



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

DG NEAR Guidelines for EU Support to Civil Society in the Enlargement Region: **2023 Assessment**

REGIONAL ASSESSMENT REPORT 2023



Funded by
the European Union



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Belgrade, Serbia, June 2024

<https://tacso.eu>

**DG NEAR Guidelines
for EU Support to Civil Society in
the Enlargement Region:**

2023 Assessment



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List of Abbreviations

CSO	Civil Society Organisation
DG NEAR	Directorate-General for Neighbourhood and Enlargement Negotiations
EU	European Union
FATF	Financial Action Task Force – an initiative to help countries tackle illicit financial flows
IPA	Instrument for Pre-accession Assistance – an EU financing instrument
LGBTIQ+	Lesbian, gay, bisexual, trans, intersex, queer, '+' minority gender identities and sexualities not explicitly included
SLAPP	Strategic Lawsuit Against Public Participation – a legal tactic used to silence criticism and investigation by media and CSOs
EU TACSO 3	Technical Assistance for Civil Society Organisations – an EU project

Executive Summary

This report presents the second assessment against the revised *DG NEAR Guidelines for EU Support to Civil Society in the Enlargement Region, 2021–2027*.¹ The Guidelines outline the results towards which EU support to civil society in the enlargement region aspires during this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2023, presenting the situation in the region, namely in Albania, Bosnia and Herzegovina, Kosovo,* Montenegro, North Macedonia, Serbia and Türkiye. Examining issues and developments under each specific objective, the report does not present a consolidated regional analysis. Rather, it provides an overview of the most salient developments, positive and negative, in each IPA beneficiary focusing on any change in implementation that occurred in comparison with the 2021 baseline year, and with a view to identifying trends over time.

The analysis presented in this report is based on data collected from primary and secondary sources by the EU TACSO 3 team. Primary research included surveys of CSOs and public officials, focus group discussions and interviews with CSO representatives, interviews with relevant public officials, as well as a legal analysis of relevant laws carried out by external legal experts. Moreover, secondary sources such as reports produced by CSOs, national human rights institutions, governments and others were relied upon for relevant information and data. The CSO survey was circulated broadly and elicited 908 valid responses from across the region. The survey of public officials targeted those officials in all IPA beneficiaries with experience of engaging with CSOs or working on CSO issues; it received 93 valid responses.

Research has shown that, even if the implementation of the Guidelines across the region has remained mixed with no significant changes noted in a number of IPA Beneficiaries, the overall trend has been negative. Whereas, in 2021, with some exceptions, legal frameworks tended to be more in line with standards for a conducive civic environment, although implementation left room for improvement, 2023 has seen a deterioration in both legal frameworks and their implementation. Cooperation between authorities and civil society continued to require considerable improvement. Similarly, CSO capacity and resilience also continued to require strengthening in the area of accountability, transparency and organisational policy, while they again rated positively in the areas of organisational learning, consultation of stakeholders and financial diversification.

Specific Objective 1



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

While in 2023, the conducive environment for civil society to carry out its activities generally remained in place across the region, setbacks were observed in **Bosnia and Herzegovina** and **Serbia**.

In **Türkiye** the environment for civil society remained hostile as significant restrictions on fundamental freedoms remained, including on freedom of association where closure of organisations was used systematically to target CSOs working, in particular, on women's and LGBTIQ rights and the rights of the Kurdish minority.

With regard to legislative developments, the record was mixed in 2023. It was of concern that the spectre of a 'foreign agents' law arrived to threaten civic space in the region, as the Draft Law on the Special Registry and Publicity of the Work of Non-Profit Organisations passed its first reading in the National Assembly of Republika Srpska in **Bosnia and Herzegovina**. Moreover, the Criminal Code was amended to recriminalise defamation which, in addition to Republika Srpska, remained criminalised in **Albania** and **Türkiye**.

* This designation is without prejudice to positions on status and is in line with UNSCR 1244 and the ICJ opinion on Kosovo Declaration of Independence.

¹ Available from https://neighbourhood-enlargement.ec.europa.eu/dg-near-guidelines-eu-support-civil-society-enlargement-region-2021-2027_en.

In **Serbia**, the right to freedom of expression was further restricted by the adoption of the Law on Public Information and Media, and the Law on Electronic Media, giving rise to significant concerns about media pluralism and independence. By contrast, in **Albania**, the newly adopted Law on Local Action Groups provided a mechanism for involving local communities in the identification and implementation of rural development strategies. In **Kosovo**, a new Law on Public Gatherings removed several restrictions on the exercise of the right to freedom of peaceful assembly previously in force. In **North Macedonia**, the new Law on Civil Liability in the Case of Insult and Defamation ensured harmonisation with EU law, and reduced penalties in cases of insult or defamation while practicing journalism. In **Serbia**, the Law on Social Entrepreneurship provided acknowledgment of and support for CSOs engaged in social enterprise.

Several decisions by domestic courts were also of relevance, albeit with a mixed record. In **Albania**, in a major victory for CSOs, the Constitutional Court repealed several provisions of the Law on the Registration of Non-Profit Organisations that did not meet the principles of proportionality and legal security. However, in **North Macedonia**, in a blow to freedom of the media, the Basic Civil Court in Skopje ruled that the right to privacy superseded the right to free speech, questioned a female journalist's credentials as an investigative reporter, and decided that her research should not be published.

The realisation of the right to freedom of peaceful assembly saw significant challenges across the region, in particular when exercised by environmental and LGBTIQ rights defenders. Environmental rights defenders faced fines, intimidation by police and other state actors, and violence. Assemblies were banned arbitrarily, including the 2022 EuroPride in Belgrade. Moreover, strategic litigation against public participation (SLAPP), abusive lawsuits intended to silence journalists, human rights defenders, campaigners, trade unions, whistleblowers and others, remained a serious concern in 2023.

Outstanding issues continued with regard to the transparency and accountability of public funding available to CSOs in 2023, presenting a picture that was generally similar to 2021, albeit, with minor improvements noted in **Albania** and **North Macedonia**. The CSO perception of transparency and fairness in the provision of public funding improved slightly but remained negative across the region as 15% of respondents to the CSO survey considered the provision of public funding to be transparent and fair.

In 2023, there have been no significant changes in the laws to combat extremism, terrorism, money laundering and corruption, which, in general, did not contain provisions on CSOs. **Türkiye** remained the exception, as its Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction allowed the Ministry of Interior to suspend temporarily the activities of a CSO and replace its members if they were being investigated for 'terrorism-related' offences.

The legal framework enabling CSOs to raise funds from a variety of sources without restrictions remained generally strong, with the exception of **Türkiye**, and CSOs reported that they were generally free to raise funds without restrictions and undue government interference.

Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions



The relationship between civil society and authorities remained fraught as cooperation and partnership between CSOs and public institutions failed to measure up to standards in several respects including CSO participation in decision-making, public authorities' acknowledgment of the importance of civil society in policy debate, and effectiveness of strategic policy frameworks and institutional mechanisms for civil society strengthening. The CSO perception of the attitude of public officials toward civil society remained largely negative, in spite of the slight improvement in 2023, as two-thirds of CSO respondents continued to view the attitude of public official as not supportive.

Across the region, effective participation of CSOs in public decision- and policy-making continued to be marred by significant deficiencies. While most IPA Beneficiaries adopted laws regulating public participation in law- and policy-making, they remained inadequate in content or implementation. The situation remained the same in all IPA Beneficiaries with the exception of **Serbia** where public participation deteriorated.

Although the establishment of online consultation platforms was intended to facilitate public consultation processes in lawmaking, and they were in place in **Kosovo, North Macedonia** and **Serbia**, they proved deficient in practice given the low rates of public involvement and their insufficient utilisation by public authorities. Excessive reliance on exemptions from public consultation and urgent procedures to adopt laws was also noted.

It was encouraging that the adoption of civil society cooperation strategies picked up pace with five IPA beneficiaries having such strategies in 2023 as **Montenegro, North Macedonia** and **Serbia** joined **Albania** and **Kosovo**. Nevertheless, their implementation remained a challenge in **Albania** and **North Macedonia** where either no action plans were adopted, or, if they were, they were not accompanied by a budget. Where such strategies were in place, the view of CSOs was generally negative: national civil society cooperation strategies were rated as relevant and effective by under one-fifth of CSO survey respondents. Moreover, civil society cooperation councils also faced a range of obstacles in **Kosovo, Montenegro** and **North Macedonia**.

Specific objective 3

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

The record remained mixed in 2023 with regard to the organisational accountability of CSOs as no significant change was observed in comparison with 2021 results.

CSOs have continued to perform well in areas such as organisational learning and stakeholder consultation as a consistently high proportion of CSOs reported considerable commitment to organisational learning, evidence generated through research and stakeholder consultation. Similarly, CSOs actively communicated the results of their activities to the public: the prevalence of online channels of communication used by CSOs continued to be virtually universal. They maintained a strong presence on Facebook, and a considerable proportion of participating CSOs reported having a website.



In 2023, the record remained mixed with regard to the diversification of CSOs' funding base, both in relation to sources of donor income and to raising funds from sources other than donors. While, at slightly over one-half, the proportion of CSOs reporting having a diversified funding base remained at a level comparable to 2021, data showed differences at the country level and a degree of decline in what otherwise would have been a positive picture. Foreign private foundations and international NGOs provided funding for the largest proportion of CSOs in 2023, a position previously shared with local, provincial and national government which came in third in 2023, right behind the European Commission. Similarly, at almost three-quarters, the proportion of CSOs raising funds from sources other than donors remained similar to that of 2021 with significant differences between IPA Beneficiaries. Individual donations were the prevailing source of non-donor income.

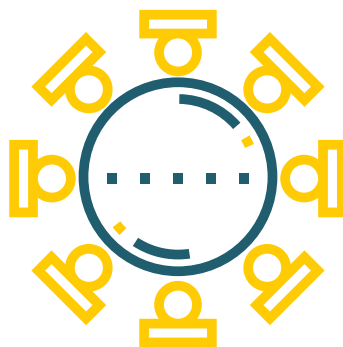
Challenges, nevertheless, remained with regard to organisational accountability. Lack of organisational policy frameworks remained the largest shortcoming, as virtually no CSOs reported having in place the human resource policies under consideration.

The organisational good governance record remained mixed in 2023 and left considerable room for improvement. While better compliance with standards concerning the effectiveness and independence of governing bodies was noted – governing bodies were nearly universally effective in that they were properly set up and regulated by statutes – independence remained a challenge insofar as a significant proportion of participating CSOs reported having a paid member of staff as a voting board member. Significant improvement is needed in areas of organisational transparency and gender equality as drops were noted both in the proportion of CSOs that published their statutes and information on their governance structures, and those that had an organisational gender equality policy. With regard to organisational transparency, it has been noted that the increasingly hostile environment has affected the degree of openness of CSOs as making such information public can put them at risk of harassment and violence; this is particularly the case for organisations working on LGBTIQ rights.

	Table of Indicators Awarded Numerical Values	2021						2023						Change 21/23								
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
Enabling environment																						
1.1.a	Extent to which relevant domestic legislation provides for freedoms of association, assembly and expression	3	4	4	4	4	3	1	3	3	4	4	4	2	1	0	-1	0	0	0	-1	0
1.2.a	Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights	3	4	3	4	4	3	2	3	4	4	4	4	3	2	0	0	1	0	0	0	0
1.2.b	Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment, in particular:	5	3	4	4	4	3	1	5	2	4	4	4	3	1	0	-1	0	0	0	0	0
1.3.a	Extent to which laws to combat extremism, terrorism, money laundering and corruption do not unduly restrict legitimate activities of CSOs	4	2	4	5	4	3	1	4	2	4	5	4	3	1	0	0	0	0	0	0	0
1.4.a	Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions, than business entities, all else being equal	5	5	5	5	5	4	1	5	4	5	5	5	4	1	0	-1	0	0	0	0	0
1.5.a	Small community/local organisations and civic initiatives are allowed to operate by law without registering	5	4	5	5	5	5	2	5	4	5	5	5	5	2	0	0	0	0	0	0	0
1.5.b	In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision making processes as registered CSOs	4	4	4	3	4	5	2	4	4	4	3	4	5	2	0	0	0	0	0	0	0
1.6.a	Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions, as regards:	5	4	5	5	4	5	2	5	3	5	5	4	5	2	0	-1	0	0	0	0	0
1.7.a	The level of public funding available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law	1	1	4	5	1	2	1	1	1	4	5	2	2	1	0	0	0	0	1	0	0
1.7.c	Extent to which legal provisions regulating the award of public funding to CSOs ensure that it is clear, impartial and well regulated	3	3	4	3	2	2	1	4	3	4	3	2	2	1	1	0	0	0	0	0	0
1.7.d	Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards	1	2	4	5	2	2	2	1	2	4	5	2	2	2	0	0	0	0	0	0	0
1.7.e	Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory	2	1	1	1	1	1	1	1	1	2	1	1	1	1	-1	0	1	0	0	0	0
1.8.a	Tax legislation allows for tax relief as regards individual and corporate giving	2	3	5	4	3	3	2	2	3	5	4	3	3	2	0	0	0	0	0	0	0
1.9.a	Extent to which applicable tax laws provide for appropriate tax benefits for CSOs	3	3	3	3	3	3	3	3	3	3	3	3	3	3	0	0	0	0	0	0	0
1.10.a	Laws regulating volunteering are adopted	2	4	1	2	3	2	1	2	4	1	2	3	2	1	0	0	0	0	0	0	0
1.10.b	Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation	1	3	2	1	3	2	1	1	3	2	1	3	3	1	0	0	0	0	0	1	0

Table of Indicators Awarded Numerical Values		2021							2023							Change 21/23						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
Government - civil society cooperation																						
2.1a	Laws, bylaws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs	3	2	3	4	2	2	1	3	2	3	4	2	1	1	0	0	0	0	0	-1	0
2.2a	Extent to which CSOs assess the attitude of public officials towards civil society as supportive	2	1	2	1	1	1	1	2	2	2	1	2	1	2	0	1	0	0	1	0	1
2.3b	IPA beneficiaries have adopted currently valid civil society cooperation strategies	5	1	5	1	1	1	1	5	1	5	5	5	5	1	0	0	0	4	4	4	0
2.3c	Civil society cooperation strategies are accompanied by adopted budgeted action plans	1	1	5	1	1	1	1	1	1	5	5	3	5	1	0	0	0	4	2	4	0
2.3f	Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs:	4	4	3	3	5	1	2	4	4	3	1	1	4	2	0	0	0	-2	-4	3	0
CSO Capacity and Accountability																						
3.1a	Proportion of CSOs that have an independent and effective governing body with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability	3	3	3	3	2	3	2	4	3	3	3	3	3	3	1	0	0	0	1	0	1
3.1b	Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body	1	1	2	1	2	1	1	2	1	2	1	1	1	1	1	0	0	0	-1	0	0
3.1c	Proportion of CSOs that share relevant information on their organisation using means and channels that are accessible to all stakeholders	2	2	2	2	2	1	3	1	1	1	1	3	1	3	-1	-1	-1	-1	1	0	0
3.1d	Proportion of CSOs that have an organisational gender equality policy	3	2	3	2	2	3	3	3	2	3	2	2	2	3	0	0	0	0	0	-1	0
3.1e	Proportion of CSOs that have an organisational strategy, including vision, mission, and goals	4	3	4	3	5	4	3	4	4	4	3	4	3	4	0	1	0	0	-1	-1	1
3.2a	Proportion of CSOs that have at least one on-line channel of communication	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3.3a	Proportion of CSOs that publish their annual reports and financial statements	3	3	3	3	4	3	3	2	3	2	2	3	2	2	-1	0	-1	-1	-1	-1	-1
3.3b	Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year	2	2	2	2	2	2	2	2	2	1	2	2	1	2	0	0	-1	0	0	-1	0
3.4a	Proportion of CSOs that have carried out an evaluation of their work in the last year	5	4	4	4	4	5	5	5	5	4	4	5	4	5	0	1	0	0	1	-1	0
3.5a	Proportion of CSOs whose work is based on evidence generated through research	5	4	5	4	4	5	5	5	5	4	5	4	4	5	0	1	-1	1	0	-1	0
3.5b	Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
3.7a	Proportion of CSOs whose sources of donor income are diversified	4	4	3	3	3	3	4	3	3	3	4	3	4	4	-1	-1	0	1	0	1	0
3.7b	Proportion of CSOs raising funds from sources other than donors e.g. membership fees, corporate/ individual giving and income generating activities	4	4	4	3	5	4	5	4	4	3	3	4	4	5	0	0	-1	0	-1	0	0
3.8b	Proportion of CSOs that have organisational human resources policies	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0
3.8e	Proportion of CSOs whose staff and volunteers have attended a training course in the past year	4	4	4	5	5	5	4	5	5	4	5	5	4	5	1	1	0	0	0	-1	1

Introduction



This report presents the second assessment against the revised *DG NEAR Guidelines for EU Support to Civil Society in the Enlargement Region, 2021–2027*.² The Guidelines outline the results towards which EU support to civil society in the enlargement region aspires during this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2023 and compares the results against 2021 which is the baseline year.

Consisting of 59 indicators compiled under 21 specific objectives, the Guidelines address three outcomes critical for healthy participatory democracies in which a strengthened civil society contributes to the EU approximation and integration processes in the region. The three outcomes recognise that (1) a conducive environment for civil society to carry out its activities is a fundamental precondition of democracy; that (2) strengthened cooperation and partnership between CSOs and public institutions is integral to participatory democracy, and that (3) reinforced CSO capacity and resilience to carry out their activities effectively are necessary so that CSOs can be credible and productive actors in society. The indicators, in turn, are based on international standards, including EU Rule of Law Acquis, international human rights law and CSO accountability standards, and informed by recommendations, opinions and guidelines adopted by international organisations and inter-governmental fora.

The annual assessment against each indicator provides all stakeholders – EU staff, CSOs in the region, and national policy-makers and officials – with a detailed set of data showing the degree of progress toward the three main objectives. This report presents the assessment of the situation in the region, namely in Albania, Bosnia and Herzegovina, Kosovo*, Montenegro, North Macedonia, Serbia and Türkiye, in 2023.

Examining issues and developments under each specific objective, the report does not present a consolidated regional analysis. Rather, it provides an overview of the most salient developments, positive and negative, in each IPA beneficiary focusing on any change in implementation that occurred in comparison with the 2021 baseline year, and with a view to identifying trends over time.

This regional report is accompanied by seven country-level reports plus reference annexes. The methodology is explained in the next section, followed by the presentation of findings and conclusions for each specific objective under the three areas. The report should be read in conjunction with country-level reports which provide a more detailed analysis of all indicators. A separate annex provides a full set of the data collected through the survey of CSOs.

The country-level reports provide references to sources of data. For ease of reading, the regional report includes references to sources only where the data is not explicitly referred to in the country-level reports.

The full Guidelines and their Explanatory Note with a detailed explanation of each indicator and its basis in international law and standards, can be found at <https://tacso.eu/eu-civil-society-guidelines/>.

² * This designation is without prejudice to positions on status and is in line with UNSCR 1244 and the ICJ opinion on Kosovo Declaration of Independence.

Available from https://neighbourhood-enlargement.ec.europa.eu/dg-near-guidelines-eu-support-civil-society-enlargement-region-2021-2027_en.

Methodology



The analysis presented in this report is based on data collected from primary and secondary sources by the EU TACSO 3 team. The research team comprised seven Country Coordinators, a Statistics and Survey Expert, and a Lead Expert, under the overall coordination of the EU TACSO 3 Team Leader. Primary research included surveys of CSOs and public officials, focus group discussions with CSO representatives, interviews with relevant public officials, as well as a legal analysis of relevant laws carried out by external legal experts. Moreover, secondary sources such as reports produced by CSOs, national human rights institutions, governments and others were relied upon for relevant information and data. The data collected refers to 2023 or, when data for 2023 was not available, to 2022.

The CSO survey was run in all IPA beneficiaries; the data collection period was between 31 January and 19 February 2024. The aim of the survey was to gauge the perspectives of civil society actors in the region on all applicable indicators. It consisted mostly of closed questions. To enable comparisons with 2021 data, the same survey was used, although with some adjustments: the questionnaire used in 2024 was simplified and shortened to make it even more user-friendly and easier for respondents to fill out. As previously, the questionnaire was available in all official languages in addition to English, and was circulated broadly on social media, through National Resource Centres, and to more than 10,000 contacts in the TACSO database. The survey was anonymous.

The survey of public officials was run in all IPA beneficiaries; the data collection period was between 27 February and 13 March 2024. The aim of the survey was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engaged closely with CSOs. The survey consisted of a mix of closed and open-ended questions. The survey questionnaire, available in all official languages of the region and English, was circulated to public officials at the level of central, regional and local governments known to have experience in working with CSOs. These were officials known to TACSO 3 from previous cooperation; they, in turn, proposed other officials whose work involved civil society. The survey was anonymous.

A team of seven legal experts – each an expert in their own jurisdiction – was engaged to provide legal analysis of relevant domestic laws, and, in particular, to highlight any changes which may have taken place since the 2021 baseline assessment. The analysis related to those indicators which assessed compliance of domestic legislation with international standards.

EU TACSO 3 Country Coordinators, in addition, carried out a series of focus group discussions and key stakeholder interviews with interlocutors from among CSOs and government institutions to collect information on the effectiveness of the cooperation between governments and civil society. These interlocutors were members of civil society cooperation councils and officials responsible for cooperation with civil society. In total, 37 discussants (16 women, 21 men) took part in nine focus group discussions in all IPA beneficiaries, with the exception of Montenegro and North Macedonia where no functioning civil society cooperation councils were in place. Fourteen interlocutors (10 women, 4 men) were interviewed. Moreover, Country Coordinators reviewed a variety of documents such as CSO reports on a range of issues, reports by national human rights institutions, statistical data published by relevant authorities, and national reports on CSO development.

The data collected informed the analysis of the situation in 2023 in each IPA beneficiary against indicators under review.³ The indicators were reviewed and assessed following the same method used in the baseline assessment. To ensure greater clarity and accuracy of the assessment, the methodology for three indicators was enhanced with additional analysis.⁴ The changes to simplify the CSO survey affected eight indicators for which the 2021 baseline was recalculated.⁵

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

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

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

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

The analysis at the level of each IPA beneficiary provided the basis for the comprehensive report. The report compiles the assessments and level of implementation of individual indicators following the structure of specific objectives under each of the three areas as shown on the next page. It is important to keep in mind that this report should be read in conjunction with the respective country reports for each IPA beneficiary as the same level of analysis was not repeated in order to avoid duplication.

Country report findings were validated in consultation workshops held in each IPA beneficiary in April and May 2024. In total, 205 participants (130 women, 75 men) took part in seven online consultation workshops. Participation in validation workshops was open to all, including CSO representatives, public officials and EU officials. Consultation workshops took place online and each lasted up to 2 hours. Regional report findings were validated in a consultation workshop on 29 May 2024. The workshop was held online with 57 participants (37 women, 20 men). The feedback received informed the changes to the respective reports.

³ The following indicators were not reviewed for 2023: 1.7.b; 1.10.e; 2.1.b; 2.1.c; 3.2.b; 3.8.c. These indicators were excluded from the review because data collection for their assessment was not feasible or because the language of the indicator was insufficiently specific to enable consistent and reliable data collection and analysis.

⁴ The assessment of the following indicators was enhanced with additional analysis: 1.2.a; 1.3.b; 1.6.b.

⁵ The baseline for the following indicators was recalculated: 1.2.c; 3.1.a; 3.1.c; 3.1.e; 3.3.a; 3.4.a; 3.5.a; 3.6.b.

Summary of Specific Objectives		
Objective 1	Objective 2	Objective 3
<p>A conducive environment for civil society to carry out its activities is in place</p>	<p>Strengthened cooperation and partnership between CSOs and public institutions</p>	<p>CSO capacity and resilience to carry out their activities effectively are reinforced</p>
<p>SO 1.1. All individuals and legal entities in the Enlargement region can establish, join and participate in non-formal and/or registered organisations, can assemble peacefully and can express themselves freely</p> <p>SO 1.2. Public authorities protect CSOs from interference and attacks and respect their right to privacy</p> <p>SO 1.3. Measures used to fight extremism, terrorism, money laundering or corruption are targeted and proportionate, in line with the risk-based approach, and respect human rights standards on freedom of association, assembly and expression</p> <p>SO 1.4. Public authorities treat all CSOs equally with regards to their operations, and equitably with other entities (such as businesses)</p> <p>SO 1.5. Central and/or local public authorities have enabling policies and rules for small community organizations and civic initiatives (grass-roots organisations)</p> <p>SO 1.6. All CSOs are free to solicit and receive funding</p> <p>SO 1.7. Public financial and non-financial support to CSOs is available in IPA beneficiaries, and provided in a transparent, accountable, fair and non-discriminatory manner</p> <p>SO 1.8. Individuals and corporations enjoy tax benefits for their donations to CSOs</p> <p>SO 1.9. Tax benefits are available to CSOs</p> <p>SO 1.10. The policies and legal environment provide incentives and facilitate volunteering and employment in CSOs</p>	<p>SO 2.1. Public authorities and institutions include CSOs in decision- and policy-making processes</p> <p>SO 2.2. Public authorities and institutions acknowledge the importance of civil society in societal policy debate and EU integration processes</p> <p>SO 2.3. Public authorities contribute to civil society strengthening by cooperating with civil society through strategic policy frameworks and relevant institutional mechanisms</p>	<p>SO 3.1. CSOs' internal governance structures follow the principles of good governance</p> <p>SO 3.2. CSOs are able to communicate the results of their activities to the public</p> <p>SO 3.3. CSOs are transparent about their programme activities and sources of funding</p> <p>SO 3.4. CSOs monitor and evaluate the results and impact of their work</p> <p>SO 3.5. CSOs use research and evidence to underpin their work</p> <p>SO 3.6. CSOs work in fair and respectful partnerships to achieve shared goals</p> <p>SO 3.7. CSOs have a diversified funding base</p> <p>SO 3.8. CSOs have effective, empowered and developed human resources</p>

Survey response

CSO survey

The CSO survey was circulated broadly and elicited 1,136 responses. The data cleaning process excluded respondents who indicated that they did not belong to the target group or dropped out of the survey without providing the requisite number of responses, as well as multiple responses from the same organisation. Following this, 908 valid responses, corresponding to the same number of CSOs, formed the basis for data analysis, a 19% increase when compared to the 2021 assessment.

The number of responses increased for each IPA beneficiary with the exception of Türkiye where the number of responses was 23% lower than for 2021.

# of responses and share in total responses, per IPA beneficiary		
Albania	107	12%
Bosnia and Herzegovina	116	13%
Kosovo	105	12%
Montenegro	122	13%
North Macedonia	141	16%
Serbia	175	19%
Türkiye	142	16%
Total	908	100%

At the regional level, the profile of participating CSOs remained largely the same when compared to 2021; this was also true at the country level, with the exception of Serbia, allowing for consistency of samples across the assessment period. Over half of the respondents, 54%, were senior officers within the organisation, predominantly executive directors but also senior managers and board members. The majority of respondents, 56%, identified as women while only 1.2% did not select a binary identification. More than four-fifths of respondents, 91%, were aged 31 or older; 34% were older than 51 years of age, while 8% were under 30.

Just over one-fifth of respondents, 21%, identified as belonging to a community, minority or marginalised group. As regards their identification with such a group, 3% of all respondents identified as belonging to the Roma, Ashkali or Egyptian communities and as persons with disabilities, respectively, while 2% of all respondents identified as LGBTIQ.

More than one-third of participating CSOs, 37%, were established between 2011–2021, and they constituted the highest proportion of respondents. A minority of 6% of participating CSOs were established in 1990 or earlier. Virtually all respondents, 98%, came from officially registered organisations. More than two-thirds of participating CSOs, 67%, are registered as citizen's associations; 11% are foundations. With regard to sub-national level of participation, 52% of respondents indicated that their CSOs were based in capital cities.⁶

One-quarter of participating CSOs, 25% work exclusively at the national level while 13% work only at the local level. Moreover, one-quarter, 26% work internationally, in addition to domestically.

The highest proportion of CSOs participating in the survey, 24%, works on youth, followed by human rights, and education, research and innovation, 21%; environment and climate action, 19%; and social inclusion, 18%. Moreover, 10% of participating CSOs work on minority rights and non-discrimination, and the rights of persons with disabilities, respectively, followed by 9% working on gender equality and LGBTIQ rights, and 7% working on children's rights.

⁶ For Türkiye, the calculation included both the Marmara and the Central Anatolia Region. Separate data for Istanbul and Ankara cities, specifically, were not collected.

More than one-half of participating CSOs, 60%, are small organisations with 1–10 permanent, full or part-time staff and volunteers working at the time of the survey. Only 8% of participating CSOs engaged 51 or more staff and volunteers. One-third of participating CSOs, 33%, had an annual turnover of up to EUR 25,000. Twenty-one percent of respondents stated that the annual turnover of their CSO was between EUR 100,001 and EUR 500,000, while 9% stated that the annual turnover of their organisation exceeded EUR 500,000; 6% stated that they had no annual turnover.

Public authorities survey

The survey of public officials targeted those public officials at the central, regional and local levels of government who have experience in engaging with CSOs or working on CSO issues; it received 113 responses. Following the data cleaning process, 93 valid responses formed the basis for data analysis, a 22% increase when compared to the 2021 assessment.

# of responses and share in total responses, per IPA beneficiary		
Albania	20	22%
Bosnia and Herzegovina	11	12%
Kosovo	13	14%
Montenegro	14	15%
North Macedonia	15	16%
Serbia	17	18%
Türkiye	3	3%
Total	93	100%

Most respondents, 22%, came from Albania, the fewest again from Türkiye: only 3 valid responses were received in spite of repeated attempts to ensure participation in the survey. More than four-fifths of respondents, 84%, work at the level of central government. The nature of their cooperation with CSOs consists generally of distribution of grants to CSOs – 72% of respondents, and consultation in law- and policy-making – 69% of respondents.

The majority of respondents, 68%, were women, while 2% did not select a binary identification. Almost one-half of respondents, 43%, were aged between 41–50 years of age. Four percent of respondents self-identified as belonging to a community, minority or marginalised group

Research constraints

The research faced certain challenges with regard to data collection.

Where indicators relied on public data which was not available for 2023, 2022 data was used.

With regard to surveys, the survey of public authorities covered only those officials who work on or with civil society. Their numbers are limited, and they were approached through EU TACSO 3's existing contacts or through referrals. The survey included also the subnational and local level of governments, and a higher number of responses was received than for the 2021 baseline report. The data collected serves to give an indication of the views of public officials who work with civil society. However, the sample cannot be considered representative of *all* public officials.

The CSO survey, on the other hand, was open to any CSO representative willing to participate. Given that this was an online survey, distributed through online channels only albeit in all official languages, its reach was limited to those CSOs that had internet access. The relevance of responses was ensured

at the data cleaning stage when respondents who indicated that they did not belong to the target group were filtered out. Because respondents were not obliged to complete the survey, the number of responses per question decreased as the survey progressed. Moreover, given that the distribution of responses per IPA beneficiary cannot be shown to be proportional to the total CSO population, survey results are not necessarily representative of the region as a whole. Nevertheless, the number of responses was sufficient to provide valid data on which the analysis is based. While it was not possible to determine the size of the CSO population for each IPA beneficiary, given the lack of reliable data on the number of active CSOs within the definition relied upon in this exercise, based on the number of valid responses received, the maximum average margin of error has been up to 10% at the level of each IPA Beneficiary. This margin of error has been statistically calculated using the number of CSOs listed in official CSO registers in each IPA beneficiary to determine the size of the respective populations.⁷ The assessment of indicators under Specific Objective 3 is based on the self-assessment provided by CSO respondents; as such, the assessment is not representative of the sector as a whole but indicative for the sample that has participated in the survey.

While the drafting process relied on extensive consultation with representatives from CSOs, public authorities and EU delegations, draft reports which served as the basis for the validation process were made available in English only. Although interpretation into official languages was available during country-level validation workshops, the availability of the draft reports only in English limited the ability of CSOs and public authorities to review the text and provide comments.

⁷ See Annex 8 for the calculation of the respective margins of error.



Specific Objective 1

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

While in 2023, the conducive environment for civil society to carry out its activities generally remained in place across the region, setbacks were observed in **Bosnia and Herzegovina** and **Serbia**, while in **Türkiye** the environment for civil society remained hostile.

The spectre of 'foreign agents' law arrived to threaten civic space in the region in 2023. Modelled after the 1938 Foreign Agents Registration Act⁸ in the United States and made notorious by Russia⁹ in 2012, such laws require NGOs to publish the sources of foreign funding and register as 'foreign agents,' a negative label serving to stigmatise and discredit CSOs. In force in Hungary¹⁰ since 2017 and considered for adoption by the EU in 2023¹¹, the 'foreign agents' law named the Draft Law on the Special Registry and Publicity of the Work of Non-Profit Organisations passed the first reading in the National Assembly of Republika Srpska in **Bosnia and Herzegovina** in September 2023.

In another troubling development, again, in Republika Srpska in 2023, the Criminal Code was amended to reinstate the criminalisation of defamation. In **Serbia**, the right to freedom of expression was further restricted by the adoption of the Law on Public Information and Media, and the Law on Electronic Media in October 2023, giving rise to significant concerns about media pluralism and independence.

In **Türkiye**, no changes in the legislative framework were noted, as significant restrictions on fundamental freedoms remained, including on freedom of association where closure of organisations was used systematically to target CSOs working, in particular, on women's and LGBTIQ rights and the rights of the Kurdish minority.

The realisation of the right to freedom of peaceful assembly saw significant challenges across the region, in particular when exercised by environmental and LGBTIQ rights defenders. Environmental rights defenders faced fines, intimidation by police and other state actors, and violence. Assemblies were banned arbitrarily, including the 2022 EuroPride in Belgrade. Moreover, strategic litigation against public participation (SLAPP), abusive lawsuits intended to silence journalists, human rights defenders, campaigners, trade unions, whistleblowers and others, remained a serious concern in 2023.

Elsewhere, the situation remained stable, and some good practices were noted. In **Albania**, the Law on Local Action Groups was adopted in 2022, providing a mechanism for involving local communities in the identification and implementation of rural development strategies. In **Kosovo**, a new Law on Public Gatherings was adopted in 2022, removing several restrictions previously in force, expanding the right to hold or participate in assemblies, and broadening the definition of 'assembly.' In **North Macedonia**, the Law on Civil Liability in the Case of Insult and Defamation was adopted in 2022 to ensure harmonisation with EU law, reducing penalties in cases of insult or defamation while practicing journalism.

Several decisions by domestic courts were also of relevance, albeit with a mixed record. In **Albania**, in a major victory for CSOs while asserting their right to access an effective remedy, the Constitutional Court repealed several provisions of the Law on the Registration of Non-Profit Organisations as, in the view of the Court, the law did not meet the criterion of 'quality of law,' including the principles of proportionality and legal security. By contrast, in **North Macedonia**, in a blow to freedom of the media, the Basic Civil Court in Skopje ruled that the right to privacy superseded the right to free speech, questioned the female journalist's credentials as an investigative reporter, and decided that her research should not be published.

⁸ <https://www.govinfo.gov/content/pkg/COMPS-1448/pdf/COMPS-1448.pdf>

⁹ Law on Amendments to Certain Legislative Acts of the Russian Federation Regarding the Regulation of the Activities of Non-profit Organizations Performing the Functions of a Foreign Agent was adopted in 2012 and amended with further restrictions in 2022. For details, see [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL\(2016\)025-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL(2016)025-e).

¹⁰ For details, see <https://helsinki.hu/wp-content/uploads/What-is-the-Problem-with-the-Law-on-Foreign-Funded-NGOs.pdf>.

¹¹ <https://www.politico.eu/article/eu-ursula-von-der-leyen-ngo-qatargate-foreign-agents-law-disturbs-ngos/>.

With regard to protection of CSOs from interference and attacks, in 2023, improvements were observed in **Albania** and **Kosovo**, while the situation deteriorated in **Bosnia and Herzegovina** and challenges persisted in **Türkiye**. Nevertheless, the ability of CSOs to challenge or seek review of decisions affecting the exercise of their rights remained similar to 2021, as under one-fifth reported that government authorities took decisions on their organisation which negatively impacted their ability to exercise their rights, and a proportion comparable to 2021 stated that they were not able to challenge effectively such decisions; they accounted for under one-tenth of CSOs participating in the survey.

In 2023, there have been no significant changes in the laws to combat extremism, terrorism, money laundering and corruption, which, in general, did not contain provisions on CSOs. **Türkiye** remained the exception, as its Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction allowed the Ministry of Interior to suspend temporarily the activities of a CSO and replace its members if they were being investigated for 'terrorism-related' offences. In a number of IPA Beneficiaries, the risk assessment required by anti-money laundering legislation remained a challenge for CSOs, given that, in spite of the sectoral assessment as low-risk, CSOs continued to be considered high-risk entities in national assessment findings. Across the region, the proportion of participating CSOs that reported that, in 2023, their organisation, members or both were subjected to judicial harassment, had discriminatory restrictions placed on funding or were prevented from opening bank accounts, sending or receiving money, decreased slightly to 8% from 10% in 2021.

The legal framework regulating the reporting and inspection requirements for CSOs remained generally in line with standards, thus not placing on CSOs more requirements than it did on businesses, with the exception of **Türkiye** where a considerable burden persisted. Similarly, there were no changes in the legal framework reported with regard to the ability of community and local organisations, and civic initiatives to operate without registration. They continued to be able to do so across the region without hindrance. The exception, again, was **Türkiye** where, despite not being explicitly prohibited, such organisations were unable to fully exercise their freedom of association without registering, as the legal framework for CSOs only recognised specific forms of registered entities.

The legal framework enabling CSOs to raise funds from a variety of sources without restrictions remained generally strong. The exceptions here were **Türkiye**, where the restrictive environment did not improve, and **Bosnia and Herzegovina** which saw significant risk of deterioration of the legal framework in Republika Srpska given the push to adopt the 'foreign agents' law. As in 2021, CSOs corroborated that they were generally free to raise funds without restrictions as an overwhelming proportion of CSO respondents indicated that they were able to access any type of funding without undue government interference: their proportion increased to 91% in 2023 from 84% in 2021.

Outstanding issues continued with regard to the transparency and accountability of public funding available to CSOs in 2023, presenting a picture that was generally similar to 2021, albeit, with minor improvements noted in **Albania** and **North Macedonia**. The CSO perception of transparency and fairness in the provision of public funding improved slightly but remained negative across the region: 15% of respondents to the CSO survey considered the provision of public funding to be transparent and fair, an increase of 3% compared to 2021.

The availability of tax benefits for individuals and corporations who have made donations to CSOs remained unchanged in 2023, maintaining a fiscal environment which did not encourage donations to civil society. Similarly, tax regimes affecting taxation of CSO incomes remained unchanged across the region, though here the environment was somewhat favourable. Finally, across the region, legal frameworks generally did not provide incentives or facilitate volunteering and employment in CSOs, and the situation remained largely the same as in 2021.

A more detailed overview of research results by each specific objective is presented below while the assessment of the respective indicators and related analysis for each IPA beneficiary is included in the Annexes 1-7.

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

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

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

Protection and exercise of the rights to freedom of association, freedom of peaceful assembly and freedom of expression in the region declined in 2023 due to the deterioration of situations in **Bosnia and**

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	3	4	3	4	4	4	4	4	4	3	2	1	1

Herzegovina and **Serbia**. A hostile environment for CSOs persisted in **Türkiye**.

In **Bosnia and Herzegovina**, while the situation in the Federation of Bosnia and Herzegovina and the Brčko district remained largely the same, it deteriorated significantly in Republika Srpska. Here, the right to freedom of association suffered a significant setback in 2023 with the looming adoption of the 'foreign agents' law. The Draft Law on the Special Registry and Publicity of the Work of Non-Profit Organisations passed its first reading in the National Assembly of Republika Srpska in September 2023. The law was widely condemned for targeting CSOs in receipt of foreign funding, and its far-reaching consequences which may include discrimination, stigmatisation, censorship and suppression of political pluralism. The draft law would allow for bans of organisations that 'act as an agent of foreign influence at the detriment of the individual and other rights of citizens' and 'if the Tax Administration determined financial irregularities.' It would prohibit CSOs from engaging in 'political activity' vaguely defined. It also would require that CSOs receiving foreign funding be specially registered.

The realisation of the right to freedom of peaceful assembly remained a challenge in Republika Srpska as assemblies ranging from the commemoration of non-Serb victims of wartime crimes in Prijedor to LGBTIQ events in Banja Luka were banned, including an assembly to express opposition to the 'foreign agents' law. The exercise of the right to freedom of peaceful assembly remained a challenge across the whole country, in particular in smaller communities where participants and organisers of environmental and labour rights assemblies faced fines, intimidation and violence.

Serious concerns arose in 2023 with the realisation of the right to freedom of expression, again in Republika Srpska, where the Criminal Code was amended to reinstate the criminalisation of defamation, prescribing excessive and unpredictable levels of damages in civil cases, and criminal penalties. The constitutionality of the law was under review by the Constitutional Court. In a more positive development, the Parliamentary Assembly of Bosnia and Herzegovina adopted the new Law on Freedom of Access to Information in August 2023, although CSOs raised concerns about the independence of the appeal process when access to information had been denied.

In **Serbia**, with regard to freedom of association, the adoption of the Law on Social Entrepreneurship in February 2022 was seen as a positive development insofar as the law provided acknowledgment of and support for CSOs engaged in social enterprise. Significant concerns, however, remained, with regard to the rights to freedoms of peaceful assembly and of expression.

Effective realisation of the right to freedom of peaceful assembly was systematically obstructed by

authorities: assemblies were banned arbitrarily; police failed to protect the assemblies in line with their obligations to enable peaceful protest; protesters were subjected to intimidation by the police and unspecified authorities in advance of assemblies, and warned that they would face fines and penalties if they proceeded with the event; protesters faced fines and penalties after events for alleged violations of the public order and peace or criminally charged for alleged offences of 'violent behaviour,' 'attack on an official' or 'attack on the constitutional order.' Environmental activists were particularly affected, as were LGBTIQ rights defenders: the 2022 EuroPride hosted by Belgrade was banned in spite of its public support by the then Prime Minister.

The right to freedom of expression was affected by the adoption of the Law on Public Information and Media, and the Law on Electronic Media in October 2023. The former further restricted the freedom of the media as it reinstated state co-ownership of media, effectively legitimising the role of state-owned Telekom Srbija, a major media company which acts as cable television, internet and telephone provider, as well as a major advertiser. The latter was not enacted insofar as a new Regulatory Electronic Media Council had not yet been constituted, giving rise to concerns about its lack of independence and politically motivated decision-making processes. Moreover, provisions of the Criminal Code which prescribed prison sentences for disclosure of personal information, failing to differentiate between private and public figures, remained in place. Finally, journalists continued to experience increasing instances of pressure and were subjected to physical attacks.

In **Türkiye**, because of the obligation placed on CSOs to disclose personal information of current and former members of associations, CSO membership declined to 8 million individuals in 2023, from 11 million prior to the introduction of this requirement. Significant challenges remained because of the amendments of the Law on Associations and Law on Collection of Aid, together with the Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction as they paved the way for arbitrary audits, and undue direct intervention by the government in the operations of CSOs that received foreign funding. Closure of associations was used systematically to target organisations working, in particular, on women's and LGBTIQ rights and the rights of the Kurdish minority. Defamation remained criminalized.

Severe restrictions continued to apply to freedom of peaceful assembly as authorities resorted to bans and other types of interference: in the first quarter of 2022, authorities interfered with at least 96 peaceful assemblies, detaining at least 1,326 individuals; in one-third of them authorities resorted to unlawful use of force to disperse the assemblies, including by using rubber bullets.

With regard to freedom of expression, systematic pressure on journalists and human rights defenders continued in an overall environment characterised by internet censorship, harassment and intimidation of journalists, physical attacks and impunity for crimes committed against them. In 2022–23, the European Court of Human Rights rendered 42 judgments on matters concerning the rights to freedoms of association, of peaceful assembly and of expression, and found violations in 40 cases.

Elsewhere, the situation remained stable. In **Albania**, the creation of the electronic register of non-profit organisations was approved on 30 December 2023. Once operational, the register should facilitate the registration process. It was noted as a shortcoming, however, that its content was not consulted with CSOs. In 2022, the Law on Local Action Groups was adopted, providing a mechanism for involving local communities in the identification and implementation of rural development strategies; while several such groups were established in 2023, the complexity of the registration process created delays. A decision of the Constitutional Court in November 2023 repealed several provisions of the Law on the Registration of Non-Profit Organisations as, in the view of the Court, the law did not meet the criterion of 'quality of law,' including the principles of proportionality and legal security¹². The decision made the court the only competent body for the registration of organisations, and eliminated administrative sanctions imposed on CSOs, among others. With regard to freedom of peaceful assembly, the government abolished all restrictions imposed during the Covid-19 pandemic. While the right to freedom of peaceful assembly was widely exercised, concerns were raised about the excessive use of force by the police, and

¹² Decision of Constitutional Court, no. 62, dated 20.11.2023 (V-62/23)

over policing of assemblies, unlawful detention and intimidation of participants. An increase in physical and verbal threats against journalists and media workers was noted. In a positive move, the government withdrew legal amendments intended to expand the remit of the Audio-Visual Media Authority and the Electronic and Postal Communication Authority to impose fines and shut down electronic portals if they 'defamed and violated the dignity of the individual.' Defamation remained a criminal offence.

In **Kosovo**, a new Law on Public Gatherings was adopted in 2022 removing several restrictions previously in force. The law expanded the right to hold or participate in assemblies to include 'any person,' as opposed to 'every citizen' previously, and defined an assembly as involving 'two or more individuals' thus enhancing clarity and protection for smaller groups. Moreover, the provision allowing for the prohibition of unnotified assemblies was removed. However, the timeframe for the notification of assemblies was increased from 72 to 96 hours in advance of the event for standard events, and from three to six hours for urgent events. Moreover, the law did not explicitly address how law enforcement should manage assemblies that failed to meet the new notification requirements, leaving a gap in ensuring that police actions were aligned with international standards.

In **North Macedonia**, the Law on Associations and Foundations was amended in 2022 to regulate the approval of the use of names of historical figures as names of organisations and foundations. Registered CSOs were obliged to harmonise their names with the new provisions within three months of the law's entry into force or risked deletion from the central registry. A commission was established to approve the use of names.

In a positive development, electronic registration of CSOs was enabled, even though the process was such that physical registration remained easier for most CSOs. With regard to freedom of expression, the Law on Civil Liability in the Case of Insult and Defamation was adopted in 2022 to ensure harmonisation with EU law. As a result, penalties in cases of insult or defamation while practicing journalism were significantly reduced. In a concerning development, the court ruled against the Investigative Reporting Laboratory, a non-profit outlet which produced and broadcast a documentary on alleged corruption in building modular hospitals during the Covid-19 pandemic which resulted in 14 deaths during a fire in the Tetovo hospital. The judge held that the right to privacy superseded the right to free speech, questioned the female journalist's credentials as an investigative reporter, and decided that the research should not be published. The verdict was appealed.¹³

¹³ <https://balkancsd.net/novo/wp-content/uploads/2023/12/144-1-BCSDN-IRL-Reaction.pdf>

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	3	4	4	3	4	4	4	4	4	3	3	2	2

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	3	2	4	4	4	4	4	4	3	3	1	1

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

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

In 2023, protection of CSOs from interference and attacks, and the respect for their right to privacy in the region saw a degree of improvement in **Albania** and **Kosovo**, and deterioration in **Bosnia and Herzegovina**.

The right to an effective remedy of CSOs and human rights defenders across the region was guaranteed by laws which protected such rights of natural persons and legal entities. Challenges persisted in **Türkiye** in areas such as judicial independence, rule of law, human rights, judicial workload, and the inaccessibility of legal aid mechanisms.

As an example of the realisation of the right to access to an effective remedy in 2023, in **Albania**, the Constitutional Court decided in favour of the claim submitted by a group of CSOs that challenged the constitutionality of certain provisions of the Law on the Registration of Non-Profit Organisations.

In **Kosovo**, the Law on Freedom of Association was amended in 2023 to streamline the procedure of appeals by CSOs by establishing a review mechanism which was lacking in the previous version of the law.

In 2023, the ability of CSOs to challenge or seek review of decisions affecting the exercise of their rights remained similar to 2021: 17% of CSO respondents stated that government authorities took decisions

on their organisation which negatively impacted its ability to exercise its rights. One-quarter of them, 26%, were able to challenge effectively such decisions through official, legal, judicial and administrative channels. However, more than one-half, 53%, stated that they were not able to challenge effectively such decisions; they accounted for 9% of CSOs participating in the survey, a slight decrease from 12% in 2021. Respondents cited the following as reasons for not being able to challenge such decisions: lack of formal processes to address issues of concern; lack of effective mechanisms to challenge decisions; excessive length of proceedings; lack of options to appeal; institutional corruption.

The highest rate of government decisions negatively impacting the ability of CSOs to exercise their rights in 2023 was reported in **Serbia**, 25%, and the lowest in **Kosovo**, 6%. Similarly, the proportion of CSOs that were unable to challenge such decisions was highest in **Serbia** at 10% and lowest in **Kosovo**, 8%.

With regard to legal protection of CSOs from threats, attacks and judicial harassment, as in 2021, such protection was provided in general to natural persons and legal entities in relevant legislation which largely remained unchanged. The exception here was **Bosnia and Herzegovina** where the criminal code of Republika Srpska was amended in 2023 to criminalise defamation, and the planned introduction of the 'foreign agents' law would have further negative effects on CSOs.

Across the region, the practice of strategic lawsuits against public participation (SLAPP) continued, targeting journalists, media, activists and CSOs. In 2023, based on the number of cases per capita, **Bosnia and Herzegovina** ranked 3rd, **Serbia** 8th, and **North Macedonia** 9th, placing them among the top 10 in Europe in the company of EU member states.¹⁴ In a more positive development, in **North Macedonia** the Criminal Code was amended to enable the qualification of attacks on journalists as aggravated crimes allowing for more severe penalties and ex officio prosecution.

In 2023, across the region, 18% of participating CSOs reported that they or their members were subjected to threats, physical attacks, unlawful searches or inspections or experienced property damage or interference with communications, an increase of 2%¹⁵ when compared to 2021. The highest rate of threats, attacks and judicial harassment was reported by CSOs in **Serbia**, 29%, followed by **Bosnia and Herzegovina** at 26% and **Türkiye** at 22%; the lowest rate was reported in **Albania**, 7%. The highest increase in comparison with 2021, was reported in **Bosnia and Herzegovina**, up 12%, followed by **Türkiye**, up 11%, while the highest decrease, down 12%, was reported in **Serbia**. By contrast, 67% of public officials who took part in the survey of public authorities were of the view that CSOs were able to operate effectively without threats, attacks and judicial harassment.

Threats or physical attacks were most prevalent in **Serbia** as 25% of participating CSOs reported that they, their members or both were subjected to them. Examples included break-ins into offices; targeted media campaigns against organisations and members because of their work on LGBTIQ rights; abuse and intimidation because of domestic election observation; threats targeting environmental rights defenders; social media smear campaigns; threats for documenting instances of labour exploitation, among others.

Property damage was most prevalent in **Serbia** and **Türkiye** where 7% of CSOs reported having experienced it, followed by **Bosnia and Herzegovina** with 6%. Examples included damaged or destroyed vehicles and office equipment, among others.

Interference with communications by authorities was most prevalent in **Serbia** where 8% of CSOs reported having experienced it, and **Bosnia and Herzegovina** with 7%. Examples included suspicions of wiretapping and interruption of internet connection, among others.

¹⁴ Coalition against SLAPPs in Europe, *A 2023 Report Update*, available from: <https://www.the-case.eu/wp-content/uploads/2023/08/20230703-CASE-UPDATE-REPORT-2023-1.pdf>.

¹⁵ The 2021 value for Indicator 1.2.c was 18%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 is 16%.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	4	2	2	4	4	5	5	4	4	3	3	1	1

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

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

In 2023, across the region, there were no significant changes in the laws to combat extremism, terrorism, money laundering and corruption, which, in general, did not contain provisions for CSOs. **Türkiye** remained the exception, as the Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction continued to pose a challenge to the legitimate activities of CSOs, while subsequent amendments to the Law on Associations and Law on Collection of Aid granted extraordinary powers to public institutions which paved the way to further unlawful limitation of the activities of CSOs. In 2023, closure of associations was used systematically by authorities to silence critics and hinder the critical work of civil society, particularly in relation to women's and LGBTIQ rights and the rights of the Kurdish minority.

In **Albania**, the framework of Anti-Money Laundering/Counter-Terrorist Financing Measures was amended in 2022 to extend the deadline for CSOs to register their beneficial owners. However, the law also increased the fines for CSOs failing to complete the registration and introduced the competency of authorities to 'suspend' CSOs from the register of non-profit organisations if they failed to pay the fine within the deadline. Although, in line with the risk-based approach mandated under Financial Action Task Force (FATF) Recommendation 8,¹⁶ the level of risk for the civil society sector was rated as low, the banking sector still considered CSOs to be high-risk clients.

In **North Macedonia**, the Law on the Prevention of Money Laundering and Financial Terrorism was amended in 2022 to harmonise it with EU law and to implement the 2021 FATF Assessment on the Risk of Financing Terrorism from Non-Profit Organisation. While registration regulations for beneficial owners were amended, the changes failed to address challenges arising for CSOs with regard to fines imposed in the event they should fail to meet the registration deadline.

In **Serbia**, the 2021 money laundering and anti-terrorism financing National Risk Assessment, made public during this reporting period, showed that the civil society sector was regarded as low to medium risk, with the exception of churches, faith communities and professional associations which were considered to be no-risk. The report, however, did not provide full clarity on the specific data and criteria used to assess those organisations that were found to be at risk of financing terrorism.

¹⁶ <https://www.fatf-gafi.org/en/publications/Fatfrecommendations/protecting-non-profits-abuse-implementation-R8.html#:~:text=of%20TF%20abuse-.R,of%20TF%20abuse%20they%20face.>

Across the region, the proportion of participating CSOs that reported that, in 2023, their organisation, members or both were subjected to judicial harassment, had discriminatory restrictions placed on funding or were prevented from opening bank accounts, sending or receiving money, decreased slightly to 8% from 10% in 2021. At 11%, this proportion was highest in **North Macedonia** and **Türkiye**, and lowest in **Montenegro** at 5% of respondents. The largest increase was noted in **Bosnia and Herzegovina** and **Türkiye**, 3%, and the highest drop in **Serbia**, 11%. While the proportion of CSOs reporting that they or their members were subjected to judicial harassment, at or under 1% remained negligible across the region, the proportion of CSOs that reported being subjected to discriminatory restrictions as a consequence of receiving funding from a particular source ranged from a high of 7% in **Türkiye** to a low of 3% in **Kosovo** and **North Macedonia**, respectively. Similarly, the proportion of CSOs that reported that they were prevented from opening bank accounts and sending or receiving money ranged from a high of 6% in **North Macedonia** to no respondents reporting such restrictions in **Montenegro**.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	5	4	5	5	5	5	5	5	4	4	1	1

Across the region, the legal framework regulating the reporting and inspection requirements for CSOs remained generally in line with standards, thus not placing on CSOs more requirements than it did on businesses. Exceptions were **Türkiye** where considerable restrictions remained, and **Bosnia and Herzegovina** where the legal framework was at risk of deterioration.

In **Bosnia and Herzegovina**, the framework did not change, however the potential adoption of the Law on Special Registry and Publicity of the Work of Non-Profit Organisations in Republika Srpska, debated in 2023, would, if adopted, impose additional reporting and inspection requirements on CSOs.

In **Serbia**, the Law on Business Companies continued to treat CSOs less favourably than businesses insofar as CSOs were required to use seals for certification of documents, a requirement which no longer applied to companies. Moreover, in 2023, registration of companies was made possible exclusively through the online platform, an option, however, not made available also to CSOs.

In **Türkiye**, the reporting and inspection regime continued to be less favourable for CSOs: they were required to submit programmatic and financial reports to the local administrative authority on an annual basis or risk fines. In addition, they were required to notify authorities of their intention to use funding received from abroad.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	4	4	5	5	5	5	5	5	5	5	2	2

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	4	4	4	4	4	3	3	4	4	5	5	2	2

In 2023, there were no reported changes in the legal framework with regard to the ability of community and local organisations, and civic initiatives to operate without registration. They continued to be able to do so across the region without hindrance. The exception was **Türkiye** where, despite not being explicitly prohibited, such organisations were unable to fully exercise their freedom of association without registering, as the legal framework for CSOs only recognized specific forms of registered entities. Moreover, should it become adopted, the Law on the Special Registry and Publicity of the Work of Non-Profit Organisations in Republika Srpska in **Bosnia and Herzegovina**, would place additional reporting and inspection obligations on CSOs.

Similarly, community and local organisations, and civic initiatives continued to enjoy the right to participation generally in line with that of registered CSOs. Practical challenges existed, nevertheless. Where online platforms for consultation were established, informal groups from rural areas faced obstacles to participation due to internet connectivity. Where formal mechanisms for participation such as government councils for cooperation with civil society existed, CSO representation was limited to registered organisations, as was the case in **Montenegro**. In **Türkiye**, unregistered CSOs did not enjoy the right to participation in decision-making processes.

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

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	4	3	5	5	5	5	4	4	5	5	2	2

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

Across the region, the legal framework enabling CSOs to raise funds from a variety of sources without restrictions remained generally strong. The exceptions were **Türkiye**, where the restrictive environment did not change, and **Bosnia and Herzegovina** which faced the risk of significant deterioration of the legal framework in Republika Srpska.

As in 2021, CSOs confirmed that they were generally free to raise funds without restrictions as an overwhelming proportion of CSO respondents indicated that they were able to access any type of funding without undue government interference: their proportion increased to 91% in 2023 from 84% in 2021. Nevertheless, an increasing proportion of participating CSOs reported that they experienced some form of undue government interference, such as having their account frozen or being subjected to arbitrary audits. In 2023, their proportion was to 4%, compared to 3% in 2021. The situation was most concerning in **Türkiye**, where 10% of participating CSOs reported experiencing such interference in 2023, followed by **Albania** where 5% of participating CSOs reported the same.

In **Türkiye**, the legislative framework continued to restrict CSOs in seeking a broad range of funding, including from abroad. Prior permission from relevant authorities was needed to collect funds defined as 'aid,' and, with regard to foreign funding, relevant authorities had to be notified before its utilisation. In **North Macedonia**, restrictions continued to apply on funding from institutions or countries whose activities were considered unconstitutional and at risk of financing terrorism, placing CSOs at risk of being suspected of funding terrorism and money laundering. Moreover, under the guise of implementing anti-money laundering regulation, banks imposed increased controls on CSO donations with requests for excessive documentation, resulting in an additional burden for CSOs. While the situation in other jurisdictions remained unchanged, of particular concern were the developments in **Bosnia and Herzegovina's** Republika Srpska where the authorities pushed for adoption of the Law on the Special Registry and Publicity of the Work of Non-Profit Organisations. This would require CSOs to submit biannual financial reports on the sources of foreign funding, their amounts and expenditure. The law would require that CSOs registered in Republika Srpska receiving such funding be labelled as 'agents of foreign influence.' The same requirement would not apply to CSOs receiving public funding.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1	1	1	1	4	4	5	5	1	2	2	2	1	1

Indicator 1.7.b: Percentage of public budget actually disbursed to CSOs in a year¹⁷

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	4	3	3	4	4	3	3	2	2	2	2	1	1

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1	1	2	2	4	4	5	5	2	2	2	2	2	2

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
2	1	1	1	1	2	1	1	1	1	1	1	1	1

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

Outstanding issues persisted with regard to the transparency and accountability of public funding available to CSOs in 2023, presenting a picture that was generally similar to 2021, however, with some minor improvements noted in **Albania** and **North Macedonia**. The CSO perception of transparency and fairness in the provision of public funding, however, remained overwhelmingly negative across the region.

A fixed level of public funding available to CSOs was set in laws and regulations in **Montenegro** only where the Law on Non-Governmental Organisations requires the government to allocate at least 0.5%

¹⁷ This indicator is not reviewed for 2023 as consistent and reliable data was not available.

of the annual budget to CSO funding. In **North Macedonia**, the level of funding required by the Law on Associations and Foundations was defined in the Strategy for Cooperation with Civil Society 2022–2024 and the related Action Plan: in 2022, public funding was set at 20% of total reported CSO turnover, rising to 25% in 2023, and 30% in 2024. In other IPA Beneficiaries, the situation remained unchanged with information on levels of funding available inconsistently from a variety of sources. Where there may have been requirements for inclusion of financial support for CSOs in separate budget lines, the level of funding was, nevertheless, not clearly articulated.

With regard to laws that regulate the award of public funding to CSOs, and the transparency and impartiality of the procedure, the record remained mixed. Improvement was noted in **Albania** where the Agency for the Support of Civil Society organised several information meetings in different regions of the country, regularly and for each call for proposals, to explain the funding application process including eligibility and evaluation criteria, to interested CSOs. Remaining challenges across the region included the lack of comprehensive and uniform award procedures at different levels of government, lack of legal standards requiring institutions to follow clear and objective criteria for the prevention of conflict of interest, lack of monitoring and evaluation mechanisms, lack of oversight of narrative and financial reports, and lack of standardisation of award decisions, among others. It was of concern that, in 2023, in **North Macedonia**, the Ministry of Political System and Interethnic Relations responsible for the disbursement of public funding to CSOs removed the legal provision preventing conflict of interest in the allocation of funding.

Publication of sufficiently detailed information to enable the identification of individual awards remained a challenge across the region with the exception of **Montenegro** where ministries continued to publish information on awards on their websites, with sufficiently detailed information to identify individual awards. The exception was **Kosovo** where such data was published on a government website, although not regularly updated throughout the year. In other IPA Beneficiaries, data which was publicly available failed to provide the sufficient level of detail, and its publication was scattered across different websites which were not regularly updated. The risk of misuse of public funds was high. For example, in **Serbia**, CSOs raised concerns that the distribution of public funds did not align with public policy priorities, and that the funds awarded were often spent improperly, funding phantom organisations that lacked premises and an operational track record. Nevertheless, virtually all public officials who responded to the survey of public authorities were of the view that the provision of public funding for which their institution was responsible was fair and transparent.

This view was diametrically opposite to the perception of CSOs: only 15% of respondents to the CSO survey stated the provision of public funding was transparent and fair, an increase of 3% when compared to 2021. The level of confidence was highest in **Kosovo** at 35% and lowest in **Serbia** at 5%. In comparison to 2021, the highest increase in confidence was also noted in **Kosovo**, 17%, while the highest drop was reported in **Serbia**, 5%.

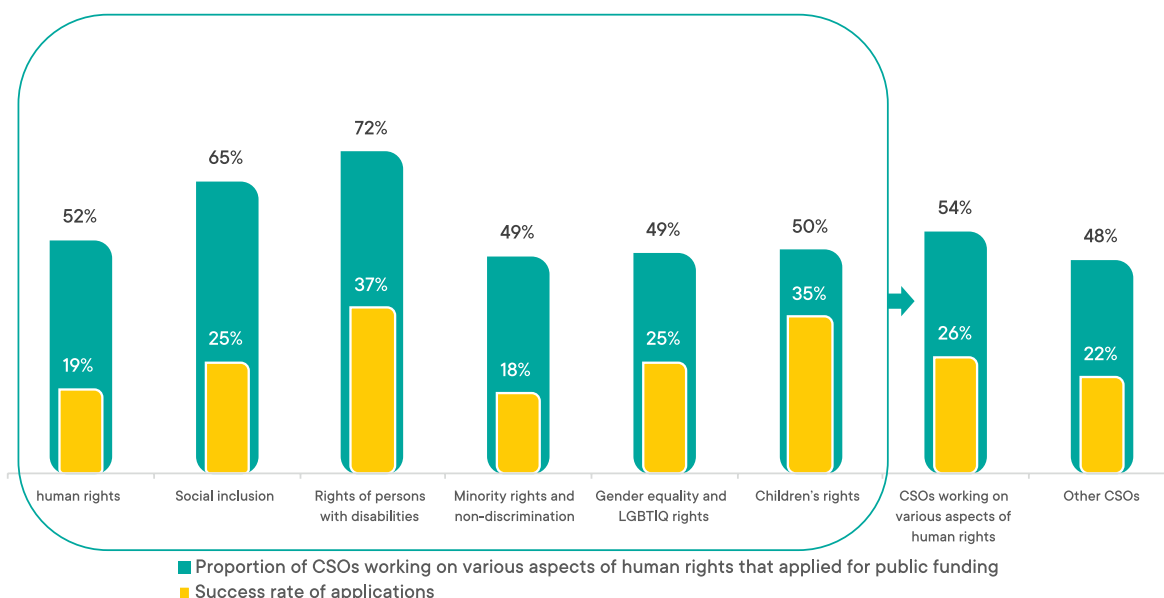
When asked how inclusive¹⁸ the award to CSOs of public funding for which their institution was responsible was, 88% of respondents to the survey of public authorities stated that the process was sufficiently or very inclusive in 2023. The CSO perspective was different: almost one-half of the 46% of respondents who did not apply for public funding in 2023, 45%, stated that they did not apply because they did not think they had a realistic chance of winning.

¹⁸ Inclusive meant that a broad range of CSOs working on a vast variety of issues and representing many different communities or groups was awarded funding.

Sector	Proportion of CSOs that did not apply for public funding, by sector, in 2023	Proportion of CSOs working in the sector that did not apply for public funding, in 2023
Human rights	21%	46%
Social inclusion	14%	34%
Minority rights and non-discrimination	10%	49%
Gender equality and LGBTIQ rights	10%	51%
Rights of people with disabilities	6%	28%
Children's rights	7%	47%

In 2023, just over one-half, 51%, of participating CSOs applied for public funding, a slight increase in the proportion of applicants in comparison to 2021 when just under one-half, 49%, of participating CSOs did the same. Of CSOs that applied for public funding, 72% had unsuccessful applications. When asked why they thought their application was unsuccessful, 55% of unsuccessful applicants stated that authorities funded their preferred organisations; 13% were of the view that authorities did not want to fund the work of the people they served and represented. However, it does not appear that CSOs working on various aspects¹⁹ of human rights were at a particular disadvantage: 71% of such CSOs had unsuccessful applications; this proportion was 73% for CSOs that did not work on human rights. The least unsuccessful were CSOs working on the rights of persons with disabilities: 58% of such organisations had unsuccessful applications. The least successful were CSOs working on minority rights and non-discrimination: 79% of such CSOs had unsuccessful applications.

Figure 1. Proportion of CSOs working on various aspects of human rights that applied for public funding and their respective success rate, in 2023



Nevertheless, the perception of disadvantage was stronger among CSOs working on some aspect of human rights: of those that applied and had unsuccessful applications, 15% stated that their applications were unsuccessful because the authorities did not want to fund the work with people they served and represented. This proportion was 10% for CSOs not working on human rights. Moreover, of the respondents who stated that their application was unsuccessful because the authorities did not want to fund the work with people they served and represented, 61% worked on some aspect of human rights, and 38% worked in other sectors.

¹⁹ This includes CSOs that work on human rights, social inclusion, minority rights and non-discrimination, gender equality and LGBTIQ rights, rights of persons with disabilities or children's rights.

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

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

- Individual giving
- Corporate giving

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
2	2	3	3	5	5	4	4	3	3	3	3	2	2

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

The availability of tax benefits for individuals and corporations who made donations to CSOs remained unchanged in 2023, maintaining a fiscal environment which did not encourage donations to civil society. In **Albania**, laws did not recognise individual donations as tax deductible, while tax incentives for corporate donations were marginal. In **North Macedonia**, the legal framework regulating sponsorships and donations imposed an excessive administrative burden on donations to CSOs. Its amendment was recommended by the Strategy for Cooperation with Civil Society 2022–2024. In **Serbia**, individual donors continued not to enjoy any tax benefits while the administrative procedure for corporate donors was excessively burdensome. In **Türkiye**, limited tax exemptions were possible only for donations made to associations and foundations with public benefit or tax exemption status, both enjoyed by an insignificant proportion of CSOs. In **Montenegro**, while individuals and corporations had access to tax deductions on the donations they made, restrictions applied depending on areas to which donations were made. Moreover, individual and corporate giving was insufficiently practiced due to the overall lack of information and unclear administrative procedure applied to tax incentives. By contrast, in **Kosovo**, individuals and corporations enjoyed tax benefits for donations to CSOs.

Across the region, the proportion of private individuals who gave money to a CSO in 2023 fell everywhere except in **Bosnia and Herzegovina** which saw an increase of 6% when compared to 2021. Along with **Kosovo**, which saw a decrease of 8% in comparison with 2021, **Bosnia and Herzegovina** had the highest share of donors, 51%, respectively. At 18%, the lowest share of private individual donors was recorded in **Türkiye**.

Proportion of private individuals who have given money to a CSO

	2023	2021	% change
Albania	25%	31%	-6%
Kosovo	51%	59%	-8%
Bosnia and Herzegovina	51%	45%	6%
Montenegro	33%	39%	-6%
Serbia	41%	47%	-6%
North Macedonia	39%	45%	-6%
Türkiye	18%	25%	-7%

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

SO 1.9. Tax benefits are available to CSOs

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	3	3	3	3	3	3	3	3	3	3	3	3	3

In 2023, tax regimes affecting taxation of CSO incomes remained unchanged across the region creating a somewhat favourable environment. CSOs continued to be generally exempt from taxes on income such as donations, grants, and membership fees, provided that that the funds were used for public benefit. With regard to income generated from economic activity, however, such income continued to be subjected to profit taxes across the region, although **Kosovo, Montenegro, North Macedonia** and **Serbia** imposed low thresholds of income which were exempt from taxation.

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

Indicator 1.10.a: Laws regulating volunteering are adopted

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
2	2	4	4	1	1	2	2	3	3	2	2	1	1

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1	1	3	3	2	2	1	1	3	3	2	3	1	1

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

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

Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce²⁰

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

In 2023, the legal framework generally did not provide incentives or facilitate volunteering and employment in CSOs, and the situation remained largely the same as in 2021. Laws on volunteering were in place only in **Bosnia and Herzegovina**, though only at the entity and district level, and not at the state level, in spite of persistent advocacy by CSOs. In **North Macedonia**, the Law on Volunteerism had been in place since 2007, however, the amendments required to improve it had not yet been adopted.

²⁰ This indicator is not reviewed for 2023 as consistent and reliable data was not available.

In **Albania**, a working group was set up in 2022 to discuss how the current law, in force since 2016, could be improved. Similarly, in **Serbia**, a working group was established in 2023 to prepare the draft of a new law on volunteering as the current one, adopted in 2010, was considered deficient. **Kosovo** and **Türkiye** did not have a law on volunteering in 2023.

With regard to strategies to support volunteering for CSOs, in 2023, no such were in place in **Albania** and **Türkiye**. In **Bosnia and Herzegovina**, the Strategy for the Improvement and Development of Volunteering was in place only in Republika Srpska and was due to expire in 2023; there were no such strategies in the Federation of BiH and or Brčko District. The National Strategy for the Promotion of Volunteering 2021–2025 was in place in **North Macedonia**; however its action plan was not appropriately resourced, and the National Council for the Promotion and Development of Volunteering had not been constituted. While **Serbia** had not adopted a national volunteering strategy, the importance of volunteering was recognized in the Strategy for the Creation of an Enabling Environment for Civil Society and the Strategy for Youth, adopted in 2022 and 2023, respectively. Similarly, in **Kosovo**, the promotion of volunteering was included in the State Strategy for Youth.

The proportion of CSO that benefitted from state employment strategies and programmes fell by 4% in 2023 to 12%. Across the region, such benefits for CSOs were minimal: the highest proportion of CSOs reporting that they benefitted from state employment programmes was in **Montenegro**, 19%, and the lowest in **Türkiye**, 2%. While an increase of 5% was noted in **Albania**, the decline was considerable in **Serbia** and **Montenegro** where 13% and 12% fewer CSOs, respectively, reported benefitting from government employment programmes.

The proportion of CSOs that benefitted from state volunteering strategies and programmes was negligible overall, with only 4% of CSOs reporting that they have benefitted from such programmes in 2023, a level identical to 2021. With regard to the proportion of people who have volunteered their time to an organisation, the proportions were fairly uniform across the region in 2023.

Percentage of people who have volunteered their time to an organisation			
	2023	2021	% change
Albania	8%	11%	-3%
Kosovo	8%	10%	-2%
Bosnia and Herzegovina	9%	7%	2%
Montenegro	9%	11%	-2%
Serbia	6%	5%	1%
North Macedonia	9%	11%	-2%
Türkiye	9%	10%	-1%

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



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions

In 2023, cooperation and partnership between CSOs and public institutions failed to measure up to standards in several respects including CSO participation in decision-making, public authorities' acknowledgment of the importance of civil society in policy debate, and effectiveness of strategic policy frameworks and institutional mechanisms for civil society strengthening.

Across the region, effective participation of CSOs in public decision- and policy-making continued to be marred by significant deficiencies. While most IPA Beneficiaries adopted laws regulating public participation in law- and policy-making, they remained inadequate in content or implementation. The situation remained the same in all IPA Beneficiaries with the exception of **Serbia** where public participation deteriorated. Although the establishment of online consultation platforms was intended to facilitate public consultation processes in lawmaking, and they were in place in most IPA beneficiaries, they proved deficient in practice given the low rates of public involvement and their insufficient utilisation by public authorities. Excessive reliance on exemptions from public consultation and urgent procedures to adopt laws was also noted. Nevertheless, some progress was made in **Albania** with the establishment of mechanisms to ensure the participation of civil society in the EU accession negotiation process.

The CSO perception of the attitude of public officials toward civil society remained largely negative, in spite of the slight improvement, as two-thirds of CSO respondents continued to view the attitude of public official as not supportive.

Adoption of civil society cooperation strategies picked up pace with five IPA Beneficiaries having such strategies in 2023 as **Montenegro, North Macedonia and Serbia** joined **Albania and Kosovo. Bosnia and Herzegovina and Türkiye** remained the outliers without a civil society cooperation strategy. However, their effective implementation was jeopardised in a number of IPA beneficiaries where budgeted action plans were lacking or deficient. In fact, across the region, under one-fifth of CSO respondents, 19%, rated national civil society cooperation strategies as relevant and effective. Their proportion was highest in **Kosovo** with 34%, followed by **Albania** with 33%, and lowest in **Serbia** with 5% of CSO respondents.

Moreover, across the region, public structures responsible for the implementation of civil society cooperation strategies faced operational challenges including insufficient human and financial resources as some relied on official development assistance (ODA) for strategy implementation. Some were further weakened by shifts in mandates and responsibilities which resulted in decreased political influence.

Meaningful inclusion of CSOs in civil society cooperation councils continued to present a mixed record, including significant improvement in **Serbia** and deterioration in **Montenegro and North Macedonia**. Overall, the effectiveness of the councils was curtailed by the lack of workplans, insufficient follow-up to their conclusions and recommendations, high member turnover and limited mandates.

A more detailed overview of research results by each specific objective is presented below while the assessment of the respective indicators and related analysis for each IPA beneficiary is included in the Annexes 1-7.

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

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	3	2	2	3	3	4	4	2	2	2	1	1	1

Indicator 2.1.b: CSOs are effectively included in oversight mechanisms²¹

Indicator 2.1.c: Proportion of CSOs that have participated in consultations during preparation of state reports under international human rights and other legal obligations and the implementation of treaty body recommendations²²

Across the region, effective participation of CSOs in public decision- and policy-making continued to be marred by significant deficiencies. While most IPA Beneficiaries adopted laws regulating public participation in law- and policy-making, they remained inadequate in content or implementation. The situation remained the same in all IPA Beneficiaries with the exception of **Serbia** where public participation deteriorated.

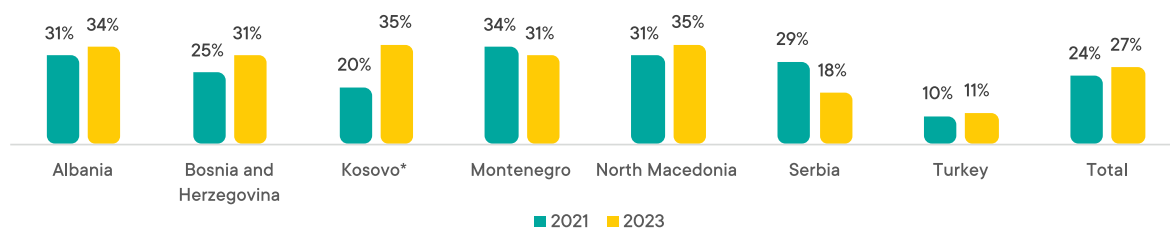
Just over one-quarter, 27%, of CSOs participating in the survey stated that they were effectively consulted by authorities in the drafting of laws, bylaws, strategies, other acts of public interest and policy reforms in 2023, a slight increase over 2021 when 24%²³ of participating CSOs stated the same. The proportion was highest in **Kosovo** and **North Macedonia** where 35% of CSOs stated that they were effectively consulted by authorities, and lowest in **Türkiye** where 11% stated the same. While **Kosovo** saw the highest increase in the effective consultation of CSOs, up 20%, **Serbia** saw the highest drop, down 11%, when compared to 2021.

²¹ This indicator is not reviewed for 2023 due to the vagueness of the indicator which made it difficult to collect consistent and reliable data.

²² This indicator is not reviewed for 2023 due to challenges with data collection which led to unreliable data.

²³ The 2021 value for Indicator 2.1.a was originally published as 28%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 is 24%.

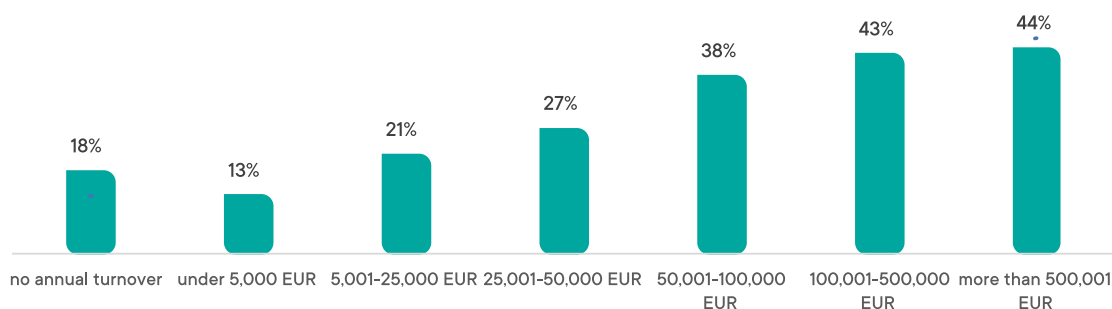
Figure 2. Proportion of CSOs that were effectively consulted in the drafting of laws, bylaws, strategies or acts of public interest and policy reforms



By contrast, 74% of respondents from among public officials were of the view that CSOs were effectively consulted in the development of laws, bylaws, strategies, other acts of public interest and policy reforms for which their institution was responsible. A similar proportion, 72%, stated that public consultation processes of which they were aware took into account sufficiently or fully the views of all communities and groups affected by the laws, policies and strategies that were being consulted.

Where CSOs were of the view that they were effectively consulted, they tended to be larger organisations: of those that thought they were effectively consulted, 44% had the annual turnover of more than EUR 100,000, while only 18% of CSOs with the annual turnover under EUR 25,000 were of the same view.

Figure 3. Proportion of CSOs that were of the view that they were effectively consulted in the drafting of laws, bylaws, strategies or acts of public interest and policy reforms, by turnover, in 2023



Moreover, where CSOs were of the view they were effectively consulted, they tended to work on issues such as labour rights, digital technology and e-government, and socio-economic development, as stated by between 43%–55% of CSOs working on these issues. Where fewer CSOs were of the view that they were effectively consulted, they worked on community building and development, reconciliation and social dialogue and sustainable energy, as stated by 20% or fewer CSOs working on these issues. As regards CSOs working on the rights of persons with disabilities, 36% stated that they were effectively consulted, followed by 31% for CSOs working on minority rights and non-discrimination, 26% for CSOs working on gender equality and LGBTIQ rights, and 25% for CSOs working on human rights.

In 2023, online consultation platforms aimed at facilitating public consultation processes in lawmaking were in place across the region, in **Albania, Bosnia and Herzegovina, Kosovo, North Macedonia** and **Serbia**. While intended to make the process more transparent and accessible, their deficiencies included low rates of public involvement, insufficient information available and limited publication of laws. Practices ranged from the publication of reports for all draft acts to include information on the acceptance or rejection of feedback received in **Albania** to no publication of reports on the use of the platform, including of statistical data and the quality of consultations in **Serbia**.

Excessive reliance on exemptions, such as in **Albania** where, of the 241 acts, exemption from public

consultation applied to 172, and urgent procedures such as in **Serbia** where the percentage of laws adopted following a public consultation process effectively halved from 2021 to 2023, further hampered the effectiveness of public consultation. Similarly, in **North Macedonia** ministries reported that only 30% of working groups included CSO representatives in 2023. In **Bosnia and Herzegovina**, critical laws such as the amendment of the Criminal Code to institute criminalisation of defamation and the Law on the Special Registry and Publicity of the Work of Non-Profit Organisations were adopted or undergoing adoption in Republika Srpska without meaningful consultation of civil society. In **Türkiye**, public consultation was envisaged but not required by law, relegating the matter to administrative decision-making without defining the mechanisms, procedures and criteria for selection of the CSOs that were to be involved in the policy process.

In the two countries that started EU membership negotiations in 2022, there were different experiences of CSO inclusion in the process. In **Albania** the Partnership Platform for European Integration was established as a mechanism to ensure the participation of civil society in the EU Accession Negotiation Process. By contrast, in **North Macedonia** a model of CSO inclusion in the EU integration process had yet to be adopted, and the screening process began without meaningful and effective CSO participation. Existing mechanisms in **Montenegro** and **Serbia** remained unchanged, their model and effectiveness reflecting the domestic political situation.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
2	2	1	2	2	2	1	1	1	2	1	1	1	2

In 2023, the CSO perception of the attitude of public officials towards civil society remained largely negative. Just under one-quarter, 24%, of participating CSOs across of the region stated that they saw the attitude of public officials towards civil society as supportive, an increase of 6% when compared to 2021. The most favourable perception of the attitude of public officials was held by CSOs in **Kosovo**, where 40% of respondents stated the attitude of public officials was supportive, while the least favourable perception was held by CSOs in **Serbia** where only 6% stated the same. The CSO perception improved in all IPA Beneficiaries with the exception of Serbia. The increase ranged from 14% in **North Macedonia** and 4% in **Albania**. On the other hand, in **Serbia** the positive CSO perception fell by 8%.

Still, two-thirds, 66% of CSOs across the region were of the view that the attitude of public officials towards civil society was not supportive. The sentiment was highest in **Serbia** where 82% of CSOs stated that public officials were not supportive, and lowest in **Kosovo** where 47% stated the same. **Serbia** and **Albania** were the only two IPA Beneficiaries to register an increase in the proportion of CSOs stating that the attitude of public officials towards civil society was negative, albeit at the rate of 1% and 2%, respectively.

By contrast, 77% of public official respondents stated that public authorities were sufficiently or very supportive of civil society. In **Kosovo** and **Albania**, this proportion was as high as 92% and 90%, respectively. It was only in **Serbia** that some public officials had a different view: 18% of public official respondents stated that public authorities were insufficiently supportive of civil society in their country.

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

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	1	1	5	5	1	5	1	5	1	5	1	1

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1	1	1	1	5	5	1	5	1	3	1	5	1	1

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

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

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	4	4	4	3	3	3	1	5	1	1	4	2	2

2023 saw a major improvement in the adoption of civil society cooperation strategies as valid strategies were in effect in **Albania, Kosovo, Montenegro, North Macedonia** and **Serbia**. The Strategy for Creating an Enabling Environment for the Development of Civil Society 2022–30 in **Serbia** was adopted in 2022, as was the Strategy for the Cooperation of State Bodies and Non-Governmental Organizations 2022–2026 in **Montenegro**. Previously adopted strategies in **Albania** and **Kosovo** ended in 2023. **Bosnia and Herzegovina** and **Türkiye** had no civil society cooperation strategy. Consultation during the preparation of a civil society cooperation strategy took place in **Türkiye** in 2022 when the draft Civil Society Strategy Document and Action Plan developed by the Ministry of Interior was opened for CSO consultation. In **Bosnia and Herzegovina**, discussions began in 2023 on the preparation of a strategy for cooperation with civil society at the state level, with technical assistance from the EU.

Effective implementation of civil society cooperation strategies was facilitated in **Kosovo** and **Serbia** where such strategies were accompanied by budgeted action plans. **Kosovo's** strategy was accompa-

nied by an action plan and adopted budget, defining specific objectives, activities, time periods, costs of implementation, and responsible institutions, among others. **Serbia**'s strategy was also accompanied by the action plan, although the version of the plan which was adopted differed from the draft which was consulted in that several important measures were removed. By contrast, in **North Macedonia**, the government failed to allocate funds for the implementation of the action plan. It was, therefore, not surprising that less than one-fifth, 19%, of CSO respondents in IPA beneficiaries with civil society cooperation strategies rated national civil society cooperation strategies as relevant and effective. The proportion of CSOs who considered national civil society cooperation strategies to be relevant and effective was highest in **Kosovo** with 34%, followed by **Albania** with 33%, and lowest in **Serbia** with 5% of CSO respondents.

Civil society cooperation strategy in effect and CSO respondent views on the relevance and effectiveness of the strategy, in 2023

	Albania	Bosnia and Herzegovina	Kosovo	Montenegro	North Macedonia	Serbia	Türkiye
Civil society cooperation strategy in place	Yes	No	Yes	Yes	Yes	Yes	no
CSO respondents rating the strategy as relevant and effective	33%	n/a	34%	14%	18%	5%	n/a

In 2023, public structures responsible for the implementation of civil society cooperation strategies faced operational challenges across the region, including insufficient human and financial resources as some relied on ODA for strategy implementation. Some were further weakened by shifts in mandates and responsibilities which resulted in decreased political leverage. In **Albania**, the institutional mandate for the coordination of civil society policy shifted from the Prime Minister's Office to the Ministry of Health and Social protection without concomitant clarity of the role and mandate and adequate human and financial resources. In **Kosovo**, the Office for Good Governance responsible for the implementation of the National Strategy for Cooperation with Civil Society had to cope with shortages of technical expertise. In **Montenegro**, the mandate of the previous Council for Cooperation of the Government and Non-governmental Organisations expired in 2021, and the new council was not established although the process was initiated in 2022. In **North Macedonia**, the Unit for Cooperation with the Civil Society Sector lost its authority and mandate in 2022, when funding was transferred to the newly established Ministry for the Political System and Interethnic Relations, and saw its staffing cut by 63%. In **Serbia**, the Department for Civil Society within the Ministry of Human and Minority Rights and Societal Dialogue was faced with severe staffing shortages, including the lack of legal experts; external funding sources were relied upon to enable the implementation of the action plan. In **Türkiye**, the institution responsible for the development of the civil society strategy document and action plan, the Directorate General for Civil Society Relations within the Ministry of Interior, was reportedly faced with insufficient human and financial resources.

Meaningful inclusion of CSOs in civil society cooperation councils in 2023 continued to present a mixed record which remained unchanged, with the exception of **North Macedonia** and **Serbia** which experienced diametrical change as compared to 2021. The previously well-functioning Council for Cooperation with Civil Society in **North Macedonia** came to a standstill as civil society members boycotted its work in 2022 in protest at the relocation of responsibility for managing funds for civil society away from the government Unit for Cooperation with the Civil Society Sector; the boycott was ongoing in 2023 in spite of attempts to resolve the situation. By contrast in **Serbia**, the Council for the Creation of an Enabling Environment for the Development of Civil Society began its work in 2023 following a consultative and participatory process to agree the Council's mandate, membership, selection process, remit

and rules of procedure. Civil society representatives expressed satisfaction with the transparency of the selection process.

Elsewhere, the situation remained unchanged. In **Albania**, the Council lacked an agreed workplan for 2023, limiting the ability of CSOs to contribute to its work. Moreover, there was ambiguity in how its conclusions and recommendations should be followed up. In **Bosnia and Herzegovina**, the Advisory Body of the Council of Ministers of BiH for Cooperation with NGOs was active in 2023, including by engaging in the monitoring of the Council of Ministers' expenditure. Civil society members of the Advisory Body were satisfied that their inclusion was meaningful although they were of the view that the body could be utilised more as a resource by the Council of Ministers as no joint meetings had yet taken place. In **Kosovo**, the effectiveness of the Council for Government Cooperation with Civil Society was marred by challenges including high turnover of members from the government leading to a loss of institutional memory and its role being limited to reporting on the implementation of the strategy. In **Türkiye**, the Civil Society Consultation Council, established by the Ministry of Interior, and convened at the discretion of the Minister, did not meet in 2023.



Specific Objective 3

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

2023 research results continued to show a mixed picture with regard to the organisational accountability of CSOs as the implementation of several indicators changed albeit not significantly when compared to 2021 results.

CSOs have continued to perform well in areas such as organisational learning, evidence generated through research and stakeholder consultation.

In 2023, CSOs across the region, continued to show significant commitment to organisational learning: 80% of participating CSOs reported having carried out at least one evaluation, a level comparable to 2021. They carried out research, either by relying on focus group discussions or surveys of specific groups. They consulted stakeholders, most frequently their members and local communities. They increasingly took part in local, national or international networks.

Similarly, CSOs actively communicated the results of their activities to the public. The prevalence of online channels of communication used by CSOs continued to be virtually universal. They maintained a strong presence on Facebook, and a considerable proportion of participating CSOs reported having a website. Nevertheless, transparency remained a challenge as the proportion of CSOs that published their annual reports and financial statements fell in 2023, while the proportion of CSOs that published information on sources and amounts of funding remained low.

In 2023, the record remained mixed with regard to the diversification of CSOs' funding base, both in relation to sources of donor income and to raising funds from sources other than donors. While the proportion of CSOs reporting that no single donor type provided more than 50% of their funding was largely similar to the 2021 figures at the regional level, the figures showed differences at the country level and a degree of decline in what otherwise would have been a positive picture. Foreign private foundations and international NGOs provided funding for the largest proportion of CSOs in 2023, a position previously shared with local, provincial and national government which came in third in 2023, right behind the European Commission. Similarly, at almost three-quarters, the proportion of CSOs raising funds from sources other than donors remained comparable to that of 2021 with significant differences between IPA Beneficiaries. Individual donations were the prevailing source of non-donor income.

The sector remained stable with regard to the employment of staff, showing a slight increase when compared to 2021. It also remained committed to the professional development of their workforce as four-fifths enabled their staff and volunteers to attend a training course.

Challenges, nevertheless, remained with regard to organisational accountability. Lack of organisational policy frameworks remained the largest shortcoming, as virtually no CSOs reported having in place the human resource policies under consideration.

The organisational good governance record remained mixed in 2023 and left considerable room for improvement. While better compliance with standards concerning the effectiveness and independence of governing bodies was noted – governing bodies were nearly universally effective in that they were properly set up and regulated by statutes – independence remained a challenge insofar as a significant proportion of participating CSOs reported having a paid member of staff as a voting board member. While a slight improvement was noted in the proportion of CSOs that checked potential conflict of interest of their board members annually, this proportion remained low overall. Significant improvement is needed in areas of organisational transparency and gender equality as drops were noted both in the proportion of CSOs that published their statutes and information on their governance structures, and those that had an organisational gender equality policy. With regard to organisational transparency, it has been noted that the increasingly hostile environment has affected the degree of openness of CSOs

as making such information public can put them at risk of harassment and violence; this is particularly the case for organisations working on LGBTIQ rights.

A more detailed overview of research results by each specific objective is presented below while the assessment of the respective indicators and related analysis for each IPA beneficiary is included in the Annexes 1-7.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	4	3	3	3	3	3	3	2	3	3	3	2	3

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1	2	1	1	2	2	1	1	2	1	1	1	1	1

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

- their statutes
- governance structure
- organisational policies

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
2	1	2	1	2	1	2	1	2	3	1	1	3	3

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	3	2	2	3	3	2	2	2	2	3	2	3	3

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	4	3	4	4	4	3	3	5	4	4	3	3	4

With regard to the effectiveness and independence of CSO governing bodies, the extent to which they regularly checked conflicts of interest, shared relevant information in an accessible way, promoted gender equality and were strategic in their work, research showed that, in 2023, the record was mixed across the region. Better compliance with standards concerning the effectiveness and independence of governing bodies was noted: governing bodies were nearly universally effective in that governing bodies were properly set up and regulated by statutes. Nevertheless, independence remained a challenge insofar as two-fifths, 40%, of participating CSOs reported having a paid member of staff as a voting board member. While a slight improvement was noted in the proportion of CSOs that checked potential conflict of interest of their board members annually, at under one-fifth, 18%, this proportion remained low overall. On the other hand, significant improvement was needed in areas of organisational transparency and gender equality as drops were noted both in the proportion of CSOs that published their statutes and information on their governance structures, and those that had an organisational gender equality policy.

In 2023, 51% of participating CSOs reported having an independent and effective governing body, an increase of 6% when compared to 2021.²⁴ Their proportion was highest in **Bosnia and Herzegovina** and **Türkiye** at 56%, respectively, and lowest in **Kosovo** at 45%. The performance under this indicator improved for all with the exception of **Montenegro**, which saw no change, and **Kosovo**, which saw a drop of 14% in comparison to 2021. The highest improvement was noted in **Türkiye** where 25% more respondents reported meeting the criteria for an independent and effective governing body than they did in 2021. While governance continued to be properly set up, with 99% of respondents indicating that their CSO had a governing document, and 92% indicating that their organisation had a governing body, only 56% stated that their executive director or another paid staff member of their organisation was not a voting member of the governing body. The proportion of paid staff who also served as a voting member of their organisation's governing body was highest in **Kosovo** and **North Macedonia** at 49% and 47% respectively, and lowest in **Albania** at 31%.

The proportion of CSOs that checked potential conflict of interest with regard to the political, economic and personal relationships of the members of their governing body on an annual basis remained low across the region, although it increased slightly in comparison with the baseline result. In 2023, 18% of participating CSOs reported checking potential conflict of interest every year, compared to 15% in 2021. The highest proportion was reported in **Kosovo**, 36%, and the lowest in **Türkiye**, 7%. Participating CSOs from **Kosovo** also reported the largest increase, 11%, while those from **North Macedonia** reported a decrease of 9%.

Organisational transparency, understood as sharing relevant information using accessible channels of communication, remained a challenge across the region in 2023 as the proportion of CSOs reporting that they published their statutes and governance structure decreased in comparison to 2021. In 2023, under one-quarter of participating CSOs reported that they published this information on their website, 23%, although 60% reported having a website. This was a 7% decrease when compared to 2021 when almost one-third, 30%, of participating CSOs reported publishing such information.²⁵ The highest proportion of CSOs publicly sharing relevant information was in **North Macedonia** and **Türkiye** at 42%; the lowest in **Serbia** at 10%. With the exception of **North Macedonia** where the proportion of CSOs publishing such information increased by 6%, all other IPA Beneficiaries saw a decrease which was highest in **Montenegro** at 17%.

Achieving gender equality in CSOs remained a challenge in 2023: fewer than half CSOs in the region, 42%, reported having an organisational gender equality policy, a 2% decrease in comparison with 2021. The proportion was highest in **Türkiye**, where 56% of participating CSOs reported having an organisational gender equality policy, and lowest in **North Macedonia**, where 35% reported the same. The decline was highest in **Serbia**, where the proportion of CSOs reporting having such a policy fell by 13%.

²⁴ The 2021 value for Indicator 3.1.a was 43%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 is 45%.

²⁵ The 2021 value for Indicator 3.1.c was 30%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value did not change.

as opposed to **Bosnia and Herzegovina** where this proportion increased by 4%. Of those that reported having a gender equality policy, 45% were organisations working on human rights, gender equality and LGBTIQ rights, minority rights and non-discrimination, rights of persons with disabilities, children's rights or social inclusion. On the other hand, organisations that did not work on these issues were less likely to have such a policy: 34% of such CSOs reported having a gender equality policy. Therefore, CSOs working on human rights were more likely to have a gender equality policy.

In 2023, two-thirds of participating CSOs, 68%, reported having a strategy document, a 2% increase when compared to 2021.²⁶ The highest proportion of CSOs with a strategy document was found in **North Macedonia**, 79%; the lowest was in **Montenegro** and **Serbia** at 59%, respectively. The largest change was reported in **Bosnia and Herzegovina**, where the proportion of CSOs having a strategy document increased by 18%. The largest decrease was reported in **Serbia**, with 11% fewer CSOs having a strategy document.

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

Indicator 3.2.a: Proportion of CSOs that have at least one online channel of communication

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	5	5	5	5	5	5	5	5	5	5	5	5

Indicator 3.2.b: Proportion of CSOs that have specialised communication staff²⁷

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

While in 2023 the prevalence of online channels of communication used by CSOs in the region continued to be virtually universal, reported cooperation with the media declined slightly when compared to 2021.

Similarly to 2021, in 2023, 97% of participating CSOs had at least one online channel of communication; the proportion ranged from 100% in **Albania** and **North Macedonia**, respectively, to 94% in **Montenegro**. While overall figures remained virtually identical, a drop of 4% was noted in **Bosnia and Herzegovina**, **Montenegro** and **Serbia**, respectively. Three-quarters, 75%, of participating CSOs, reported using two or more channels of online communication at least once a month. While 60% of participating CSOs reported having a website, Facebook continued to be the most popular among social media with 86% of CSOs reporting using it, followed by Instagram at 76% and YouTube at 32%.

Cooperation with the media, however, continued to be less prevalent: just under one-third, 29%, of participating CSOs reported that they engaged in partnerships with the media in 2023, a 3% decrease in comparison to 2021. The highest level of cooperation, 36%, was reported by participating CSOs in **Bosnia and Herzegovina** which also saw a 6% increase when compared to 2021. The lowest level of cooperation, 16%, was reported by participating CSOs from **Türkiye**, which saw a drop of 5% when compared to 2021, while the highest level of decrease, 15%, was reported by participating CSOs from **Serbia**.

²⁶ The 2021 value for Indicator 3.1.e was 60%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 is 66%.

²⁷ This indicator is not reviewed for 2023 as the related question was deleted from the CSO survey.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
3	2	3	3	3	2	3	2	4	3	3	2	3	2

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

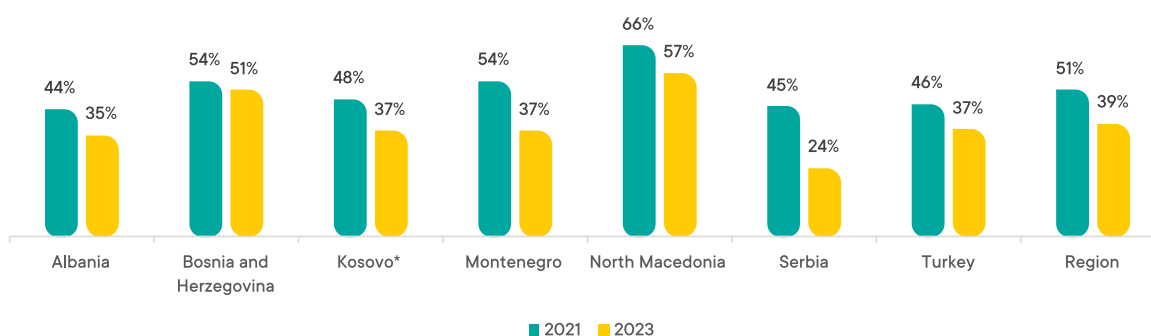
Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
2	2	2	2	2	1	2	2	2	2	2	1	2	2

Indicator 3.3.c: Degree of public trust in CSOs²⁸

Transparency about programme activities and sources of funding continued to be a challenge across the region as the proportion of CSOs that published their annual reports and financial statements fell, while the proportion of CSOs that published information on sources and amounts of funding remained low.

In 2023, 56% of participating CSOs published their annual report and 52% published their financial statement, however, a significantly smaller proportion of CSOs, 39%, published both, either on their website or in hard copy. This was a 12% drop in comparison with 2021 when 51% of participating CSOs reported doing so.²⁹ The highest rate of transparency was reported in **North Macedonia** where 57% of participating CSOs stated that they published both the annual report and financial statement, while the lowest was in **Serbia** where 24% of respondents indicated their CSOs did so. The largest decrease was observed in **Serbia**, down 21%, and the smallest in **Bosnia and Herzegovina**, down 3%; no increase in reporting was observed in any IPA beneficiary.

Figure 4. Proportion of CSOs that publish financial statements and annual reports on organisational website or in hard copy



When asked why they did not publish annual reports or financial statements, respondents cited reasons such as lack of capacity, publication not being a legal obligation or a donor requirement, or the recent registration of the CSO/lack of activity in the given year. A considerable proportion of respondents whose organisations did not publish the reports were of the view that the submission of reports to the statutory regulatory body was sufficient. Several indicated that they did not publish to prevent 'mis-

²⁸ 2023 is the first year in which this indicator is reviewed. The source of data is the Balkan Barometer of the Regional Cooperation Council. <https://www.rcc.int/balkanbarometer/>. Data for Türkiye is not available as the country is not included in the Balkan Barometer.

²⁹ The 2021 value for Indicator 3.3.a was 44%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 is 51%.

understandings from target group about the budget’ or because it could be used ‘for spinning public opinion.’ Moreover, some CSOs working on issues such as LGBTIQ rights preferred not to publish such information on their websites in an attempt to protect themselves from hate speech from homophobic and transphobic organisations.

The proportion of CSOs that published information on their sources of funding and amounts received remained low in 2023: Just over one-quarter of participating CSOs, 27%, reported publishing both, the same proportion as in 2021. At 37%, **North Macedonia** had the highest proportion of CSOs publishing this information while **Serbia**, at 19%, had the lowest proportion. **Albania** saw an 8% increase in the proportion of CSOs publishing the information on funding, while **Montenegro**, at 9%, showed the highest drop.

Although, at 38%, the degree of public trust in CSOs³⁰ across the region was not particularly high, it was nevertheless higher than public trust in a range of institutions such as government, parliament, political parties, media, and judicial institutions. The highest level of trust in CSOs was reported in **Kosovo**, 50%, and the lowest in **Albania**, 30%.

Public perceptions of public institutions and services, in 2023*

Proportion of respondents that ‘tend to trust’ or ‘totally trust’ the following institutions, **more** or **less** than CSOs

	CSOs	Government	Parliament	Political parties	Media	Judicial institutions	Police	Military
Regional level	38	35	34	22	35	34	45	54
Albania	30	38	27	14	39	20	46	52
Bosnia and Herzegovina	38	21	21	15	32	33	40	52
Kosovo	50	56	63	48	50	45	41	52
Montenegro	39	30	33	18	27	38	47	53
North Macedonia	36	19	18	12	32	15	35	45
Serbia	40	46	41	22	30	54	62	72
Türkiye**	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

* **Source:** Balkan Barometer Survey, <https://www.rcc.int/balkanbarometer/results/2/public>

** Data not available

³⁰ Regional Cooperation Council. Balkan Public Barometer available from <https://www.rcc.int/balkanbarometer/results/2/public>. Information for Türkiye was not collected.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	4	5	4	4	4	4	4	5	5	4	5	5

In 2023, CSOs across the region, continued to show significant commitment to organisational learning: 80% of participating CSOs reported having carried out at least one evaluation, a level comparable to 2021.³¹ The highest proportion of CSOs carrying out evaluations was reported in **Türkiye**, 88%; the lowest in **Kosovo** and **Serbia**, 75%, respectively. The highest increase in the share of CSOs carrying out evaluations was reported in **Bosnia and Herzegovina**, 4%, while the largest decline of 12% was reported in **Serbia**³². Project level evaluation was the most frequent form of evaluation carried out by 66% of participating CSOs, followed by evaluation of internal processes at 35% and evaluation of strategies at 24%. Just over one-tenth of respondents, 12%, reported not carrying out an evaluation in 2023. When asked to explain why not, they cited reasons such as lack of projects, lack of resources and capacities, and lack of interest by members.

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	4	5	5	4	4	5	4	4	5	4	5	5

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
5	5	5	5	5	5	5	5	5	5	5	5	5	5

In 2023, CSOs across the region continued the strong level of engagement to generate evidence which underpinned their work both with regard to research activities and stakeholder consultation.

Across the region, 82% of participating CSOs reported carrying out some form of research in 2023, a proportion in line with the 2021 results.³³ The highest rate of research was reported in **Türkiye**, 91%, and the lowest in **North Macedonia**, 77%. **Bosnia and Herzegovina** reported the highest jump in the share of CSOs carrying out research, 7%, while **Kosovo** reported the highest decline, 8%. Focus group discussions, carried out by 49% of respondents, were the most frequent research method, followed by surveys of specific groups at 43%, and field research at 39%. Those that did not carry out research in 2023, 13% of

³¹ The 2021 value for Indicator 3.4.a was 79%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 is 81%.

³² The 2023 sample of CSOs in Serbia included a larger proportion of smaller organisations.

³³ The 2021 value for Indicator 3.5.a was 89%. Following the recalculation of the baseline to account for the deletion of a survey question, the revised value for 2021 is 83%.

participating CSOs, cited reasons such as lack of capacities, funding and interest to carry out research.

With regard to stakeholder consultation, 94% of participating CSOs reported carrying out at least one such consultation in 2023, an increase of 13% when compared to 2021. The highest proportion of CSOs stating that they carried out stakeholder consultations was reported in **Türkiye** at 95% followed by **North Macedonia** at 94%. The lowest proportion, 85%, was reported in **Bosnia and Herzegovina** which also reported the highest increase of 11%. At 63%, members were the stakeholder consulted most frequently, followed by local communities at 60% and local authorities at 50%.

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

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

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

While strong CSO participation in networks continued across the region, their engagement in cross-sectoral partnerships declined in 2023.

In 2023, 80% of participating CSOs took part in local, national or international networks, an increase of 8% in comparison with 2021. The majority of CSOs, 60%, reported being a member of national networks while just under a half, 46%, reported belonging to international networks. The highest level of networking was reported in **Türkiye** where 87% of participating CSOs reported taking part in a network; the lowest was in **Montenegro** where engagement in networks was reported by 71% of participating CSOs. The highest increase was noted in **Bosnia and Herzegovina**, 26%, while the highest decline was recorded in **Kosovo**, 11%.

The proportion of participating CSOs reporting engagement in cross-sectoral partnerships in 2023 was 57%, a decline of 14% when compared to 2021. In fact, 20% of respondents reported that their CSOs did not engage with any partners. Partnership with universities, as indicated by 35% of participating CSOs, was the most frequent form of engagement, followed by private sector at just under one-third, 32%. The highest engagement was noted in **Albania** where 72% of participating CSOs reported engaging in cross-sectoral partnerships. The lowest engagement was in **Montenegro** where 43% of participating CSOs reported such engagement. The share of CSOs engaging in cross-sectoral partnerships fell across the region: the highest fall was reported in **Serbia**, down 30%.

SO 3.7. CSO have a diversified funding base

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	3	4	3	3	3	3	4	3	3	3	4	4	4

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

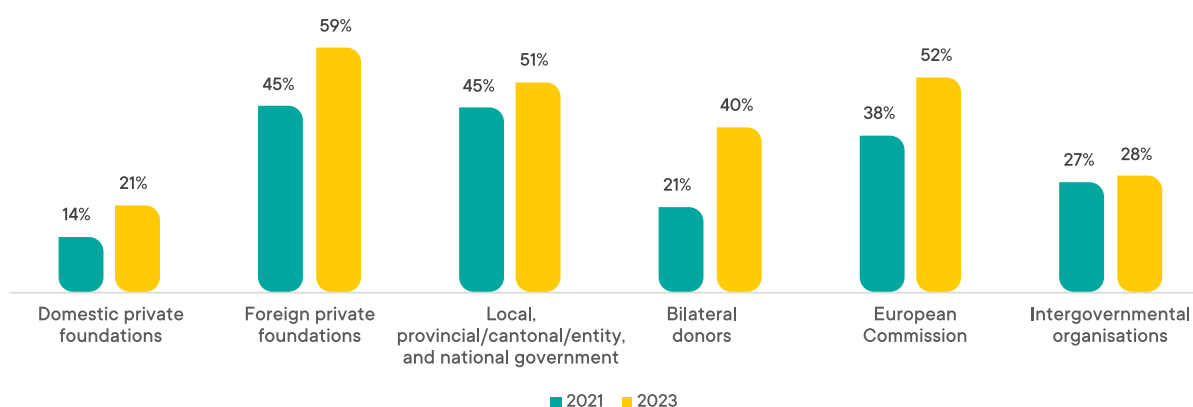
Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	4	4	4	4	3	3	3	5	4	4	4	5	5

Across the region in 2023, the record was mixed with regard to the diversification of CSOs funding base, both in relation to sources of donor income and raising funds from sources other than donors.

While in 2023 the proportion of CSOs reporting that no single donor type³⁴ provided more than 50% of their funding was largely similar to the 2021 figures at the regional level, the figures showed some differences at the country level. In 2023, 55% of CSOs reported having a diversified funding base, a 2% drop when compared to 2021. The highest proportion of CSOs with diversified funding base was reported in **Serbia**, 66%, closely followed by **Montenegro** at 64%. The lowest proportion was reported in **Albania**, 43%. The highest increase was reported in **Montenegro**, 19%, however this significant improvement contrasted with declines of 20% in **Albania** and 11% in **Bosnia and Herzegovina**.

Foreign private foundations and international NGOs were the most significant donors in 2023 as 59% of participating CSOs were recipients of their grants: 80% of CSOs in **Albania** and 62% of CSOs in **Bosnia and Herzegovina** and **Kosovo**, respectively, received such funding. European Commission was the second most significant donor which provided funding for 52% of participating CSOs. The highest proportion of Commission grantees was reported in **North Macedonia**, 65%, and the lowest, 43%, in **Bosnia and Herzegovina**. A close third most significant donor was national authorities, including central, sub-national and local level, as they provided funding to 51% of participating CSOs: 74% of participating CSOs from **Montenegro** reported receiving government funding, the highest rate of all, compared to 18% of CSOs from **Türkiye**, the lowest reported rate.

Figure 5. Proportion of CSOs that receive funding from the following donor types

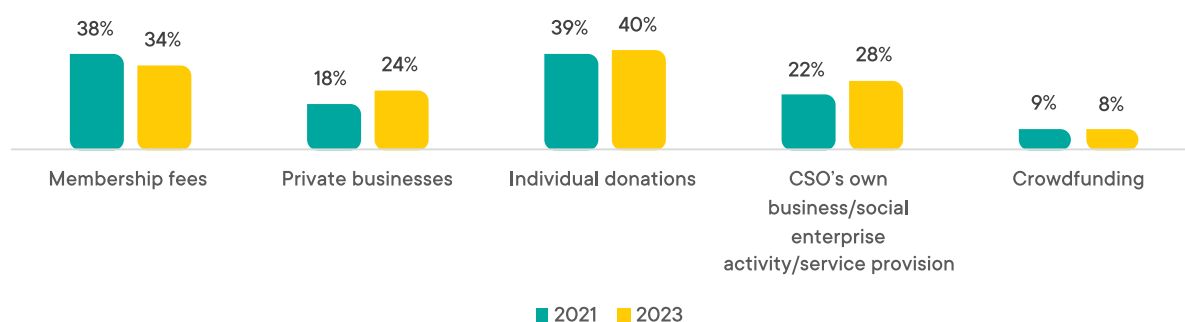


³⁴ Donors were grouped into six types: (1) domestic private foundations; (2) foreign private foundations and international CSOs; (3) local, regional and national government; (4) bilateral donors; (5) European Commission; (6) international organisations.

The proportion of CSOs raising funds from sources other than donors remained stable in 2023 as 72% of participating CSOs reported that they had at least one additional source of income other than donors, a 1% decrease when compared to 2021. The most diversified in this respect were participating CSOs from **Türkiye** where 96% reported having such additional sources of funding; the least diversified CSOs were from **Kosovo** 52% which also marked the highest decrease of 10% in CSOs raising funding from sources other than donors. By contrast, CSOs in **Türkiye** reported an increase of 8%.

Individual donations continued to be the prevalent source of non-donor income as reported by 40% of participating CSOs, followed by membership fees for 34% of participating CSOs and social enterprise for 28% of CSOs.

Figure 6. Proportion of CSOs that receive funds from other sources, by type



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

Indicator 3.8.a: Proportion of CSOs that employ staff

Indicator 3.8.b: Proportion of CSOs that have organisational human resources policies³⁵

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1	1	1	1	1	1	1	1	1	1	1	1	1	1

Indicator 3.8.c: Proportion of CSOs that have advertised publicly their staff and volunteering vacancies in the last year³⁶

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

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

Albania		Bosnia and Herzegovina		Kosovo		Montenegro		North Macedonia		Serbia		Türkiye	
2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
4	5	4	5	4	4	5	5	5	5	5	4	4	5

In 2023, a considerable proportion of CSOs, just shy of three-quarters, continued to employ staff. CSOs remained committed to professional development of their workforce as four-fifths enabled their staff and volunteers to attend a training course. However, they tended not to have organisational policy frameworks, a critical precondition for organisational transparency, accountability, compliance and overall effectiveness.

Across the region, 74% of participating CSOs reported employing paid staff in 2023, an increase of 3% when compared to 2021. At 88%, **Albania** reported the highest rate of employment, while **Türkiye** had the lowest rate at 65%. The largest proportion of CSOs, 40%, were again small organisations employing between 1–5 staff members, including consultants. One-third, 33% of participating CSOs employed six or more staff, while one-quarter, 25%, reported employing no paid staff.

With regard to adopting organisational human resource policies, the situation remained challenging as the proportion of CSOs having the policies³⁷ under consideration was negligible: only 1% of participating CSOs reported having the nine policies in 2023, the same as in 2021. More than one-quarter of participating CSOs reported having no human resource policies. More than two-thirds, 67%, reported having at least one human resource policy, but only 14% reported having five or more. Although this represented an increase of 6% and 3%, respectively, the level of compliance remained low. The most prevalent policy was the diversity, equality and inclusion policy adopted in 36% of participating CSOs, followed by the recruitment policy adopted in 34% of CSOs. In fact, 17% of CSOs had policies encouraging the recruitment of a diverse workforce. This proportion was highest in **Albania** where 24% of CSOs reported having recruitment and diversity policies, and lowest in **Serbia** where 10% of CSOs had the same policies.

Nevertheless, CSOs maintained their commitment to investing in staff and volunteers: More than four-fifths, 81%, of CSOs reported enabling their staff or volunteers to attend a training course for the purpose

³⁵ The following human resource policies were under consideration: recruitment; diversity, equality and inclusion; disciplinary; grievance/complaints; performance evaluation; redundancy; remuneration; bullying and harassment; safeguarding of children and vulnerable adults.

³⁶ This indicator is not reviewed for 2023 as the related question was deleted from the CSO survey.

³⁷ The following human resource policies were considered: recruitment policy, diversity equality and inclusion policy, disciplinary policy, grievance/complaints policy, performance evaluation policy, redundancy policy, remuneration policy, bullying and harassment policy, safeguarding of children and vulnerable adults policy.

of their professional development in 2023, a 3% increase when compared to 2021. This proportion was highest in **Türkiye** where 86% of CSOs reported that their staff or volunteers attended training, and lowest in **Kosovo** where 77% of CSOs reported the same. The increase was highest in **Albania, Bosnia and Herzegovina** and **Türkiye** with 9%, respectively, while the drop was highest in Serbia at 7%.

Conclusion

This report presents a snapshot of the implementation of the *DG NEAR Guidelines for EU Support to Civil Society in the Enlargement Region, 2021 - 2027* in 2023 and provides a comparison with the situation in 2021 which serves as the baseline.

The report shows that, even if the implementation of the Guidelines across the region has remained mixed with no significant changes noted in a number of IPA Beneficiaries, the overall trend has been negative. Whereas, in 2021, with some exceptions, legal frameworks tended to be more in line with standards for a conducive civic environment, although implementation left room for improvement, 2023 has seen a deterioration in both legal frameworks and their implementation. Cooperation between authorities and civil society continued to require considerable improvement. Similarly, CSO capacity and resilience also continued to require strengthening in the area of accountability, transparency and organisational policy, while they again rated positively in the areas of organisational learning, consultation of stakeholders and financial diversification.

Worrisome developments resulting in the deterioration of the enabling environment for CSOs have been observed in **Bosnia and Herzegovina** and **Serbia** while the environment for CSOs remained hostile in **Türkiye**. The passage, in the first reading in the National Assembly of Republika Srpska, of the Draft Law on the Special Registry and Publicity of the Work of Non-Profit Organisations in **Bosnia and Herzegovina** is highly concerning, while the adoption of the Law on Public Information and Media, and the Law on Electronic media, in **Serbia** has affected media pluralism and independence. Intimidation of CSOs and human rights defenders has increased limiting their ability to exercise their right to freedom of peaceful assembly and of association. Environmental rights defenders and activists working on women's rights, minority rights and LGBTIQ rights have been particularly affected across the region. Defamation was recriminalized in Republika Srpska in **Bosnia and Herzegovina** and remained criminalised in **Albania** and **Türkiye**.

Some positive developments included adoption of laws with the potential to strengthen the civic sector, including, in **Albania**, where the Law on Local Action Groups provides a mechanism for involving local communities in the identification and implementation of rural development strategies, and, in **Serbia**, where the Law on Social Entrepreneurship provides acknowledgment of and support for CSOs engaged in social enterprise.

The relationship between civil society and authorities remained fraught. Although the CSO perception of the attitude of public officials towards civil society improved slightly, at 24% of participating CSOs stating that they saw the attitude of public officials towards civil society as supportive, their proportion remained low. Civil society fared better in the eyes of the public, as 38% of respondents across the region³⁸ stated that they tended to trust or fully trusted CSOs. For comparison, the degree of trust the public has expressed in CSOs was higher than that they had in government, at 35%, or the judicial system, at 28%.

Significant scope for improvement persisted in the area of public participation. Although online platforms for consultation of laws have been in place in **Kosovo**, **North Macedonia** and **Serbia**, this has not resulted in improved consultation as platforms were underutilised, what feedback was provided tended not to be included in the drafts, and increasing recourse was made to urgent adoption procedures, thereby bypassing consultation processes altogether.

It was encouraging that the adoption of civil society cooperation strategies picked up pace with five IPA Beneficiaries having such strategies in 2023 as **Montenegro**, **North Macedonia** and **Serbia** joined **Albania** and **Kosovo**. Nevertheless, their implementation remained a challenge in **Albania** and **North Macedonia** where either no action plans were adopted, or, if they were, they were not accompanied by a budget. Where such strategies were in place, the view of CSOs was generally negative: national civil

³⁸ With the exception of Türkiye.

society cooperation strategies were rated as relevant and effective by 19% of CSO survey respondents. Moreover, civil society cooperation councils also faced a range of obstacles in **Kosovo, Montenegro** and **North Macedonia**.

With regard to organisational funding, at 55%, the proportion of CSOs reporting that they had a diversified funding base remained generally at the level of 2021, with foreign private foundations and international NGOs reported as the most significant donors providing funding to 59% of participating CSOs while national authorities provided funding to 51% of CSOs. In fact, 46% of respondents stated that they did not apply for public funding, and almost one-half of them, 46% did not think they had a realistic chance of winning. It is therefore not surprising that, while the CSO perception of transparency and fairness in the provision of public funding improved slightly in 2023, it remained negative across the region as the proportion of respondents to the CSO survey who considered the provision of public funding to be transparent and fair was 15%. This distrust was abetted by corrupt practices and inadequate legal framework regulating public funding procedures.

The increased hostility of the environment has come hand in hand with decreased transparency of the CSOs as fewer reported publishing organisational statutes and governance structures, annual and financial reports and sources of funding. Some CSOs, especially those working on LGBTIQ rights, cited the risk of harassment and violence as reasons for not disclosing this level of information. Nevertheless, CSOs continued to perform well on indicators related to organisational learning and consultation of stakeholders; the independence of governing boards improved slightly in comparison to 2021.

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Annex 7 Country report – Türkiye

Annex 8 CSO survey results

Annex 9 Detailed Methodology

