

Prishtina, 30.08.2016

Contribution to the Kosovo Country Report 2016

Contribution to:

Cooperation between government and civil society; CSO participation/public consultation process; Freedom of Association.

Kosovar Civil Society Foundation (KCSF) regularly participates in the SAPd with civil society as well as provides its written input to the EC Progress Report on civil society development, as well as on main relations between the EU and Kosovo, in particular structures for cooperation between Kosovo institutions and civil society. This year's input covers the developments from **September 2015 – 19th of August 2016**, while it will also emphasise the main elements of the existing policy and legal framework which remain unchanged during the reporting period, but continue to directly influence the work of CSOs and the environment they operate in.

The DG Enlargement Guidelines for EU support to civil society in enlargement countries 2014-2020 as a reflection of the increased importance that the European Commission attaches to the role and development of civil society in enlargement countries have also been used by KCSF as a basis for this contribution. The EC Guidelines set the strategic framework for EU support to civil society in enlargement countries, which should be focused on enabling and stimulating participatory democracy. The EC Guidelines contain a number of important objectives to be achieved. These objectives set the benchmarks against which KCSF has prepared its comments and recommendations here.

Civil society organizations from the enlargement countries have been closely involved and consulted during the drafting process of this strategic document produced by the DG Enlargement. Moreover, the guidelines are primarily based on the **Monitoring Matrix for Enabling Environment for Civil Society Development**, produced by the Balkan Civil Society Development Network (BCSDN). Being a member of BCSDN, KCSF has actively contributed both to the development and the implementation of this instrument.

As a result, most of this written contribution for the period until 31st of December 2015 input is based on the **Monitoring Matrix Report for Kosovo 2015**, which was based on a vast amount of data, research and evidence. The remaining period is covered through continuous monitoring and research, as well as KCSF presence and active participation in numerous initiatives and forums related to the issues of concern. In order not to overburden this input, there are no specific references and sources of information for the information provided. Nevertheless, all specific references and sources of information can be found in the Monitoring Matrix Report for Kosovo 2015, which is available at http://kcsfoundation.org/repository/docs/02_06_2016_8604279_Monitoring_Matrix_Kosovo_Country_Report_2015_ENG.pdf, or be submitted by KCSF upon request.

Benchmark (EC Civil Society Guidelines Objectives)	Assessment Area	KCSF Input/Commentary:	Recommendations:
<p>3. Civil society and public institutions work in partnership through dialogue and cooperation.</p>	<p>Cooperation between CSOs and public institutions (Government level).</p>	<p>The implementation of the Government Strategy for cooperation with civil society 2013-2017, adopted in July 2013, has been initiated only in the beginning of 2015. All the activities that have been planned to be initiated during 2013 and 2014 have been rescheduled for 2015 and onwards, through a detailed Action Plan for 2015. Nevertheless, only a part of these activities have been completed or initiated. Based on the Annual Report of the Office for Good Governance, the implementation rate of the Action Plan for 2015 reached 41.9%. The Council for implementation of the Strategy has met regularly, same as the Working Teams for each of the 4 Strategic Objectives. Despite the initiation of a few processes, only few results have been produced up to date (see below for details on “citizen participation” and “public funding”). Among the main problems remain the lack of sufficient thematic capacities from the side of the government and the lack of interest to participate and contribute to the process from many line ministries, resulting in most of the on-going activities being initiated and led by civil society representatives. Although not at the same level, similar problems are present also from the civil society side.</p> <p>When adopted, the Ministry of Finance committed to allocate a budget of 137,960 EUR for the implementation of the Strategy for each year. However, up to date, with exception of the costs of small meetings held in government premises and covered by the budget of the Office for Good Governance, all other activities have been conducted with donor support.</p> <p>With regards to institutional setup for cooperation with civil society, the Office for Good Governance within Office of Prime Minister (OGG/OPM) continues to be the focal unit of government cooperation with civil society – the role of the Secretariat of the Council only adds to its mandate to cooperate with the sector. In order to better perform this role, OGG/OPM – through external expertise – has designed a comprehensive monitoring system for the Strategy, which has been operationalized during December 2015. While OGG/OPM has produced regular quarterly and semi-annual reports on the implementation of the Strategy, the lack of timely and</p>	<ul style="list-style-type: none"> • With only one year remaining before the end of the period covered by the Strategy (2013-2017), the Government should prioritize the planned activities and increase significantly the human and financial capacities dedicated to implementation of the planned activities; • Engagement and contribution from line ministries shall increase for timely and qualitative implementation of specific activities within the Strategy; • Capacities of civil servants and civil society on different thematic areas shall be increased; • Additional quality staff on the OGG/OPM shall be hired in order for the latter to perform its mandate as a Secretariat to the Council;

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		<p>qualitative input from line ministries remains a concern. Due to lack of additional staff engaged for the Strategy and no budget allocated for its implementation, OGG/OPM remains with insufficient human and financial resources to facilitate CSO-government dialogue, same as for serving as a secretariat to the Council.</p> <p>The Technical Assistance project for implementation of the Strategy, supported by the EU, has resulted in an increase of dynamics of implementation during the period April – June 2016. However, with lack of proper efforts from the Government, the chances for a successful completion of the planned activities are minimal, with only one year remaining until the end of the period covered by this Strategy.</p>	<ul style="list-style-type: none"> • The necessary budget shall be allocated to OGG/OPM and other line ministries to implement the activities of the Strategy; • The TA project in support of the implementation of the Strategy should be used to strengthen the capacities of civil servants of Government units in charge of specific activities.
	<p>Consultations with civil society on laws/bylaws, strategies and policy reforms.</p>	<p>The legal framework for CSO involvement in decision-making has been advanced with adoption of the Regulation on Minimum Standards for public consultation process, adopted in May 2016 and set to entry into force as of January 1st 2017. Based on a KCSF proposal submitted to the Government in early 2015, the set of standards presents a systematic basis for public consultation from agenda-setting to experts involvement to general public consultations, with specific requirements for each of the steps. Furthermore, an online platform shall be designed to serve as an entry point for all interested parties to get involved in the consultation process. Last, while the monitoring of implementation of this regulation shall be based on the existing system of monitoring the policy and law cycle, bi-annual reports are required both from line ministries and Office of Prime Minister on the details of the public consultation process.</p> <p>Nevertheless, the public consultation during the report period has seen no progress in practice, due to non-adequate implementation of the existing legal requirements. Only 23% of the surveyed CSOs in 2015 have been regularly invited to comment on policy/legal proposals on their fields of interest, while only half of them declare to</p>	<ul style="list-style-type: none"> • The Government should complete all planned capacity building programs and design and functioning of the Online Platform, in order to be fully prepared for implementation of the Regulation on Minimum Standards upon its entry into force, on January 1st 2017. In doing so, the Government should allocate sufficient funding and cooperate with civil

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		<p>have had sufficient time to comment on the proposals. The public is not consulted at an early stage of a proposal and this is confirmed by the survey results, where only 8.2% of CSOs consider that draft laws and policies are published on time. On the other hand, there are improved results on the level of information provided during the consultation process and the access to information in general, although the latter was many times belated.</p> <p>Up to date, government and other public institutions have not addressed the issue of human and financial capacities on public consultation, as neither KIPA nor other institutions provide any educational programs/trainings for civil servants on this issue. The TA project to the Strategy, supported by the EU, has facilitated a series of 5 training sessions for selected civil servants on Regulation on Minimum Standards on public consultation process, organized in July 2016. However, increased efforts should be made to ensure the sustainability of these actions and involvement of responsible institutions (including KIPA) in design and implementation of the capacity building programs.</p> <p>The legislation allows, but does not oblige public institutions to include CSO representatives in decision-making or advisory bodies created by public institutions. During the reporting period, only three cases of open and democratic selection processes have occurred: replacing of a number of civil society members on the Council for implementation of the Strategy; election of the civil society member to the State Aid Council, led by the Ministry of Finance; and election of the civil society member in the Grants Committee of the Ministry for European Integration.</p>	<p>society in designing and delivering capacity building programs on this area;</p> <ul style="list-style-type: none"> Regular monitoring of and reporting on the Minimum Standards should be initiated upon its adoption, while necessary preparations should be completed in advance; As a follow up to the Regulation on Minimum Standards, general selection mechanisms should be designed by the Government so to allow all public institutions to apply them with specific adaptations.
	<p>Consultations with civil society on EU agenda.</p>	<p>The National Strategy for European Integration 2014-2020, finalized in June 2013, to date is forgotten, lacks ownership and nothing is enacted to implement it.</p> <p>Established in 2012 to guide the country through the elaborate reforms, Kosovo's National Council for European Integration (NCEI) is struggling to deliver. KCSF monitored and regularly reported that the Council set up to lead this process is</p>	<ul style="list-style-type: none"> The public institutions should clarify the status of the National Strategy for European Integration 2014-2020, either by enacting

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		<p>divided, side tracked by political exigencies, managed ineffectually, and opaque in its operations and communications. Following the parliamentary crisis and election of new President, during the reporting period the Council didn't convene at all. The last meeting was on 4th May, 2015. There is a total absence of information from the President's Office about the future of this body, including KCSF representative being a member of the same. As a result, we estimate that the Council has failed to serve its mission.</p> <p>Numerous strategic documents on Kosovo's EU Agenda such as European Reform Agenda (ERA) provide good ground for cooperation between public institutions and civil society. However, neither these documents nor structures provide a fruitful ground for civil society cooperation, contribution and monitoring of the EU agenda for Kosovo.</p>	<p>and/or revising it according to the recent developments, or by formally announcing this document as not valid;</p> <ul style="list-style-type: none"> • The President's Office should clarify the status of the Council. If not abolished, the President should recall a meeting and the Council should enact a system for monitoring its work, with the aim to evaluate whether its members deliver on Council's conclusions and recommendations; • The government shall consult properly civil society on the European Reform Agenda and its Action Plan, as per the requirements of the Government Rules of Procedure.

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		<p>The SAA ratification and visa liberalisation process as strategic processes full of policy reform requirements have taken place far from consultation or cooperation with CSOs. Similarly, during the reporting period Government did not consult civil society with regards to country IPA programming.</p> <p>The SAA entered into force behind closed doors, was considered to be exclusively EU and government business and was kept low profile. As a result, even NGOs with high level of expertise had difficulties to articulate for the public its substance, benefits and consequences of the agreement.</p> <p>Only during August 2016, the government consulted NGOs with regards to regulation on the Governments representation in the SAA bodies. However, in current drafts no inclusion of civil society is envisaged.</p> <p>The visa liberalisation requirements implementation has also been marked by lack of cooperation with CSOs. Moreover, the implementation reporting was marked again by lack of transparency. As a result, the process is politicized over the criteria on the delineation of border with Montenegro, keeping away the discourse from other important criteria such as rule of law, progress on fighting corruption, organized crime, functioning of judiciary, etc. Moreover, since April MEI has continuously propagated that visas will be lifted soon, creating high expectations among the public and in return resentment over EU credibility.</p> <p>This approach, both for SAA and ongoing visa liberalisation process, didn't provide ground for civil society's contribution, involvement and monitoring of the European Integration process in Kosovo.</p>	<ul style="list-style-type: none"> • The government shall engage CSOs in a timely and structured manner with regards to SAA Action Plan, structures deriving from SAA and related processes; • The government should timely consult and inform the CSOs and the public on Visa benchmarks, in order to allow CSOs to monitor and build public trust behind this process; • The government shall consult CSOs during IPA programming, in particular during Annual Country Programming, as per specific sectorial fields.
1. An enabling legal and policy environment, for	Freedom of association	The legal framework on freedom of association has not been changed during this period, and freedom of association continues to be a constitutional right, guaranteed in Article 44 of the Constitution of Kosovo and defined in the Law 04/L-57 on Freedom of Association in NGOs.	<ul style="list-style-type: none"> • The expected process of amending the Law on Freedom of Association in NGOs should be

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the exercise of the right of freedom of association.		<p>The Concept-Document on the freedom of association in NGOs, initiated in 2014 from the NGO Department, has been adopted by the Government on 20th of August 2016. Although the quality of the Concept Document lags behind and there are a number of ambiguous proposals from the Government, a number of proposals from civil society have been taken into account and this opens the way for amending the existing Law on Freedom of Association in NGOs. KCSF, in cooperation with European Centre for Non-profit Law (ECNL) and in consultation with other CSOs has submitted to the government a comprehensive assessment of the current law and provided specific recommendations based on universal principles and best practices from the region and EU.</p> <p>In the meantime, the Law 04/L-57 on Freedom of Association in NGOs is still applicable. The legal form to which this freedom is extended includes associations and foundations (as per the Law on NGOs), as well as trade unions, political parties, employers' associations, religious communities, etc. which are regulated through their respective laws. However, there are no legal provisions on the establishment of non-profit companies or endowments, although the latter is neither prohibited nor allowed explicitly. A draft law on Social Enterprises has been initiated during 2015 and some CSOs are included in the process.</p> <p>In practice, every individual and legal entity can establish an association, without the need to register the organization. Nevertheless, vast majority of organizations decide to register in order to gain legal personality and around 500 NGOs have been registered during 2015. Non-registered organizations are rare and there are no identified cases of endowments or non-profit companies. Regardless of the legal requirement for 3 members to establish an association, an additional list of at least 5 additional members required by the NGO Department increases this requirement to 8 members in practice. The most common registration period is around 30 days,</p>	<p>inclusive and take into account the international standards and best practices of the region and EU, as proposed by civil society and international experts;</p> <ul style="list-style-type: none"> • Regardless of the above mentioned review, Article 18 of the Regulation on Registration of NGOs, which allows suspension of NGOs by the NGO Department, should be removed immediately and the continuous practice of suspending NGOs should be put to an end.

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		<p>although there are cases when the 60 day legal deadline is not respected, usually due to requirements for additional documents or change in statutes. An online registration platform which was designed a couple of years ago was not functional during 2015 and 2016, making impossible for any NGO to register online. Overall, most of the problems at the registration phase are due to lack of sufficient capacities and understanding of the legal requirements by the NGO Department, which is the sole responsible authority for registration of NGOs.</p> <p>The legal framework prohibits state interference in the work and activities of NGOs, except the Article 18 of the Administrative Instruction GRK – No: 02/2014 on Registration and Functioning of NGOs¹. Concretely, Article 18 allows the NGO Department to suspend the operation of an NGO, upon a written request and justification of an authorized security institution. The maximum duration of the suspension is one year, and its justification can be based in cases where NGO activities are alleged not to coincide with the legal and constitutional order of the Republic of Kosovo and international law. Despite requirements from civil society to remove this article, it remains in force and allows for unwarranted state interference in the internal governance and activities of CSOs. Based on this article, during the reporting period the NGO Department has suspended a number of NGOs: in October 2015, 13 NGOs have been suspended, while in June 2016 5 other NGOs have been suspended. The Article 18 and the resulting suspension of NGOs is in direct breach with the primary legislation (Law on Freedom of Association in NGOs), the Constitution of Kosovo and international non-profit law.</p> <p>There are no specific legal provisions obliging the state to provide protection from interference by third parties. Cases of interference from third parties have been</p>	

¹ <http://gzk.rks-gov.net/ActDetail.aspx?ActID=10287>

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		reported during 2015 – one commercial bank suspended the bank accounts of a number of NGOs without prior notice and with no legal basis, while responsible state institutions were not able to protect these NGOs from this interference. In general, 5.1% of the surveyed CSOs have reported to have experienced state interference in their internal matters.	
	Related legislation	During the reporting period, CSOs have continued to raise their concerns on the money laundry and anti-terrorism restrictive legislation on NGOs . As a result of a series of legal assessments and advocacy by civil society, the new Law on Prevention of Money Laundry and Fighting the Financing of Terrorism (adopted in May 2016) has removed the vast majority of restrictive provisions for NGOs. Nevertheless, contrary to FATF standards and EU Directive 2015/849, all NGOs remain as reporting entities and are subject to burdensome requirements, which are not possible to be implemented by the vast majority of NGOs. Due to these problems, the Parliamentary Committee on Budget and Finance, as the functional committee on this law, has requested the Government to initiate a new amendment process immediately after the adoption of the new law.	<ul style="list-style-type: none"> As per FATF Recommendations and EU Directive 2015/849, NGOs should be removed from the Law on Prevention of Money Laundry and Fighting the Financing of Terrorism. Any potential obligation for specific NGOs can be introduced only after a sectorial risk assessment has been made and specific risks have been identified.
2. An enabling financial environment which supports sustainability of	Easy to meet financial rules for CSOs.	Reporting requirements are twofold: reporting to Tax Administration for their financial transactions and annual financial statements, and reporting to the NGO Registration Department for Public Benefit Organizations. Reporting requirements to Tax Administration are identical to businesses, same as the sanctions for failing to fulfill these reporting requirements, which are proportionate to the size of the CSOs/business. At the other side, reporting of PBOs (247 PBOs in 2015) is both narrative and financial, and PBOs with an income of more than 100,000 EUR should	<ul style="list-style-type: none"> The Ministry of Finance and the Kosovo Tax Administration, in cooperation with civil society, should design specific reporting forms

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CSOs.		also submit an external audit report.	which take into account the specific nature of CSOs.
	Stimulation of donations	<p>In September 2015, the new Law on Corporate Income Tax and Law on Personal Income Tax have entered into force. The tax deductions for corporate or individual donations for humanitarian, health, educational, religious, scientific, cultural, environment protection or sports purposes have been increased from 5% to 10% (with the possibility for additional 10% of deduction for corporates, if specified with other laws). Except from this increase, no other significant changes have been made to the legal provisions related to the NGOs. During the drafting process at government level, despite formal requests, civil society has not been consulted on the provisions related to NGOs. As a result, the entire legal framework for tax deductions for civil society donors remains ambiguous and non-harmonized with the provisions of the Public Benefit Chapter of the Law on Freedom of Association in NGOs. In practice, 15.6% of the interviewed CSOs declare that they have received donations from domestic private donors during 2015, while only 1 of them reports that their donor received any tax benefit. This is confirmed by the Kosovo Tax Administration data, which show that only one private business has requested a tax deduction for donations to civil society since the new law has entered into force. This implies that even in those limited cases when private corporations or individuals decide to donate to CSOs, tax incentives are not the main reason for doing so.</p> <p>In general, CSOs are quite unaware of the tax legislation - almost half of interview CSOs consider tax benefit procedures as complicated or somehow complicated, with the other half not knowing these procedures and only 6.9% considering them as easy.</p>	<ul style="list-style-type: none"> The system and legislation for tax deductions for individual and corporate donations should be clarified with regards to the scope of deductions and its implementation mechanisms, as well as harmonized in their full, in particular with the Public Benefit Status chapter of the Law on Freedom of Association in NGOs.
	Tax incentives	<p>The system of tax benefits for CSOs' operational and economic activities provides tax exemption for grants and donations. With regards to the economic activity, there</p>	<ul style="list-style-type: none"> The system and legislation for tax benefits on CSO

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	for CSOs	<p>are ambiguities in the legal framework, in particular on the economic activities of CSOs which do not have the public benefit status. The new Law on Corporate Income Tax has not addressed any of the ambiguities. According to the Kosovo Tax Administration, the economic/commercial activities of PBOs are exempt from the corporate income tax if the income destination is solely for the public benefit purpose and up to a “reasonable level” of income. While the article of the tax exemption mentions only the PBOs, another article on commercial activities talks about all registered CSOs which “commercial or other activity shall be exclusively related to its public purpose up to a reasonable level of income”. This implies that the economic activity of any registered CSOs shall be directly linked to its mission and the income should be reasonable, and all other economic activities are subject to income tax. This incoherence causes difficulties in its interpretation and implementation.</p> <p>There are no explicit provisions on any tax benefits on passive investments of CSOs, while passive investments are not common among civil society in Kosovo. Similarly, there are no provisions on establishment and operation of endowments. There are no practices found of endowments established or operating in Kosovo.</p>	<p>income sources, including on CSO economic activity, should be clarified with regards to the scale and scope of deductions, coherence within legislation and its implementation mechanisms.</p>
	Public funding for CSOs (transparency, fairness and non-	<p>In the last days of 2015, as per requirement of the Government Strategy for cooperation with civil society, the Council for implementation of the Strategy has agreed upon a general model on which the public funding for CSOs will be built. The decision on this model was adopted by the Government only in May 2016. This model implies that the main responsibility for the distribution of public funds for</p>	<ul style="list-style-type: none"> • The Ministry of Finance should immediately proceed with drafting the necessary regulations to operationalize the adopted

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	discrimination; Amount of public funds available for CSOs; Quality (procedures) of public funding framework)	<p>NGOs falls on the respective line ministries and municipalities, in accordance with the relevant strategic documents and their priorities. The decentralized distribution will be done in accordance with unified principles and procedures and a central unit will monitor whether these principles and procedures are being adhered to. While the details of the model are to be determined, the Government decision requires from the Ministry of Finance to initiate drafting of the necessary regulatory framework for operationalizing this model.</p> <p>Until this model will be in place, there is no special law or national policy which regulates the state support for CSOs, similarly as there is no national or local level mechanisms for distribution of public funds to CSOs. The existing funds to CSOs are disbursed from specific institutions at central and local level, without any cooperation or coherence and without being planned within the state budget. No national policy or mechanism exists on public funding for institutional development of CSOs and co-financing of EU and other grants. Given that the standard budgetary cycle covers only 1 year, it is difficult to fund any program or institutional development grant within such a short period of time. Although the Government Strategy for cooperation with civil society requires setting up a co-financing scheme for EU funds for civil society, no initiative on this has been made yet. The Law 04/L-080 on games of chance² provides with the possibility to direct a certain amount of funds from the Kosovo Lottery for different social categories, human rights issues, culture and sports. The details of such a transfer shall be determined by an administrative instruction. Such an instruction is still not drafted.</p> <p>There is no specific government body with a clear mandate to monitor the public funding for CSOs, while each ministry or municipality can disburse funds from their</p>	<p>model on public funding. The drafting process should be inclusive and take into account the proposals from civil society and international experts;</p> <ul style="list-style-type: none"> • Regardless the operationalization of the model, all information on public funds disbursed to CSOs should be made public immediately, both to ensure the needed transparency and serve to the proper design of the new system.

² <http://gzk.rks-gov.net/ActDetail.aspx?ActID=2813>

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		<p>own budget. There are no data on the total amount of public funds for CSOs, although a small number of ministries occasionally publish the amounts of their grants to CSOs. Only three cases of specific planning for CSO project support at central/local level were identified in the 2015 budget. According to the 2015 budget, Rahovec municipality budget included 30.000 EUR for NGOs in social issues and 10.000 EUR for rural development projects through co-financing with NGOs; in Istog municipality a budget line of 15.000 EUR was dedicated to participation in capital project through NGO's, community and other donors. Despite the legal possibilities, no funds from the lottery have been collected or disbursed during 2015. Due to lack of specific budgetary planning and information on selection, it is very difficult to collect proper information on the amount, type of project and organizations benefiting from public funds. Information relating to the procedures for funding and information on funded projects is very rarely publicly available. In rare cases, a few ministries have made publicly available project announcements on funded projects for CSOs. Government bodies neither have, nor do they implement harmonized procedures. 60.9% of the surveyed civil society organisations assess that the requirements for application are not excessive and that all application forms are understandable. Meanwhile, around 80% of the surveyed CSOs declare that decisions in tenders are not fair, are not publicly announced and that they are not free from conflict of interest.</p> <p>Last but not least important, no progress has been made with regards to accountability, monitoring and evaluation of public funding to CSOs, despite the fact that building mechanisms to ensure accountability and monitoring of public funds for CSOs were recommended by the Office of Auditor General of Kosovo for a number of ministries. In practice there are no standardized monitoring visits for those CSOs that receive public funding and there is no particular evaluation of public funds assigned to CSOs. While the Auditor's reports for 2014 (published in 2015) identify numerous cases when public funds for CSOs were not monitored or</p>	

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		reported, most of surveyed CSOs who received public in 2015 funding declare that they have been required to submit detailed reports of activities and expenses, while more than half of them also report monitoring visits.	