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Technical Assistance for Civil Society Organisations in the IPA Countries

TACSO

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1 Introduction

1.1 Background information

1.1.1 Project background

The project Capacity Building of Civil Society Organisations in the Western Balkans and Turkey (Project EuropeAid/127427/C/SER/Multi – additional services), referred to as TACSO, forms part of the Civil Society Facility (CSF) that aims to strengthen civil society within a participative democracy, as well as to stimulate a civil society-friendly ‘environment’ and culture in all the IPA beneficiary countries, i.e. Albania, Bosnia and Herzegovina, Croatia, Kosovo under UNSCR 1244/99, the former Yugoslav Republic of Macedonia, Montenegro, Serbia and Turkey. The project is implemented in two phases:

Period 2009 - 2011: The project’s general objective was to strengthen the overall capacities and accountability of CSOs within the IPA beneficiaries and to guarantee the quality of services of CSOs and a sustainable role of CSOs in the democratic process. The project purposes were to: i) increase and improve the capacity and actions of CSOs as well as to, ii) improve the democratic role of CSOs. The project consisted of four components: Project visibility, Organisational capacity within the CSO community, Human resource development and Improving the dialogue between CSOs and other stakeholders.

Period 2011 - 2013: In line with the original vision for the CSF, the overall objective for 2011-13 is to contribute to democracy, human rights and the rule of law, and support the EU integration process through active participation of civil society in the decision and policy making processes at all levels of governance in the Enlargement Countries. The project purpose is to strengthen the capacity of CSOs and government designated institutions to be valuable partners to each other in reform processes and better represent the citizens in the development and EU accession process in the Enlargement Countries. For the period ahead, the CSF will focus on the achievement of three outputs:

- Civil society benefits from more enabling national legal and financial frameworks and improved mechanisms for dialogue with state institutions;
- Stronger engagement and capacities of CSOs in priority sector reform processes (analysis, monitoring, advocacy, etc); and
- Grassroots organisations and actions have increased access to support networks and resources.

1.1.2 Task description and implementation

Although the overall objective and outputs have already been set, there is a need for a deeper understanding of the current situation of civil society in each of the countries - both the environment in which it works as well as its internal capacities.

This report therefore provides information on the current status of the CSO sector in Serbia in four chapters:

- Chapter one provides an overview of the country context, including institutional reforms and changes carried out since the end of 2009 and those planned in the future; legal framework related to CSO functioning, existing donors and funding opportunities, government mechanisms and capacities to cooperate with civil society, public perception and support of civil society and its various segments.
- Chapter two describes CSO organisational capacities through an analysis of key characteristics: type of organisation, size and presence on the ground; human resources and technical skills; type of activity; strategic strengths; analytical capacities; relationships with other actors; material and financial stability and overall organisational sustainability.

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1 Hereinafter referred to as Kosovo
2 Hereinafter referred to as Macedonia
Chapter three presents civil society milestone achievements, impacts and challenges; it provides analysis on how to overcome such challenges in the future and how TACSO2 can assist in overcoming these challenges.

Chapter four summarizes strategic issues of relevance to the project, lists conclusions related to the organisational capacity and needs of civil society in Serbia, leading towards the recommendations for the project plan, both on the regional and national level.

The report presents an update of the similar report carried out in 2009, not a comprehensive new research. Information provided are based on the desktop research of relevant documentation, including legal and financial legislation, policy documents, previous civil society mappings and research, insight into the Registry of CSOs, input produced by the Local Advisory Group (LAG) members as well as inputs provided by representatives of 48 CSOs during the consultation sessions organised in Belgrade, Novi Sad and Niš in mid-September 2011. Additionally, the report includes preliminary data of the current baseline survey on the CSO sector in Serbia in the period of August - September 2011.

2 Civil society environment

2.1 Country context

2.1.1 Reforms and changes in the institutional framework since August 2009

The institutional framework relevant to the CSOs has undergone major changes in this period. A coalition of CSOs led an advocacy campaign for several years that resulted in the establishment of the Government Office for Cooperation with Civil Society in April 2010 and consequent appointing the Director in January 2011. For the Office functioning, the government allocated cca 40,000EUR from the 2011 State budget.

The establishment of the office is seen as a very important step towards completing the framework policy for the development of civil society and creates a legal framework for its operation. The Office mandate was created in the consultative process with the civil society, and includes the following competences:

- Coordinate and encourage cooperation between ministries, other Government agencies and Local Government bodies with CSOs.
- Initiate dialogue with civil society on issues of common interest
- Participates in the preparation of joint reports on spending of funds granted to CSOs from the public sources
- Initiate the adoption of strategic documents, rules, regulations and other documents, relevant to the creation of an enabling environment for CSO development, with the goal to further encourage cooperation between the public, private and civil sector and monitor and/or be responsible for the implementation of the regulations and policies thereof.
- Collect and distribute information relevant to CSOs, organise round tables, conferences, publish publications and undertake other measures and activities aiming at raising the capacities and sustainability of CSOs.
- Informing the public on the process of cooperation between the Government and CSOs, promotion of cooperation;
- Provide logistical and other support to advisory Government bodies in terms of the development of civil society.
- Conduct activities relating to the cooperation and exchange of experiences with similar Government institutions abroad.
- Participate in the programming of EU pre-accession funds supporting civil society (IPA Funds) and others, as required.
- Participation in activities regarding the programming of EU projects

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3 carried by Civic Initiatives, supported by USAID/ISC through CSAI program and the Office for Cooperation with Civil Society
- Provide technical assistance for the preparation of application documents for programs open for civil society organisations (particularly EU funds).
- Conduct other activities in its mandate, and as delegated by the Government.

2.1.2 Planned reforms in the institutional framework

Given the recent start of the Office, its immediate priorities are in building internal capacities (currently, the Office is waiting for the State Budget Re-balance to be adopted, which will allow the employment of new staff), developing its own strategy and positioning itself as a key governmental institution to deal with civil society in Serbia. In terms of external priorities, the Office will work in the area of assessing public fund allocations for supporting CSOs (budget line 481); in addition, the rebalance should allow the Office to become the focal point for the Community Program “Europe for Citizens”, for which Serbia is eligible, but has not participated in so far due to the fact that there was no governmental institution dealing with it.

From the very beginning, the Office established excellent cooperation with the civil society, initiating a consultation process in regards to priorities. However, further institutional reforms - having in mind that Serbia is approaching elections in April 2012 - will heavily depend on the priorities of the new government.

2.2 Legal framework

The legal framework governing CSOs in Serbia is at this point regulated in most aspects: implementation of the new Law on Associations, as well as the recent adoption of the Law on Endowments and Foundations, which provides a framework for all not-for-profit organisations. In addition, the Law on Volunteering and amendments on various tax laws have also contributed to regulating the legal environment in which CSOs and other non-profit actors work.

There is, however, still work to be done in this area: first, existing legislation is not adapted as to recognize changes that occurred due to the adoption of the Law on Associations and Law on Endowments and Foundations (i.e. tax laws need to be amended accordingly). Second, tax laws (both taxation and tax incentives) as well as the distribution of public (governmental) funds are largely not regulated favourably for not-for-profits; finally, some of the newly adopted laws have already shown weaknesses that need to be addressed.

The following sections provide more details in regards of the relevant laws.

2.2.1 Associations

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

The implementation of the Law on Associations (which was mentioned and described in the previous Assessment report) started in October 2009 through a so-called re-registration process. This process included associations, CSOs and social organisations adjusting their internal acts with the new law as well as registering in the SBRA registry. For the first time in Serbia, there is a unique registry of all associations, which in the future can significantly ease the understanding of the size and scope of the sector.

Although described as a modern and one of the best laws in the region, its 12 month implementation has already shown its weaknesses: one of the articles allows for "any legal entity to find a non-governmental organisation". There are indications that some political parties have registered a number of CSOs. This creates a situation of potential non-disclosed conflict of interest, since all CSOs (including those founded in the period between October 2009 and June 2011) the process resulted in 14,706 CSOs being listed in the SBRA registry. The process itself went smoothly, with an information campaign and legal assistance led by Civic Initiatives (supported by TACSO, USAID/ISC and other donors).

by political parties) can apply for funding from national or local budgets and decisions on those funds are made by people from the same parties. This requires a mechanism that will guarantee full transparency and direct involvement of CS representatives in the distribution of funding from the state.  

Other issues that create obstacles in the Law’s implementation include articles about business activities of CSOs and taxes related to it, public benefit status and funding from public sources. These articles are not clearly defined and need further clarification/changes.

2.2.2 Endowments and Foundations

On November 23, 2010, a new Law on Endowments and Foundations was passed in Parliament. The Law provides for two categories of non-membership, organisations: a “foundation,” which is defined as a “not-for-profit, non-membership and non-governmental legal entity pursuing public interest objectives,” and an “endowment,” which is defined as a “not-for-profit, non-membership and non-governmental legal entity whose founder designated specific property to support its public or private interest objectives” (Article 2, Law on Foundations). The categories are based not only on the nature of the entity’s goals, but also on the capital requirement.

The new Law regulates founding, internal acts, governance, transparency of work as well as a way of registering foreign foundations and endowments. Existing foundations and endowments will also have to go through the process of “re-registration” for which the deadline is March 2012.

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

2.2.3 Public benefit status

Associations, under the Law on Associations, may be established for mutual benefit or public benefit purposes (Article 3, Law on Associations). The Law defines activities deemed for public benefit for which an association is eligible to apply for state, provincial and local governmental support. These include: social security; care for disabled war veterans; care for persons with disabilities; social child care; care for internally displaced persons from Kosovo and Metohija and refugees; promotion of the birth rate; assistance to senior citizens; health care; protection and promotion of human and minority rights; education; science; culture; information dissemination; environmental protection; sustainable development; animal protection; consumer protection; combating corruption; as well as humanitarian aid programs and other programs whereby the association pursues public benefit purposes directly and exclusively. The wording of the Law suggests that the list of public benefit activities is illustrative, rather than exhaustive (Article 38, Law on Associations).

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

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

2.2.4 Economic Activities

Associations, foundations and endowments pursuing public interest objectives may engage directly in economic activities insofar as the following conditions are met: 1) those activities are related to the organisation’s statutory goals; 2) they are envisaged in the statute of an organisation; 3) they are incidental in terms of their volume, or are carried out in volume which is deemed necessary to advance the statutory goals of an association (Article 37, Law on Associations, Article 45, Law on Foundations)\(^8\). In addition, a CSO must register one economic activity - the so-called major economic activity it seeks to directly engage in - with the Registry of the Agency for Commercial Registry, but may directly engage in other economic activities insofar as they are envisaged in its statute. This rule has been inconsistently applied, as the supervising state authority occasionally has taken a position that a CSO may only directly engage in the economic activity which is registered with the Agency. Fines are levied on CSOs that do not meet the foregoing criteria (Article 72, Law on Associations, Article 62, Law on Foundations).

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

2.2.5 Volunteering

On 26 May 2010 the Serbian Parliament adopted the Law on Volunteering, defining volunteer work as organised voluntary provision of services and conduct of other activities of general interest, for common benefit or for the benefit of other people, without monetary compensation or other economic gain, unless otherwise stipulated by this Law. This Law regulates basic terms related to volunteering, principles of volunteering, contract on volunteering, rights and obligations of volunteers and organisers of volunteering and oversight on the application of this Law.

Unfortunately, the Law is too codifying and makes it difficult for CSOs in Serbia to engage volunteers in their work; for example the law prescribes obligatory agreements between a volunteer and an organisation that engages him/her. On certain other points, the Law remains unclear; for example, it introduces the division into long-term, short-term and ad hoc volunteering, but without a clear distinction between them (or clear obligations that would arise from the selection of a given form of voluntary engagement).

Furthermore, there are indications that the Law is being misused by employers. The unclear regulations allow for employers to engage young, educated people who are looking for work as volunteers, and renew volunteering contracts every three months, without any intention of employing them. In this way, employers are getting free working force as young people remain volunteers in a hope that at the end they will get employed. Unfortunately, public institutions (including courts/judicial institutions), are also among those who use lack of clarity in the Law in this way.

Although CSOs were formally involved in the meetings and debates with competent ministries and committees during the drafting stage, the Serbian Parliament accepted just one of the six amendments proposed by the CSOs. Therefore, the adoption of the Law and its entry into force actually marks the start of the work to improve its provisions.

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\(^8\) The Law does not provide for a more precise definition of any of the foregoing criteria. Rather, their fulfilment it is to be determined by the competent state authority on a case-by-case basis. However, the wording of the Law on Foundations slightly differs in this respect from the Law on Associations. Article 45 of the Law on Foundations provides that a foundation may directly engage in economic activities which are “incidental in terms of their volume,” without further references to the “volume which is deemed necessary to advance the statutory goals of an organisation,” as provided in Article 37 of the Law on Associations. Local experts believe that this change is designed to somewhat limit the discretionary power of the supervising state authority in determining whether a foundation meets the conditions prescribed for its direct economic activities.
2.2.6 Taxation

Property Tax Law
The National Assembly of the Republic of Serbia adopted the Bill Amending and Modifying the Property Tax Law on 29 December 2010. The new Law abolishes the 2.5 percent tax on gifts for foundations, endowments and associations for gifts/inheritance received and intended exclusively for achieving the public benefit objectives for which the foundation (endowment/association) was established as described in the Law on Endowments and Foundations/Law on Association, and if the inheritance or gifts were received exclusively to serve the purposes for which the endowment, i.e. association was founded.

Distinguishing between donations and gifts is an area of ambiguity, subject to the interpretation of the Tax Administration. In addition, the abolishment of the 2.5 percent tax on gifts and inheritance created confusion as it is not clear how the process should be carried out in practice. Property tax is not levied on non-monetary gifts as long as the transfer of those gifts is subject to VAT.

Income Tax Law
This Law generally exempts CSOs from taxation on grants, donations, membership dues, and non-economic sources of income. Profits from related and unrelated economic activities are exempt up to 400,000 dinars (USD $6,200), provided that certain conditions are satisfied.

Unlike churches and religious communities, associations, foundations and endowments are taxpayers for real estate, unless the total base for all real estate owned by the holder in the territory of local self-government unit does not exceed RSD 400,000. The tax is assessed in the amount of 0.4 percent on the established value of real estate in the business records of the taxpayer.

Value Added Tax
Non-profit organisations are, by the rule, not obliged to register for VAT, since most of their income derives from activities that are not subjected to VAT (the membership fees, gifts, donations, state funds and similar). If however, CSOs engage in economic activity, it is treated as any other commercial/legal entity (exempt if the annual turnover of economic activities does not exceed 4 million RSD). However, this is almost not existent as a case among the CSOs in Serbia. In general, the VAT Law does allow for a legal entity (including CSOs) to decide whether it wants to be in the VAT system or not, providing that certain financial conditions are met (based on the earned income and estimates for the next year)

Foreign grants and donations are not subject to VAT and foreign donors are exempt from paying VAT on humanitarian goods imported into Serbia.

In practice, some CSOs are facing problems since Tax Administration often attempts to include them into the VAT system based on the grants which amount exceeds 4 million RSD, even if the grant is received from the EU.

Other
In addition to taxes, CSOs are obliged to pay by laws, they are also obliged to pay a number of other taxes which are regulated by local governments; such as “ecological tax” in Niš, or “communal tax” in many other municipalities. Although these are taxes which are obligatory for all legal entities, they are overburdening CSOs who are, with diminished funds, less and less able to fulfil their obligations, especially smaller, out-of-the-capital ones.

2.2.7 Other relevant laws and by-laws

Tax Incentives - Deductibility of Charitable Contributions
Corporations may deduct up to 3.5 percent of their income for donations/investments in “medical, educational, scientific, humanitarian, religious, environmental protection and sport purposes.” With the

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9 CI, through its Pro bono project, asked help from the Lawyer’s Offices and supports CSOs in resolving this issue
10 Tax administration from one of the Belgrade Municipalities insisted on including the organisation in the VAT system, based on the grant received from the EU, considering this grant with an annual turnover over 4 million dinars, not understanding the concept of profit versus donations
exception of donations for humanitarian purposes, corporations may claim deductions regardless of whether they engage directly in those activities or donate to a qualifying recipient (CSOs and public institutions alike). In addition, corporations may deduct up to 1.5 percent of income for “donations/investments in cultural purposes.” The Law does not specify whether corporations may claim deductions if they engage directly in cultural activities (Article 15, Legal Entity Profit Tax Law). However, it is unclear how these tax provisions relate to public benefit concepts founded in the CSO framework legislation.

The Personal Income Tax Law does not address charitable contributions.

**Other laws**

In the past two years, other laws - not directly related to the CSO legal environment, but indirectly important - were adopted. For example, Law on Sports (adopted in March 2011) includes sports organisations and associations to be funded through the budget line 481 (“Donations for CSOs”) albeit with non-transparent procedures and thus open to potential misuse. The Law on Social Protection (March 2011) introduced CSOs as potential service providers, which is a novelty as compared to the previous Law and might significantly influence both the work and sustainability of CSOs involved in the area of social protection. Finally, changes in the Law on Games of Chance (December 2010) introduced the category of associations working to improve the socio-economic position of “persons in the state of social need”, thus covering a more extensive list of associations that could have access to these funds than before. However, requests from the CSO community to fundamentally change articles in the Law to adjust it with the new laws (on associations and on endowments and foundations) were not accepted.

**Bylaws that need to be adopted:**

1) **Decree on funding from public sources:** The Ministry for Public Administration and Local Self-Government (MPALSG) formed an inter-ministerial working group that would develop a proposal for transparent funding of CSOs from the state budget. A CSO representative (Civic Initiatives) is actively involved in this process.

2) **Non-profit Accounting:** Different from a number of other countries, the current accounting system in Serbia does not recognize specifics of non-profit organisations. Civic initiatives carried out a first analysis on the possibility of introducing non-profit accounting in the existing accounting system in Serbia. This analysis was submitted to the Ministry of Finance with the goal to introduce changes in the existing accounting systems for non profits.

**2.3 Donors and funding opportunities**

In recent times, as is the case across the Western Balkans, Serbia has seen a gradual, but marked reduction of activity by foreign donors; most embassies and government development agencies have indicated that they will be gradually phasing out their support to Serbia as the country progresses towards European integration. The following section provides an overview of available funding sources for CSOs.

**2.3.1 International donors**

**European Union**

Collectively, the various programmes and instruments through which the EU supports CSOs and their activities represent the important source of civil society funding in Serbia. Current EU support includes:

1) **IPA 2007/2008 Strengthening Serbia- EU Civil Society Dialogue** (app. EUR 4 million), aiming at strengthening the capacity of CSOs and raising awareness on the role of civil society in political processes, to facilitate networking and partnership building between CSOs and to increase knowledge on EU integration, its policies and institutions. Grants awarded through IPA 2007\(^{11}\) and IPA 2008\(^{12}\) are

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\(^{11}\) Priority IPA 2007 (EUR1, 5 million): Support cooperation between professional organisations in Serbia and the EU in strengthening contacts and mutual exchange of experience between the business community, professional organisations and social partners.
between EUR 50,000 and EUR 150,000 with a maximum duration of 12 months. Thirty-two contracts were signed in June 2010.

2) IPA 2009/2010 - Support to Civil Society (EUR 4 million), implemented through a Call for Proposals published 10 December 2010. Grants awarded under IPA 2009 and IPA 2010 are between EUR 50,000 and EUR 150,000 with a maximum duration of 12 months.

3) EIDHR. Country based Grant scheme with a budget of around 1.2 million EUR per two-year period, supporting approximately twenty CSOs per cycle in the fields of human and minority rights. So far, there were three rounds with the general objective of the Call being to strengthen the role of civil society in promoting human rights and democratic reforms, in supporting conflict prevention and in consolidating political participation and representation. EIDHR 2009 and 2010 supported 38 projects with the range of grants from EUR 10,000 to 100,000 approximately, while EIDHR 2011 is still underway.

Regional projects. The delegation contracted three regional projects targeting Serbia and Bosnia and Herzegovina, aiming at torture prevention or rehabilitation.

4) Cross-Border Cooperation (IPA 2): CBC Programmes are being implemented under the second IPA component - an EU financial instrument aimed at supporting accession processes for the period 2007 - 2013. Currently, the Republic of Serbia is participating in eight CBC programmes - programmes with Hungary, Romania, Bulgaria, Montenegro, Bosnia and Herzegovina, Croatia, Adriatic Programme and South-East Europe Space (SEES) Programme. Total funding available for Serbia, for the period 2007/2012 is around 70 million EUR. Projects which are being financed under these programmes are usually small-scale cross-border infrastructure projects, projects which reinforce economic cooperation, as well as activities related to environmental protection, tourism, culture, agriculture, education, research and development, employment, institutional cooperation, etc. Having in mind that it is open to a variety of non-profit legal entities (local and regional authorities, nature parks, business development agencies, euroregions, non-governmental institutions, associations, chambers of commerce, institutes, universities and faculties, health institutions, libraries, etc.), it is difficult to assess what portion goes to CSOs exclusively.

5) Multi-beneficiary programme (€ 23.8 million).
   - IPA 2008 Multi-beneficiary “Civil Society Facility” (€13.8 million)
     a. Technical Assistance (€8 m) - The objective of Technical Assistance (TA) is to support CSOs of the beneficiary countries and territories by increasing their capacity, improving their democratic role and promoting networks of CSOs across regional borders.
     b. “People 2 People” Programme (€2 million): The purpose of the programme is to stimulate civic participation in the region by offering individuals and CSOs the possibility of participating in short-term visits to EU institutions and organisations, becoming familiar with a number of key EU policies and legislation and creating the opportunity for CSOs to interact, network and significantly influence public policy.
     c. Partnership Actions (€ 3.8 million): These actions complement the activities already launched under the national civil society dialogue programmes aiming at partnerships between one or more organisations locally and organisations in the EU.
   - IPA 2009 Multi-Beneficiary “Civil Society Facility”: Partnership Actions (€ 10 million). Activities to be covered under the partnership actions focus on the following sector priorities:
     a. Socio-economic partners (Grant contracts: €5 million).

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12 Priorities IPA 2008 (EUR 2 million); Improve capacity of civil society organisations in the formulation of public policy, policy analysis and advocacy; Enhance new partnerships and networks between civil society organisations in Serbia and EU member states;
14 Priority IPA 2010: Active civil society participation in the socioeconomic development. Local socio-economic development; Public policies and EU standards at the local level.
15 The activities covered under the partnership actions focus particularly on the following sector priorities: Environmental Forum (Service Contract, EUR 0.3 million); Environment, Energy Efficiency, Health and Safety at Work (Grant contracts: EUR 2.5 million); Fight Against Corruption, Organised Crime and Trafficking (Grant contracts: EUR 1 million).
b. Minorities and vulnerable group organisations (Grant contracts: € 2.5 million).

c. Cultural organisations (Grant contracts: € 2.5 million).

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

**Other international donors:**

- **USAID** Traditionally the biggest foreign supporter of civil society in Serbia, USAID has scaled down its activity, but will maintain support to CSOs in Serbia until 2015. Currently USAID is funding: **Civil Society Advocacy Initiative (CSAI)** - a seven year grant and capacity-building program running from 2006 – 2013, implemented by ISC (Institute for Sustainable Communities in partnership with key local and regional CSOs). To date, CSAI has supported 203 Civil Society Organisations, awarded 300 grants totalling $11.3 million. Additionally CSAI program has completed trainings for over 1,155 CSO representatives and activists in topics such as effective advocacy techniques, grants and financial management, and the use of new internet and communication technologies. CSAI also supported 126 small-size grassroots grants through the Balkan Community Initiatives Fund. In addition to CSAI, there are other USAID funded programs that are of relevance for CSOs, such as USAID Sustainable Local Development Project, a five-year, $22 million project, launched in 2011 and designed to support the long term economic and social development of Serbian communities, which also incorporates a grants program that will assist CSOs.

- **Bilateral donors**, either through development agencies and Ministries for foreign affairs, or directly through local embassies’ programs: **Swiss Cooperation Office in Serbia**16, **Netherlands MATRA programme, SIDA, GIZ**, Embassies of Great Britain, Norway, Japan, Finland, Sweden, the Netherlands, Canada, the Czech Republic inter alia.

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

- **The Regional Environmental Centre for Central and Eastern Europe (REC)** under the SECTOR Framework Programme (in cooperation with SIDA) has since November 2009 distributed 330,000 EUR for sustainable development in Serbia.

- **World Bank** – The Social Development Civil Society Fund Program of the World Bank aims to make development more inclusive and equitable by empowering citizens to have greater ownership of development processes, through a small grants program **amounting to USD 4,500 on average.**

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

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

2.3.2 Domestic Private Donors

**Fund for Open Society.** The Fund for an Open Society–Serbia seeks to advance European integration, the rule of law, good governance, education reform, as well as transitional justice, social inclusion, and human rights. In 2009 their budget exceeded three million Euro.

**Balkan Community Initiatives Fund (BCIF).** This is the most important domestic grant giver, which focuses on supporting smaller CSOs. The total amount disbursed annually is around EUR 700,000 which also makes them the largest completely domestic grant maker. Its grant application procedures are accessible, straightforward and tailored to the needs of local and grassroots CSO Projects.

**Reconstruction Women’s Fund.** RWFund has been established as a new organisation within the strategic transformation process of the Women’s Program of the Fund for an Open Society Serbia, based on five

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16 Swiss Agency for Development and Cooperation (SDC) plans to distribute 28 million CHF in 2010-2013 for the economic development, Rule of Law and Democracy, Education and small actions.
years of experience in developing programs in the area of women's human rights. Reconstruction Women's Fund is the first local women's foundation in Serbia. Its mission is to support women's emancipative social and political role. Their budget in 2011 is around 230,000 EUR.

**Corporate donors.** The total amount of financial support for civil society from the business sector is difficult to assess as there is still no systematic monitoring of corporate support. However, Serbia was experiencing a positive trend of increasing the numbers of businesses supporting CSOs: a number of large foreign and domestic corporations (i.e. Philip Morris, La Farge, US Steel, Holcim, Telenor Coca Cola, Hemofarm, various Delta companies, etc.) and Serbian and foreign banks registered locally (EFG Eurobank, Erste Bank, Bank Intesa, etc.) were quite active in developing their corporate giving strategies. Some companies additionally engaged by establishing corporate foundations such as Telenor Foundation and Delta. Moreover, SMEs are also involved with giving, albeit much of their engagement is in the form of in-kind donations.

However, the CI survey shows that 17 percent of CSOs receive funding from businesses, which is much less than funding received from other sources. There are also other indications that companies - due to the economic crisis - have scaled down their giving. Whether the recent announcement of the Delta Holding company, that as of 2013 it will donate 10 percent of its annual profit to social projects through its foundation, will influence an increase of giving of other corporate donors remains to be seen.

### 2.3.3 Governmental funding

The Law on Associations stipulates that the Government or line ministries should finance programmes of public interest, defined by the Law and implemented by associations, based on public competition. This obligation appropriately refers to programmes financed from the budget of the Autonomous Province and local self-governments. The Law on Endowments and Foundations stipulates that rules referring to budget financing of programmes of public interest, defined by the Law on Associations, should be appropriately applied if implementers of these programmes are endowments and foundations. However, authorities still do not comply fully with these provisions and, in spite of positive trends in the last couple of years, governmental funding to CSOs, directed through budget line 481, remains largely unregulated.

**Central Government.** Government support for civil society has grown in recent years and nominally it is now the single biggest source of support to civil society. In 2010, official government spending on civil society from the State Budget (including central government, provincial and municipal budgets) totalled 90 million EUR (source: CRNPS).

Real support of CSOs is likely, however, to be considerably lower, as two-thirds of the total amount was allocated to the support of sports and religious organisations, as well as political parties. It is also difficult to assess how the remainder of the 30 million EUR was distributed, as support is rarely disbursed within the framework of a planned programme or grant scheme or according to clear, transparent guidelines and qualitative criteria. Additionally, the number of ministries in Serbia are signing individual service contracts with CSOs for a variety services (including social protection, health, education and employment) using money available under the budget line for general support to civil society.

A positive trend, however, is that number of central ministries have begun to provide increasing support to civil society, and all those who have line 481 also had public calls for proposals.

**Province Government.** Ten out of 12 Secretariats of the Autonomous Province of Vojvodina have open Call for proposals. Available data demonstrates that approximately EUR 7.7 million were distributed under budget line 481 (donations to CSOs). However, further research is needed as to determine what percentage of this amount actually went to CSOs (in difference to religious organisations and political parties).

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17 Comparison of the amounts invested by individual companies in the last three years

18 For example, Ministry of Youth and Sports has spent over 9 million EURO through line 481 in 2010. Out of this amount, it is estimated that around 3 million EUR is targeting associations dealing with youth and youth associations, through various CFPs.

19 Review of Potential Domestic and Foreign Funding Opportunities, issued in December 2010 by CI
Local governments. According to recent research\(^{20}\) a majority of LGs (over 90 percent) distribute up to five percent of the total budget through line 481: most of them commit to one to three percent of the total budget, though the number of those who distribute between three to five percent is growing. At this point however, data on the actual amount of giving by the local governments is not available.

Findings indicate that LSGs/LGs do not have a clear concept of CSO financing and a wide range of different approaches to CSO funding. For example, some LGs have no funds distributed to CSOs; some LGs just grant funds to the ‘traditional’ CSOs without any process; others distribute funds upon CSOs’ requests to the Mayor etc. Approximately 30 percent of LGs distribute funds through public Calls for Proposals.

Among those who publish CfPs there are huge differences in established conditions (eligibility) and requested documentation; for those that have a Commission that decides on the funds and procedures, the composition, mandate and specific tasks of the Commission vary and often are not formulated clearly and consistently, while criteria for financing CSOs applying for LSGs/LGs funds are not always completely transparent.

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

Although interactions between the Government and CSOs has somewhat improved (see Section 2.5) relations between the Government and CSOs are still fragmented with few examples of formal, structured forms of cooperation between the two sectors. Most often, it is established on a case-by-case basis, according first to sector or departmental need and second to sector/department understanding of the role that CS or individual CSOs could play.

Until 2010, examples of mechanisms for formal cooperation have been either signed Memorandum’s of Cooperation/Understanding or forming of specific bodies for cooperation, though limited in terms of territory. However, a potential for changing this situation has opened with the formation of the Office for Cooperation with CS (2010)

2.4.1 Central Government - Office for Cooperation with Civil society

The newly established Office (2010) for cooperation with civil society gives an institutional framework for more structural cooperation arrangements. The Office is directly responsible to the Prime Minister. Since the establishment of the Office was the key institutional reform in the area of civil society, it is already described in details under Chapter 1.1.

2.4.2 Provincial Government: The Fund for the Development of the Non-Profit Sector Vojvodina

The Assembly of the Autonomous Province of Vojvodina established the Fund for the Development of the Non-Profit Sector Vojvodina in order to provide support to civic initiatives in Vojvodina, with the mission to create conditions for supporting civil non-profit sector development in AP Vojvodina. Though the Fund is operational in terms of organising numerous events, trainings, exchanging information and cooperation with variety of stakeholders, it does not have funding to act as a re-granting organisation and this function should definitely be changed.

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

A good example is the Belgrade Agency for European Integrations and Cooperation with associations that seems to be a relatively efficient institution. With its 2011 budget of 190.000 EUR for funding CSO projects they significantly contributed to more transparent funding of CSOs by the City of Belgrade and have been developing a strategy for efficient cooperation with CSOs in Belgrade. However, the practice is uneven and very often imposed by outside stakeholders (foreign funders).

\(^{20}\) From the report: Transparency In Spending Local Public Funds (481 Budget Line) For CSOs Activities - Findings, Best Practices Examples and Recommendations, TACSO Serbia, July 2011
### Other forms of Cooperation

Other examples of mechanisms for formal cooperation in the past two years include:

**Agreements on Cooperation (2010 - 2011)**\(^{21}\) include the Ministry of Environment and Spatial Planning signed a Memorandum with 112 CSOs in 2010 for the action “Let us Clean Serbia” that aims to increase participation of CSOs in the Ministry's action but also as a sign of support from the Ministry to the CSOs.

### Government (local and national) institutional capacities for engaging civil society\(^{22}\)

Over the last two years, there are signs that the state appears to be more ready to engage with civil society: ministries and government institutions are sending an increasing number of invitations to civil society representatives to participate in working groups, to submit their own reports on certain issues, or reflections and suggestions on certain laws, etc.

Overall, however, there are several issues that present an obstacle for a more meaningful engagement of civil society. First is the lack of clear mechanisms for consultations. Similar to the lack of mechanisms for cooperation between the two sectors, there is lack of mechanisms that would ensure that civil society (or for that matter, citizens) are properly consulted in the process of drafting and adopting legislation or policies. Although public discussions for legislative changes are nominally obligatory, procedures are vague and there are no consequences if the state fails to apply them\(^{23}\). There is also no procedure for appointing representatives of the public into consultative and working groups at the national and local level.

Furthermore, while the state increasingly invites civil society representatives to take part in the discussions (as noted above), this change is often superficial and donor-driven, which is taken to demonstrate to donors that civil society is being included. Most CSOs are consulted in the final phase of a draft law/policy shaping without sufficient information well in advance and when any changes are almost impossible. Often, the 'participation' boils down to one-day conferences which are considered to be “public hearings” although time was devoted for proposers to explain their intentions rather than for the audience to give comments. Moreover, even in the cases in which civil society and state cooperated during the drafting of the law/policy/strategy, the draft that appears before the Parliament is changed without taking into consideration CSO comments and proposals, and without CSOs knowing that the Law is formally entering into legislative procedure (such was the case with the Law on Volunteering).

Finally, there is an issue of capacity of CSOs to engage. Even though a smaller number of well-developed CSOs take an active part in discussing certain parts of legislation or policies, a majority of CSOs need to increase their knowledge both on legislative processes as well as the issues (including EU strategies and policies) that are being discussed, if they are to provide relevant input.

On the positive side, the formation of independent institutions, such as the Ombudsman, Commissioner for free access to information and for Equality, initiated a newly developed, dynamic and indirect ways of influencing the Government. Very good and practical forms of cooperation and mechanisms of mutual support that have been developed between these institutions and CSO resulted in joint actions including amending several laws that had articles limiting HR and introducing uncontrolled control of the state over citizens’ privacy (Law on keeping electronic data).

### CS participation on the national level

There are over 80 national strategies in Serbia today, many of which included some form of consultation with civil society or other form of CSO participation during their development. Although civil society involvement has usually been at the behest of international donors promoting the strategic process, CSOs can claim to have influenced current government social policy, such as in drafting the development

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\(^{21}\) Other Agreements/Memorandums of Cooperation signed in the previous period include: Ministry for Human Rights, Serbian Office for EI;

\(^{22}\) including influence of factors such as the degree of democratic development or the presence of corruption;

\(^{23}\) the prime examples of this are the annual Law on budgets which almost regularly appears in the Parliament without any public hearings or consultations.
strategy of the Ministry of the Interior, drafting the interim report on the implementation of international agreements in the area of human rights or implementation of the Roma advancement strategy. CSOs have also occasionally been consulted during the drafting of legislation, recent examples also include the Law on Associations, Law on volunteering, Law on Youth, Law on Endowments and Foundations, changes in the Law on education, changes in the Law on Free Access to Information, Law on Customer Protection, Law on Financing of Political Parties; Law on the Professional Rehabilitation and Employment of Persons with Disabilities and Law on Social Protection, etc.

Moreover, The Office for European Integration - SEIO has recently set an excellent example of how consultations can be done. SEIO’s formal agreement with civil society on regular consultations with CSOs has further developed in the creation of SECO (Sectors Civil Society Organisation), a consultation mechanism that would enable CS participation in programming and monitoring of EU funds and other international development assistance. SECO were selected through an open call. SECO was selected for seven out of eight different sectors (relevant for IPA programming). Each SECO presents a consortium of CSOs of a maximum of three partners where one is clearly stated in the application as the lead partner. In addition, each SECO automatically implies participation of the Standing Conference of Town and Municipalities (SKGO). Further, SEIO also has organised consultations with CSOs, the Chamber of Commerce and media in June 2011 related to the Communication Strategy of the Government of Serbia for EU Accession.

In terms of informal cooperation and engaging civil society, a significant actor in the past period has been the Social Inclusion and Poverty reduction Unit SIPRU (earlier PRSP team) which, as a governmental agency and in-depth understanding of civil society, has been a focal point in exchanging information with CSOs, as well as supporting them in establishing contacts within the Government. With the establishment of the Office for cooperation between the Government and Civil Society, SIPRU will focus on cooperation with CSOs in the area of its main concern, social inclusion issues in the context of EU integrations.

A certain level of cooperation has also been established with the Serbian parliament and there are examples of CSOs’ Access to Plenary and Committee Sessions and Parliamentary Hearings. There is no institutional mechanism from the Parliament as to engage civil society in Serbia.

**CS participation on the Provincial level**

Rules of Procedures of the Assembly of the Autonomous Province of Vojvodina, envision transparency of its work, with provisions allowing for citizens to attend Assembly sessions, and to visit the Assembly.

The Government of the AP of Vojvodina has 12 Secretariats and most of them declare “cooperation with non-governmental organisations” as part of their regular activities. There is no detailed information about types of cooperation, however typically what could be found are open calls for proposals for funding of Vojvodina based CSOs and examples of joint projects.

The CI survey shows that 63 percent of CSOs from Vojvodina had some kind of cooperation with the Provincial authorities, followed by 38 percent of CSOs from Belgrade.

**CS participation on the local level**

The CI survey shows that 81 percent of CSOs had some kind of cooperation with the local government. There are examples of CSOs participating on advisory bodies and commissions, joint organisation of various events and activities, partnership in the realization of forms of citizen consultation, or the engagement of CSOs to provide specific, individual services to the local community. Out of this number, 50 percent were satisfied with the cooperation, while almost 20 percent were not satisfied. Those that are satisfied mention that cooperation is excellent, local authorities provide support, good will to help, provide financial support, show respect for CSOs and similar. Those that are not satisfied mention that local government officials are not interested in cooperation; they ignore and undermine the importance of CSOs, do not understand the concept of civil society, and do not provide financial support.

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24 TACSO Serbia supported the establishment of SECO mechanism
25 More details on relations between the Serbian Parliament and CSOs can be found in “Report on initial assessment of Serbia governmental institutions’ practices for consultations with CSOs”, TACSO Serbia July 2011
Furthermore, those who are unsatisfied stress the control of political parties over the work of local self-governments and the low level of expertise among officials.

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

The only comprehensive study of public perception of civil society dates to the USAID 2009 survey “Public Perception of NGOs in Serbia”. This survey points out that there is a fundamental lack of understanding amongst the public as to what the term “non-governmental organisation” means which is shown with 44 percent of citizens stating that they do not know what an NGO is.

The study also shows that civil society’s public image in Serbia remains in many ways negative. Inherited from the '90s negative image of traitors involved in money laundering or working only for their own benefit still lingers. Serbian civil society is still associated closely with the small number of outspoken human rights CSOs which have campaigned forcefully over time against Serbia’s involvement in the recent conflicts including ethnic cleansing, war crimes and other human rights violations. Moreover, for many ordinary people, CSOs are regarded as wealthy donor-driven and foreign-funded opportunist organisations, which lack transparency and accountability, and do not respond in any obvious way to their everyday concerns: only 14 percent believe that CSOs are working in the best interest of society (leaving only political parties and the business community behind).

Still, the survey shows that citizens who do know what CSOs are, also - up to a point - recognize their contribution in certain areas such as working with people with disabilities, violence against women, on children’s rights, the environment, youth, human rights and poverty.

Factors that influence such a position are certainly a lack of public recognition for the diversity of civil society organisations and activity, including also the lack of the government recognition for the CSO contribution to the changes in the Serbian society. Moreover, the low level of media coverage of CSO events, especially at the national level remains to be a significant factor as over 70 percent of citizens are being informed on CSOs through the media particularly the TV. Poor media coverage itself is a reflection of the overall turbulent and divisive socio-political context of Serbia which is dominated by constant, bitter, self-referential public spats between political rivals at the centre, closes out the political space for CSOs to work in and appears, in the public eye to render civil society an irrelevant side show.

However, CSOs have done little to change such a situation: they failed to increase direct contact with citizens: in 2009 as many as 77 percent of citizens stated that they never had direct contact with CSOs; furthermore, civil society’s poor PR skills contribute to the overall bad image of the sector. Moreover, the 2011 survey on the status of the sector shows that CSOs are not fully aware of the need for change in this area: in assessing key problems for their sustainability, cooperation with the media is perceived as not a very problematic issue (57 percent) and negative perception by citizens is perceived as the least problematic (55 percent).

2.7 Institutional issues expected to be addressed by TACSO 2

- **Support in advocating for the further change of CSO related legal framework:** including amendments to the Law on Associations; amendments to the Law on Volunteering; taxation: clarification of exempt in regards to 2,5 percent tax on gifts; possible abolishment of taxes on real-estate; simplifying procedures in regards to VAT exempts; amending the Corporate Income Tax Law - tax deduction purposes to comply with public benefit definition in the Law on Associations and Law on Endowments and Foundations; introducing tax deductions in the Personal Income Tax Law

- **Support in developing relevant bylaws** including framework for transparent governmental funding of CSOs, including the regulation of the non-profit accounting system

- **Support to the Government Office for Cooperation with CS,** including positioning and promoting of the Office; building capacities of the Office; work on the National strategy for CSO development; supporting the Office in promoting CSOs’ work and achievements to the Government; advocating the Government to provide support in matching funds for EU funded projects; work on developing other mechanisms/policies that support creating a comprehensive institutional framework for cooperation with CS
Support to CSOs in advocating local governments including the abolishment of various "community" taxes for CSOs; to introduce a framework for clear and transparent funding; to introduce a framework for engaging CS in decision making and in promoting CS and its achievements to LGs and citizens

As the listed issues overcome TACSO 2’s current capacities, priorities need to be selected for the work plan.

3 CSO organisational capacities

3.1 Overview of the civil society community in the country – what are the characteristics?

With the ending of the re-registration process and formation of the unique registry of associations, the picture and perception of what exactly is the civil society sector in Serbia may quite differ from previous data that were based on the narrow approach to the “vibrant sector created since the nineties” referring to 2-3,000 active organisations.

In the July - September 2011 a baseline survey that included a sample of 1.650 CSOs from the SBRA registry, was carried out by Civic Initiatives as to provide insight into the size and scope of the sector. Data stated in the following sections are based on the preliminary data from this survey. A detailed analysis of the data will be available to the public in the next few months.

3.1.1 Types of organisations, size and presence on the ground

Unlike in the previous period, when there were no reliable or unique data on the number of CSOs in Serbia, the new Law introduced a single Registry of associations that is run by SBRA. According to the SBRA data, there are 15.525 associations registered on 30 September 2011. During the 20 months of the re-registration process, over 11.000 associations were successfully re-registered and over 4.500 new associations were established. The survey reveals a different perception of the CSO sector in Serbia than before, both from within and from the outside.

CSOs established before 1990 represent around 30 percent of the total number of CSOs and encompass organisations not usually perceived as CSOs (by the public, themselves, or the other part of the sector); such as the Red Cross, Hunter associations, Voluntary Fire-brigades, Auto-moto clubs, professional associations, pensioners' associations, cultural and sports clubs and hobby groups. Most often, these CSOs are conservative and often socially and politically passive. However, they usually have strong membership-base, few employees but a large network of volunteers and sufficient capacity to organise activities in the community; more often than not, they respond to their constituency and provide adequate services; finally, due to good relations with local governments, almost 80 percent have either their own premises or are given space with no charges. Their funding comes from membership fees, governmental support and in some cases from “delegated authority” to provide services to their members (I.e. Auto-Moto Club).

Many of the CSOs established before the 1990s are so-called “self help” organisations for persons with disabilities, which are organised within nationwide unions or federations, according to structures inherited from communist times. These organisations are spread out all over Serbia, and they have branch offices in almost every town and municipality. At the central level, the various unions (Defal Union of Serbia, Association of Paraplegics and Quadriplegics of Serbia, and so on) are formally united under a single umbrella, the National Organisation of Persons with Disabilities of Serbia.

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26 Survey is supported by USAID/ISC through the “Civil Society Advocacy Initiative” program as well as by the Office for Cooperation with Civil Society
27 this includes CSOs with more than 100 years of existence, but also those created in the communist time
A further, smaller group of more or less professionalized CSOs has emerged from the so-called “traditional” associations above. These associations retain their member-based service-orientation, but have been transformed - in most cases through inclusion in internationally sponsored capacity building programmes - into modern, active CSOs which apply a rights-based and capacity-building approach to their activities with their membership, leading them into areas such as advocacy, policy dialogue and the provision of services to members which aim to empower by increasing their knowledge, skills and access to resources. Typically, these groups are included in national and international sector-based alliances and networks with like-minded regional associations and international CSOs specializing in their field (youth, women, disability, professional associations, etc.), and ‘old’ associations of persons with disabilities.

More than 50 percent of the sector is actually comprised of the organisations established during the 90’s and later. This group consists however of three ‘subgroups’; first, about 18 percent are those created in the 90’s focusing on combating human rights violations, disbursing humanitarian aid for refugees and displaced persons, promoting peace and reconciliation, fighting poverty, and promoting democratic values and principles. Many of them developed into professional, modern CSOs that are engaged in advocacy and capacity building in a number of areas of social policy, good governance, human rights and economic development. Usually, they are socially progressive and well-versed in international influences and socio-political agendas, both within the region and in the context of European integration. They rely on international support more than other organisations, and have a weaker constituency base and relations with citizens.

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

Finally, with the new Law on associations (end 2009), more than 4,500 new CSOs have been established. They are primarily dealing with culture, media and recreation (26 percent) and environment (24 percent). Having in mind that they are recently established, their overall capacities are, generally speaking, still weak.

In terms of geographical distribution, a glance at the SBRA database suggests that it rather depends on the type of organisation. For example, CSOs founded before the 90’s and those founded after 2009 are evenly distributed across the country. Those founded in between are also represented in all regions, but concentrated (probably due to the presence of international donors) in the larger towns such as the capital Belgrade and the regional centres, such as Novi Sad, Niš, Subotica, Zrenjanin, Pančevo, Kragujevac, Kruševac. Also, there is certain correlation with CSOs’ presence and the socio-economic situation in the area, with civil society activity clearly lower in the poorer areas of South and South-West Serbia and higher in the Belgrade and Vojvodina region. The following table shows the geographical distribution according to the survey:

<table>
<thead>
<tr>
<th>Region/place</th>
<th>percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vojvodina</td>
<td>37,4</td>
</tr>
<tr>
<td>Belgrade</td>
<td>30,3</td>
</tr>
<tr>
<td>Central Serbia</td>
<td>10,3</td>
</tr>
<tr>
<td>Southeast Serbia</td>
<td>9,2</td>
</tr>
<tr>
<td>East Serbia</td>
<td>6,4</td>
</tr>
<tr>
<td>West Serbia</td>
<td>6,4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

28. such are i.e. voluntary village councils or “Community Development Associations” (CDAs), most of which were established earlier in the decade under a nationwide USAID-funded community programme. These are engaged in local economic development planning.

29. Starting from 1996, the number of CSOs has dramatically increased in those towns that won elections by the opposition to Milošević’s regime, during the elections in 1997. There were 33 so called “free cities”.

September 2011
3.1.2 Human resources and technical skills

The survey and insight into the SBRA registry demonstrates that while there is a number of people engaged in the work of CSOs not many are fully employed.

The survey provides the following data: number of 'members' in CSOs widely varies, with 34 percent having up to 30 members, 28 percent having between 30 - 100 members and 28 percent with more than 100 members. At the same time, a number of active members are much smaller, with 36 percent of CSOs having 6-10 active members; 29 percent up to five active members; 24 percent from 11-20 active members and 11 percent over 20 active members.

From these numbers, however, not many are regular employees. According to SBRA data, only 4,500 persons were fully employed by CSOs in 2010\textsuperscript{30}. Given the high total number of CSOs as well as the data from the survey about the number of 'members', it is obvious that the majority of people are actively employed on an honorary basis or are volunteering. The explanation is in the financial situation as a majority of CSOs survive on a project-to-project basis, without longer-term or institutional funding\textsuperscript{31}, CSOs then adapt to this situation by calling upon the services of activists and experts (who are otherwise permanently employed in government social services or the school system) when project opportunities arise.

The survey shows that over one-quarter of CSOs (28 percent) do not have volunteers; 22 percent have up to 10 volunteers and a further 20 percent have 10 - 20 volunteers; the rest of the 30 percent has over 20 volunteers. Though CSOs increasingly look for volunteers, the current legal framework governing the use of volunteers discourages CSOs from utilizing them as part of a structured schedule of work over longer periods, as it requires a lot of bureaucratic work that creates an extra burden on the CSOs.

The survey also shows that the average age of people engaged in CSOs is between 31 - 50 years and though the opinion is that the sector is predominantly female, the survey demonstrates that in approximately 70 percent of CSOs the person leading the organisation is male; in cases of older CSOs, this figure goes as high as 82 percent; 50 percent of CSOs' leaders are over 50 years old and in CSOs established before 1990 the percentage is 69 percent.

In terms of skills, the situation differs between “old” CSOs and “newer” organisations. Typical CSOs founded before the '90s usually have limited access to the internet, limited usage of PC, and their staffs is poor in the knowledge of foreign languages. Those founded during and after the 90's usually do have access to the Internet (in 70 percent and over), higher usage of computers and technical equipment and (usually) over 50 percent of people know a foreign language. In terms of material stability, the situation is not so bleak, 39 percent of CSOs do not have to pay for premises and about 18 percent own the space. On the other hand, about 30 percent of CSOs do not have a PC or laptop, and in most cases one PC/laptop is shared by more people.

Furthermore, while the sector as a whole has received considerable inputs in the past in terms of training under a variety of international capacity-building programmes, financial instability of CSOs did cause a 'moving' of highly trained personnel to the public sector, where jobs are more stable, or the private sector, which provides better salaries. At the same time, financial instability also makes it harder for CSOs to recruit new, qualified staff. Among the minority of professionalized CSOs there is still a clear high level of technical, administrative and managerial competence as well as capacity for advocacy, social campaigning and policy dialogue. However, within the critical mass of “other” organisations, skill levels are generally at a much more basic level.

\textsuperscript{30} Data refers to approximately 9.000 CSOs that submitted a 2010 financial report to SBRA
\textsuperscript{31} only eight percent of projects carried out by Serbian CSOs last longer than 12 months
Finally, the survey clearly points out that opportunities for education are reduced: approximately 40 percent of CSOs received trainings in the last three years. Most often trainings were focused on writing project proposals, teamwork, strategic planning, lobbying and advocacy.

With these three factors combined (majority of HR engaged on temporary basis, difficulties to recruit and retain qualified staff, and reduced offer of trainings) the majority of Serbian CSOs often remain human resource and skills “light”. According to donor organisations, this is most apparent in the continued generally poor quality of project proposals – identification and project development – submitted by CSOs for funding. Some of the more basic fundraising skills, including getting to grips with the complexity of donor forms and accessing information on donor opportunities, are often not in place. The survey further points out that CSOs identify the following areas for further capacity building: writing project proposals (21 percent), issue related training (CSO core activity – 17 percent), financial management (16 percent) and Media/PR (16 percent).

### 3.1.3 Type of activity (e.g. service delivery, advocacy, self-help, etc.) and field of operation

The majority of CSOs report that they are involved in educational activities (51,2 percent); this is closely followed by community based actions which are provided by 49,1 percent. Approximately 35,1 percent report that they are engaged in counseling and providing services. This confirms that civil society retains a traditional focus on social and community services and charitable activities. The dominant means of action in these areas is service delivery, particularly in the areas of social protection, health, education and the law. Given the trends (the Ministry of health supporting CSOs to provide services to marginalized groups such as Roma or HIV positive) and new legislative (new Law on Social Protection that recognizes the equality of service providers from the public, private and non-profit sector) it should be expected that a number of CSOs that provide services (especially in social care, health and education) increase in the future.

At the same time, 16,4 percent of CSOs report undertaking lobbying/advocacy activities and 9,6 percent are engaged in monitoring the implementation of the laws, policies and work of public institutions. This means that advocacy for change in government policy and social attitudes is still not widely implemented and is mainly conducted by a small number of professional CSOs (with missions concerned with rights-based action and socio-political change, such as those working in the areas of human rights, women’s rights, and youth empowerment). That being said, there is an increasing number of municipal-level advocacy initiatives, directed at local authorities, concerning a wide variety of local-level policy issues such as, waste disposal, social inclusion and budget monitoring. At this level, however, CSOs rarely have the organisational and financial capacities to sustain concerted campaigns over the longer period, and in very many cases their activities are reduced to shorter-lasting information and educational campaigns or public events.

According to the survey, CSOs are involved in the following fields (primary area):

<table>
<thead>
<tr>
<th>Area</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social services</td>
<td>27</td>
</tr>
<tr>
<td>Culture, media, recreation</td>
<td>23</td>
</tr>
<tr>
<td>Environment</td>
<td>16</td>
</tr>
<tr>
<td>Education and research</td>
<td>10</td>
</tr>
<tr>
<td>Law, advocacy and policy</td>
<td>9</td>
</tr>
<tr>
<td>Professional associations</td>
<td>6</td>
</tr>
<tr>
<td>Health</td>
<td>4</td>
</tr>
<tr>
<td>Development and housing</td>
<td>3</td>
</tr>
</tbody>
</table>

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32 most often in writing proposals, teamwork, strategic planning, advocacy and lobbying, financial management and project management. It is interesting though that cross-sectoral cooperation and European integration are also mentioned by app. 11 percent of CSOs.
33 including Red Cross and organisations of persons with disabilities
34 including Auto-moto clubs
35 including hunter’s associations, animal protection and welfare
### 3.1.4 Strategic strengths

Although most CSOs probably understand the importance of long-term planning for the achievement of their organisational objectives, the practice of programming strategically within the framework of organisational strengths and envisaged opportunities in the working environment, reinforced by a planned process of organisational development, is rarely practiced.

According to the survey, although 87 percent of CSOs have a defined mission (and as many as 84 percent of CSOs claim that they rarely abandon their mission in search for funding), less than half of CSOs (47 percent) have a strategic plan; on a closer look it turns out that a strategic plan is - most often – an activity plan for the next year or two. Only about one-fifth of CSOs have strategic plans for a period of three to five years. Activity plans are seldom carried out with appropriate methodologies, with the participation of the whole organisation and key stakeholders; often they are produced for donors in the process of fundraising.

Therefore, it can be said that strategic thinking remains an underdeveloped capacity in CS organisational culture; this was additionally influenced by internationally funded capacity-building programmes that, since the year 2000, have rarely supported either the development of strategy or organisational development.

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

Although over 50 percent of CSOs claim that Boards are making strategic decisions, in practice such strategic leadership is frequently absent, owing the rarity of truly functioning CSO governing bodies. Therefore, donor-driven actions and the consequent loss of strategic orientation, as well the dissipation of specialized skills and experience, is a common phenomenon among Serbian CSOs, leading to major negative impacts on organisational sustainability.

### 3.1.5 Analytical capacities

Sector-wide, there are few CSOs with the analytical capacities necessary for providing the basis for effective advocacy and policy dialogue. Few organisations undertake the most basic social research to ascertain constituency need or to assist in project identification. Documentary and internet research is rarely undertaken to advance programming or setting strategies. Analysis of what research does take place is generally of a low order. Specialized socio-economic think tanks are few and far between.

That being said, analytical capacities within the fully professional organisations in the larger towns are often of a high order; their social research and its analysis are both key outputs and the basis for programming. Some recent examples include: Civic Initiatives (Survey on civil society, 2009, 2011); Balkan Community Initiatives Fund (Public opinion on philanthropy 2010); The Centre for Development of the Non-Profit Sector (Distribution of funds from budget line 481), Transparency Serbia (Estimation of National Integrity System in Serbia, various research on corruption), Autonomous Women’s Centre (women rights and violence against women - Cost of violence against women 2011), Centre for Independent Living (disability human rights and Employment of PWD: best practices), SECONS (Social Exclusion in Rural Areas of Serbia; Challenges for New Social Policy: Social Inclusion in EU and Serbia), Centre for Civil-Military Relations Belgrade (Civil Society Capacity Building to Map and Monitor Security Sector Reform in the Western Balkans), Policy Centre (Strategy Proposal for Integration of Albanian Minority in Serbia), 484 Group (Policy paper Serb Refugees: Forgotten by Croatia?), European Movement...
(Promotion of plural democracy and European values), The Centre for Liberal-Democratic Studies (socio-economic research), etc.

3.1.6 Relationships with other actors

CSOs in Serbia routinely cooperate with other CSOs - nearly 90 percent of CSOs state that they cooperated with other CSOs. Cooperation through is often project-based - that is, partnership is formed for the purpose of applying for funding, especially since the donors often imposed partnerships or cooperation as a condition for support. Still, a number of CSOs have found adequate partners and continue to cooperate beyond the project implementation; partnerships therefore are a growing practice in the sector, though there is still insufficient communication and exchange of ideas, information and initiatives among CSOs.

However, networking is another matter: only about 40 percent of CSOs are members of some network; the largest network is The Federation of Non-Governmental Organisations of Serbia (FeNS), a nationwide network of CSOs from over 120 municipalities covering all fields of civil society activity. There is also a number of prominent sector and activity-specific networks, such as two national women’s networks of SOS hotlines for women and children victims of violence, and the women’s peace network, respectively. Single-issue national-level coalitions, usually in fields related to human rights, gender and minority rights, formed to conduct advocacy campaigns in relation to national legislation and social policy, have achieved prominence and some success. However, in total, there are very few functional networks at either the national or local levels.

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

3.1.7 Material and financial stability and resilience

Financial stability of CSOs differs depending on the type of organisation and date of establishment and they can be broadly divided in three groups:

- majority of CSOs that were created before the 1990s (during Yugoslavia) have stable support and diversified funding sources that include membership fees, self-financing and support from the government (from all levels).
- CSOs founded in the 90’s and later are mostly dependent on grants from both domestic and foreign funders as a source of income
- CSOs created in the last couple of years, that did not develop a funding base are maintaining their work through membership fees and voluntary work.

The survey also found that only 37 percent of CSOs have secured funding for their projected budget in 2011, and only 7 percent for 2012. This means that CSOs in Serbia are constantly facing financial instability and that situation did not change in the past couple of years.

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36 including inclusion in and strengths of networks and coalitions, social partnership with the government, local government and others
37 While it is recognized by the government as the most important point of contact with civil society, it has had only moderate success in influencing government policy making. It is currently in the process of reconstruction in an effort to be more efficient and adapted to the needs for a more direct dialogue both with the Serbian government and EU institutions.
38 Examples of such high profile coalitions in the last two years include: Law on Associations, Law on Endowments and Foundations, Law on Volunteering, Law on games of chances, Law on Youth, Law on Social Affairs, Tax Laws, Criminal Law (amendments to articles in regards to domestic violence), local budget monitoring;
39 A certain number of CSOs receive income based on the “delegated authority” to provide services, like Red Cross, Hunter’s Associations, Auto-Moto Association and others
40 in 2009, USAID NGO sustainability index, financial viability of the Serbian civil society is adjudged to be the lowest of all the countries in the Western Balkans region by some considerable margin.
Continued inadequacy of state funding available for a number of active CSOs and the poor financial framework in which CSOs work have certainly contributed to this situation; in addition, despite an increase in cooperation with companies, businesses in Serbia remain cautious about spending money during the economic crisis.

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

3.1.8 Organisational sustainability

A number of factors that influence organisational sustainability are already analyzed in the previous sections. Overall, the sustainability of Serbian CSOs is on a relatively low level due to a lack of strategic planning and inadequate strategic leadership; challenges they face in recruiting and retaining quality human resources; weak constituency relations and lack of capacity in public relations; and lack of diversifying funding sources.

On the other hand, CSOs assess that key problems in reaching sustainability are: the lack of support by the state (82 percent), underdeveloped practice of business sector donations (77 percent), withdrawal of international donors (73 percent) and lack of cooperation with local municipalities (72 percent). There is a growing awareness of the need to improve cooperation among CSOs: insufficient (underdeveloped) cooperation among CSOs is perceived as a problem to CSO sustainability by 36 percent of respondents in 2005 and by 59 percent in 2011). As noted before, a negative perception by citizens is perceived as least problematic (55 percent); cooperation with the media is perceived as a not very problematic issue (57 percent of the cases, which is somewhat unusual, given that the media have significant influence on the CSOs’ image and consequently on CSO visibility and strength as a partner to other sectors).

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

The fact that some Serbian CSOs recognized the need to adopt a self-regulatory tool as a way of agreeing on common values and standards and that as of June 2011, a Code of Ethics was adopted and signed by more than 100 CSOs in Serbia, could be a sign of increased understanding of importance of accountability to constituency.

4 Civil society milestone achievements, impacts and challenges

4.1 Milestone achievements and impacts generated by CSOs in the country

Democratic change

The fall from power of Slobodan Milosevic in October 2000 was achieved after a concerted campaign of strategic non-violent action, which depended on a broad coalition of opposition political parties, NGOs, media and trade unions. A peaceful regime change and the transition to genuine democracy could not

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41 CRNPS analysis of the state funding of CSOs has stirred an intense public discussion and the necessity to better regulate this area became obvious. A database with state funding in the period 2008-2010 is available on the CRNPS Web site. Concrete actions have been undertaken to define more transparent and just methods of distribution. The new Law on funding of political parties is a major contribution to this process.

42 The technical requirements and the conditions for co-financing attached to EU funding are beyond the capacities of all but a few of the larger, more well-developed CSOs, effectively contributing to a two-tier environment of funding opportunities.
have been achieved without the intensive and long-standing resistance to Milosevic’s autocracy by CSOs promoting human rights, democracy, non-violence and peace building. An effort for the regime change transformed into continuous contribution in the process of democratic transition.

**Enabling Environment for CSO Development**

In the last two years, CSOs contributed to the legislative framework that supports the creation of the enabling environment for CSO development, including the Law on Associations, Law on Endowments and Foundations, Law on Volunteering, establishing of the Government Office of Cooperation with the civil society, and elimination of the 2.5 percent Property Tax Law. The legal framework is still not fully completed, however these are considered to be significant steps for the future development of civil society in Serbia.

**Influencing the political and social policy agenda**

CSOs persistently advocate for, raise awareness as well as continued to explain and fight for important issues not to be forgotten by the political elites and to be dealt with, such as: dealing with the past (war crimes, cooperation with the Hague tribunal), EU integrations and EU standards, human rights and fight against discrimination (women, LGBT, HIV positive, Roma), social inclusion (in particular people with disabilities) etc.

**Human rights and social policy legislation**

Despite civil society’s limited access to the policy-making process, CSOs’ advocacy has been instrumental in creating the momentum in government for the creation of a body of law which protects basic human rights and promotes the interests of minorities and the vulnerable, including changes on the Law on Free Access to Information, Law on Youth, Law on Social Care, and Law on Customer Protection, etc.

**CSOs as social service providers**

CSOs working at the local level are recognized as having an important and legitimate role in providing services in the community to people with disabilities, the elderly, children at risk, delinquents, people with substance dependency, Roma, women victims of violence, and people living with HIV/AIDS. CSOs’ part in the delivery of social services is cemented in the Strategy of Social Reform in Serbia.

4.2 Challenges faced by the CSOs in the past – factors that hindered impact?

**Lack of support from the State.** Despite the recent positive developments in the area of the legal framework and institutional mechanism, real cooperation with CS is still not one of Governments’ priorities. As noted before, there is a genuine lack of understanding of the role and importance of CS, low awareness of benefits of cooperation with CS and continuous lack of recognition of CS contributions in democratic changes and alleviating a number of problems that Serbia faced. This significantly undermined CS efforts in various fields and additionally, influenced a negative image of CSOs in the public.

**Developing constituency.** A majority of CSOs are poorly supported by the community and many do not have a broad membership base, which hinders their image, sustainability as well as their impact, particularly in gaining broader support for a stronger influence on the social and political agenda. On the first issue, a low level of communication with communities/citizens directly translates to a slow improvement of the image among citizens as well as allow level of support from local sources of funding, thus increasing their dependency on project support and/or international donors. In terms of the impact, a lack of constituency negatively impacts CSOs’ ability to put important issues on the agenda or to put pressure on the government in regards of the proposed solutions on some of the issues.

**Financial instability.** Due to the first two challenges, but also to the fact that first, issues that CS addressed were unpopular and as such supported mainly by foreign donors, and second that CSOs are

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43 However, the CI survey shows that 64 percent of CSOs are not satisfied with the level of CSO influence on the creation of public policies. In order to increase their influence, CSOs believe that they should be more effective, cooperative; should network and unite with other CSOs, should work in improving their image. At the same time, it is stated that the Government bears its portion of responsibility in terms of greater recognition of CSOs’ work and providing conditions for CSOs’ work; special attention is given to improving the image of the sector in the media.
seeking funding on a project by project basis, the work of CS in Serbia is characterized by financial instability. This significantly influences CS’s ability to continuously address important issues in the past, but will also influence its work in the future, especially the sector’s independence in monitoring, watchdog, advocacy and lobbying activities; with foreign donors leaving, these issues will become more and more difficult to implement and fund, given that both the Government as well as the business sector are not likely to extend their support to such programmes.

**Developing platforms/forms of representation.** As already mentioned, civil society is poorly networked, which directly influences its ability to advocate - both on behalf of CSOs as well as citizens. Moreover, there are no networks/bodies that would formally represent the sector or mechanisms that would enable individual CSOs to participate in debates and communication that concerns the whole sector.

**Monitoring governance and democratic process.** There is an absence of CSO activity in the oversight of public administration and the work of parliamentarians and local assemblies. This is an important gap in civil society performance. There are roles to be filled in monitoring the political process at the national, provincial and local level to ensure a proper democratic process, in providing citizen watchdogs of the correct implementation of laws and the application of standards in service delivery, particularly at the local level, as well as overseeing the public administration budgetary process, the proper allocation of public resources and activities in the fight against corruption.

**Participation in the process of European integration** Decleratively, civil society in Serbia is clearly and unequivocally in support of the EU accession process. However, while few leading national CSOs are active in informing the public and generating debate on European integration, the vast majority of CSOs take an essentially passive stance to the process, are poorly informed and are doing little or nothing to raise the public’s low level of awareness and understanding of the EU, its functions and mechanisms.

**Issues less covered by CSOs.** While CSOs do address a series of important issues, there are some areas in which CSOs, with notable exceptions, are rarely active. What is of concern, is that while some of these issues figure high on citizens’ lists of priorities, they are not usually perceived as priorities by CSOs. For example, rural development and agriculture, fighting corruption, customer protection, economic development, working with the unemployed and fighting unemployment, promoting better livelihoods, and living standards, as well as providing specialist (qualified) health and social services.

### 4.3 Overcoming challenges in the future with TACSO assistance

**Support to advocating for a better institutional environment and legal/fiscal framework.**

TACSO2’s focus in this area should be directed towards support to the newly established Office of cooperation that needs to be better positioned, with stronger capacities and strategic orientation; further work is needed in improving already adopted CSO related legislation, also including tax related laws; further support to the development of mechanisms and policies for cooperation and consultation with CSOs on all levels. A comprehensive institutional framework and regulated legislative will also - in a way - represent Government recognition of civil society as a serious partner in addressing problems in the society thus contributing to a more positive image of the sector in the public.

**Improving the public perception of the sector**

Changing the public perception of the sector is a complex task that demands continuous efforts; still, TACSO needs to address this in some of the most important aspects: building capacity and providing support to the sector to develop and mobilize constituency; support and present transparent and accountable work of CSOs; working with the Office to pressure the Government to publicly recognize CS achievements and contributions; finally building capacities and support to the sector to promote itself more effectively.

**Contributing to CSOs long-term sustainability, through advocacy for financial stability**

Civil society, the Office and TACSO efforts in addressing the legal/fiscal framework as well as improving the public perception of the sector should contribute to greater overall sustainability as well as financial

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44 Considerations on TACSO 2 downsizing direct capacity building to individual organisations.
stability of civil society. However, additional efforts are needed in first, building CSO internal capacities for diversifying funding sources by addressing different types of donors, citizens, government, EU, companies, etc., and second, developing a supporting environment - i.e. promoting local philanthropy and exploring self-financing, social entrepreneurship, etc.

**Support to networks, coalitions and exploring the mechanisms for representation of the sector (platforms)**

In order to facilitate the establishment of efficient mechanisms for participation and partner relations with the State authorities and local self-government bodies, it is necessary to support CSOs in developing effective networks, particularly the ones of a more lasting nature when appropriate. With regard to this, it is necessary to improve CSO capacities for successful regulation of internal relations in the coalitions/networks, in order to establish a functioning and transparent internal structure as well as ethic and professional standards of such networks. Finally, it would be important to focus on exploring the mechanisms for representation of the sector (i.e. platforms) that would open the space for debate and action on the issues important for the sector as a whole.

**Building capacity and support for monitoring law/policy implementation**

When selecting issues for capacity building, monitoring laws/policy implementation and generally Government accountability and transparency should be high on the TACSO priority list. TACSO should carefully consider which aspects should be most effective; possible topics could include: increasing knowledge of CSOs on the functioning of the State administration, as well as on procedures and mechanisms of designing and adopting laws and other public policy instruments; effective ways of monitoring and evaluation of adopted public policies/legislation; strengthening cooperation between CSOs and the Commissioner for public information, Ombudsman and Commissioner for Equality, etc.

**Strengthening the role of CSOs in the EU integration process**

As noted before, by strengthening TACSO’s role as a ‘liaison’ to EU actors but also by extending support and promoting mechanisms such as SECO, TACSO could significantly contribute to strengthening the role of CS in EUI. Moreover, by promotion and extending its support to issues relevant to the EI process as well as to the issues high on citizens’ agenda (i.e. corruption, youth employment, social inclusion or similar) TACSO would contribute to adjusting CSOs’ perception of priorities that needs to be addressed in the future.

## 5 Conclusions

### 5.1 Summary of strategic issues of relevance to the project

**EU integration and the role of CSOs in this process**

Despite the formal commitment of Serbian civil society to EU integration, CSOs still have limited information and real understanding of what the EU is how it works and what the process of European integration and eventual membership will mean for Serbian society. In fact, CSOs - as well as the public institutions - do not have a clear idea of what civil society’s role in the integration process should be. A core principle of the project’s implementation should be to take action to address this gap, while also conveying the message that “the process of EU accession is not in itself an instant solution to Serbia’s problems, but rather an opportunity for us to take greater responsibility for our own problems.”

Moreover, there is a growing need of local CSOs to engage with EU actors on different levels - i.e. be more informed and prepared when applying for funding; increase knowledge on EU CS networks and how they deal with different issues; learn from EU CSOs but also CSOs that have already participated in the pre-accession process etc; therefore TACSO developing into an effective “liaison” between CS and EU actors is of strategic importance.

**Further development of institutional mechanisms for cooperation between the Government and CSOs**

The continuation of TACSO’s work comes at a moment when the most important mechanism for cooperation between the Government and CS - Office for cooperation with Civil Society - is put in place. It
is of strategic importance that the project ensures that mechanism is further supported in its development in a flexible way (especially having in mind the 2012 elections). Furthermore, it is important not to 'allow' that the process stops with the establishment of the Office; exploring and supporting potential additional mechanisms and equally important, policies for cooperation, thus working towards a comprehensive framework of cooperation rather than one mechanism is essential.

**Greater role in assessing needs and status of CS**

While TACSO already started to initiate/support assessments, research and evaluations, it would be important that this role further develops in a way that would ensure that reliable information to EUD/DG Enlargement (and other donors and interested actors) are provided on a regular basis. Regular 'taking stock' of the status of CS; changes in the institutional and legislative framework; CS engagement and influence on the policy level; sustainability issues, etc., would enable an effective and efficient addressing of the objectives of the programme.

**Variety within the sector and effective use of programme capacities**

Given the variety within the sector (both in terms of its composition as well as the needs), a strategic issue for TACSO Serbia is to clearly define ways to support three distinguished target groups: larger, well-developed CSOs, smaller grassroots CSOs and networks and coalitions. Having the programme’s objectives in mind, one of the possible 'solutions' could be direct support to networks and coalitions (building capacity, cooperation with regional/EU networks, work on specific issues including for monitoring government accountability and transparency, implementation of the laws); very tailored support to carefully selected (according to the issues\(^45\)) large well-developed CSOs, and creating mechanisms that would ensure continuous development and access to support to grassroots CSOs through larger, well-developed national and regional CSOs.

**Capacity building mechanisms**

While trainings generally are effective on the level of providing information and raising awareness of certain issues, they demonstrated not to be the most effective way in strategic capacity building of CSOs. Therefore the strategic issue for TACSO is to define mechanisms for capacity building that would ensure efficient use of funds while maximizing effects in terms of sustainable organisation change and development. The capacity building provided should therefore go beyond a couple-of-days of training and focus on delivering a “package” of assistance to beneficiaries (individual CSO, network). The package should include highly tailored- to- the-needs training with mentoring and support in the implementation of newly learned skills, with clearly defined organisational and programmatic objectives.

### 5.2 Needs assessment conclusions

#### 5.2.1 Civil society environment

- The institutional framework relevant to the CSOs has undergone major changes with the establishment of the Office for cooperation with Civil society that became operational in January 2011. The Office will coordinate and encourage cooperation between ministries, other Government agencies and Local Government bodies with CSOs.
- The legal framework governing CSOs in Serbia is at this point regulated in most of the aspects: implementation of the new Law on Associations, as well as the recent adoption of the Law on Endowments and Foundations provide a framework for all non-for-profit organisations. In addition, the Law on Volunteering and amendments on various tax laws have also contributed to regulating the legal environment in which CSOs and other non-profit actors work.
- However, further work is to be done: first, existing legislation is still not fully adapted as to recognize changes that occurred due to the adoption of the Law on Associations and Law on Endowments and Foundations (i.e. tax laws need to be amended accordingly). Second, tax laws (both taxation and tax incentives) as well as the distribution of public (governmental) funds are largely not regulated

\(^{45}\) key issues defined as relevant for the process of EUI, including i.e. corruption, customer protection, social inclusion, discrimination, environment
favourably to not-for-profits; finally, some of the newly adopted laws have already shown weaknesses that need to be addressed.

- In recent times, Serbia has seen a gradual, but marked reduction of activity by foreign donors; most embassies and government development agencies have indicated that they will be gradually phasing out their support to Serbia as the country progresses towards European integration.
- Although the notion of public interest that is to be funded from the public sources, is introduced by both the Law on Associations and Law on Endowments and Foundations authorities still do not comply fully with these provisions and, in spite of positive trends in the last couple of years, governmental funding to CSOs, directed through budget line 481, remains largely unregulated and non-transparent.
- Interactions between the Government and CSOs have somewhat improved, however relations between the Government and CSOs are still fragmented with few examples of formal, structured forms of cooperation between the two sectors. There is no adopted political framework for the participation of citizens, a national strategy or instructive documents that would be adopted by central bodies, which would contain an indication of the duties of central and local authorities to improve and facilitate the development of direct citizen participation.
- There is a relatively high number of CSOs that cooperate with the local government. However, the practice is uneven and very often imposed by outside stakeholders (foreign funders), which also results in a different level of satisfaction with cooperation.
- Civil society’s public image in Serbia remains in many ways negative. This is a result of many factors, including fundamental lack of understanding amongst the public as to what the term “non-governmental organisation” means, legacy of the nineties, lack of public recognition for the diversity of civil society organisations and activity, including also the lack of the government’s recognition for CSOs’ contribution to the changes in the Serbian society and poor media coverage. CSOs failed to increase direct contact with citizens; furthermore, civil society poor PR skills contribute to the overall bad image of the sector.

5.2.2 CSOs’ organisational capacity

- According to the SBRA data, there are 15,525 associations registered on 30 September 2011. During the 20 months of the re-registration process, over 11,000 associations were successfully re-registered and over 4,500 new associations were established.
- CSO sector in Serbia is very diversified by the primary area of activity, date of establishment, size, budget and geographic region. These differences affect their organisational level of development, therefore different strategies and approaches should be used to meet those needs.
- Among the minority of professionalized CSOs there is still a clearly high level of technical, administrative and managerial competences as well as capacity for advocacy, social campaigning and policy dialogue. However, within the critical mass of “other” organisations, skill levels are generally at a much more basic level.
- The majority of HR are engaged on a temporary basis and there are difficulties to recruit and retain qualified staff. There is a reduced offer of trainings, however further capacity building is needed with the following areas identified by CSOs: writing project proposals, issue related training (CSO core activity), financial management and Media/PR. We would also add EU integration related issues.
- The practice of programming strategically within the framework of organisational strengths and envisaged opportunities in the working environment, reinforced by a planned process of organisational development, is rarely practiced. When carried out, it is seldom with appropriate methodologies with the participation of the whole organisation and key stakeholders; often they are produced for donors in the process of fundraising.
- Sector-wide there are few CSOs with the analytical capacities necessary for providing the basis for effective advocacy and policy dialogue, primarily within the fully professional organisations in the larger towns; Few organisations undertake the most basic social research to ascertain constituency need or to assist in project identification. Documentary and internet research is rarely undertaken to advance programming or setting strategies. Analysis of what research does take place is generally of a low order. Specialized socio-economic think tanks are few and far between.
- Almost all CSOs in Serbia routinely cooperate with other CSOs. Partnerships are a growing practice in the sector, though there is still insufficient communication and exchange of ideas, information and
initiatives among CSOs. However, networking is still weak, with only few functional networks at either
the national or local levels. CSOs are also forming cross-sector partnerships, with local self-
governments and public institutions with increasing regularity. Such social partnerships are becoming
a popular way of applying for and implementing EU-funded projects, which are of mutual benefit to
the respective partners.

- Financial stability of CSOs differs depending on the type of organisation and date of establishment.
  Those created before 1990 have stable support and diversified funding sources, CSOs founded in the
  90’s and later are mostly depending on grants, while CSOs created in the last couple of years,
  maintain their work through membership fees and voluntary work. Almost half of the CSOs assess
  their current financial situation as bad with only 7 percent of CSOs securing funding for their
  projected budget in 2012. This means that CSOs in Serbia are constantly facing financial instability
  and that situation did not change in the past couple of years.

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

- Overall, sustainability of Serbian CSOs is on a relatively low level due to a lack of strategic planning
  and inadequate strategic leadership; challenges they face in recruiting and retaining quality human
  resources; weak constituency relations, lack of capacity in public relations; and lack of diversifying
  funding sources. One of the key challenges for CSOs thus is not only to work on reaching
  sustainability, but to also understand that it depends on sustainability and is more than financial
  stability.

5.3 Recommendations for the regional project work plan

- Organise regional events with CSOs and other stakeholder representatives of the countries in the
  region that already participated in the EU integration process, to share experiences, learn from
  examples of good practices.

- Facilitate networking and partnership building with CSOs in the region: with larger ones that already
  engage in such cooperation TACSO should provide focused support and encourage the development
  of joint projects; for smaller CSOs that do not have such experience, TACSO should increase their
  knowledge and awareness as well as open channels for communication that can contribute to
  establishing cooperation.

- Support regional/bilateral CSO dialogue on themes of common interest and experience;

- Bring together selected leading professional CSOs and CSO leaders from all IPA countries for joint
  trainings, facilitation, dialogue and practical activities to build capacities for policy development and
  research activities;

- Support the work of, and provide capacity building to existing regional networks for CSO
  development;

- Initiate a regional CSO dialogue to promote a unified regional platform for CSO policy and activities
  within the framework of the EU accession process (and building on the previous work done by IPA
  country CSOs).

5.4 Recommendation for TACSO Serbia’s work plan

Civil society environment

National level

- Support in advocating for the further change of the CSO related legal framework, including
  amendments to the Law on Associations; amendments to the Law on Volunteering; taxation:
  clarification of exempt in regards to property tax law; possible abolishment of taxes on real-estate;
  simplifying procedures in regards to VAT exempts; amending the Corporate Income Tax Law - tax
deduction purposes to comply with public benefit definition in Law on Associations and Law on

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46 To be prioritized by the TACSO office and confirmed by the LAG within the frame of available resources
Endowments and Foundations; raising awareness on the need for introducing tax deductions in the Personal Income Tax Law

- Support in developing a framework for transparent governmental funding and non-profit accounting
- Support to the Office for Cooperation with CS, including positioning of the Office; building capacity of the Office’s work on the National strategy for CSO development; advocating the Government to provide support in matching funds for EU funded projects and developing a comprehensive framework including other mechanisms and policies for cooperation and consultations with CSOs

Local level

- Support in advocating LGs to abolish various "community" taxes for CSOs;
- Support in advocating LGs to introduce a framework for clear and transparent funding;
- Support to LGs to introduce a framework for engaging CS in decision making;
- Support in promoting CS and its achievements to LGs

CSO organisational capacities

- Disseminate information to CSOs and the general public regarding the EU, its institutions and functions, as well its values and development objectives and policies. Focus on building the capacity of CSOs on its role in this process and to apply for EU funds; support advocacy efforts to match EU funds

- Direct support to networks and coalitions (including for monitoring the implementation of the laws and budgetary spending); very tailored support to carefully selected (according to selection issues) large well-developed CSOs (and or network/coalitions) and capacity building of local-level CSOs through larger, well-developed regional CSOs. Training provided should be targeted at individual CSOs and be tailored to their needs and, wherever possible, delivered within the framework of an organisational “package” of assistance with clearly defined organisational and programmatic objectives.

- Provide training and guidance to CSOs for undertaking advocacy campaigns and engaging in policy dialogues, in order to create institutional mechanisms for citizens’ participation at the local level;
- Assist CSOs to improve their relations with the media and to undertake public relations campaigns to promote themselves and their services, draw attention to civil society and its best practices regarding CSO services and their role in democratic development on the national and local level.
- Provide training and other capacity support to CSOs to enable them to monitor the work of public administrations and local assemblies, as well as carry out watchdog activities.
- Supply training and mentoring of CSOs in fundraising from various sources, including the EU funds, state and local budget funds, business and private sources. Special attention should be paid to the technical requirements for accessing EU funds.
- Provide facilitation and consultancy support to CSOs to assist them to better communicate with their memberships and constituencies, better respond to community needs and interests and raise constituency participation in CSOs’ planning and activities.
Annex 1 Acronyms and abbreviations used in the text

<table>
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<tr>
<th>Acronym</th>
<th>Description</th>
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<tr>
<td>BCIF</td>
<td>Balkan Community Initiatives Fund</td>
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<td>CBC</td>
<td>Cross Border Cooperation</td>
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<td>CDA</td>
<td>Community Development Agency</td>
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<td>CFP</td>
<td>Call for Proposals</td>
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<td>CLDS</td>
<td>Centre for Liberal-Democratic Studies</td>
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<td>CI</td>
<td>Civic Initiatives</td>
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<td>CRNPS</td>
<td>Centre for the Development of the Non-Profit Sector</td>
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<td>CSAI</td>
<td>Civil Society Advocacy Initiative</td>
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<td>CSF</td>
<td>Civil Society Facility</td>
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<td>Civil Society Organisation</td>
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<td>EC</td>
<td>European Commission</td>
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<td>EIDHR</td>
<td>European Instrument for Democracy and Human Rights</td>
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<td>EU</td>
<td>European Union</td>
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<td>FeNS</td>
<td>Federation of Serbian Non-governmental Organisations</td>
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<td>FRNPS</td>
<td>Fund for the Development of the Non-Profit Sector in Vojvodina</td>
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<td>GIZ</td>
<td>German Organisation for Technical Assistance</td>
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<td>ICTY</td>
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<td>LAG</td>
<td>TACSO Serbia Local Advisory Group</td>
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<td>LG</td>
<td>Local government</td>
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<td>PRSP</td>
<td>Poverty Reduction Strategy Paper</td>
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<td>PWD</td>
<td>Person With Disability</td>
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<td>REC</td>
<td>Regional Environmental Centre for Central and Eastern Europe</td>
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<td>SBRA</td>
<td>Serbian Business Registry Agency</td>
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<tr>
<td>SDC</td>
<td>Swiss Agency for Development Cooperation</td>
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<tr>
<td>SEIO</td>
<td>Serbian European Integration Office</td>
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<tr>
<td>SECO</td>
<td>Sector Civil Society Organisation</td>
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<td>SIDA</td>
<td>Swedish International Development Cooperation Agency</td>
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<td>SIPRU</td>
<td>Social Inclusion and Poverty Reduction Unit</td>
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<td>TACSO</td>
<td>Technical Assistance to Civil Society Organisations</td>
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<tr>
<td>USAID</td>
<td>United States Agency for International Development</td>
</tr>
<tr>
<td>VAT</td>
<td>Value Added Tax</td>
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</tbody>
</table>
Annex 2 Sources of Information

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Autonomous Women’s Center, www.womenngo.org.rs
Balkan Community Initiatives Fund, www.bcif.org
Center for Independent Living, www.cilsrbija.org
Centre for Civil-Military Relations Belgrade, www.ccmr-bg.org
Centre for the Development of the Non-Profit Sector ((Distribution of funds from budget line 481), http://www.crnps.org.rs
Civic initiatives47, http://www.gradjanske.org
Institute for Sustainable Communities, http://www.iscserbia.org/
Ministry for human and minority rights, state administration and local self government, http://www.drzavnauprava.gov.rs/
Ministry of Culture, http://www.kultura.gov.rs/
Ministry of Finances, www.mfin.gov.rs
Policy Center, www.policyspace.org
Regional Environmental Centre, http://www.rec.rs/index.php?option=com_content&task=view&id=118&Itemid=30
Review of Funding Opportunities,
http://www.gradjanske.org/page/civilSocietyDevelopement/sr/center/publications.html
SECONS, www.secons.net
Serbian European Integration Office, http://www.seio.gov.rs
Standing Conference of Towns and Municipalities: Direct civil participation in the public life at the local level (www.skgo.org)
TACSO Project (variety of documents, analysis and studies), http://www.tacso.org

47 A variety of documents, publications and analysis, including preliminary data from the Survey on the CSO sector in Serbia, September 2011 are not yet published
## Annex 3 List of participants in the NA consultation process

### LAG members

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<tr>
<td>Tanja Bjelanović</td>
<td>BCIF</td>
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</tbody>
</table>
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