



Monitoring Matrix on Enabling Environment for Civil Society Development

Country Brief for Serbia 2021

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Executive summary

Civil Society Overview

	2021
Number of registered organizations (per type) (+ how many have registered in 2021)	35.733 citizens' associations (3.1% increase from 2020 in overall number) 996 endowments and foundations (4.95% increase from 2020 in overall number). No data on newly registered CSOs is publicly available.
Main civil society laws	Law on Associations; Law on Endowments and Foundations; Public Assembly Act; Law on the Central Record of the Beneficial Owners; Government Regulation (by-law) on financing programs of public interest (Regulation); Law on Volunteering; Adult Education Law; Law on Youth; Law on Local Self Government; Law on the Planning System; Law on Free Access to Information of Public Importance; Law on Social Protection; Law on Consumer Protection; Law on Public Procurement.
Relevant changes in legal framework	A new Law on Referendum and People's Initiative was adopted in late 2021, then expressly amended after a public outcry and mass environmental protests. A new Law on Free Access to Information of Public Importance was also adopted. The processes of adopting both laws were not sufficiently transparent and participative, there was a lack of civil society participation in their drafting, and these changes are unlikely to be able to address long standing problems in these areas.
State funding (for the previous year) (key bodies and amounts)	A total of 2,355,987,799 RSD or 20,013,816.09 EUR was allocated at the central, provincial and local self-government levels through open calls for civil society projects. A total of 912,080,534 RSD or 7,748,007 EUR was allocated at the central government level (by government ministries), 135,056,296 RSD or 1,147,286 RSD at the provincial level (by the provincial government and secretariats), and 1,308,850,969 RSD or 11,116,595 EUR was distributed by local self-governments.
Human resources (employees and volunteers)	No data is publicly available.
CSO-Government Cooperation (relevant and new body: consultation mechanism)	Ministry for Human and Minority Rights and Social Dialogue; Contact points for cooperation with civil society; NCEU; SEKO.
Other key challenges (e.g. lack of official data related to CS)	Lack of records was observed when it comes to the implementation of tax incentives, statistics in the area of distribution of state funds volunteering, the number of employees and contracted persons, regulations adopted at all governance levels including the involvement of CSOs in these processes, as well as the provision of services in all relevant areas.

Key findings

Key findings of the report

1.	Violation of fundamental freedoms is one of the strongest findings of this report. Numerous recorded cases of violations of freedom of association, expression and assembly are recorded within Area 1.
2.	To that end, the environment for the enjoyment of freedom of peaceful assembly has worsened significantly, due to changes in legislation and worrying practices by competent authorities, which include systemic intimidation of protesters, as well as a mass campaign of sanctions against protest participants which have a questionable legal basis.
3.	Furthermore, worrying developments have been recorded when it comes to the enabling environment for freedom of expression. A new trend that has been established in the reporting period are SLAPP suits (Strategic Lawsuits Against Public Participation) against independent media, especially small local outlets, and activists. These lawsuits pose a particular threat to freedom of expression, especially in light of proposed changes to the Law on Civil Procedure, that would have substantially increased the financial burden placed on defendants in civil lawsuits.
4.	Different domestic and international reports still assess an unfavorable framework for individual and corporate giving. Implementation of existing incentives is not uniform, and different practices of the competent authorities in this regard are present. The definition of public interest is inconsistent between main CSO and tax laws. There is no system for collecting data on donations to CSOs from citizens and corporate entities.
5.	Although there is a framework for transparent state funding, it still contains certain gaps, which allow for political influence on the final decisions. The state funding for CSOs in Serbia is one of the initial reasons for increasing GONGO activities, and several significant cases of misused funds and untransparent open calls have been recorded in 2021, leading to the conclusion that practice in this area has worsened markedly.
6.	Although certain changes in the legal framework have been observed, they are not qualitative and do not address the problem of limited CSO influence in the decision-making process. Due to the focus of the EU on quantitative criteria, a continuation of the trend of faking public participation and debates was observed, with strong GONGO activities.

Key recommendations

Key recommendations from the report	
1.	Consistent implementation of laws and by-laws in the area of freedom of association, freedom of assembly and freedom of expression at all state levels in order to defend achieved standards in the legal framework, as well as strengthening the accountability of all relevant institutions responsible for the protection of fundamental rights.
2.	Establish a mechanism to prevent the abuse of regulations and standards in the field of prevention of money laundering and harmonize the work of the Administration for the Prevention of Money Laundering and Terrorist Financing with the standards prescribed by the FATF.
3.	Provide a stronger political label for philanthropy with stronger incentives for corporate giving, introducing incentives for individual giving, and harmonization of public interest between different laws as well as establishing a system for collecting data.
4.	Develop additional qualitative criteria for participating in distribution of state funds on a basis of expertise and public interest contribution as well as establishing a system for effective and regular collection of data on all types of state funding. Furthermore, there is a need for increased transparency and accountability when it comes to conducting open calls.
5.	Develop additional qualitative criteria for participating in decision-making processes on the basis of expertise and contribution to public interest, as well establishing a system for effective and regular collection of data on civil society participation in these processes.
6.	Strategically approach and develop anti-SLAPP regulations in order to protect journalists, media and activists from malicious lawsuits. Furthermore, there is a need to establish responsibility for those who abuse process in this manner, especially government officials;

Findings

Area 1: Basic Legal Guarantees of Freedoms

Sub-area 1.1. Freedom of association

1.1.1. Establishment of and Participation in CSOs

Legislation is fully in line with standards in this area. Both natural and legal persons may establish associations, foundations and other types of non-profit, non-governmental entities for any purpose, without discrimination. Registration is not mandatory, and the legislation allows for networking among organizations in the country and abroad without prior notification. In 2021, amendments to the Law on the Registration Procedure in the Business Registers Agency have been adopted that have digitized the registration procedure for business entities, but not explicitly for associations, endowments and foundations. Although this did not change the registration regime for CSOs, as the registration regime for other entities was improved, and civil society entities were left out, they were effectively put at a disadvantage. Even though the legal framework doesn't provide the authorities with competences to interfere in networking via social media, **there have been multiple recorded breaches of the digital rights of activists and CSOs in the reporting period, especially in the context of recent environmental protests.** To that end, we have seen numerous cases of police harassment of individuals sharing calls to participate in protests, or just information on when and where protests are taking place locally, on their social networks. In one case, misdemeanor charges were filed against a woman in Topola for sharing information about an upcoming protest on her CSO's Facebook page, which led to her being treated as a protest organizer and threatened with a fine of 150,000 RSD (1,273 EUR). As in previous years, informal grassroots organizations and movements featured heavily as a form of organizing in Serbian civil society in 2021, and were especially active on environmental issues and combatting investor urbanism. There have been no recorded cases of associations being pressured to register, however, **informal community initiatives continue to be faced with state harassment.** For example, the residents of Belgrade district Blok 37, who have been protesting against the planned development of a high-rise in their area reported being intimidated by uniformed police officers as a means to dissuade them from further protests. Local activists protesting against the environmental impact of a quarry near Paraćin were faced with significant police harassment, with police being filmed using excessive force in detaining an activist.

1.1.2. State Interference

Legal framework is in line with standards in the area of guarantees against state interference in internal matters of non-profit entities. CSOs are autonomous from the state, and self-govern their internal structure and procedures. However, when it comes to preventing third party violations of this right, the legal framework indicates a disabling environment. After a new rulebook on financial reporting was adopted in 2020, reporting and accounting regulations now enable a more detailed overview of the financial structure of CSOs. **However, practice indicates a disabling environment in the area of state interference.** Ruling party MPs often use their platform on the parliamentary floor to insult and belittle CSOs and activists, predominantly with the narrative of them as "foreign agents" working to destabilize the country. These types of incidents have escalated in 2021, with MPs in one instance accusing specific CSOs of plotting to assassinate the President, and even openly calling for violence against them, by stating anyone who criticized the government would be

“beaten in a sack”. This narrative has been especially prominent against environmental activists, with high-ranking government officials denouncing mass environmental protests as being funded by foreign governments. This is particularly worrying given that, as was recently leaked to the media, the governments of Serbia and Russia have established a joint working group to “combat color revolutions”, which has been tasked with combating mass demonstrations and monitoring the work of CSOs. **A partially enabling environment has been assessed when it comes to cases of invasive oversight.** Following “the List” case from 2020, when anti-money laundering legislation was abused to pressure civil society, new administrative pressures were recorded in 2021. In April, it came to light that the Center for Judicial Research (CEPRIS), a CSO whose members were prominent critics of Constitutional amendments to the judiciary proposed by the government, had been subject to a month-long inspection by the financial police, allegedly in order to determine the regularity of their funding. The unreasonable duration of this inspection, and its intrusiveness, with inspectors being physically present in their premises for the duration, point to this being a deliberate exercise of institutional pressure on CSOs. Additionally, further fallout from “the List case” was recorded in the reporting period. In August, state-affiliated print tabloid Srpski Telegraf published an eight page supplement dedicated to the funding of CSOs and independent media, where those targeted in the supplement were on the so-called “List” of 57 subjects investigated by the Serbian Administration for the Prevention of Money Laundering and Terrorist Financing (APML). The specific information given in the supplement gives reason to believe that Srpski Telegraf was provided with this information by someone within the APML. In response to this, the targeted CSOs have filed criminal charges. **Practice is in line with standards in the area of sanctions for noncompliance.** According to the most recent data, the majority of the sanctions issued to CSOs for noncompliance were formal warnings, with cash fines being mandated up to the amount of 90.000 RSD (764 EUR) for the CSO (which is below the prescribed legal minimum).

1.1.3. Securing Financial Resources

When it comes to freely seeking and securing financial resources from various domestic and foreign sources to support CSOs activities, legislation is in line with standards. There are no limitations in regards to receiving assets from public or private foreign sources and there is no discrimination with regard to the source of financing. **Although the legislation regarding this standard is mostly in place, there are certain problems with practice.** Focus group participants have reported certain administrative obstacles related to receiving foreign funds (requests for additional documentation), related to AML/CFT regulations, but none have ultimately been prevented from receiving payments. As noted in previous reports, a lack of knowledge, human and other resources still represents the key barrier to most CSOs establishing social enterprises. The potential of social entrepreneurship has not been recognized in the Serbian civil sector, and social enterprises are rare, even though the existing framework allows for it. **While a new Law on Social Entrepreneurship was not adopted in 2021, significant progress was made in its drafting, in a constructive process which included active CSO involvement.** While previous drafts of the Law did not recognize the specific legal nature of social enterprises established by CSOs, the final draft represents a significant improvement in this regard.

Sub-area 1.2. Related-freedoms

1.2.1. Freedom of Peaceful Assembly

Legislation is partially enabling when it comes to standards in this area. There were no changes in the main legislation governing public assemblies. However, in October 2021, a new Law on Protection from Noise in the Environment was adopted, which is not in accordance with the Public Assembly Act and international standards in the area of freedom of assembly. The law stipulates that local self-government units must approve public gatherings that may lead to exceeding noise limits in a given area. In addition, the deadline for registration of such gatherings is 20 days. Additionally, the local self-government has a mandate to determine specific locations where such gatherings can be held. The introduction of additional obligations for assembly organizers towards

local self-government units, as well as extended deadlines for registration of gatherings significantly complicate the holding of public gatherings and restrict freedom of assembly. Organizations gathered around the Three Freedoms Platform reacted during the public debate on this law, but their proposals were not adopted. **Mass protests marked the year 2021, and new forms of restrictions have been recorded in connection to them, such as police intimidation prior to announced protests, and retaliatory misdemeanor charges for protest participants.** Through its bi-weekly monitoring reports "Three Freedoms under the Magnifying Glass", Civic Initiatives have identified a total of 32 cases of violations of the right to peaceful assembly in 2021. A new worrying practice were instances of police officers coming to the homes and workplaces of potential protest participants, and issuing verbal warnings that they will be prosecuted and punished if they attended an upcoming protest. This type of harassment took place in over a dozen cities in Serbia after the first in the wave of mass protests due to the adoption of the Law on Referendum and People's Initiative and the Law on Expropriation, during which citizens blocked the busiest roads in around fifty cities. Another worrying development is the mass issuance of misdemeanor warrants to protesters for alleged violations of traffic laws, which have a questionable legal basis, and which certainly represent an attempt to indirectly sanction participation in protests, which the current Public Assembly Act does not allow. According to data obtained by the Information Commissioner the total number of issued misdemeanor warrants for participation in environmental protests is 1993. Furthermore, the unprofessional behavior of the police, which in most cases did not attend protests or did not react in situations when public order and peace were violated, led to endangering the safety of citizens and open physical conflicts in which several people were injured. The most drastic incident happened in Šabac, during the blockade of a local bridge. On that occasion, the driver of an excavator which was present in the queue of stopped vehicles tried to force his way through the crowd of protesters, in which women and children were present. At that moment, a group of men armed with batons and hammers got out of several cars that later turned out to be official vehicles of the city of Šabac, and attacked the citizens, all after the police cordon withdrew, and the traffic police patrol which was in view of the incident did not react. When protesters attempted to call the police emergency line, the dispatchers hung up on them. **Another concern when it comes to the freedom of peaceful assembly is the continued practice of banning gatherings due to the Ministry of the Interior's alleged inability to ensure the safety of assembly participants,** which is contrary to international standards. To that end, police banned the properly notified assembly which was planned by the Youth Initiative for Human Rights (YIHR) in order to remove the mural of convicted war criminal Ratko Mladić, and issued a press release stating they did not yield to "those who wanted to rejoice in pictures of bloodied Serbian heads". On the occasion of this case, YIHR addressed the European Court of Human Rights, which obliged the Government of Serbia to report on the steps it took to ensure the protection of YIHR activists.

1.2.2. Freedom of Expression

The legal framework provides freedom of expression for all which is in line with standards. Freedom of thought and expression are guaranteed by the Constitution, and restrictions imposed by legislation are clearly prescribed and in line with international standards. Libel in Serbia was decriminalized in 2012 through amendments to the Criminal Code, which is in line with standards. However, amendments to the Criminal Code were suggested in 2021, ostensibly to increase protection for journalists, that would have led to shrinking space for freedom of expression. Namely, the amendments proposed the introduction of a sentence of up to a year in prison for "gross insults" directed at persons who publish information of public importance or state their opinions in registered media outlets. After a reaction by civil society, the public debate on these amendments was extended twice, and their status is currently unclear. **In practice, a disabling environment has been assessed regarding the freedom of expression of CSO representatives, especially those from human rights and watchdog organizations.** Through its bi-weekly monitoring reports on the fundamental rights "Three Freedoms under the Magnifying Glass", Civic Initiatives have identified in total 93 cases of violations of the right to freedom of expression in 2021. CSOs and activists are often targeted by high-ranking state officials, as well as by MPs of the ruling party in the National Assembly. The most dangerous verbal insults and targeting in the tabloids were at the expense of watchdog organization CRTA and the research portal KRIK. Environmental activists were particularly targeted in the context of mass protests that marked the second half of the year. Peace activists and CSOs working on transitional justice and reconciliation were also targeted. For instance, activists of the "Women in Black" organization were exposed to attacks, and their banner with the inscription "We

will never forget the genocide in Srebrenica" was forcibly stolen after a protest, and then publicly burned. **A particular threat to freedom of expression that arose in 2021 was the flood of so-called "SLAPP lawsuits" (Strategic Lawsuits Against Public Participation), which are used to target local media and civic activists.** Thus, in April 2021, the company "Millennium Team" filed lawsuits against 11 media, some of which are civil society media, for reporting from the press conference of the opposition People's Party, where officials of this party stated that the government enabled this company to attain several facilities in Vranjska Banja below market price. The company filed lawsuits demanding damages of 100 and 200 thousand EUR per case from the media that published those statements. Activists in Novi Pazar found themselves under pressure in a similar way, where the acting Director of the General Hospital in that city, Meho Mahmutović, filed 37 private lawsuits for reputational damage against activists and fellow doctors who criticized his actions during the pandemic. Out of that number, he filed as many as 7 lawsuits against the activist and founder of the Free Citizens' Initiative, Aladin Paučinac, who has been leading protests against the management of this hospital since last year. A further worrying example of this trend are the lawsuits filed by private investors against the activists of the CSOs "Let's Defend the Forests of Fruška Gora" and "Fruškać" who are fighting against illegal construction in protected areas. The investors are demanding compensation in the amount of 2,000,000 RSD (16,989 EUR) for damages to their reputation, but also a one-year prison sentence for the representative of the association "Let's Defend the Forests of Fruška Gora" Dragana Arsić, for the criminal offense of "damaging of business reputation and credit rating".

1.2.3. Access to Information

Serbian legislation does not contain any prohibitions with regard to communication and access to any source of information, including the Internet and ICT. When it comes to prohibiting unjustified monitoring of communication channels, or collecting users' information by the authorities, the legal framework indicates a partially enabling environment. To that end, in November 2021, several lawyers who were involved in protests over the Supreme Court of Cassation's (VKS) legal position on loan processing costs, were brought in for questioning by police over statements made in private correspondence within a closed Viber group. **There are certain cases in practice where restrictions are imposed on accessing sources of information, which means that standards are partially met.** SHARE Foundation's Privacy Violation Database recorded 2 cases of CSOs' social media or websites being blocked, attacked or otherwise made unavailable in 2021. The violations include both algorithmic blocking and making content inaccessible through technical methods. For example, the environmental protection organization "Eco Guard" announced that its site was downed by a technical attack. According to the organization's announcement on Facebook, the website was taken down due to 600,000 requests for access to one page. Furthermore, the database recorded 43 cases of privacy violations in 2021, 21 of which were perpetrated by state authorities. **In addition to objective restrictions on the availability of relevant information, journalists from independent media, and especially local media, were victims of increased censorship and interference in their work.** There were several cases when journalists were prevented from attending press conferences, or were verbally attacked at those conferences, most often by members of the ruling party and state officials. There were also cases of non-government actors interfering with the work of journalists, such as the case when N1 journalists were prevented from entering a church where state officials were attending a memorial service to Serbian victims of WW2, or another where the same outlet was harassed by private security and prevented from reporting on the conditions of Vietnamese workers employed by a Chinese factory in Zrenjanin.

Area 2: Framework for CSO Financial Viability and Sustainability

Sub-area 2.1. Tax/fiscal treatment for CSOs and their donors

2.1.1. Tax Benefits

As was the case in the previous report, no changes have been made in the legal framework regulating tax and fiscal treatment of CSOs and their donors during 2021. Relevant laws provide tax free treatment for all grants and donations supporting non-profit activity of CSOs, indicating an enabling environment. The law enables tax exemptions for CSOs for grants, donations, membership fees and non-economic sources of income, as well as the exemption of their profits from income tax under certain conditions. On the other hand, tax benefits for economic activities of CSOs are only partially provided. Income earned by CSO is exempt from profit taxation up to a certain threshold (3,400 EUR), and the profit tax rate is the same as for other legal entities (15%). Legislation is fully in line with standards when it comes to tax benefits for passive investments of CSOs. **There is an enabling environment surrounding the establishment of, and providing tax benefits for endowments**, as donations, subventions and other means provided to endowments free of charge are exempt from taxation. At the end of 2021, 996 endowments and foundations were registered in Serbia, compared to 949 in the previous year, which is a 4.95% increase in the total number of foundations and endowments.

2.1.2. Incentives for Individual/Corporate Giving

Despite repeated advocacy efforts, no changes were made to the legislative framework for tax deductions for individual and corporate donations in 2021. For corporate subjects, deductible donations are allowed for specific purposes (medical, educational, scientific, humanitarian, religious, environmental protection and sports), in the amount of up to 5% of total revenue. There are no clear indicators establishing what can be considered as a donation for each of these purposes. This is determined on a case-by-case basis, which doesn't have a stimulating effect on corporate donors. Furthermore, the Serbian framework still does not provide any incentives for individual donations. **However, legislation is not in line with standards when it comes to recognizing CSOs and their needs in state policies regarding corporate social responsibility (CSR).** Previously adopted strategic documents — the National Sustainable Development Strategy (adopted in 2008) and the Strategy for CSR Development and Promotion for the period from 2010 to 2015 — have expired, which **shows CSR is not a priority for authorities in Serbia.** On the other hand, some corporate actors have very concrete strategies which recognize and actively involve CSOs among other beneficiaries. While the law itself was not adopted, the Draft Law on Volunteering, developed in 2021, establishes the possibility of corporate volunteering, which was initiated by CSO representatives in the Working Group. **The situation is similar when it comes to recognizing CSOs as state partners in promoting CSR.** The Forum for Responsible Business presents the largest national network dedicated to promoting and furthering the concept of CSR. A proposal by the FRB and the Charity Coalition to abolish VAT on food donations has still received no response by the government, despite efforts in 2020 and 2021. In 2021, they launched the initiative "Save Food, Save Humaneness", which has raised awareness on this issue and gathered more than 69,717 kg of food to be donated to disadvantaged citizens. **Practice also partially meets standards when it comes to tax deductible donations to CSOs engaged in main areas of public interest, such as human rights and watchdog organizations.** PBO status still isn't defined within the national legal framework — while main civil society laws recognize the concept of "public interest", a clear and unified definition of the concept is still lacking. Furthermore, the tax framework provides different incentives based on different areas of public interest, which results in unequal tax treatment of recipients of funds from various donors and of the donors themselves.

TBA - Preliminary results of Catalyst Foundation's research on giving

Sub-area 2.2. State support

2.2.1. Public Funding Availability

The lack of a single comprehensive document which would regulate state support for institutional development for CSOs, project-based financing and EU project co-financing, as well as some elements of the existing framework for open calls indicate that legislation partially satisfies standards. Main civil society laws and other documents contain direct references to project-based financing of sectoral CSOs in some areas. The details of the procedure for allocating these funds are prescribed by a central government regulation, which is applied by most national, provincial and local institutions. However, two core national institutions that allocate funding for youth and culture implement other by-laws, which provide for a different procedure. More specifically, the procedure for project co-financing in the youth sector does not allow participants in the open call to lodge appeals. **The established procedure for CSO participation in all phases of the public funding cycle shows that legislation is not in line with standards.** When it comes to conducting open calls for funding civil society projects, there is no explicit obligation to include CSO representatives in the membership of the body that evaluates project applications. Furthermore, there are no specific legal provisions indicating a requirement for consultations with CSOs in any part of the open call process. **A partially enabling environment has been noted when it comes to responding to the needs of CSOs within available public funding.** According to data on open calls for civil society, during 2021, a total of 2,355,987,799 RSD (19,998,682 EUR) was allocated for project-based financing of CSOs. The largest source of state funding for CSOs are local self-governments (LSGs), followed by the central government (open calls are conducted by individual government ministries). Out of 21 ministries, 14 of them, or 2/3, conduct open calls for funding civil society projects. The Ministry of Labor, Employment, Veterans' Affairs and Social Affairs (MLEVSA), the Ministry of Family Care and Demography and the Ministry of Foreign Affairs allocate the most money through these calls. Regarding sectoral open calls, for which data was collected separately, in 2021. 491,002,689 RSD (4,168,745 EUR) was allocated for projects concerning youth, and 688,053,895 RSD (5,841,764 EUR) was provided for projects in the cultural sector.

Level of government	2020	2021	Increase/decrease in allocation
Central gov't	725,503,854 RSD (6,160,874 EUR)	912,080,534 RSD (7,745,257 EUR)	+25.7%
Provincial gov't	99,591,000 RSD (845,712 EUR)	135,056,296 RSD (1,146,661 EUR)	+35.6%
LSGs	1,078,284,056 RSD (9,154,735 EUR)	1,308,850,969 RSD (11,112,469) EUR	+21.3%

The data shows that the total amount of funds allocated for civil society projects increased by 23.7% compared to 2020, however, it is slightly lower (by 0.43%) when compared to 2019, which shows that state support to civil society only returned to pre-pandemic levels in 2021.

2.2.2. Public Funding Distribution

Legislation partially meets standards when it comes to the procedure for distribution of public funds being transparent and legally binding. The central regulation prescribing the procedure for conducting open calls does not contain clear sanctions in case its provisions are violated. Furthermore, the criteria for project selection are set out in a very general way, resulting in increased possibilities for arbitrary decision-making. The criteria for determining public interest have not been defined thus far, and neither has an unified procedure for submitting appeals. **A partially enabling environment has been identified when it comes to clear procedures addressing issues of conflict of interest in decision-making.** Members of the project evaluation commission are obliged to sign a statement that they have no private interest in the work and decision-making of the

commission, but a clear definition of what constitutes conflict of interest is missing. **Practice partially meets standards when it comes to information relating to the procedures for funding and information on funded projects being publicly available.** The Ministry of Human and Minority Rights and Social Dialogue maintains an electronic calendar of public calls intended for financing CSOs in the current year. In 2021, the Ministry reported that it has created a new electronic application in order to facilitate the collection of data from public administration bodies for the purposes of this calendar. However, it was planned that the eCalendar would contain information on the results of conducted public calls, including basic data on supported projects/programs and beneficiaries, but this functionality still hasn't been developed. **With regard to following procedural rules, CSOs' experience and the demonstrated practice of implementing public calls points to a disabling environment.** In 2021, the CSO coalition "Openly about Open Calls" (OKO) which monitors open calls for civil society and media, identified at least 10 highly irregular open calls, through which a total of least 845.5 million RSD (over 7 million EUR) were distributed in an untransparent or irregular manner. In August 2021, the OKO Coalition requested the annulment of an open call conducted by the Ministry of Environmental Protection, after it was established that as much as 70 million RSD (594,367 EUR) was awarded to organizations that did not meet the formal criteria of the open call. Additionally, one applicant filed criminal charges in relation to this open call, after they were contacted by someone close to the state administration who implicitly requested a bribe on behalf of the evaluation commission. After significant public pressure, the Ministry revised its decision, and removed some of the irregularities. However, there were no sanctions for those responsible for these abuses. Several controversial open calls were also conducted by the Ministry of Family Care and Demography in 2021, through which 70% of the funds were allocated for the projects of 18 CSOs that had previously also appeared at a 2014 open call by the Ministry of Labor, Employment, Veterans' and Social Affairs, which was annulled due to numerous irregularities. An analysis of the Ministry of Family Care's open call showed that over a million EUR were distributed to 5 connected CSOs in the same suburban neighborhood of Belgrade. Another problematic practice which continued in 2021 is the **allocation of money to church communities, religious boards, monasteries and other religious organizations through open calls for civil society projects.** At least 107 such cases were identified over the past three years, and their projects are worth over 101.8 million RSD (864,305 EUR).

2.2.3. Accountability, Monitoring and Evaluation of Public Funding

The legally prescribed procedure for distribution of public funds wasn't changed in the past year, and stays in line with standards. The approved funds can be used exclusively for the implementation of a specific program, in accordance with the contract signed, and funding recipients are obligated to submit narrative and financial reports according to the dynamic prescribed in the central regulation. These reports, as well as submitted project applications, are not publicly available, and institutions regularly refuse to provide them in response to FOI requests, which hinders public oversight of state funding distribution. There is a prescribed possibility (but not an obligation) to evaluate the effects of the provided project funding, as well as partially prescribed sanctions for CSOs that misuse funds, which are proportional to the violation. However, a detailed explanation and clear conditions for initiating the mentioned procedure are missing. **When it comes to regular evaluation of the effects/impact of public funding and its availability, the environment has been assessed as disabling.** Periodic reports on state funding effects weren't published on the web sites of any of the core distributors of funds for CSOs during 2021 (MYS, MLEVSA, MFA, Ministry of Family Care and Demography). When confronted on the irregular open calls conducted by the Ministry of Family Care, the Minister promised to conduct an analysis of the open call and evaluate the projects after their completion. However, no such documents were made available to date.

2.2.4. Non-Financial Support

No changes were made in the legal framework which regulates the possibility for state authorities to allocate non-financial support to CSOs. The Law on Public Property defines CSOs (among other legal entities) as the holders of property rights and users of real estate in the public domain on the basis of a concession, or in other cases prescribed by law. **The situation is the same, or similar, with regard to providing non-financial support under clearly prescribed processes, based on objective criteria.** The assemblies of local self-government units make decisions on the rent for the premises they own, or in relation to which they have special ownership powers. In most

cases, these decisions foresee a reduction in rent for associations whose activities aimed at helping children or PWDs, associations working in the fields of health, culture, education, sports, etc. There are no further elaborations, nor are there any other legal provisions in this regard. **However cases were recorded of authorities breaching procedure when it comes to the provision of non-financial assistance.** Zaječar Children's Center, which deals with the inclusion of children with disabilities has been threatened with expulsion from premises they use under a lease agreement concluded with the City of Zaječar. In 2021, they were served with an eviction notice, despite the fact that the city has failed to provide them with alternative premises that would be accessible for the children in their care who require special accommodation. A petition with over 6,000 signatures in support of the Center was submitted to the city administration, but it has decided to go through with the eviction regardless. **The newly established Ministry for Human and Minority Rights and Social Dialogue provides different services to CSOs as a form of non-financial assistance.** Examples include preparing and announcing publications and brochures, informing on relevant changes in legal framework, establishing dialogue with the public sector, and strengthening CSO capacities. As was the case in 2020, several financial measures that CSOs were eligible for, but which were aimed more broadly at all employers/commercial subjects were enacted, such as the state covering a portion of employees' wages, and the option to delay/defer the payment of taxes and fringe benefits on employee salaries. No specific instances of systemic non-financial support were recorded, barring the services provided by the Ministry for Human and Minority Rights.

Sub-area 2.3. Human resources

2.3.1. Employment in CSOs

When it comes to treating CSOs in an equal manner to other employers when it comes to laws and policies, legislation is partially enabling. Although the main labor laws don't treat CSOs differently than other legal entities (neither as employers nor their employees), CSOs are regularly not explicitly cited as beneficiaries of employer- oriented labor market policies and incentives. However, focus group participants have reported that their employees have issues with accessing financial services due to the nature of their employer's status as a CSO. They stated that the procedures for obtaining loans took longer, and that CSO employees received loans with very high interest rates, with a short timeframe for repayment. The reasoning given by the financial services provider was that CSOs have no steady income and no founding capital. **Regular statistics on the number of employees in the non-profit sector can be compiled, but they are not publicly available and there is no state body responsible for maintaining and publishing them.** The Central Registry of Compulsory Social Insurance collects and analyzes data on registered applications for compulsory social insurance for taxpayers who have the status of associations, foundations and endowments, however, they do not publish this information, and neither does any other state body. **There is no systematic, comprehensive data on volunteers, volunteer hours or monetary value of volunteer work.** Some data is being collected by MLEVSA, in accordance with the Law on Volunteering, which maintains a publicly available register of volunteering organizers. However, the register is not up to date.

2.3.2. Volunteering in CSOs

Legislation is not in line with standards when it comes to stimulating volunteering. The Law on Volunteering contains the necessary minimum provisions for the protection of volunteers and their organizations and leaves other issues for the parties to define. It does not prevent spontaneous volunteering, but does not explicitly provide for spontaneous volunteer practice. The central problem with the current framework, as identified in the ex post analysis conducted in 2020, as well as in earlier analyses conducted by CSOs, is that volunteering is not treated as a social value, but as unpaid labor. Other concerns are the lack of an adequate definition of volunteering, over-regulation and unjustifiably high administrative obligations, in addition to a lack of incentives for volunteers (and volunteering organizers), as well as the inconsistency of the Law on Volunteering with other laws that presuppose voluntary engagement. Furthermore, there is no framework in place that would allow for volunteering experience to be adequately recognized and valued by a competent body. **Work is**

ongoing on a new Law on Volunteering, and a Draft Law on Volunteering was put up for public debate in 2021. While over-regulation is still present, the current Draft Law contains some positive changes, introducing an obligation for the competent Ministry to publish statistical information about volunteering on a yearly basis, including the number of volunteer hours and age and gender segregated data about volunteers. The new Draft also introduces the concept of remote (online) volunteering, which would facilitate young people, especially those outside of urban centers, taking part in voluntary work. Additionally, Article 11 of the Draft obliges all levels of government to introduce measures promoting volunteering, which is a further positive step. However, **the process of drafting the new Law has been criticized as not sufficiently transparent and participative**, with certain solutions being introduced without previous consultation with civil society representatives in the Working Group for Drafting the Law, in order to hasten the process of the Law's adoption.

2.3.3. Non-Formal Education

Non-formal education is partially promoted through laws and strategic documents. Non-formal education is recognized by the legal framework in the area of education, and no significant changes have been made during 2021. Citizens' associations are equal to other types of subjects in that they can be recognised as organizers of adult education activities if they are appropriately registered, fulfill the prescribed standards and obtain approval from the competent Ministry. The Strategy for the Development of Education in Serbia until 2030, which was adopted in 2021, contains several measures aimed at improving the quality and accessibility of non-formal education. However, while there will be a CSO representative in the Working Group which will monitor its implementation, the role of civil society in achieving the goals set out in the Strategy is not recognized. On the other hand, CSOs' role in encouraging non-formal youth education in the youth sector and developing the quality of informal youth education is recognized by the Law on Youth, as well as policy documents such as the Ex-Ante and Ex-Post Analyses of the National Youth Strategy. **Civil society-related subjects are partially included in the official curriculum at all levels of the educational system, however, their importance is not sufficiently recognized.** Civic Education or Education for Democracy and Civic Society has been a part of the official education system for more than 19 years. It is implemented as a compulsory optional subject, included in the curriculum of elementary and secondary schools, which covers important social topics, such as human rights, the importance of civic activism and the work of the civil sector. An evaluation of the civic education program in Serbian schools was completed in 2021 by the Institute for the Advancement of Education, which has shown that only 34% of students opt for civic education. Furthermore, 77% of teachers agree that the wider public does not recognize or insufficiently recognizes the importance of this subject. **The National Resource Center (NRC) continues to provide non-formal education and capacity building to CSOs.** In 2021, the NRC provided 189 help desk services in 26 cities and municipalities, 12 TA sessions with over 150 participants, 7 info sessions, and 38 workshops, while local resource centers provided 24 "open door" sessions.

Area 3: Government-CSO Relationship

Sub-area 3.1. Framework and practices for cooperation

3.1.1. State Policies and Strategies for Development of and Cooperation with Civil Society

The Republic of Serbia has still not adopted a comprehensive strategic document on cooperation between the government and civil society. The document itself was drafted in 2021, in a contentious and problematic process. Namely, the process of developing the strategy was boycotted by a significant portion of civil society, which represents a worsening in intersectoral cooperation. The boycott was initiated by CSOs gathered around the “Three freedoms” platform, who declined to take part in formulating the Strategy until the government took steps to address the increasing attacks on civil society and independent media, including through an institutional resolution to the case of “the List”. In response, the Ministry for Human and Minority Rights and Social Dialogue issued a statement on its website with an invitation to the CSOs to engage in a dialogue on their terms. However, on the same day as this statement, Minister Gordana Čomić stated in a media appearance that the state of the National Assembly has “never been better”, further relativizing attacks on civil society by saying she herself is constantly “attacked by the opposition.” Given these statements, the CSOs decided to reject the invitation and restate their demands. Following this, work on the document continued throughout 2021, with involvement from CSOs that did not take part in the boycott. Furthermore, there were many omissions in the process of adopting the Strategy. The Strategy, which is meant to cover the period from 2021 to 2030, was not adopted by the end of the year, and was not put up for public debate prior to its adoption, despite objections from the Public Policy Secretariat. **As regards state policies and strategies for civil society being devised based on comprehensive data, the environment is partially enabling, with basic data on CSOs being available through financial reports submitted annually to the SBRA.** However, the lack of consolidated data on and related to the civil sector, as well as regularly updated and publicly available data collected and analyzed by relevant authorities, and the lack of obligation for public announcement of associations founders' names or even official e-mail addresses are still seen as some of the biggest challenges to cross-sector operation.

3.1.2. Institutions and Mechanisms for Development of and Cooperation with Civil Society

There have been no changes in the institutional mechanisms for cooperation with civil society in 2021. The national level body with these competences was previously the Government Office for Cooperation with Civil Society, which was abolished in 2020 with most of its competences transferred to the Ministry of Human and Minority Rights and Social Dialogue. Other relevant mechanisms include the now mostly defunct SECO mechanism which assists in the planning and programming of pre-accession assistance, the National Convention on the EU (NCEU) and the Philanthropy Council. The NCEU is a permanent body for thematically structured debate on Serbian accession into the EU, between representatives of the governmental bodies, political parties, CSOs, experts, unions, and representatives of the private sector and professional organizations. It gathers more than 720 members, who are working through 24 working groups, including two intersectoral groups. The Philanthropy Council, established in 2018 by the Prime Minister's Decision, is tasked with proposing policies and changes to the legal framework in the field of philanthropy, developing cooperation of relevant actors in the field, as well as promoting philanthropy and CSR. The Philanthropy Council includes 6 CSO representatives. **Problems in the functioning of these mechanisms persisted in 2021.** The Philanthropy Council still exists in a frozen state - no decision was made on the formation of a new Council following the formation of a new government in 2020. Furthermore, the Council's proposals to enact changes in the philanthropy framework in response to COVID-19, including through abolishing VAT on food donations, have received no response. In December 2021, the NCEU Working Group for Chapter 23 did not attend a meeting with the Prime Minister and the President of the National Assembly to discuss the upcoming constitutional referendum, citing the fact

that a public meeting on this subject would breach the provisions of the new Law on Referendum and People's Initiative regarding the referendum campaign, and would jeopardize the legitimacy of the referendum. In response, the Prime Minister publicly attacked the NCEU, stating that this was a "shame for civil society" and "a slap to the face of democracy the likes of which Serbia has never seen". Additionally, the NCEU's appeal to withdraw the Law on Expropriation, which was not put up for public debate, was not responded to, and the law was finally withdrawn after mass environmental protests.

Sub-area 3.2. Involvement in policy- and decision-making process

3.2.1. Standards for CSO Involvement

There are clearly defined standards regarding the involvement of CSOs in policy and decision making processes. The provisions and standards that enable CSOs to participate in decision making processes are available in several different laws and by-laws. The most significant changes to the framework in this area were made with the adoption of the new Law on Referendum and People's Initiative. The initial draft law contained provisions which would have imposed undue restrictions on citizens' involvement in decision-making, through instituting the obligation to authenticate signatures for launching a people's initiative, which included high administrative fees. Additionally, the Draft Law did not provide for an effective means to sanction inaction on part of the National Assembly, which was one of the main issues hindering the application of this institute in practice. Despite civil society objections, the Draft Law was adopted with these provisions unchanged. However, after mass protests, amendments were urgently made to the law which removed the fee for signature authentication. Other problematic points in the law remained unchanged. **However, legislation only partially meets standards when it comes to providing training for civil servants on CSO involvement in state policies.** The National Academy of Public Administration is the central institution of the system of professional development in public administration in the Republic of Serbia, with the status of an officially recognized organizer of informal adult educational activities, which includes training on CSO involvement. The Ministry of Human and Minority Rights maintains a database of contact points for cooperation with CSOs. It numbers a total of 275 public servants, which is a 43% increase from 2020. During 2021, a total of 25 calls for public debate regarding the adoption of new laws, strategies and action plans were published by the end of November. On the web-site of the National Assembly it is stated that 189 laws, 83 decisions, 2 authentic interpretations and 18 conclusions were adopted in 2021. According to the Open Parliament database, in 2021, 19 laws (10,05%) were adopted by urgent procedure. **Practice also indicates that CSOs are only partially provided with adequate information on the content of the draft documents and details of the consultation in sufficient time to respond.** In December, Civic Initiatives issued an open letter to the Ministry of Labor, Veterans' and Social Affairs regarding their handling of the consultation process during the development of the new Law on Volunteering. As stated in the letter, the meetings of the Working Group were scheduled in unrealistically short deadlines, and the materials for the meetings were not submitted in a timely manner, which prevented a constructive discussion on the proposed solutions, and reduced the consultation process to submitting written contributions. In addition, the presiding representative of the Ministry of Labor insisted in meetings that the Draft Law had to be ready as soon as possible, despite the lack of consensus of members on some key issues. **Practice is also partially harmonized with standards regarding written feedback on the results of consultations.** There is no unique publically available evidence of summary reports on consultations held, including CSOs inputs sent and feedback provided. The portal "eConsultations" was launched in December 2021, which is meant to improve citizen participation in decision-making processes, through enabling them to access all documents that are up for public debate, leave comments and suggestions, and view written feedback on consultation results. However, there are issues with the functioning of this portal, and no comments or written feedback are available on any of the listed documents, even though public debates on them were concluded. Additionally, there were numerous cases of laws proposed in 2021, which were heavily criticized by civil society, and where no feedback was provided on comments that were sent in by CSOs, such as the Law on Civil Procedure and the Criminal Code. After the public debate on the Law on Referendum and People's Initiative was concluded, following procedural omissions such as providing an incorrect email address for comments, a summary report was published containing feedback on CSO comments. However, it came to light that the Ministry of Public Administration and Local Self-Government had sent their draft of the law to the Venice Commission unchanged, immediately following the closing of the debate, which meant that, despite the report, the comments were never actually considered.

3.2.2. Public Access to Draft Policies and Laws

Legislation recognizes a clear obligation of public institutions to make all draft and adopted laws and policies publicly available, which is in line with standards. In November 2021, a new

Draft Law on Amendments to the Law on Free Access to Information of Public Importance was adopted, despite numerous well-argued criticisms by civil society that opportunities were missed to make additional improvements to the text in order to resolve long-standing issues. Namely, the Law gives additional competences to the Information Commissioner, enabling him to fine state authorities that do not comply with information requests. However, as civil society actors have noted, this is unlikely to influence practice, as the fines will be paid out of public funds. Additionally, the opportunity was not taken to prescribe the obligation for the Government to develop a procedure for directly enforcing the Commissioner's decisions. **Practice with regard to publishing draft and adopted laws and policies partially meets standards.** All adopted laws can be accessed free of charge by citizens via the National Assembly web page and the online database of the Legal Information System of the Republic of Serbia. **Practice can be assessed as only partially enabling when it comes to responding to requests for access to information of public importance.** In its Annual Report for 2021, the Commissioner for Information of Public Importance and Personal Data Protection stated that 7,244 cases in the field of free access to information were received in 2021. This institution received 5,181 complaints in 2021, which is an increase of 36.58% compared to the number of complaints received in 2020. In most cases, complainants were citizens, lawyers, civil society organizations and other associations and media. An overall of 5,246 complaint cases were closed in 2021 (including both complaints received in 2021 and those transferred from 2020). **A partially enabling environment has also been identified when it comes to sanctions for the violations of the law.** The Commissioner noted that the problem of administrative enforcement of his decisions persisted in 2021. In the last year, the Commissioner received 178 requests for administrative enforcement of his decisions, but was unable to enforce them through issuing fines, as the provisions of the new Law had not entered into force. These proceedings were completed by sending requests to the Government for it to directly enforce the decisions, but 82 of those requests were completely ignored. It remains to be seen how the new law will affect practice.

3.2.3. CSOs' Representation in Cross-Sector Bodies

Existing legislation partially requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions. The Guidelines for CSOs' Involvement in Working Groups for Drafting Public Policy Documents and Draft Regulations regulate this area. The Guidelines as a non-binding act propose principles and procedures for appointing representatives of CSOs to working groups for drafting public policy documents and regulations. Their purpose is to direct the work of state administration bodies towards further enhancing the involvement of civil society organizations in the processes of drafting regulations and public policy documents. **Practice is still partially met when it comes to CSOs being included in decision-making and advisory bodies on issues and policies relevant for civil society.** The Guidelines contain an obligation for the Ministry of Human and Minority Rights and Social Dialogue to monitor their implementation and publish an annual report on the results. As a rule, the annual report contains statistics on working groups that have been formed, total involvement of CSOs in working groups, as well as other ways of CSO involvement and recommendations for improving the consultation process. However, no such report has been published by the Ministry to date. **There have been recorded cases of CSOs being excluded from processes of developing relevant legislation.** In 2021, a new Draft Law on Civil Procedure was proposed, which contained provisions which would have resulted in citizens who aren't able to afford the cost of court fees being denied access to justice. Furthermore, the drafting process was not conducted in accordance with the standards of transparency and participation contained in the Law on the Planning System. The working group did not include civil society representatives, even though the proposed changes would affect the position of marginalized communities, their access to justice and the provision of free legal aid, and pertains directly to EU Acquis Chapter 23.

Sub-area 3.3. Collaboration in service provision

3.3.1. CSO Engagement in Service Provision and Competition for State Contracts

Existing legislation allows CSOs to provide services in various areas, such as education, healthcare and social services, which is in line with standards. Most of the main laws regulating this have remained unchanged, and an enabling environment has also been assessed when it comes to barriers to providing services that are not defined by law. A new Law on Consumer Protection was adopted in September 2021, which should provide for more transparency in the work of CSOs dealing with consumer protection. **Existing legislation partially meets standards regarding additional burdensome requirements on CSOs compared to other service providers.** According to the Law on Social Protection, CSOs are allowed to provide innovative services, and they are not subject to stricter requirements when compared to other service providers. CSOs may provide activities in the field of social protection, precisely individual social protection services. **CSOs are partially able to obtain contracts in competition with other providers and are engaged in various services.** According to data from the public procurement portal, in 2021 a total of 68 public procurement contracts were concluded with associations, 7 with foundations, and none with endowments out of a total of 6,889 (1.08% of all public procurement contracts were concluded with CSOs). The most recent findings from the Republic Institute for Social Protection show that CSOs make up the majority of providers of social services, followed by local self-governments. There has also been a documented increase in the participation of CSOs in the provision of social protection services, compared to those in the public sector. In 2016, the public sector provided services to the majority of users (57.5%). By 2020, this was reversed, with 58.8% of users utilizing the services of general sector providers, the majority of which are CSOs. When it comes to free legal aid, reports continue that local-self governments do not refer citizens to CSO providers through official channels, and that citizens that come to them for free legal assistance are usually referred to them verbally by social protection agencies, police, or other NGOs.

3.3.2. State Funding for CSO-Provided Services

The budget partially provides funding for various types of services which could be provided by CSOs, including multi-year funding. The state budget, as well as local budgets and financial plans, provide funds for financing various types of services provided by CSOs. The budget provides a specific budget line intended to finance the provision of social protection services: 472 -(Social Protection Provisions from the State Budget), but there has been a recorded practice of services instead being financed through the budget line 481 - (Donations to NGOs). The total amount of funds planned to be allocated in the 2021 budget from line 472 was 1,020,665,367 EUR, which is an increase of 0.77% compared to 2020. The total amount of funds planned for CSO support from the budget line 481 in 2021 was 74,262,457 EUR. When it comes to legal barriers to CSOs receiving public funding for the provision of different services, legislation is in line with standards. **However, when it comes to receiving funds for services, a disabling environment has been assessed.** CSOs in the social protection field report that personal assistance services are very inaccessible to people with disabilities and receive little government funding. Based on the experience of organizations working in this field, most PWDs who require it are redirected to more accessible home care services that are cheaper, but do not provide conditions for more independent living. According to most recent data, only 12% of local self-governments fund this service, and over 90% of providers for this service are from the general sector, the majority being CSOs.

3.3.3. Procedures for Contracting Services

Legislation is in line with standards when it comes to clear and transparent procedure through which the funding for services is distributed among providers. The control procedure is foreseen in the Law on Public Procurement and The Rulebook on the Close Regulation of the Public Procurement Procedure. None of this legislation has undergone changes in 2021. **Unfortunately, a disabling environment has been identified when it comes to the lead criterion for selection of service providers.** According to Articles 132 and 133 of Law on Public Procurement, the criteria for selecting service providers are given alternatively, and are as follows: price, cost-effectiveness and price-quality ratio. Many CSOs that work in the area of disability rights have highlighted this as not being in line with international conventions on the rights of persons with

disabilities and other international standards. Namely, the fact that social services are funded through public procurement contracts, for which legislation prescribes that the contracting authority has to prioritize cost and cost-effectiveness when deciding on bids, results in service providers who offer their services at the lowest price being prioritized. This results in a poorer quality of necessary services relating to healthcare, social protection and independent living being available to PWDs. On the other hand, project co-financing allows for funds to be distributed based on more appropriate criteria, but the current legal framework mandates that this funding mechanism can only be used to fund individual projects, and using this model for funding social services would not be able to provide for the continuous funding of necessary services.

3.3.4. Accountability, Monitoring and Evaluation of Service Provision

Legislation partially satisfies standards when it comes to the possibility for monitoring both the spending and quality of service providers. The control procedure is prescribed by the Law on Public Procurement and the Rulebook on Regulation of the Public Procurement Procedure. The Law on Free Legal Aid prescribes control over the conscientiousness and professionalism of the provision of these services. In June 2021, the Government established a Council for Monitoring the System of Free Legal Aid and Free Legal Support, which includes representatives of service providers. Following their successful advocacy efforts for the City of Novi Sad to amend their Rulebook on exercising the right to financing the service of personal assistance for PWDs, in 2021, the CSO “Center for Living Upright” sent a proposal to the Republic Inspectorate for Social Protection to issue all cities and municipalities with an official interpretation of the term “minimum standard” when it comes to providing social protection services. **Legislation contains clear quality standards and monitoring procedures for services, which is in line with standards.** The Law on Social Protection prescribes the obligation to determine the minimum standards for social protection services, continuous professional development of social care providers and accreditation of training and service programs. Similar provisions exist for providing consumer protection services, as well as free legal aid, with clear criteria which envisages the possibility for CSOs to be deleted from the relevant register if they don’t act with due diligence, or if they fail to comply with reporting obligations. **There have been no recorded cases of CSOs being subjected to excessive control, which is in line with standard.** Furthermore, CSOs report that control carried out by relevant state authority during service provision is lacking.