affairs survey, most of funding for CSOs' projects comes from foreign donors (30% of respondents answered EU funds and 56% answered other foreign private or state resources (embassies)).<sup>69</sup> Few organisations have made serious efforts to diversify their funding base by developing alternative domestic sources of financial support. A large number of CSOs do not consider the business sector as a potentially viable source of funding. This is also affected by the limited tax incentives offered to businesses' philanthropy. CSOs rarely charge fees for their services or engage in economic activities to support their non-profit activities. Poorly developed organisational memberships, particularly for grassroots organisations, are a further constraint, limiting the potential support from the community.

### **CSO Financial Management**

Very few CSOs have sound financial management systems or well developed fundraising skills which are deployed effectively to secure stable and secure financing arrangements.

As a result of the intensified financial inspections by tax authorities, the CSOs have upgraded their financial management systems. However, due to the lack of capacities, resources, and professional support, as well as ambiguities in the legal framework, many CSOs - particularly newly established groups, youth associations, vulnerable and other marginalized groups, and the CSOs operating in remote areas - find it difficult to comply with the rules on tax and financial management. Few CSOs publish annual reports, and those that are published rarely include financial data. The CSOs only contract independent financial audits for specific projects when requested by donors.<sup>70</sup>

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<sup>66</sup> ibid

<sup>67</sup> IPSOS Public Affairs Survey, TACSO 2015

<sup>68</sup> 2014 CSO Sustainability Index

<sup>69</sup> IPSOS Public Affairs survey, TACSO 2015

<sup>70</sup> 2012 CSO Sustainability Index

## **3. Civil Society Milestone Achievements, Impacts and Challenges**

### **3.1 Milestone Achievements and the Impact on the Country**

#### **Favourable Legal Environment for CSOs**

Regardless of the CSOs' problems with the tax and financial regulations, in general the Law on Non-profit Organisations provides favourable environment for the CSOs' activity. Recent changes in the fiscal legislation have clarified several ambiguities regarding the economic activity of non-profit organizations and implementation of the VAT Law in the case of the CSOs. The Law on Public Consultations and the resolution ratifying the charter on the civil society are recognition for the importance of the civil society in the country's democratic development. The government has also adopted a roadmap setting out its policy towards a more enabling environment for civil society. The National Council on the European Integration has been established and the Law setting up the National Council for the Civil Society has been passed. The improvements in the legislation were largely the result of sustained advocacy efforts by the CSOs.

#### **Think Tank Policy Capability**

Skilled think tank organizations that proliferated in the late 1990s, also with the support of foreign donors, constitute an impressive and continued resource that contributes to the social and economic policy formulation. In particular, Albanian think tanks can play an important role in the reform process and can assist the government to align policy, strategy and legislation with the EU in order to advance European integration.

#### **Effective Election Monitoring**

Since 2003, the CSOs and their coalitions have comprehensively monitored local and national elections in Albania. The Coalition for Free and Fair Elections and Sustainable Democracy including 29 CSOs from different regions of Albania has monitored local elections of 2015. During June 2015 local elections, CFFE deployed trained, independent observers to all 90 Electoral Administrative Zones (EAZs) to observe the Pre-Election Period. On the Election Day, CFFE deployed 500 stationary observers based on a random representative sample of voting centres throughout Albania. After the Election Day, CFFE deployed observers to all the counting centres throughout the country.

### **3.2 Shortfalls in CSO Performance**

#### **Advocacy and Policy Dialogue**

Despite the relatively high number of rights-based CSOs operating in Albania, the presence of well-developed think tanks, and the stated interest of many CSOs in engaging government, effective civil society participation in advocacy and policy dialogue is limited due to several factors including: poor networking; inability to mobilise citizens' participation; low levels of analytical research and coordination with think tanks; inability to conduct long-term programmatic planning; and poor access to government combined with limited capacity to establish partnerships with government.

## Civil Society Coordination

The civil society remains fragmented and poorly coordinated. There is no nation-wide CSO network or accepted CSO forum that can facilitate coordination and integration of CSOs' activity and develop a strategy including a clear vision for CSO sector, both in terms of future action as well the represented public interests, and its long-term goals.

## Mobilising Constituency Support

The civil society has failed so far to effectively communicate its values and goals to the general public and, therefore, it is poorly understood by a majority of the public. According to the 2014 CSO Sustainability Index, 34 % of the population trusts CSOs (marking a 5% decline compared to 2013). At the same level seems to be the perception of the CSOs' commitment to deal with the problems the country is facing (IPSOS survey, 2015).

Transparency and accountability in the CSO sector are not at the desired level. Often, membership and constituents are not involved in organizational and project planning. There is a perception that the CSOs exist to serve personal interests of individuals that lead them. The absence of a Code of Conduct widely embraced by CSOs would help increase transparency and accountability and, therefore, public perception of CSOs.

CSOs have done little to build their constituencies and seem to poorly appreciate the importance of public support for achieving advocacy and policy goals. Associations have low membership base and, therefore, limited community support. Consequently, public participation in the CSO activities is low.

## Participation in the European Integration

In general, Albanian CSOs, especially those outside of the capital, are poorly aware of the Stabilization and Association Process (SAP) and efforts of the Albanian government to reform the country according to the EU standards, its EU strategy (ECAS 2008), and the key EC policy documents relating to Albania. The CSOs that deal with European integration, mainly think tanks, are mainly based in Tirana. The CSOs complain that they are not consulted during drafting of key documents such as the Accession partnership, Action plans, and EC programming documents such as the IPA MIPD or IPA multi-annual and annual action programmes. The civil society representatives participated in meetings of the National Council on the European Integration, but are yet to take an active role.<sup>71</sup>

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<sup>71</sup> EU Albania 2015 Report

## 4. Conclusions

### 4.1 Summary of Strategic Issues of Relevance to the Project

- The CSOs' low level of understanding of and interest in Albania's European integration and eventual access to EU and its implications for country's reform and development, constitute a serious gap regarding both the integration process and the institutional performance of the civil society. Measures to address this gap include: information dissemination; education and coordination with the EC delegation and relevant government bodies; and integration into all project activities.
- There is a political commitment regarding further development of the CSO sector. The establishment of the Agency for the Support of the Civil Society, the decision on the Road Map for Drafting Policy and Measures for Enabling Environment to the Civil Society and the Law on the Establishment and Functioning of the National Council for Civil Society constitute important steps toward building the institutional structures and policy framework to regulate and promote cooperation between the government and the civil society as well as to support the sustainable development of the civil society. However, the progress is slow. The measures to facilitate this process include: ensure that relevant support is given to the government and to the civil society leaders to advance and accelerate the process; and complement existing initiatives and provide new forms of support wherever gaps exist.
- There is a clear gap regarding the capacity of centrally located CSOs and those located in remote districts, especially rural areas. If the TACS project should focus its capacity development support in key selected locations outside the capital this should narrow this gap.

### 4.2 Needs Assessment Conclusions

#### Civil Society Environment

- The legal framework governing CSO operations is broadly favourable. However, the registration process is a problem for small CSOs from remote districts (cost of legal papers and travel). Recent changes in the fiscal legislation have clarified several ambiguities regarding the economic activity of non-profit organizations and implementation of the VAT Law in the case of the CSOs. The National Accounting Standard for Non Profit Organizations is a positive development for the CSOs. Its implementation should be associated with increased awareness and information of tax inspectors on the changes in the legal framework for the financial reporting and accounting rules of the CSOs as well as a greater awareness of the CSOs on these amendments. The new online tax system that requires monthly declarations on all CSOs, even when no activities are ongoing, creates an additional administrative burden, particularly for small organisations. The tax and financial regulations are inconsistently applied.
- Current funding opportunities for the civil society, domestic and international are insufficient to meet its financial needs.
- Foreign donor funds have significantly reduced and the donor environment has significantly changed. Bilateral foreign donors are consistently leaving and the EC has become the principal source of international support for civil society. However, its forecasted allocation for the coming period is not sufficient to provide the necessary funds to meet current donor priorities regarding policy dialogue and good governance.
- Domestic finance sources of the CSO are underdeveloped. The central government that is the most important of these sources provides only moderate support for the CSOs, generally

disbursed through ASCS grants and open call direct contracts, mainly for the provision of social services.

- Until the present, there is no strategic framework for the development of the government and the civil society cooperation and strengthening of the civil society. The establishment of the Agency for the Support of the Civil Society, the decision on the Road Map for Drafting Policy and Measures for Enabling Environment to the Civil Society, and the Law on the Establishment and Functioning of the National Council for Civil Society are important steps that should be followed up. The TACS shall continue to cooperate and coordinate efforts with ASCS to further develop its capacity.
- Though there are positive steps regarding the cooperation between the government and the civil society (the Law on Notification and Public Consultations; the Road Map for Drafting Policy and Measures for Enabling Environment to Civil Society; the Law on National Council for Civil Society), the relations between the Government and CSOs are generally poor and their development continues to be beset by mutual misunderstandings and institutional snags. The cooperation between the government and the CSOs is usually conducted in a haphazard and ad hoc process, usually solicited by the interested CSOs rather than the willingness of the government to engage in systematic and open consultation with the CSOs and the public in general. Consequently, the CSOs' participation in policy-making is low and of little impact.
- Public awareness and understanding of civil society is low. Community support for the CSOs is weak and there is little public demand to participate in CSO events.

## CSO Organisational Capacities

- Albania's CSO sector is small and relatively under-developed. The CSO sector does not have a strong tradition (the CSOs were established after the collapse of socialist system in 1991) and is still in its emergent and formative phases. Though the number of registered CSOs is relatively high (round 6800), less than 30% of them are registered with the tax office and less than 10% of the registered CSOs are active.
- Most of the CSOs are located in Tirana. There is an evident gap regarding the organisational capacities between Tirana-based CSOs and those located in other areas, especially remote and rural areas.
- Rights-based CSOs are among the most developed and prominent. They focus on advocacy, education, and training in human rights, women rights and gender equality, youth, minority rights, etc.
- Typically, Albanian CSOs are small and financially unstable. They do not have the sufficient resources to support permanent professional staff.
- The CSO sector is poorly integrated and represented to the overall society. There is no sector-wide forum or network coordinating CSO efforts.
- Albanian CSOs are the most active and maybe the most effective providers of social services to the community. Their advocacy activities are often carried out in tandem with service provision. Many CSOs do not focus and specialize on specific issues but deal with many issues trying to access available funding.
- The CSOs have identified as their priority the financial sustainability through increasing fundraising skills, improving financial planning and management, and increasing understanding of tax and financial regulations. In addition, the CSOs need capacity development relating to: proposal writing; project management; understanding of and running social enterprises; human resource management; strategic planning; and CSO networking and cooperation.

- The CSOs' strategic thinking is poorly developed. Few CSOs have developed coherent long-term strategic plans that guide organizational activity. The CSO sector is heavily dependent on short-term project funding from international donors. In most cases, CSOs seek to maximise their immediate chances of survival also switching their focus areas and organizational mission.
- Networking among CSOs is weak. There are few sustainable CSO networks and many of them are operationally weak and donor-driven.

## 4.3 Recommendations for Country Specific Work Plan

### Civil Society Environment

Addressing main needs related to:

1. Strategy and policy development regarding the CSO sector through national and regional conferences and exchange to share best practices.
2. Improvement of the CSO regulatory framework, in coordination with the European Union Delegation in Tirana, through national events and targeted CSO trainings on the legal and fiscal framework.
3. Strengthening of relations between CSOs and government institutions through drafting and approving the national strategy for collaboration between the government and the civil society and continued support for the Government Agency for Supporting the Civil Society.
4. Strengthening the cooperation between the CSOs and local governments through national and local activities.
5. Drafting the National Strategy for creation of an enabling environment for civil society sector.

### CSO Organisational Capacities

Addressing main needs related to:

1. Capacity development of small and rural CSOs to absorb EU funding through an institutionalised action framework including encouraging partnership among CSOs, networking, internships, direct training, and coaching.
2. Capacity building of CSOs in project cycle management that aim at increasing the project results and impact.
3. Cooperation and synergy with other EU projects funded under the Civil Society Facility regarding capacity development of the local CSOs benefiting from EU funding.
4. Increasing the cooperation, coordination, and transparency among civil society organizations to achieve more visible impact through common actions on specific timelines and for specific issues.
5. Building coalitions, partnerships and networks at national and EU level thus strengthening the role of civil society at both local and national level and improving their role in democratic development of the country.
6. Encouraging and promoting CSO participation in the policy-making process.

#### **4.4 Recommendations for the Regional Project Work Plan**

- Facilitate and organise exchange visits for CSOs in the region in order to get acquainted and share experiences particularly in the areas of fundraising and revenue accumulation, cooperation with the public institutions, advocacy and lobbying, successful absorbing of EU Grants, etc.
- Facilitate and organise partnership events for CSOs benefiting from IPA Cross-Border Programs between Albania and former Yugoslav Republic of Macedonia, Albania and Montenegro and Albania and Kosovo. These events will assist Albanian CSOs meet the mandatory requirement for IPA/CSF regional and IPA/CBC grants of applying jointly with a partner organisation from the region and the cross-border area.
- Organise and stimulate a regional dialogue between CSOs benefiting from the TACS project in order to discuss common problems and concerns, share experiences and best practices.
- Facilitate the regional networking and partnership between active CSOs operating in the region and plan future joined activities and projects.

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Agency for the Support of Civil Society

<http://www.amshc.gov.al/>

Delegation of the EU to Albania

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European Movement in Albania

<http://em-al.org>

International Centre for Non-Profit Law

<http://www.icnl.org>

OSFA

<http://www.soros.al/>

Partners-Albania

<http://partnesalbania.org>

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