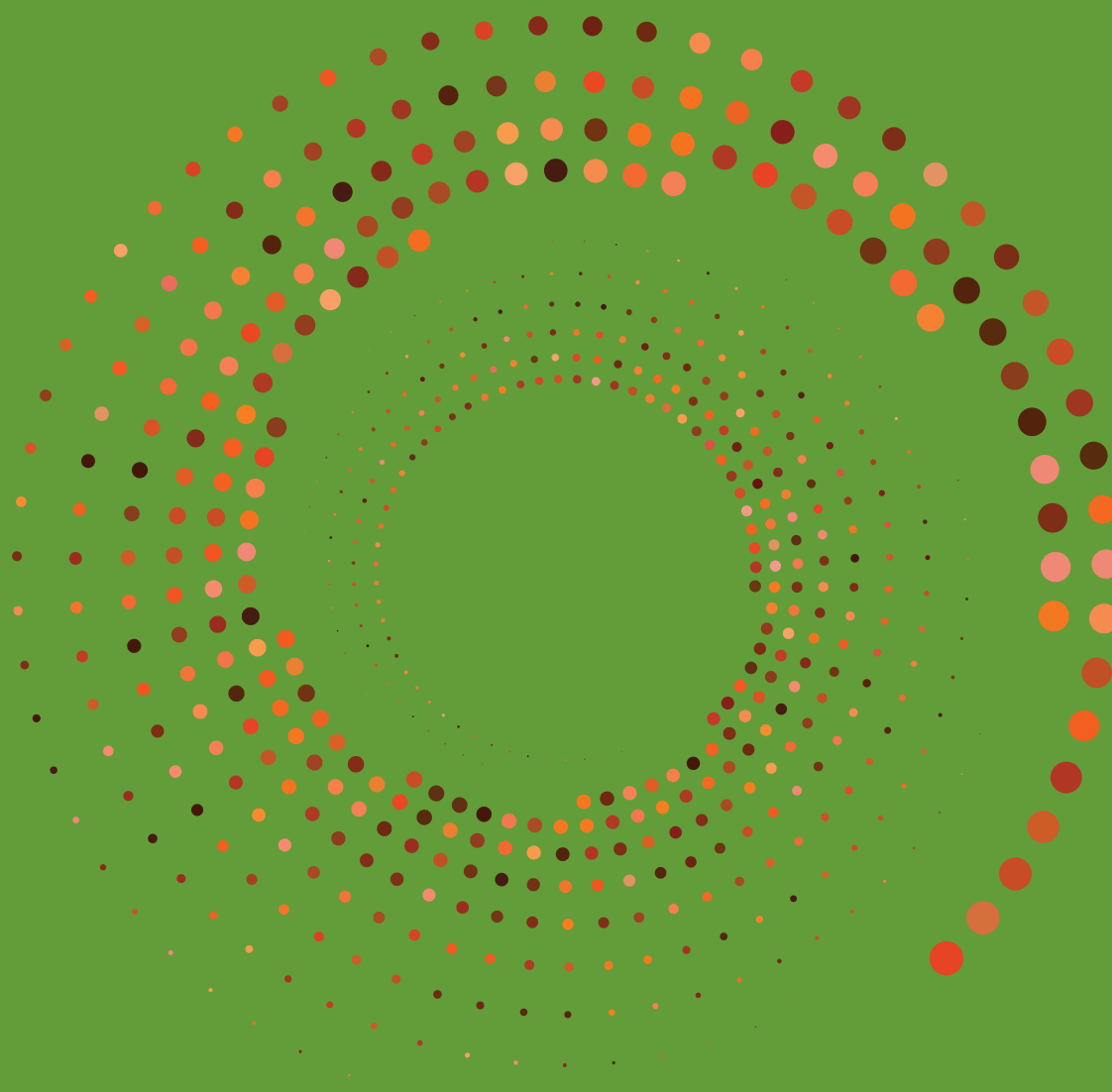


DG NEAR Guidelines for EU Support to Civil Society
in the Enlargement Region
2021-2027

2025 Assessment

REPORT FOR KOSOVO*





This study was carried out by a team of experts under the supervision of the Hajde4EU project.

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* This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence

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List of Abbreviations

AML/CFT	Anti-Money Laundering and Countering the Financing of Terrorism
BCSDN	Balkan Civil Society Development Network
BIRN	Balkan Investigative Reporting Network
CAF	Charities Aid Foundation
CSO	Civil Society Organisation
DG ENEST	European Commission Directorate-General for Enlargement and Eastern Neighbourhood
DG NEAR	European Commission Directorate-General for Neighbourhood and Enlargement Negotiations
ECF	European Civic Forum
ECNL	European Center for Not-for-Profit Law
EU	European Union
FATF	Financial Action Task Force
FIU-K	Financial Intelligence Unit of Kosovo
FRA	European Union Agency for Fundamental Rights
HRBA	Human Rights Based Approach
IMC	Independent Media Commission
IPA	Instrument for Pre-accession Assistance
IT	Information Technology
KCSF	Kosovar Civil Society Foundation
KII	Key Informant Interview
KWN	Kosovo Women's Network
LGBTIQ+	Lesbian, gay, bisexual, transgender, intersex and queer
MIA	Ministry of Internal Affairs
NGO	Non-Governmental Organisation
OGG	Office for Good Governance
OGP	Open Government Partnership
OSCE	Organization for Security and Co-operation in Europe
SAA	Stabilisation and Association Agreement
SLAPP	Strategic Lawsuit Against Public Participation
SO	Specific Objective
TAK	Tax Administration of Kosovo

TACSO	Technical Assistance to Civil Society Organisations
UN	United Nations
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
USD	United States Dollar
WB	Western Balkans

Methodology

Common methodology (Western Balkans and Türkiye)

This assessment applies the common methodology used across the seven targeted countries to assess the DG NEAR Guidelines for EU Support to Civil Society in the Enlargement Region 2021-2027, Hajde4EU's principal recurring analytical product, delivered annually as seven national reports and one regional report. It is an upstream advisory exercise for DG ENEST B1 and the EU Delegations and EU Office in Kosovo*, in which CSOs and independent media are subjects of analysis and dialogue partners, not direct beneficiaries.

The 2025 cycle applies the official, slightly revised methodology, retained to preserve comparability with the 2021 baseline and the 2023 and 2024 TACSO assessments. Assessment is organised around three Specific Objectives, scored through approximately 55-59 indicators, each combining an indicator-based grade with a qualitative narrative:

SO	Dimension assessed	What it measures
SO1	Legal and financial enabling environment	Registration, operation, freedoms of association/assembly/expression; state funding, fiscal framework, financial viability.
SO2	Public authority - civil society cooperation	Consultation and cooperation mechanisms, their mandate and effectiveness, inclusiveness (incl. HRBA-inclusive composition).
SO3	CSO capacity, sustainability and effectiveness	Organisational capacity, accountability, networking, and effectiveness in influence and service delivery.

Prior-year scores (2021-2024), particularly under SO3, are reference points only, not comparison baselines, due to inter-year methodological changes that widened the assessment's scope. For 2025, regional summary reports from the FRA Civic Space Update, ECF Civic Space Watch and the BCSDN Monitoring Matrix are appended where available for comparability but not merged into the scoring.

IPA beneficiary Coordinators (and dedicated enabling-environment experts where needed) gather country-level evidence through a mixed-methods design: legal and desk review; structured online questionnaires targeting three groups (general CSOs, expert CSOs competent in the enabling environment, and public administration); key informant interviews; and focus groups. Evidence is processed through indicator-based scoring and qualitative narratives, verified through national validation meetings in June 2026 and internal Key Expert review, with working-draft consultation where agreed with EUDs. Internal or restricted Commission documents may inform data collection but are not cited.

Kosovo* - country-specific approach to the methodology

The 2025 assessment for Kosovo* is based on targeted desk review, survey data, specialised CSO input, key informant interviews and validation feedback. These sources are read together rather than in isolation. The General CSO Survey provides quantitative CSO percentages, the Specialised CSO Survey provides qualitative expert input used to confirm, nuance or challenge wider survey and desk-review

findings, and the Public Institutions Survey provides an institutional perspective and a means of triangulation, not a substitute for CSO experience.

Evidence base at a glance

Instrument	Responses	Notes
General CSO Survey	44 / 33	44 in final export; 33 Kosovo-coded in raw file, used for respondent-level aggregation; denominators vary by question
Specialised CSO Survey	14	Circulated to 21 expert organisations; 14 substantive responses
Public Institutions Survey	11	8 central, 3 local; 1 invalid entry excluded
Key informant interviews	3	Qualitative triangulation; not statistically representative
Validation meetings	2	17 June 2026: one online (civil society), one in-person in Pristina (public institutions)

Survey data

The General CSO Survey, which was publicly available and open for all CSOs was distributed from 20 May to 5 June 2026 via the Hajde4EU e-mail database and platforms (LinkedIn¹, facebook²), the communication channels of the National Resource Centre / Kosovar Civil Society Foundation (KCSF)³, the EU Office in Kosovo and national CSO networks, with targeted outreach to grassroots and local organisations. It was further disseminated to grassroots and local organisations through direct invitations and one-to-one follow-up by the Coordinator for Kosovo*. The questionnaire was anonymous and consisted for the most part of closed questions. As not every respondent answered every question, the number of valid answers typically decreases as the questionnaire progresses. Unless stated otherwise, the percentages in this report are calculated against the valid responses to each question rather than the full sample. In total 33 valid responses from general CSOs in Kosovo were recorded and used where respondent-level aggregation was required.

The Specialised CSO Survey was addressed to 21 expert organisations and networks working on the enabling environment and capacity building, broad civil society networking, gender equality, human rights and children's rights, governance, local governance, public expenditures, parliament and anti-corruption, youth and volunteerism, public health, environment, Roma inclusion, media freedom and media, justice and the judiciary, LGBTIQ+ rights, disability rights, Serbian minority issues, and education and culture. Its purpose was qualitative: to let expert voices confirm, qualify or push back against what the General CSO Survey and the desk review suggested. The 14 substantial responses received were used for triangulation and validation of the General CSO survey findings and desk-review analysis.

The Public Institutions Survey, in turn, went to central, regional or entity-level and local bodies with experience of working with CSOs. The 11 responses received (eight from central institutions, three from

¹ Hajde4EU, LinkedIn: <https://www.linkedin.com/company/hajde4eu/>

² Hajde4EU, facebook: <https://www.facebook.com/Hajde4EU>

³ Kosovar Civil Society Foundation (KCSF): <https://kcsfoundation.org/en/>

local institutions) offer the institutional side of the picture and a point of triangulation, but it is not a stand-in for the experience of civil society itself.

Respondent profile and reach

The largest group of CSO respondents was based in the capital, Pristina (19 of 44 in the General CSO Survey and 9 of 14 in the Specialised CSO Survey), but respondents also included organisations from other cities, among them Prizren, North Mitrovica, Gjakova and Mitrovica. Around 53% of identifiable CSO respondents were women (26 of 44 in the General CSO Survey and 5 of 14 in the Specialised CSO Survey). Outreach intentionally included local organisations and local administrations; however, the aggregate survey export did not allow systematic cross-tabulation by level of administration for all indicators.

Other relevant respondent information: *(Percentages as reported; totals may not sum to 100 due to rounding or multiple response options.)*

Kosovo*	
Type of CSO	86% registered association (39); 7% registered foundation (2); 2% registered not-for-profit company (1); 5% other (2)
Scope of work	45% national; 36% local; 16% regional/sub-national/entity; 2% international
Position in the CSO	60% Executive director; 16% Manager; 14% President; 5% Project staff; 5% other
Thematic fields: top 5	43% human rights; 30% community building and development; 30% social inclusion; 27% children's rights; 25% rights of persons with disabilities
Thematic fields: bottom 5	2% sustainable energy and energy-efficient solutions; 2% public administration reform; 2% media and information; 0% open data; 0% anti-corruption; 0% animal rights
Age	14% between 18-35; 75% between 36-65; 11% 66+

Key informant interviews

Three key informant interviews were integrated into the report. They were used as qualitative triangulation and are not treated as statistically representative evidence.

The first interview was held with the management of the Kosovar Civil Society Foundation (KCSF), on 5 June 2026, focusing on the civil society enabling environment and monitoring of the areas covered by the report. The second interview was held with high level officials of the Office for Good Governance within the Office of the Prime Minister, on 5 June 2026, focusing on strategic cooperation between government and civil society, public consultation and public funding for NGOs. The third interview was held with representatives of the European Union Office in Kosovo, covering the Civil Society portfolio, on 4 June 2026, focusing on the EU perspective on civil society support and the broader enabling environment.

Validation

Two validation focus groups were held on 17 June 2026: one online focus group with civil society representatives and one in-person focus group in Pristina with government representatives. In total, the focus groups included nine participants: four civil society representatives from organisations working on civil society development, women's rights, minority rights and media; three government representatives from the Office for Good Governance and the NGO Registration Department; and one representative of the EU Office in Kosovo participating in each focus group. Feedback from the meetings was used to clarify and reinterpret findings, primarily on the practice of freedom of assembly, restrictions imposed by commercial banks on financial services for NGOs, the attitude of public officials towards CSOs, volunteering programmes, the public consultation process, and the implications of United States funding cuts for civil society.

Interpretation and context

Survey results are interpreted as indicative findings and read together with desk review, semi-structured interviews and validation focus group inputs. This is particularly important given the broader political and electoral context of 2025, marked by regular parliamentary elections in February 2025, two rounds of local elections in October and November 2025, extraordinary parliamentary elections in December 2025, the prolonged absence of a fully functional Parliament, and an extended period of an acting government. In addition, the survey process in Kosovo coincided with the peak of the campaign for the extraordinary parliamentary elections of 7 June 2026, which may have affected institutional responsiveness, CSO perceptions and the overall number of responses across all sectors.



Executive Summary

This report presents the findings of the 2025 assessment of Kosovo's civil society environment against the DG NEAR Guidelines for EU Support to Civil Society in the Enlargement Region 2021–2027. The reporting period was marked by exceptional political instability, with three election cycles, including extraordinary parliamentary elections in December 2025, resulting in prolonged institutional deadlock, a caretaker government with limited powers for much of the year, and significantly reduced legislative and policy-making activity. This was reflected in several areas relevant to civil society, including a lower number of policy documents published for public consultation, the absence of new legislative and policy-making initiatives relevant to civil society, procedural weaknesses in adopted legislation that led to Constitutional Court annulments, delays in the adoption of the new Government Strategy for Cooperation with Civil Society, and the continued non-functioning of formal government–civil society cooperation mechanisms. Separately, the suspension of USAID funding and broader reductions in US foreign assistance represented a major shock for the sector, triggering immediate layoffs, programme disruptions, and growing uncertainty about the sector's long-term financial sustainability. Against this backdrop, the assessment finds that Kosovo's legal environment for civil society remained broadly conducive, with most international standards met, but that institutional cooperation mechanisms weakened significantly: the previous cooperation strategy expired, the new draft strategy was revised following consultation but not formally adopted in the absence of a fully functional government, and the Council for Government Cooperation with Civil Society remained non-functional due to the absence of renewed mandates. CSO capacities showed mixed results, with improvements in internal governance offset by persistent transparency gaps, inadequate volunteering frameworks, and an increasingly fragile funding base.

Specific Objective 1 - Conducive Environment for Civil Society:

Specific Objective 1 examines whether the legal, institutional and financial environment enables civil society organisations to operate freely, independently and sustainably. It assesses the protection of the fundamental freedoms of association, peaceful assembly and expression, safeguards against undue interference, the proportionality of regulatory requirements, access to domestic and foreign funding, public financial and non-financial support, taxation, philanthropy and volunteering, as well as the overall enabling environment for both registered organisations and informal civic initiatives.

Kosovo's **legal framework for freedom of association, assembly, and expression continued to meet most international standards in 2025**, with no substantive changes to primary legislation. Approximately 370 new NGOs were registered during the year, with no reported implementation challenges. A notable development was the annulment by the Constitutional Court of the 2024 Law on the Independent Media Commission, which had been widely criticised for risks to institutional independence, as well as the Commission having been without a quorum since January 2025. Kosovo ranked 84th out of 180 countries in the 2026 World Press Freedom Index (score: 55.89), improving by 15 places and becoming the only Western Balkans IPA beneficiary to record an improvement, though significant concerns related to political pressure, SLAPPs, and journalist safety persist.

CSOs' access to effective remedies was maintained, with the Appeals Commission, newly established under the 2024 amendments to the Law on Freedom of Association, addressing three complaints during 2025. The proportion of CSOs reporting no negative decisions from government authorities rose to 91% in 2025, compared with 78% in 2024. However, reported incidences of threats or interference increased, with 21% of respondents reporting at least one form of pressure in 2025, compared with 14% in 2024.

The **AML/CFT framework remains one of the most substantive areas of concern for civil society**. Kosovo's 2016 Law on Prevention of Money Laundering and Combating Terrorist Financing continues to classify all CSOs as reporting entities, imposing disproportionate compliance obligations, including due diligence, compliance officers, internal controls, and periodic risk assessments, inconsistent with the FATF risk-based approach. Although an amendment adopted in December 2024 removed CSOs from the list of designated reporting entities, it was annulled by the Constitutional Court on procedural grounds in January 2026, leaving the original provisions in force. A sectoral risk assessment for the non-profit sector, completed during 2025 and confirming that the sector does not pose a terrorism financing risk, awaits formal adoption. Sub-legal acts implementing the new Law on the Register of Beneficial Owners, adopted in December 2024, were in development during 2025, with civil society raising concerns about inadequate recognition of the specific nature of non-profit entities. In practice, 82% of CSOs reported no restrictions from AML/CFT-related laws, consistent with previous years, though 14% reported discriminatory restrictions related to their funding sources, and isolated cases of bank account restrictions persisted.

Kosovo's legal framework for reporting and oversight does **not impose higher burdens on CSOs than on commercial entities**, and **small and informal organisations may operate without registration**. In practice, however, access to public and donor funding remains contingent on formal legal personality, and unregistered organisations rarely participate in formal working groups or policy bodies.

The **legal framework for CSO funding** is broadly permissive, allowing domestic, foreign, and international funding from a wide range of sources. In practice, 91% of surveyed CSOs reported no direct government interference in accessing funding, consistent with 90% in 2024, though 9% reported some form of restriction in 2025. Tax incentives for individual and corporate giving are in place, with deductions of up to 10% of taxable income available for donations to qualifying organisations, while tax benefits for CSOs themselves remain moderate, with ambiguity in the treatment of income from economic activities persisting.

Public funding to CSOs totalled EUR 16,540,346 in 2025, a slight increase from EUR 14.3 million in 2024, with 57.7% (approximately EUR 9.5 million) from central government and 42.2% (approximately EUR 7 million) from local government. Perceptions of the transparency and fairness of public funding processes improved notably, with 41% of respondents rating them positively in 2025, compared with 22% in 2024, though 50% still considered the process insufficiently transparent. Among CSOs that applied for funding, 55% were successful and 46% were not (totals may exceed 100 due to rounding). Patterns of potential exclusion were observed: gender equality and LGBTIQ+ organisations recorded a 0% success rate (primarily because 67% never applied), while Pristina-based organisations applied less frequently but succeeded in 100% of cases when they did apply.

Volunteering remains inadequately regulated and supported. Legal provisions cover only youth volunteering (ages 15–29), with no framework for other age groups. The Concept Document on Volunteering has been in development for several years without publication for public consultation, and no functional state employment or volunteering programmes are specifically targeted at CSOs. **CSO employment** accounted for 3.9% of the total workforce in 2025, a slight decline from 4.5% in 2024, and only 6.9% of the population reported having volunteered for a CSO in 2025, down from 8% in 2024.

Specific Objective 2 - Cooperation and Partnership between CSOs and Public Institutions:

Specific Objective 2 assesses whether civil society organisations are meaningfully involved in public decision-making processes and whether institutional mechanisms enable regular, transparent and inclusive dialogue between civil society and public authorities. The assessment covers the legal framework

governing public consultations, the quality of consultation processes, participation in policy development and EU accession processes, as well as the effectiveness of institutional structures established to support government-civil society cooperation.

Public consultation processes continued to meet most procedural requirements in law but remained limited in quality and impact in practice. Central-level institutions published 108 documents for public consultation in 2025, a significant decline from 259 in 2024, largely attributable to the political crisis. Only 5 of those documents (less than 5%) received any written input through the Online Platform, though institutions reported 517 comments received through other channels, of which 217 were fully accepted. Of 118 completed consultation processes, 58.5% were accompanied by a final consultation report. While 53% of CSOs reported participation in at least one consultation process, this dropped sharply to just 6.5% when both criteria for effective consultation, access to drafts from the outset and at least 15 days for comments, were simultaneously met, indicating that meaningful consultation remains the exception. With regard to **working group participation**, 33% of 2025 CSO Survey respondents stated that a representative of their organisation was a member of a government working group in 2025, while 13% reported participation in a municipal working group, with CSOs working on reconciliation, rule of law and minority rights reporting higher percentages than some other thematic fields.

The Government Strategy for Cooperation with Civil Society 2019–2023 expired without replacement during the reporting period, representing a regression from the fully compliant scores recorded in 2021 and 2023. A draft Strategy for 2026–2031 was published for public consultation in January 2026 following a participative drafting process, but had not been formally adopted by the end of the reporting period. In the absence of an adopted strategy, Kosovo also had no valid budgeted action plan for civil society cooperation. **The Council for Government Cooperation with Civil Society remained non-functional throughout 2025**, as members' mandates had expired and no renewal process was initiated. Despite a slight increase in human resources, the Office for Good Governance, the responsible coordinating body, continued to face resource and capacity constraints, with only six permanent staff overseeing a wide mandate across public consultations, NGO financing, and human rights-related areas.

Specific Objective 3 - CSO Capacities and Resilience:

Specific Objective 3 assesses the organisational capacity, sustainability and resilience of civil society organisations. It examines internal governance, strategic and financial management, accountability, organisational learning, communication, evidence-based work, stakeholder engagement and financial sustainability, recognising that resilient civil society organisations require not only an enabling legal environment but also sound governance systems, professional management, diversified resources and the capacity to adapt to changing political, economic and social circumstances.

Internal governance structures showed improvement in 2025. A total of 83% of surveyed CSOs reported having both an effective governing body and a governance document, compared with 56% in 2024. **Transparency in governance information sharing remained limited**, with only 22% publishing all three core governance-related documents through publicly accessible channels. Similarly, 56.7% published an annual report and 53.3% published a financial statement, but only 22% published information on funding sources and amounts. The **adoption of comprehensive human resources policies remained very low**, with only 2% of surveyed CSOs reporting all listed HR policies in place, a result that has been consistent across all reporting cycles. **Public trust in civil society stood at 56.1% in 2025**, broadly consistent with 57.4% in 2024.

Communication capacities are strong, with all surveyed CSOs using at least one online communication channel: Facebook (85.2%), websites (63%), and Instagram (59.3%) being the most common. **Evidence-based work is well embedded**, with 78% of CSOs undertaking at least one form of research

and 89% consulting with at least one stakeholder group. Cross-sectoral partnerships increased to 63% in 2025 from 53% in 2024, and network participation remained high at 85%.

Funding diversification represents a significant and growing structural challenge. Only 52% of CSOs reported diversified donor income in 2025, declining from 67% in 2024. The year was marked by the suspension of USAID funding and broader cuts in US foreign assistance, which had an immediate and severe impact on the sector. Among 40 CSOs surveyed in a rapid KCSF assessment, active US-funded contracts amounted to USD 28.22 million, projected losses reached USD 11.61 million, 17 CSOs had already terminated staff contracts, and 78 employees had been laid off. Similar risks were documented among women's rights CSOs, with a significant proportion reporting no secured revenue for 2026 or beyond. Civil society representatives expressed concern that the scarcer funding environment may become the new structural baseline from 2026 onwards, with potentially permanent consequences for the sector's ability to contribute to good governance, transparency, and accountability.



IPA beneficiary Assessment

Specific Objective 1: A conducive environment for civil society to carry out its activities is in place.

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

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

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2025, there were no changes to the legal framework for freedom of association, peaceful assembly, and freedom of expression, which continued to meet most international standards. Similarly, there were no changes in the existing gaps in legislation, including bureaucratic requirements that may hinder prompt assembly, lack of adequate protection of spontaneous gatherings and potential ambiguity in police discretion. The Constitutional Court annulled the Law on the Independent Media Commission that was adopted in 2024 and widely criticised over independence and transparency of the media regulatory authority.

The Law on Freedom of Association in NGOs⁴ guarantees that associations can be established or registered without discrimination on any grounds, and without any unlawful restriction on the scope of

⁴ Law No. 06/L-043 on Freedom of Association in NGOs - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

their activities or pursuit of their objectives. The termination of NGOs⁵ may only occur following a decision by an independent and impartial court. The amendments adopted in 2024⁶ have been minor and did not result in any limitations to the freedom of association or free operation of NGOs. A new Administrative Instruction adopted in March 2025 harmonised the existing sub-legal acts with the 2024 amendments.⁷ With around 370 new NGOs registered during 2025,⁸ no implementation challenges have been reported in practice from these amendments.⁹

Regarding freedom of peaceful assembly, the primary and secondary legislation (law and bylaws) remained unchanged in 2025, with the Law on Public Gatherings¹⁰ generally in line with international standards, despite some degree of bureaucratic requirements that may hinder prompt assembly, lack of adequate protection of spontaneous gatherings and potential ambiguity in police discretion. There have been no reported restrictions to exercise the freedom of assembly,¹¹ with the exception of one case in April 2025 following a protest against the increase in electricity prices, when police arrested 12 protesters who claimed that they had been arbitrarily detained and beaten by police officers,¹² the arrested protesters were subsequently released through regular procedure.¹³

In the field of freedom of expression, the legal framework has reverted to the pre-2024 period. In April 2025, the Constitutional Court annulled Law No. 08/L-289 on the Independent Media Commission (IMC),¹⁴ following a challenge by political opposition parties. The Court found several provisions unconstitutional, particularly those concerning the proposal and appointment of IMC members, grounds for dismissal, ownership regulation, and sanctions, mainly due to risks to institutional independence and legal certainty. The Court held that the law should be revised in line with its findings and emphasised the need for a more inclusive and substantive consultation process given its impact on media regulation in Kosovo. Some media organisations have raised concerns about the content of the law, while the OSCE has stated that joint recommendations by the Council of Europe, OSCE and EU were not fully taken into account.¹⁵ In practice, IMC has been without a quorum since January 2025, adding to the lack of quorum of its Appeals Board since November 2023.

The year 2025 marked by three election cycles saw the representatives of the governing party boycott of the majority of private media outlets during the February 2025 parliamentary elections,¹⁶ with a re-

⁵ The EU Guidelines use the term “civil society organisations” (CSOs) as an umbrella term covering associations, foundations and other organised forms of civil society, while excluding entities such as trade unions, chambers of commerce and similar bodies. In this report, the term “CSO” is used in this broader sense when referring to civil society as a sector or to organised civic actors more generally. At the same time, Kosovo’s national legislation uses the term “non-governmental organisations” (NGOs) to refer specifically to registered legal entities, including associations, foundations and institutes. For this reason, the term “NGO” is used deliberately in this report whenever the analysis refers to legal provisions, institutional procedures, registration, public benefit status, reporting obligations, public funding mechanisms, taxation, banking requirements or other issues that apply specifically to NGOs as legal entities. Informal initiatives and other forms of civil society that are not registered as NGOs may fall within the broader concept of CSOs, but they do not have the same legal status or legal consequences under the Kosovo framework.

⁶ Law No. 08/L-244 for amending the Law No. 06/L-043 on Freedom of Association in NGOs <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85110>

⁷ Administrative Instruction (GRK) No. 02/2025 amending and supplementing the Administrative Instruction (GRK) No. 12/2022 on the registration and operation of Non-Governmental Organizations <https://gzk.rks-gov.net/ActDetail.aspx?ActID=101551>

⁸ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁹ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

¹⁰ Law No: 08/L-166 on Public Gatherings - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=70935>

¹¹ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

¹² Kallxo.com: Protest against ZRrE: “No single cent more” – 12 activists arrested, 2nd of April 2025 - <https://kallxo.com/lajm/protesta-kunder-zrre-se-asnje-cent-me-shume-u-arrestuan-12-aktiviste-video/>

¹³ Gazeta Blic: Activists of “Not a single cent more” released after opposing the increase in electricity prices. 2nd of April 2025 - <https://gazetablic.com/lirohen-aktivistet-asnji-cent-me-shume-kundershtuan-shtrenjtimin-e-rrymes/>

¹⁴ Constitutional Court Notification on decision in case KO152/24 and KO158/24 - <https://gjk-ks.org/notifications/details/3295?title=N-joftim+p%C3%ABr+vendim+n%C3%AB+rastin+KO152/24+dhe+KO158/24>

¹⁵ OSCE Mission in Kosovo statement on the new Law on the Independent Media Commission, 11 July 2024 - <https://omik.osce.org/mission-in-kosovo/572641>

¹⁶ Balkan Insight, Kosovo Ruling Party’s Boycott of TV Electoral Debates Draws Criticism, 14 January 2025 - <https://balkaninsight.com/2025/01/14/kosovo-ruling-partys-boycott-of-tv-electoral-debates-draws-criticism/bi/>

turn to most of them during local elections of October/November 2025 and extraordinary parliamentary elections of December 2025. On the other hand, the Kosovo Judicial Council has flagged SLAPPs as a priority for civil cases within its 2026–2028 Strategic Plan for Access to Justice.¹⁷ Yet, there is no consolidated system for collecting and publishing data on SLAPP cases, and courts have not explicitly identified any cases as SLAPPs.

During 2025, the Office of Good Governance (OGG) within the Office of Prime Minister held a number of training sessions with the Kosovo Police, Prosecutors and civil society on the role of these sectors in preventing and addressing sexual harassment and hate speech. In cooperation with local CSOs, training for police officials on these topics were held also in Serbian majority municipalities in the northern part of Kosovo.¹⁸

CIVICUS Monitor continues to rate Kosovo’s civic space as “narrowed”, with a score of 67/100. Its latest Kosovo update points to continued civic mobilisation around workers’ rights, local service-delivery concerns, gender-based violence and public accountability, while also highlighting threats, obstruction and discreditation of journalists as persistent concerns.¹⁹

In the 2026 World Press Freedom Index, Kosovo ranked 84th out of 180 countries, with a score of 55.89, and was the only IPA beneficiary in the Western Balkans to see an improvement compared with the 2025 Index, moving up 15 places. However, despite this improvement, Kosovo remains among the low-est-ranking countries in Europe, with RSF’s IPA beneficiary assessment continuing to point to concerns related to political pressure, media regulation, access to public information, SLAPPs, attacks on journalists and risks to journalists’ safety.²⁰

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

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	3 – moderately meets standards

In 2025, there were no changes to the legal framework or implementation practice on CSO access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights. The 2024 amendments of the Law on Freedom of Association detailed the specific article on the right to appeal and established an Appeals Commission as the administrative body responsible for reviewing final decisions made by public authorities.²¹ A new Administrative Instruction that defines the mandate,

¹⁷ Kosovo Judicial Council, Strategic Plan for improving access to justice 2026–2028, https://www.gjyqesori-rks.org/wp-content/uploads/2026/01/KGJK_Plani_Strategjik_per_Qasje_ne_Drejtesi_2026_2028.pdf

¹⁸ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

¹⁹ CIVICUS Kosovo profile: <https://monitor.civicus.org/explore/protests-on-workers-rights-and-local-concerns-journalists-face-threats-and-discreditation/> (visited on 29th of June 2026)

²⁰ <https://rsf.org/en/country-kosovo>

²¹ Law No. 08/L-244 for amending the Law No. 06/L-043 on Freedom of Association in NGOs, Article 8 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85110>

composition and procedures for the work of the Appeals Commission was also adopted in 2024.²² This has brought new procedural safeguards for civil society organisations to challenge decisions that affect the exercise of their rights. Further protections are ensured by the applicable Law on General Administrative Procedure²³ and the Law on Administrative Conflicts²⁴ which together provide detailed guidance on rights to appeal and judicial review of administrative decisions.

While the mechanism was formally regulated in 2024, during 2025 there was a public call from the NGO Department (the unit responsible for NGO registration) to nominate and select a civil society representative in the Appeals Commission. The Appeals Commission became operational and addressed three complaints from NGOs during 2025.²⁵

The CSO survey shows that in 2025, 91% did not report any decisions by government authorities that would negatively impact their ability to exercise their rights, compared with 78% in 2024 and 2023, and 77% in 2021. On the other hand, 18% of the responding CSOs reported submitting a complaint as an organisation or as members of the organisation, compared with 5% in 2024, 4% in 2023 and 2% in 2021.

Survey Results

	% CSOs saying the government did not take any decisions that negatively impacted their ability to exercise their rights
2025	91%
2024	78%
2023	78%
2021	77%

Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment

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

²² Regulation (MIA) No. 01/2024 on the establishment, composition, mandate, duties and responsibilities of the Complaints Commission for Non-Governmental Organizations <https://gzk.rks-gov.net/ActDetail.aspx?ActID=96922>

²³ Law No. 05/L-031 on General Administrative Procedure - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12559>

²⁴ Law No. 08/L-182 on Administrative Conflicts - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85181>

²⁵ Bedri Zyberaj (NGO Department), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2025, no new legislative or sub-legal changes were introduced in Kosovo concerning the protection of CSOs from threats, attacks, judicial harassment, or discriminatory treatment. The basic Law on Freedom of Association in NGOs of 2019 contains specific provisions that affirm the independence of NGOs from the state, oblige public institutions to avoid discrimination of NGOs, provide a positive environment for their operation, protect them from third-party interventions, and not interfere with the rights and freedoms of NGOs.²⁶ It further ensures the proportional restrictions and prohibitions, and determines that any restrictions to the freedom of association can be made only by a court decision, and only when related to conduct that threatens constitutional order or public safety.²⁷ Members of CSOs also enjoy general protections against arbitrary arrest and detention and unlawful interference with communications.²⁸ These provisions are fully in line with international standards on freedom of association.

There are no new developments in the legal framework that would provide procedural protections against judicial harassment, such as the abuse of criminal, civil, or administrative proceedings (including strategic lawsuits against public participation - SLAPPs) against CSOs or civil society activists. Kosovo still didn't adopt the EU Anti-SLAPP Directive, though there were positive developments when Kosovo Judicial Council flagged SLAPPs as a priority for civil cases within its 2026–2028 Strategic Plan for Access to Justice.²⁹ While members of the CSOs enjoy general protections against acts of violence, physical abuse, damage to property, and unlawful searches,³⁰ there are no specific legal definitions or provisions that address threats, intimidation, or hate speech directed at CSOs, either online or offline.

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

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

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²⁶ Law No. 06/L-043 on Freedom of Association in NGOs, Article 13 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

²⁷ Law No. 06/L-043 on Freedom of Association in NGOs, Article 14 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

²⁸ Code No. 06/L-074 Criminal Code of the Republic of Kosovo - <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=18413>

²⁹ Kosovo Judicial Council, Strategic Plan for improving access to justice 2026-2028, https://www.gjyqesori-rks.org/wp-content/uploads/2026/01/KGJK_Plani_Strategjik_per_Qasje_ne_Drejtesi_2026_2028.pdf

³⁰ Code No. 06/L-074 Criminal Code of the Republic of Kosovo - <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=18413>

Survey Results

	% CSOs saying that their organisation or its members were subject to threats or physical attacks, unlawful searches, property damage, interference with communications	% CSOs that submitted an official complaint	% CSOs saying that the authorities interfered with the communications of their CSO
2025	21%	12%	9%
2024	14%	5%	5%
2023	N/A	4%	4%
2021	N/A	2%	6%

In practice, in 2025 the CSO survey indicates that most surveyed organisations operated without direct threats, attacks, judicial harassment or other forms of interference. At the same time, a minority of respondents reported at least one form of pressure or interference. Among 33 respondents to this set of questions, 21% reported facing at least one of the following situations: verbal threats towards the organisation or their members, physical attacks towards the organisation or their members, property damage, unlawful searches and interference with communications. Interference with communications was reported by 9% of respondents. Other forms of interference were also reported, but by a small percentage of the surveyed CSOs, such as reporting damaged property or unlawful search or inspections (both at 2.7%). No respondents reported unlawful detention during peaceful assemblies or Strategic Lawsuits Against Public Participation (SLAPPs).

The Expert CSO survey also confirms that instances of threats or attacks to CSOs are rare, with defamation or smear campaigns being the most reported ones, including by politicians from different political parties.

From public institutions, all responding institutions believe that during 2025 CSOs were able to operate effectively without threats, attacks, judicial harassment and discriminatory treatment.

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

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2025, no laws directly regulating the fight against extremism, terrorism, money-laundering, or corruption were formally amended or adopted in Kosovo. The applicable legislation on prevention of money laundering and combating the financing of terrorism from 2016 is not fully in line with international standards of FATF and EU Directive 2015/849.³¹ It designates all CSOs as reporting entities, requiring them to fulfil obligations such as conducting due diligence, reporting suspicious transactions to the Financial Intelligence Unit, appointing compliance officers, conducting and financing capacity-building programmes for their employees, establishing internal control bodies, maintaining detailed financial records, and undertaking periodic risk assessments.³² In addition to general obligations applicable to all reporting entities, CSOs have additional specific obligations, including limitations for payments in cash: CSOs are not allowed to pay to a single recipient or receive from a single payer more than EUR 500 per day in cash, with total annual amounts not exceeding EUR 1,000 for incoming contributions in cash and EUR 5,000 for payments in cash.³³ According to civil society experts, these provisions are restrictive at a number of levels: initially by designating CSOs as reporting entities contrary to the risk-based approach recommended by the FATF and EU Directive; by applying standard requirements that are typical for banks and financial institutions and not adequate for CSOs; by limiting cash transactions disproportionately and in a discriminatory manner compared with other sectors.³⁴ The amendment to this law adopted in December 2024 removed CSOs from the list of designated reporting entities and reduced reporting requirements within the article setting out additional obligations for CSOs; however, during 2025 it was under Constitutional Court review on procedural grounds, and in January 2026 it was annulled, leaving the original provisions in force.³⁵ Should equivalent provisions be re-adopted and enter into force, they would reduce undue restrictions for CSOs under the legal framework for the prevention of terrorism financing and money laundering.

³¹ Kosovar Civil Society Foundation (KCSF) & European Center for Not-for-Profit Law (ECNL), “Comparative analysis of international practices on financial reporting requirements for CSOs” - <https://kcsfoundation.org/wp-content/uploads/2024/05/Comparative-analysis-of-international-practices-on-financial-reporting-requirements-for-CSOs.pdf>

³² Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing, Article 16.1.9 and Articles 17, 18, 19, 20, 21, 22, 23 and 26 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540>

³³ Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing, Article 29 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540>

³⁴ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

³⁵ On 9th of January 2026, the Constitutional Court has declared the Law No. 08/L-333 on Amending and Supplementing Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing to be unconstitutional on procedural grounds - [https://gjk-ks.org/decisions/details/9273?title=Vler%C3%ABsim+i+kushtetutshm%C3%ABris%C3%AB+s%C3%AB+vendimeve+t%C3%AB+Ku-vendit+t%C3%AB+Republik%C3%AB+s%C3%AB+Kosov%C3%AB+s+q%C3%AB+nd%C3%ABrlidhen+me+miratimin+e+pes%C3%ABmb%C3%ABdhjet%C3%AB+\(15\)+ligjeve+n%C3%AB+seancat+e+5+dhjetorit+2024](https://gjk-ks.org/decisions/details/9273?title=Vler%C3%ABsim+i+kushtetutshm%C3%ABris%C3%AB+s%C3%AB+vendimeve+t%C3%AB+Ku-vendit+t%C3%AB+Republik%C3%AB+s%C3%AB+Kosov%C3%AB+s+q%C3%AB+nd%C3%ABrlidhen+me+miratimin+e+pes%C3%ABmb%C3%ABdhjet%C3%AB+(15)+ligjeve+n%C3%AB+seancat+e+5+dhjetorit+2024)

A sectoral Risk Assessment for Non-Profit Organisations Terrorist Financing has been completed during 2025 and is awaiting the formal adoption from relevant authorities. It has been conducted in a participatory manner, with civil society inclusion and international support, and in principle it confirms that the non-profit sector is not at risk of being misused for financing of terrorism.³⁶

Following the adoption of the new Law on the Register of Beneficial Owners in December 2024, work continued in 2025 through the drafting of five sub-legal acts, including provisions concerning the inclusion of CSOs in the register. Civil society representatives following this area have raised concerns about the drafts published for public consultation, noting that they do not sufficiently recognise the specific nature of non-profit entities required to comply with the law.³⁷ Careful consideration will also be needed during implementation, particularly because the law contains a provision that could lead to restrictive interpretations of the grounds on which the NGO Department, as an administrative body, may suspend the operations of a CSO that fails to comply with its requirements.³⁸

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

- ➔ Being judicially harassed for their alleged connections with extremism, terrorism, money-laundering and corruption
- ➔ Discriminatory restrictions placed on funding
- ➔ Authorities or banks preventing them from opening bank accounts, sending or receiving money

In practice, 82% of respondents to the 2025 CSO survey report having no restrictions on their legitimate activities from the laws combating extremism, terrorism, money-laundering and corruption. This is broadly consistent with previous assessments, where 83% was reported in both 2024 and 2021, and 85% in 2023. The share of CSOs reporting at least one restriction stood at 18% in 2025, slightly higher than 2021 (13%), and considerably higher than 2023 and 2024 (both 9%). No respondents reported judicial harassment for alleged connections with extremism, terrorism, money laundering or corruption. However, isolated cases of restrictions were reported, including 2% of respondents stating that they were prevented from opening bank accounts or sending or receiving money, and 14% reporting discriminatory restrictions because of receiving funding from a particular source.

Civil society monitoring confirms these results, with the situation in practice gradually improving from previous years, despite rare occasions of difficulties in opening bank accounts for CSOs, especially in smaller or more remote municipalities, and continued high maintenance fees from commercial banks.³⁹ On a positive note, in response to repeated reports of difficulties faced by CSOs in opening bank accounts or updating their information with commercial banks, in April 2025 the Head of the NGO Department formally addressed the Central Bank of Kosovo, as the regulatory authority, requesting official communication with all commercial banks to clarify the applicable legislation on NGO bank accounts and promote a positive interpretation of these provisions.⁴⁰

Furthermore, Expert CSO survey mentions instances of refusal from commercial banks to allow CSOs to make use of financial services, notably online fundraising through the “donate” button in the organisational website. One case shared during the validation focus group illustrates the burdensome nature of these procedures: one of the most well-established CSOs in Kosovo spent three years working with

³⁶ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF)

³⁷ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

³⁸ Law No. 08/L-265 on the Register of Beneficial Owners Article 21.8 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=99183>

³⁹ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

⁴⁰ Bedri Zyberaj (NGO Department), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

its commercial bank, including through extensive legal advice, to overcome bureaucratic requirements and hesitation from bank officials before finally being able to introduce a “donate” button on its web-site at the end of 2025.⁴¹

Survey Results

	% CSOs saying their members were subject to judicial harassment	% CSOs saying their organisation had been subjected to discriminatory restrictions	% CSOs saying they could not open a bank account or face restrictions sending/receiving money
2025	0%	14%	2%

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

Indicator 1.4.a – Extent to which laws:

- ➔ Do not require CSOs to submit more reports and information than businesses.
- ➔ Do not subject CSOs to more inspections and sanctions than business entities, all else being equal.

Year	Compliance
2025	5 – fully meets standards
2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

In 2025, there were no legislative changes affecting the reporting or oversight obligations of civil society organisations. The several existing reporting requirements for CSOs are not higher in volume or burden compared with other sectors, such as commercial entities.

The only reporting requirements deriving from the Law on Freedom of Association in NGOs are for organisations with public benefit status that are required to submit annual narrative and financial reports to the NGO Department in order to maintain the status. Furthermore, public benefit organisations with annual turnover of more than EUR 100,000 are required to conduct independent financial audits.⁴² In line with general tax and pension laws, CSOs are required to report property/rent tax, their employees' income tax,⁴³ and pension contributions.⁴⁴ They are also required to submit annual corporate tax reports that are identical for both NGOs and commercial entities.⁴⁵ Finally, in line with Anti-Money Laundering legislation provisions for all reporting entities, CSOs are required to report all suspicious acts or

⁴¹ Albulena Sadiku (BIRN), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁴² Law No. 06/L-043 on Freedom of Association in NGOs, Article 38 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

⁴³ Law No: 05/L-028 on Personal Income Tax, Article 6 and Article 11, <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11014>

⁴⁴ Law No: 04/L-101 on Pension Funds of Kosovo, Article 6 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2815>

⁴⁵ Law No.06/L-105 on Corporate Income Tax, Article 37 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=20988>

transactions to the FIU-K within 24 hours from the time when the act or the transaction is identified as suspicious.⁴⁶

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

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

Year	Compliance
2025	5 – fully meets standards
2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

In 2025, there have been no changes in the legal framework affecting the right of small community or local organisations and civic initiatives to operate without registration in Kosovo. The constitutional guarantee of freedom of association remains in force⁴⁷ and is supported by both primary and secondary legislation, which does not impose a legal obligation to register in order to operate, rather explicitly guarantees the right to establish an organisation without the need to obtain a permit.⁴⁸ This legal environment aligns with international standards that emphasise the non-compulsory nature of registration and the right to engage in collective civic activity without legal personality.

The legal framework in Kosovo does not make any formal distinction between non-governmental organisations, thus does not formally define small, community or local organisations as a separate legal category. However, there are no legal barriers preventing their operation, regardless of their size, goal, geographical coverage, area of activity or the decision to register or not. There are neither legal provisions nor practice of any sanction due to operation without formal registration. Nevertheless, most of the active CSOs decide to register formally in order to obtain the legal personality, the ability to open bank accounts on behalf of the organisation, and be eligible for public and international donor funding, which typically fund only registered CSOs.

⁴⁶ Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing, Article 16.1.9 and Article 26 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540>

⁴⁷ Constitution of the Republic of Kosovo, Article 44 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702>

⁴⁸ Law No. 06/L-043 on Freedom of Association in NGOs, Article 4 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2025, there were no legislative or policy changes affecting the right of unregistered community or civic initiatives to participate in public decision-making processes in Kosovo. Public consultation processes at both central and local level are open to all members of the public, including non-registered organisations, civic initiatives and individual activists. The Online Public Consultation platform that is used by both Government and municipalities allows any individual or organisation, regardless of the registration status, to create an account, subscribe to individual ministries or municipalities, and contribute in writing to any public consultation process.

Despite having no legal limitations, in practice there are rare cases when unregistered initiatives or individual activists are members of formal working groups or bodies, such as the Council for government-civil society cooperation, legislative or policy working groups, etc. This creates a privileged position for registered entities, while limiting the ability of unregistered organisations and initiatives to exert influence in formal policy-making processes.

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

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

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

Year	Compliance
2025	5 – fully meets standards
2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

There have been no significant changes in 2025 to the laws or regulations on the receipt of funding by civil society organisations in Kosovo.

The Law on Freedom of Association in NGOs provides a positive framework consistent with regional and international practices that allows for broad sources of income for NGOs, be it domestic, foreign or international,⁴⁹ including donations, incomes from insurance, securities, inheritance, membership, gifts, grants, movable and immovable property, incomes from invested funds, and income generated from any lawful activities undertaken by the NGO with its property and means.⁵⁰

The only legal limitation is the threshold imposed by the Anti-Money Laundering legislation that requires NGOs not to pay to a single recipient or receive from a single payer more than EUR 500 per day in cash, with total annual amounts not exceeding EUR 1,000 for incoming contributions in cash and EUR 5,000 for payments in cash.⁵¹ The amended law of 2024 has removed the annual limits, yet due to annulment of the amended law from the Constitutional Court, the existing provisions remain applicable.⁵²

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

In practice, the 2025 CSO survey shows that 91% of responding CSOs were able to access a range of funding sources without direct government interference (i.e. freezing assets, arbitrary audits and inspections). This is broadly consistent with previous assessments, where 90% of CSOs in 2024, 92% in 2023 and 80% in 2021 reported no interference when accessing funding. At the same time, a small share of respondents continued to report obstacles affecting their ability to access or use funding freely. While in 2024 and 2023 only 1% of respondents reported at least one government-imposed obstacle, the 2025 survey points to somewhat higher levels of reported restrictions, with 9% of respondents reporting such situations.

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

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2025, no amendments were made to the legal framework regulating the level of public funding available for CSOs in Kosovo. Kosovo's model on public funding is not based on a set level or percentage of state budget dedicated to CSOs, rather considers public funding for CSOs as a standard financial instru-

⁴⁹ Law No. 06/L-043 on Freedom of Association in NGOs, Article 10 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

⁵⁰ Law No. 06/L-043 on Freedom of Association in NGOs, Article 35 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

⁵¹ Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing, Article 29 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540>

⁵² On 9th of January 2026, the Constitutional Court has declared the Law No. 08/L-333 on Amending and Supplementing Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing to be unconstitutional on procedural grounds - [https://gjk-ks.org/decisions/details/9273?title=Vler%C3%ABsim+i+kushtetutshm%C3%ABris%C3%AB+s%C3%AB+vendimeve+t%C3%AB+Ku-vendit+t%C3%AB+Republik%C3%AB+s%C3%AB+Kosov%C3%AB+q%C3%AB+nd%C3%ABrlidhen+me+miratimin+e+pes%C3%ABm-b%C3%ABdhjet%C3%AB+\(15\)+ligjeve+n%C3%AB+seancat+e+5+dhjetorit+2024](https://gjk-ks.org/decisions/details/9273?title=Vler%C3%ABsim+i+kushtetutshm%C3%ABris%C3%AB+s%C3%AB+vendimeve+t%C3%AB+Ku-vendit+t%C3%AB+Republik%C3%AB+s%C3%AB+Kosov%C3%AB+q%C3%AB+nd%C3%ABrlidhen+me+miratimin+e+pes%C3%ABm-b%C3%ABdhjet%C3%AB+(15)+ligjeve+n%C3%AB+seancat+e+5+dhjetorit+2024)

ment to advance issues of public benefit, including specific programmes and policies within the mandate of respective public institutions. Based on the current legal framework, the actual level of public funding is not set or guaranteed in law, rather it is determined through annual budgetary processes and is subject to change based on governmental priorities and available resources.

Indicator 1.7.b – Percentage of public budget actually disbursed to CSOs in a year.

According to the Government Annual Report on Public Funding for NGOs for 2025 published in June 2026,⁵³ the total amount of public funds allocated for NGOs is EUR 16,540,346. Of this, more than EUR 9.5 million (57.7%) came from the central government, and around EUR 7 million (42.2%) from the local government. In the central government, the largest provider of public funds to CSOs was the Ministry of Culture, Youth and Sports with a total amount of EUR 5.39 million and the Ministry of Justice with a total amount of EUR 2.42 million. At the local level, the Municipality of Prizren allocated EUR 2.24 million, with other municipalities reporting significantly lower amounts.

The same data is also reported in the Online Database for Public Funding to NGOs.⁵⁴ This marks a slight increase in total amounts from previous years, when the total amounts of public financing to NGOs was 14.3 million euros in 2024,⁵⁵ and 14.4 million euros in 2023.⁵⁶

Civil society organisations monitoring public funding for NGOs continue to point to reliability issues in the data presented in the Online Database for Public Funding and in Annual Reports. These concerns relate to underreporting, overreporting, retroactive reporting and incorrect categorisation, with in-depth civil society analyses consistently identifying different amounts.⁵⁷ At the same time, the OGG reported improved human resources in this area since 2025, with a new officer engaged in data analysis and reporting and another one in maintaining an online database.⁵⁸

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

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

⁵³ Office for Good Governance, Annual Report for Financial Support to NGOs in the Republic of Kosovo in 2025, June 2026 - <https://ojq-financime.rks-gov.net/wp-content/uploads/2026/06/Raporti-Vjetor-per-fionancim-2025-SHQIP-1.pdf>

⁵⁴ Online Database of NGO Financing in Kosovo (accessed on 29th of May 2026) - <https://ojqfinancime.rks-gov.net/raportet-grafike/>

⁵⁵ Annual Report for public financial support for NGOs from public institutions in the Republic of Kosovo for 2024 - <https://ojqfinancime.rks-gov.net/wp-content/uploads/2026/05/RAPORTI-I-FINANCIMIT-2024-1.pdf>

⁵⁶ Annual Report for public financial support for NGOs from public institutions in the Republic of Kosovo for 2023 - https://ojqfinancime.rks-gov.net/wp-content/uploads/2024/06/RaportiVjetor_per_financim_2023SQ.pdf

⁵⁷ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁵⁸ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

In 2025, no amendments were made to the legal framework regulating the award of public funding to CSOs, aside from the introduction of a positive regulation for financing the independent cultural scene, including cultural organisations.

Since 2017, the Regulation on Public Funding for NGOs has created a standard regulatory framework for all budgetary units of all levels when granting public funds to CSOs. It requires central and local level institutions to plan CSO funding through dedicated budget lines during the annual budget process, it sets the obligation for public calls and requirements for the guidelines for applications, transparent selection based on predetermined criteria and clearly defined roles of evaluation committee, the obligation to publish recipients of public funding, the complaint process, rules on conflict of interest, minimum requirements for grant contracts, as well as monitoring and reporting procedures and requirements.⁵⁹ It also requires the Government to publish a comprehensive annual report on public funding to CSOs, an obligation which is regularly adhered to.

In 2025, based on the newly adopted Law on Culture, a specific regulation on financing the independent cultural scene, including cultural organisations, has been adopted. While following similar principles to the 2017 general Regulation on Public Funding for NGOs, it has introduced a number of innovative and advanced funding modalities for cultural organisations, including institutional support, organisational support, emergency support, support for individual activists/artists, etc.⁶⁰ While this regulation follows similar principles, criteria and procedures as the general 2017 Regulation on Public Funding for NGOs, any future sector-specific regulations should carefully consider their potential impact on the integrated and unified system of public funding for NGOs established through the 2017 regulation.⁶¹

While both regulations provide for a broad spectrum of public funding for CSOs, its implementation in practice is faced by significant shortcomings, primarily due to lack of a coherent programming, insufficient capacities of public institutions to design and implement adequate funding instruments and approaches, as well as narrow interpretation of the existing legal provisions. More specifically, most public institutions provide only one type of standard project support, with limited amounts of funding, strict requirements in terms of type of activities, burdensome reporting requirements, and inconsistent monitoring. These implementation gaps do not allow for full utilisation of the potential of disbursed funds to CSOs and limit the effectiveness of civil society contribution in overall societal development of Kosovo.

Public institutions' responses indicate that in the vast majority of cases (90%) criteria for awarding public funding are publicly available, with only 10% considering them to be partially available to the public. At the same time, the central coordinating unit reported that, during 2025, several already published calls for proposals for public funding to NGOs were cancelled because they did not comply with the requirements of the Regulation on Public Funding for NGOs.⁶²

⁵⁹ Regulation MF-NR-04/2017 on Criteria, Standards, and Procedures on Public Funding of NGOs - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=14831>

⁶⁰ Regulation (GRK) No. 08/2025 on Criteria, Standards, and Procedures for Public Financial Support to the Independent Cultural Scene - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=112107>

⁶¹ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

⁶² Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

During 2025 there was no change either in the legal framework or in the practice of making the information on awards publicly available and sufficiently detailed to identify individual awards. The 2017 Regulation on Public Funding requires all public institutions to publish the preliminary evaluation results and, upon completion of the complaints procedure, the final list of awarded support. There are no reports of any significant gap in consistent application of this obligation by public institutions.

Furthermore, the Online Database for NGO Financing in Kosovo⁶³ provides various information on public funding for CSOs, from total amounts to amounts per specific institution to the lists of awarded organisations, including amounts and main information on the support.

In practice, despite the formal reporting being undertaken once a year, updates to the Online Database are conducted on a continuous basis, once new data is shared by public institutions from local and central level. This process is supported by the newly hired IT expert within the Office for Good Governance.⁶⁴ In the future, this is expected to improve accessibility of information on public funding for CSOs, compared with 2025 when the Online Database was out of function and not accessible for a significant period of time since August 2025.⁶⁵

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

Year	Compliance	%CSOs
2025	3 – moderately meets standards	41%
2024	2 – minimally meets standards	22%
2023	2 – minimally meets standards	35%
2021	1 – does not meet standards	18%

According to the 2025 CSO survey, a majority of respondents expressed a negative assessment: 50% considered the provision of public funding insufficiently transparent and fair, while 9% considered it not transparent and fair at all. At the same time, 41% of respondents assessed the provision of public funding to CSOs as transparent and fair, including 6.3% who considered it very transparent and fair and 34.4% who considered it sufficiently transparent and fair. This marks a significant improvement from

⁶³ Online Database of NGO Financing in Kosovo - <https://ojqfinancime.rks-gov.net/>

⁶⁴ Written interview with the Office for Good Governance within the Office of Prime Minister, 5th of June 2026

⁶⁵ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

the perceptions in 2024, when only 22% of respondent CSOs stated that public funding processes were transparent and fair.

Regarding access to public funding, from those CSOs that applied for public funding, 55% reported that they applied and were successful in being awarded public funding in 2025, while 46% applied but were not successful (figures among applicants; totals may exceed 100 due to rounding). On the other hand, 31% from all surveyed CSOs did not apply for any public funding. Among unsuccessful applicants, the most frequently cited reason was the perception that authorities fund their preferred organisations (40%), followed by strong competition (30%). Among CSOs that did not apply, 30% stated that they did not think they had a realistic chance of winning, 20% considered the application procedure too complicated, and 10% stated that the funds offered were too small, or it was their decision not to receive funding from public authorities.

Expert CSO survey suggests a similar situation, with mixed perceptions about transparency and fairness of public funds. On transparency, among the few specific issues cited are the lack of response from selection committees or not revealing names or amounts of public support. On fairness, Expert CSOs mention cases of repetitive beneficiary CSOs across years or significant reduction of the budget allocated to the winning projects.

From public institutions, all responding institutions believe that during 2025 information on awards of public funding to CSOs was made public fully (50%) or sufficiently (50%). When asked about their own institutions, responding public institutions that provided public funding to CSOs considered themselves to be very transparent (50%) or sufficiently transparent (40%), and very fair (30%) or sufficiently fair (20%).

Survey Results

	% CSOs that did not apply* for public funding	% CSOs applied for public funding and were not successful	% CSOs applied for funds and were successful
2025	31%	46%	55%

**Did not apply is calculated among all respondents; success rates are among applicants.*

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

The legal framework on public funding for CSOs treats all organisations in an equal manner, regardless of their constituency representation.

In practice, the 2025 survey results point to mixed perceptions. Among the 10 CSOs that applied for public funding but were not successful, none selected as a reason that authorities did not want to fund work with the people they serve and represent. This suggests that exclusion on the basis of constituency representation was not identified as a direct reason for rejection among the unsuccessful applicants responding to the survey.

At the same time, the distribution of funded and rejected organisations by location, age of organisations and thematic area shows some differences in the 2025 CSO survey. Location plays a striking role: Pristina-based organisations achieved a 100% success rate when they did apply, but half of them never applied at all. Outside Pristina, organisations apply more frequently but win only 50% of the time. Age shows an unexpected pattern: organisations founded between 2000–2009 had the lowest win rate (8%), while those founded after 2015 performed best (38% win rate). Thematically, the starkest finding is that gender equality and LGBTIQ+ organisations had a 0% win rate, not because they applied and lost, but because 67% of them never applied in the first place, the highest non-application rate of any

thematic group. The same pattern applies to CSOs working on public participation and conducive environment. In contrast, social inclusion (62% win rate), arts and culture (60%) and disability rights (46%) were the most successful areas. Notably, rule of law and socio-economic development organisations showed a 100% success rate among those that did apply.

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

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

- ➔ Individual giving
- ➔ Corporate giving

Year	Compliance
2025	5 – fully meets standards
2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

During 2025, there was no change in legislation that regulates tax relief for individual and corporate giving.

The laws on Personal Income Tax⁶⁶ and Corporate Income Tax⁶⁷ provide for tax deductions of up to 10% of the taxable income of individuals, corporations, and other entities, provided that the donations are intended for humanitarian, health, educational, religious, scientific, cultural, environmental protection, or sports-related purposes. Eligible recipients include NGOs and other non-commercial organisations that directly carry out activities in these fields. The provisions relating to CSOs in both of these laws remain ambiguous, as it is not entirely clear whether exemptions from standard corporate taxation apply to all CSOs or only to those holding Public Benefit Status. Furthermore, this list of public benefit activities determined in the tax laws is narrower than the range of public benefit activities recognised under the Law on Freedom of Association in NGOs, which also includes activities such as the protection of human rights and consumer rights, support for democratic practices and civil society development, and assistance to refugees.⁶⁸ In practice, the Public Benefit Status of the recipient CSOs does not play any role in determining whether their donors may enjoy these tax reliefs, creating a degree of inconsistency between fiscal legislation and the public benefit framework established under the basic NGO Law.

The 2017 Law on Sponsorships in Culture, Youth and Sports provides an additional 20% of income tax exemption for sponsorships related to youth and cultural activities, respectively 30% to sports activities.⁶⁹ While the law does not specifically identify CSOs among the beneficiaries of tax exemptions, it defines the activities eligible for such benefits, including CSO activities.

⁶⁶ Law 05/L-028 on Personal Income Tax, Article 28 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11014>

⁶⁷ Law No.06/L-105 on Corporate Income Tax, Article 11 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=20988>

⁶⁸ Law No. 06/L-043 on Freedom of Association in NGOs, Article 37 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

⁶⁹ Law No. 05/L-090 on Sponsorship in the field of Culture, Youth and Sports - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=13271>

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

While previous editions of this report made use of data from the Charities Aid Foundation World Giving Index on the proportion of private individuals who donated money in Kosovo in general, beyond CSOs, this index has no data for Kosovo for the year 2025. On the other hand, KCSF Annual Population Survey reveals that during 2025, 6.5% of the respondents reported having donated money to a CSO, a percentage that was consistent across many years from the same source.⁷⁰ The 2025 figure is not directly comparable with previous years, as the World Giving Index measured giving broadly to any recipient, while the KCSF population survey measures specifically individual donations to civil society organisations.

SO 1.9 | Tax benefits are available to CSOs.**Indicator 1.9.a** – Extent to which applicable tax laws provide for the following:

CSO income generated from grants, donations, and membership dues, income from economic activities, investment income, real property, gifts and inheritance is not subject to taxation;

Any excess revenue or profit generated through economic activity and used for mission-related purposes by CSOs is not subject to corporate income/profit tax.

Year	Compliance
2025	3 – moderately meets standards
2024	3 – moderately meets standards
2023	3 – moderately meets standards
2021	3 – moderately meets standards

In 2025, there were no changes to the legal framework governing tax benefits for civil society organisations in Kosovo. Existing provisions continue to exempt several sources of CSO income from taxation, including grants, donations, and subsidies, based on the provisions of the Corporate Income Tax⁷¹ and explanatory guidance issued by the Tax Administration of Kosovo (TAK) in 2016.⁷² Nevertheless, these provisions are ambiguous regarding the tax treatment of income generated through economic/commercial activities, particularly for CSOs that do not hold Public Benefit Status. While the legal framework provides that income generated by CSOs may be exempt from corporate income tax when it is directly related to the organisation’s public-benefit purpose and remains within a “reasonable level” of income,⁷³ the relevant provisions are not fully coherent and have led to challenges in interpretation and implementation. In particular, the legislation does not clearly define what constitutes a “reasonable level” of income, despite foreseeing that this issue should be regulated through secondary legislation. Such secondary legislation has not been adopted.

⁷⁰ Data from the KCSF Annual Population Survey, shared by KCSF on 12th of June 2026

⁷¹ Law No.06/L-105 on Corporate Income Tax, Article 8 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=20988>

⁷² Explanatory Decision 04/2016 on treating of donations for tax purposes - <https://www.atk-ks.org/wp-content/uploads/2017/08/Vendim-Shpjegues-04-2016-Trajtimi-i-Donacioneve-Per-Qellime-Tatimore.pdf>

⁷³ Law No.06/L-105 on Corporate Income Tax, Article 34 - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=20988>

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

Indicator 1.10.a – Laws regulating volunteering are adopted.

Year	Compliance
2025	1 – does not meet standards
2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

During 2025, there have been no changes in the legal framework for volunteering in CSOs, with the legal framework covering only youth volunteering.

The 2024 Law on Youth establishes basic provisions for youth volunteering (for persons aged 15 to 29), including the requirement for a volunteering agreement, the prohibition of using youth volunteering for commercial gain, and restrictions on engaging youth volunteers in unhealthy or hazardous work. The law also provides for the possibility of central and local institutions offering incentives to support youth volunteering. In addition, it establishes the Agency for Youth, which is responsible, among other functions, for supporting and promoting youth volunteering, strengthening the capacities of volunteers, providing sustainable funding, and issuing certifications for youth volunteering.⁷⁴ This agency is yet to become operational.

There are no other legal provisions on volunteering for other age groups or specific categories of population.

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

Year	Compliance
2025	2 – minimally meets standards
2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

There were no changes regarding volunteering strategies or support programmes.

Similar to the legal framework, youth is the only age group covered by a strategic document related to volunteering. The Strategy on Youth 2024-2032 includes strategic activities related to developing and promoting youth volunteering, as part of the broader strategic goal of improving youth participation.⁷⁵

⁷⁴ Law No. 08/L-264 on Youth <https://gzk.rks-gov.net/ActDetail.aspx?ActID=95847>

⁷⁵ The State Strategy for Youth 2024 – 2032 - https://www.mkrs-ks.org/repository/docs/STRATEGJIA_SHTETERORE_PER_RINI_2024-2032_SQ.pdf

A Concept Document on Volunteering has been in process of development by the Office for Good Governance for several years now, aiming to guide the policy direction of a governmental policy and supporting programmes for volunteering. During 2025, the Office of Good Governance has received expert support from KCSF to finalise the Concept Document,⁷⁶ with the draft yet to be published for public consultations. While government officials cite the prolonged period of an acting government as one of the factors contributing to the delays in adoption of the Concept Document,⁷⁷ civil society representatives note that, despite being in the drafting phase for several years, the Concept Document on Volunteering was not included in the official list of planned concept documents for either 2025 or 2026.⁷⁸

The draft Government Strategy for Cooperation with Civil Society 2026-2031 that was published for public consultation in January 2026 includes one (out of four) strategic objective on increasing volunteering in public benefit programmes, aiming to develop the legal framework to support volunteering activities, developing a national strategy and mechanisms to coordinate volunteering and build capacities, and increasing awareness to support volunteering.⁷⁹

None of the above provides any functional programme, institutional mechanism or financial assistance to support volunteering for CSOs.

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

According to the CSO survey results, in 2025, 12.5% of surveyed CSOs reported benefiting from government employment programmes. A majority of respondents, 71.9%, reported that they did not benefit from such programmes, while 15.6% stated that there was no such programme.

Expert CSO survey confirms that while there are no state employment strategies or programmes targeted to CSOs, CSOs are eligible and benefit from general state employment programmes. This is confirmed also by examples provided by respondents of the general CSO survey, including cases where 70% of the cost of newly recruited staff was covered through “Superpuna”, a government-led employment platform in Kosovo connecting young people aged 18 to 29 with job opportunities in the public and private sectors, or project-based employment supported by public institutions.

Survey Results

	% CSOs saying they benefit from state employment strategies and programmes
2025	13%
2024	15%
2023	17%

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

According to the CSO survey results, in 2025, 12.5% of surveyed CSOs reported benefiting from government volunteering programmes. Most respondents, 78.1%, stated that they did not benefit from such programmes, while 9.4% stated that there was no such programme.

The qualitative explanations provided by respondents point mostly to indirect or project-based forms

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⁷⁶ Written interview with the Office for Good Governance within the Office of Prime Minister, 5th of June 2026

⁷⁷ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

⁷⁸ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁷⁹ Draft Strategy for Cooperation with Civil Society 2026 – 2031 and Action Plan 2026 – 2028 - <https://konsultimet.rks-gov.net/view-Consult.php?ConsultationID=42961>

of support, rather than a structured and dedicated volunteering programme for CSOs. This is consistent with the Expert CSO survey responses and broader findings that Kosovo still lacks a comprehensive volunteering framework and functional institutional mechanisms to support volunteering across the CSO sector.

Survey Results

	% CSOs saying they benefit from state volunteering strategies and programmes
2025	13%
2024	3%
2023	4%
2021	5%

Indicator 1.10.e – Proportion of employees in CSOs in relation to the total workforce.

According to the 2025 Annual Report of the Kosovo Pension Savings Trust, the number of employees in the NGO sector experienced a slight decrease, with 20,397 contributing employees recorded in 2025, compared with 20,758 in 2024. With a total of 525,229 contributing employees across all sectors, the share of employees in CSOs amounted to 3.9% of the workforce, marking a decline from 4.5% in 2024.⁸⁰

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

While previous editions of this report made use of data from the Charities Aid Foundation World Giving Index on the percentage of people who volunteer their time to an organisation in Kosovo, this index has no data for Kosovo for the year 2025. On the other hand, KCSF Annual Population Survey reveals that during 2025, 6.9% of the respondents reported having volunteered for a CSO.⁸¹

Survey Results

	% population who have volunteered their time to an organisation
2025	7%
2024	8%
2023	8%
2021	10%

⁸⁰ Annual Report 2025 of the Kosovo Pension Fund - https://trusti.org/wp-content/uploads/2025/12/FKPK_RaportiVjetor2025_shqip_26maj2026.pdf

⁸¹ Data from the KCSF Annual Population Survey, shared by KCSF on 12th of June 2026

Specific Objective 2: Strengthened cooperation and partnership between CSOs and public institutions.

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

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

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

Year	Compliance
2025	3 – moderately meets standards
2024	3 – moderately meets standards
2023	3 – moderately meets standards
2021	3 – moderately meets standards

During 2025, there were no changes in the legal framework on public consultation. The 2024 Rules of Procedure of the Government⁸² has integrated the previous Regulation on Minimum Standards for public consultation,⁸³ fully preserving key existing requirements, including obligation for early consultation, timely access to draft documents, minimum consultation periods of 15 working days, and publication of consultation results and reasons for approval or rejection of comments. Official centralised Online Platform for public consultations is located at konsultimet.rks-gov.net, run by the OGG. Furthermore, it has strengthened the obligation to include civil society to working groups through open and transparent processes, and to publish final consultation reports within a set period of time. The expedited procedure is clearly limited only to emergency situations, urgent public needs, or other exceptional circumstances explicitly defined by law, and may be applied only with the approval of the Prime Minister, supported by a justified request and provided that the proposed measures remain consistent

⁸² Regulation (GRK) No. 17/2024 on the Rules of Procedure of the Government, Chapter VI - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=92322>

⁸³ Regulation (GRK) No. 05/2016 on Minimum Standards for Public Consultation Process - <https://gzk.rks-gov.net/ActDetail.aspx?ActID=15036>

with the Constitution and applicable legislation. The maximum consultation window for complex acts is 30 days, with a possibility to further extend it or repeat the public consultation process altogether.

In 2025, the political crisis resulting in prolonged delays in constituting the Parliament, a caretaker government with limited powers, and repeated election cycles, resulted in decreased legislative and policy-making activity in general, including with regard to public consultation processes. According to government data, central-level institutions published 108 documents for public consultation in 2025 (down from 259 documents in 2024). The majority of those were Administrative Instructions (63 or 58%) and Regulations (21 or 19.4%), with very few draft laws (8), concept documents (3) or strategic documents (5). The participation rate was very low, with only 5 documents (less than 5%) receiving any input from the public. On the other hand, public institutions reported significantly more comments received from the public in other forms, outside of the Online Platform for public consultations. Specifically, they reported 517 comments, out of which 217 have been fully accepted, 67 partially accepted and 233 refused. Out of 118 closed public consultation processes during 2025, 58.5% (69) were accompanied by a final consultation report.

Survey Results

	% CSOs saying they were effectively consulted by authorities
2025	53% (7% when both effectiveness criteria are met)
2024	19%
2023	35%
2021	20%

With regard to the CSO survey, the question used to assess CSOs' involvement in effective consultation processes was revised this year to provide a more nuanced and detailed picture. In previous years, CSOs were asked whether they had been included in an effective consultation process, with "effective" defined as having access to draft documents from the beginning of the process and having at least 15 days to provide feedback. This year, the two criteria were split into separate questions, asking respondents independently whether they had access to drafts and whether they had at least 15 days to respond and whether both conditions were met within the same consultation process.

This methodological change reveals a striking gap between participation and quality: while 53% of responding CSOs reported being involved in at least one consultation process, this figure drops sharply to just 6.5% when the consultation process met both criteria simultaneously; indicating that meaningful, effective consultation remains the exception rather than the rule.

The 2025 CSO survey shows that participation in public consultation and policy-making processes remained limited. At the government level, 36.5% of respondents reported having access to draft documents from the beginning of drafting to the end of the adoption procedure, or reporting having at least 15 days available for commenting. At the municipal level, 13.3% reported access to draft documents throughout the process, while 20% reported having at least 15 days to comment. The responding CSOs stated that they were mostly involved in CS strategy related consultations (43%), followed by government level consultations (37%), municipal level consultations (30%), and lastly the EU accession programming related consultations (20%). Among the CSOs that stated that they were involved in consultations at government level, only one had both access to drafts all through and also had at least 15 days to respond. Similarly, only one CSO said that the municipal level consultation and another CSO the

CS strategy related consultation they were involved in met both criteria. No other consultation process mentioned by responding CSOs met both of the criteria that make a consultation effective.

These results may represent more of a general perception rather than factual information, as KCSF monitoring suggests that during 2025, 85.3% of public consultation processes respected the 15 working days deadline.⁸⁴ Nevertheless, according to civil society, there are significant issues related to the quality of the process. Public consultation at the central level remains largely formal, with written online consultation, often conducted at the final stages of policymaking, remaining almost the only channel for public engagement. This, in turn, narrows meaningful participation to a small number of well-established organisations with the capacity to review complex drafts and submit inputs within short timeframes. In addition, functionality problems and prolonged periods of inaccessibility have significantly reduced the effective use of the Online Platform for Public Consultation as a citizen-participation tool.⁸⁵ Focus groups conducted by KCSF with civil servants indicate that very few civil servants are informed about, or familiar with, the 2024 additions to the Rules of Procedure of the Government on public consultation, including the requirement to publish final consultation reports within a set deadline.⁸⁶ Studies with women's organisations confirm similar concerns, reporting that consultations are often limited, poorly organised or held too late in the process, with insufficient time for meaningful input.⁸⁷ While the lower total number of drafted documents, and consequently fewer documents published for public consultation, can be directly linked to the prolonged political crisis and repeated elections in 2025, the limited quality of public consultation appears to be a longer-term structural problem.⁸⁸

In relation to direct inclusion in working groups, 33% of 2025 CSO Survey respondents reported that a representative of their organisation was a member of a government working group in 2025, while 13% reported participation in a municipal working group. With the Parliament remaining largely non-functional throughout much of 2025, there were no effective legislative or consultative processes to be assessed, and consequently no respondents reported participation in a parliamentary working group. With regard to the inclusivity of the working groups, the 2025 CSO Survey responses show considerable disparities by thematic area. Governance and rights-oriented themes are well represented: reconciliation (80%), rule of law (71%), minority rights (63%), and notably gender equality and LGBTIQ+ (50%) all sit well above average, suggesting these internationally prioritised themes have secured institutional dialogue access. However, the picture is strikingly different for themes serving vulnerable population groups: disability rights organisations participate at only 18%, youth and youth rights at 11%, children's rights at 25%, and education and research at 13% (1/8). Most critically, rural development organisations record zero working group membership. With due attention to the limitations of the CSO survey, the responses reveal that CSOs working on governance, rule of law, and identity-based rights have meaningful working group access, while those serving children, youth, persons with disabilities, and rural communities remain less involved in the formal institutional dialogue. CSO participation in Kosovo's EU agenda continued to face structural challenges in 2025. In addition to the prolonged institutional deadlock resulting from repeated elections, participation was further affected by the measures imposed by the EU on Kosovo institutions in 2023. Although the gradual lifting of these measures began in May 2025, no meetings of the Stabilisation and Association Agreement (SAA) bodies were held until July 2025.⁸⁹ This context may also have contributed to the low levels of CSO participation in EU accession programming, with only 7% of respondents reporting access to draft documents throughout the process and 13% reporting that they had at least 15 days to provide comments.

⁸⁴ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁸⁵ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

⁸⁶ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁸⁷ Laurita Morina (KWN), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁸⁸ Besmir Radoniqi (KCSF), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁸⁹ European Commission, Country Report for Kosovo 2025 - https://enlargement.ec.europa.eu/kosovo-report-2025_en

The results from the Expert CSO survey indicate that CSOs are mainly consulted in policy and legislative processes related to their thematic areas, and on the cooperation strategy, with limited consultation at the level of the parliament, municipalities or EU accession process. In general, they assess that public consultations are mostly formal and only to some extent meaningful.

On the other hand, the perceptions of public institutions are significantly more positive, with all of the respondent public institutions considering that their institutions have consulted with CSOs very effectively (60%) or sufficiently effectively (40%). Similarly, they consider that during 2025 the public and the CSOs were fully (50%) or sufficiently (50%) informed about the opportunities to contribute to and participate in the development of laws, policies and strategies.

They also report that aside from the standard written public consultations, other methods of public consultations are used more rarely, such as public hearings (40%), informal consultations (20%) or advisory councils or committees (10%). Central level institutions primarily mention examples of public consultations through the Online Platform for public consultations, while local level institutions also mention examples of public hearings for various local regulations. Some of the positive examples mentioned by the responding public institutions include inclusive drafting of the Open Government Partnership Action Plan 2026-2028 by the Ministry of Local Governance Administration, the CSO participation in the Working Group and additional comments on the Law on Social Housing, as well as the participatory process of developing the local Strategy for Youth Development and Empowerment for 2025-2030 in Lipjan Municipality and its Action Plan for 2025-2027. Also, among the few positive examples of early and wide consultations during 2025 are several policy-making initiatives led directly by the Office for Good Governance (that is in charge also for general coordination and promotion of public consultation process), such as the development of the Program for Protection and Promotion of Human Rights 2026-2031, the Strategy for Advancing the Rights of the Roma and Ashkali communities, the Strategy for the Rights of Children 2026-2031, the Action Plan for LGBT+ communities 2021-2027, and the Concept Document on the Sign Language. For each of these policy-making processes, in addition to central level consultations, the OGG cooperated closely with civil society organisations and municipalities to organise early public meetings at local level.⁹⁰

When asked about the areas of cooperation with CSOs, according to public institutions the most frequent area of cooperation is policy consultations (100%), followed by monitoring and evaluation of policies (60%) and public awareness activities (60%), and research and analysis (40%). Service delivery is the least reported area of cooperation, with only 10% of responding public institutions reporting to have cooperated with CSOs in this area.

Responding public institutions report that CSO views and recommendations were taken into account fully (30%) or sufficiently (70%). In general, public institutions assess that the role of CSOs in policy-making processes is very important (60%) or sufficiently important (40%). Nevertheless, validation focus group discussions reveal concerns about the quantity and quality of comments received from civil society during written consultation processes, pointing to a decrease in both the number of comments received and their quality.⁹¹

Indicator 2.1.b – CSOs are effectively included in oversight mechanisms.

This indicator was not assessed.

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

This indicator was not assessed.



⁹⁰ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

⁹¹ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

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

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

Year	Compliance
2025	2 – minimally meets standards
2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

The 2025 survey shows that CSOs' perceptions of the attitude of public institutions towards civil society were mixed and mostly neutral. Overall, 26.7% of respondents assessed the attitude of public institutions as supportive, including 3.3% who described it as very supportive and 23.3% as mostly supportive. The majority of respondents, 56.7%, described the attitude of public institutions as neutral, while 16.7% assessed it as mostly negative. No respondents described the attitude as hostile.

It is important to note that comparisons with previous years should be interpreted carefully, as the indicator measured attitudes of public institutions towards CSOs in 2025, whereas earlier assessments focused on public officials' attitudes. In addition, in previous years the 'neutral' option was not offered to respondents, and its addition in the 2025 survey appears to have decreased the share of CSOs describing the approach as not supportive. The compliance score therefore remains 2 – minimally meets standards.

These findings suggest that, while overtly hostile attitudes were not reported by surveyed CSOs, the relationship between public institutions and civil society remains functional but not sufficiently proactive or enabling from the perspective of many CSOs. This is confirmed also by the Expert CSO survey, where most of the respondents consider the general attitude of public institutions towards civil society to be insufficiently supportive.

Discussions in the validation focus groups point to a more complex perception of the relationship between public officials and civil society. Civil society representatives acknowledged that, despite a negative trend in recent years, Kosovo still remains in a relatively good position when it comes to the attitude of public officials towards civil society. However, they expressed concern about the tendency of political party representatives, including those holding public office, to diminish the role and relevance of civil society in the eyes of the public, thereby contributing to the delegitimisation of the sector. This is particularly visible during election campaigns, when public debate becomes more heated and polarised, and civil society is at times instrumentalised within political discourse. Given the repeated elections in 2025, such cases became more frequent, with both Albanian and Serb CSOs targeted by high-profile political representatives.⁹²

At the same time, civil servants pointed to what they perceive as increased politicisation within parts of civil society, noting that the traditionally valued neutrality of the sector may at times be weakened by individual CSOs that are more visible in public debates, especially on highly politicised issues.⁹³ The increasing polarisation of society in Kosovo and beyond is seen as a contributing factor, as civil society

⁹² Albulena Sadiku (BIRN), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

⁹³ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

inevitably reflects broader societal dynamics and divisions.⁹⁴

Similar to other indicators, public institutions have a very positive self-perception, with 40% of them considering that public officials were very supportive towards CSOs in general, and 60% of them considering them to be sufficiently supportive.

Survey Results

	% CSOs that assess the attitude of public institutions as supportive	% CSOs that assess the attitude of public institutions as not supportive
2025	27%	17% (+57% neutral)
2024	28%	61%
2023	40%	47%
2021	30%	57%

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

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

As a continuation of the process on drafting the new Government Strategy for Cooperation with Civil Society that was initiated in 2024 and was participative, the Office for Good Governance reported several consultative activities with civil society during 2025,⁹⁵ including meetings with civil society in various municipalities and a large consultative meeting organised on 30th of June 2025, supported by the EU TACSO project, to present the final draft of the Strategy and planned steps for its adoption.⁹⁶ Civil society representatives continue to be included in the formal Working Group for drafting the Strategy, despite no substantial work done by the Working Group during 2025.⁹⁷

The 2025 survey shows that compared with the general policy-making process, participation was higher in processes related to civil society cooperation strategies, where 43% of respondents stated that they took part in CS strategy related consultations.



⁹⁴ Bedri Zyberaj (NGO Department), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

⁹⁵ Additional written input from the Office of Good Governance received on 18th of June 2026, following the Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

⁹⁶ The draft Strategy was published for public consultation in January 2026 - <https://konsultimet.rks-gov.net/viewConsult.php?ConsultationID=42961>

⁹⁷ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

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

Year	Compliance
2025	1 – does not meet standards
2024	1 – does not meet standards
2023	5 – fully meets standards
2021	5 – fully meets standards

The last Government Strategy for cooperation with civil society covering the period 2019-2023 has expired and no new strategy is in place currently, despite the ongoing process for drafting the new strategic document that has been initiated in 2024 and continued throughout 2025. While the draft Strategy has been shared for internal consultations with other public institutions in November 2025,⁹⁸ it has not been adopted during the reporting period. One of the contributing factors for this has also been the prolonged period with an acting government, which in practice is not allowed to adopt documents that create new budgetary commitments, including strategic documents.

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

Year	Compliance
2025	1 – does not meet standards
2024	1 – does not meet standards
2023	5 – fully meets standards
2021	5 – fully meets standards

In absence of an adopted Strategic document, in 2025 Kosovo had no valid and adopted action plan with allocated budget to support the implementation of a civil society cooperation strategy.

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

This indicator was not assessed, since there was no strategy in place in Kosovo in 2025.

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

The Office for Good Governance (OGG) remains the responsible public institution to coordinate government-civil society cooperation, including the drafting and implementation of the civil society cooperation strategy. The OGG faces challenges due to insufficient specialised technical staff and lack of financial resources to undertake specific activities relevant for cooperation with civil society. Furthermore, with only six permanent staff,⁹⁹ its ability to implement its mandate is hindered also due to the wide scope of its mandate and processes responsible for, which include overseeing and providing sup-

⁹⁸ Habit Hajredini & Trendeline Dreshaj (OGG), Validation Focus Group with government, 17th of June 2026, Pristina, Kosovo

⁹⁹ Written interview with the Office for Good Governance within the Office of Prime Minister, 5th of June 2026

port on public consultations process, its annual reporting and the Online Public Consultation Platform; overseeing and annual reporting of the public funding for NGOs and its Online Database; overseeing policy and strategic coordination on other areas related to human rights and anti-discrimination, people with disabilities, LGBTIQ+ communities, and Roma, Egyptian and Ashkali communities.¹⁰⁰ During 2025, a positive development consists of hiring an IT expert designated for administration and maintenance of the Online Platform for public consultations and the Online Database of CSO Financing, as well as other IT processes related to the cooperation with civil society.¹⁰¹

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

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

Year	Compliance
2025	1 – does not meet standards
2024	1 – does not meet standards
2023	3 – moderately meets standards
2021	3 – moderately meets standards

During 2025, the Council for Government Cooperation with Civil Society was not functional, and there were no other mechanisms of regular dialogue between civil society and the central government. This situation resulted from the expiration of the Council members' mandates before 2025 and the lack of a formal process to appoint new members during the reporting period.

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¹⁰⁰ Interview with Dren Puka, Executive Director of Kosovar Civil Society Foundation (KCSF), 5th of June 2026

¹⁰¹ Written interview with the Office for Good Governance within the Office of Prime Minister, 5th of June 2026

Specific Objective 3: CSOs' capacities and resilience to carry out their activities are reinforced.

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

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

Year		Compliance	%CSOs
2025		4 – meets most standards	83%
2024		3 – moderately meets standards	56%
2023		3 – moderately meets standards	45%
2021		3 – moderately meets standards	59%

This indicator was assessed differently in 2025. In previous years, the relevant question in the CSO surveys required that the effective governing body is appointed by the assembly, which is a rather narrow and limited interpretation of an effective governing body, not only because it leaves out unregistered or small organisations but also because organisations may have different means and methods of their own to select/appoint/decide their governing bodies. In 2025, the question was formulated differently and inquired about the existence of a governing body (e.g. assembly, board or council responsible for oversight, legal compliance and accountability). The responses to this question are combined with the responses to another question in the 2025 survey on the existence of a governance document. Combining the two, 83% of responding CSOs stated that they have both an effective governance body and a governance document, compared with the results in 2024 (56%) and 2023 (45%), when the indicator was interpreted more narrowly.

87% of respondents reported that their organisation has a governing body, such as an assembly, board or council responsible for oversight, legal compliance and accountability, while 13% reported that they do not have such a body. This indicates that most surveyed CSOs have at least a basic governance structure in place, as required by the basic NGO Law.

Survey Results

	% CSOs saying they have an independent and effective governing body
2025	83%
2024	56%
2023	45%
2021	59%

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

Year	Compliance
2025	3 – moderately meets standards
2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

This indicator was assessed differently in 2025. In previous years, the relevant question in the CSO surveys asked how often governing body members were signing a conflict of interest, which is a rather narrow interpretation of the indicator standard, not only because it would leave out unregistered CSOs, but also because organisations may have different ways and means for assessing conflict of interest. Therefore, in 2025, the survey question asked how often organisations check for potential conflicts of interest in general.

With this methodology, the 2025 CSO survey shows that 60% of respondents reported checking potential conflicts of interest regarding the political, economic and personal relationships of governing body members every year. The percentages in previous years, where the narrow interpretation was used to assess this indicator, were as follows: 29% in 2024, 36% in 2023 and 25% in 2021.

A further 10% reported conducting such checks once upon entry into the role, while no respondents reported doing so every two years. At the same time, 17% stated that their organisation never checks potential conflicts of interest, which is slightly lower than 2024 (19%), but higher than 2023 (11%) and 2021 (14%). An additional 13% mentioned they have other arrangements to check potential conflict of interest.

With due attention to the comparability with previous years, but based on the respective change in interpreting the applicability of this indicator, the compliance score is now raised to 3.

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

Year	Compliance	%CSOs
2025	2 – minimally meets standards	22%
2024	1 – does not meet standards	13%
2023	1 – does not meet standards	12%
2021	2 – minimally meets standards	23%

The 2025 survey results show that CSOs use a variety of channels to share organisational information, including websites, social media, official government registers, and hard copies shared with members, donors, partners and stakeholders. Among responding CSOs, 22% reported publishing all three core governance-related information items (their governance document, governance structure, and names of governing body members) through publicly accessible channels such as their website or social me-

dia. On separate documents, 29.6% reported sharing their governance document through a website, 40.7% shared their governing structure through a website, and 29.6% shared organisational policies through a website. Hard-copy sharing with donors, partners and stakeholders was also common for several categories of documents.

The survey also shows that transparency remains uneven. In 2025, 56.7% of respondents reported publishing an annual report and 53.3% reported publishing a financial statement, while only 23.3% reported publishing sources of funding and 23.3% reported publishing amounts received from funding sources. At the same time, 16.7% of respondents reported that they did not publish any of these documents. With no availability of more qualitative data, the full assessment of transparency of basic information of CSOs is not possible.

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

Year	Compliance
2025	3 – moderately meets standards
2024	3 – moderately meets standards
2023	3 – moderately meets standards
2021	3 – moderately meets standards

According to the 2025 CSO survey, 56% of respondents reported that their organisation had a gender equality policy in effect. The same proportion reported having a diversity, equality and inclusion policy. The percentage of CSOs saying they have a gender equality policy was 46% in 2024, 47% in 2023, and 50% in 2021. These results indicate that gender equality and inclusion-related policies are present in a slightly higher proportion compared with previous years, yet with a significant share of CSOs still lacking such formal policies.

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

Year	Compliance
2025	4 – meets most standards
2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

According to the 2025 CSO survey, 77% of respondents reported that their organisation had an organisational strategy, strategic plan or similar document in place. This suggests that most surveyed CSOs operate with a formal strategic framework, broadly consistent with the results from previous assessments (72% in 2024, 74% in 2023 and 75% in 2021), when around three quarters of CSOs reported having an organisational strategy across years.

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

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

Year	Compliance
2025	5 – fully meets standards
2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

The 2025 CSO survey shows that all respondents to the communication question reported using at least one online communication channel regularly. Facebook remained the most commonly used channel, reported by 85.2% of respondents, followed by websites (63.0%) and Instagram (59.3%). Messaging apps such as WhatsApp, Signal, Viber or Telegram were used by 33.3% of respondents, while YouTube was used by 25.9% and LinkedIn by 22.2%.

These results are in line with high internet penetration and usage rate in Kosovo, which for several years has had 100% internet coverage in its inhabited areas,¹⁰² and with over 99.7% of households reporting internet access.¹⁰³

Indicator 3.2.b – Proportion of CSOs that have specialised communication staff.

This indicator was not assessed.

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

According to the 2025 CSO survey, 56% reported consulting with media while 37% of respondents reported having partnerships with media. At the same time, 33% reported no engagement with the media. These results suggest that cooperation with the media remains present but uneven across the sector, with a larger share of organisations engaging through consultation than through more structured partnership arrangements.

Survey Results

	% CSOs saying they cooperate with the media
2025	37%
2024	34%
2023	29%
2021	34%

¹⁰² Ministry of Economy, All inhabited areas of Kosovo now 100% covered by the internet, March 2023 - <https://me.rks-gov.net/en/blog/all-inhabited-areas-of-kosovo-now-100-covered-by-the-internet/>

¹⁰³ United Nations Development Programme (UNDP) in Kosovo, Towards inclusive, whole-of-society digital transformation - <https://www.undp.org/kosovo/digital>

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

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

Year		Compliance	%CSOs
2025		2 – minimally meets standards	37%
2024		1 – does not meet standards	20%
2023		2 – minimally meets standards	21%
2021		2 – minimally meets standards	31%

The 2025 CSO survey shows that 57% of respondents reported publishing an annual report, while 53% reported publishing a financial statement. While 37% stated that they published both documents either on their website, via social media or in hard copy. At the same time, 17% stated that they did not publish any of the listed transparency documents.

The survey results indicate progress compared with previous years. Nevertheless, the scope of the survey does not allow for a verification of these claims or full assessment of the reasons behind such reported progress.

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

Year		Compliance	%CSOs
2025		2 – minimally meets standards	22%
2024		2 – minimally meets standards	24%
2023		1 – does not meet standards	20%
2021		2 – minimally meets standards	27%

According to the 2025 CSO survey, 22% of respondents reported publishing information on their sources of funding, and the same proportion reported publishing information on the amounts received from funding sources. When asked if they published these two types of information only 13% of respondents reported that they publish both. However, in another question, when asked in detail the means for publishing these data, 22% of responding CSOs said they published these two types of information either on their website or social media accounts. The difference may be resulting from respondents' interpretation of publishing.

Among the reasons for not publishing such information respondents mentioned lack of funding, being a newly established organisation without prior reports, or even potential misuse of financial information from the media.

This year's results are consistent with the results of previous years, indicating that financial transparency regarding funding sources and amounts remains very limited.

Indicator 3.3.c – Degree of public trust in CSOs.

While previous editions of this report in 2023 and 2024 made use of data from the Balkan Public Barometer on the proportion of the public that trusts civil society, this Barometer has no such data for the year 2025. On the other hand, KCSF Annual Population Survey reveals that during 2025, 56.1% of the respondents trust civil society in Kosovo, a percentage that was consistent across many years from the same source (57.4% for 2024, 54.4% for 2023).¹⁰⁴

	Trust in CSOs (%)
2025	56.% ¹⁰⁵
2024	45% ¹⁰⁶
2023	50% ¹⁰⁷

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

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

Year		Compliance	%CSOs
2025		4 – meets most standards	86%
2024		4 – meets most standards	71%
2023		4 – meets most standards	75%
2021		4 – meets most standards	72%

According to the 2025 CSO survey, 86% of respondents reported carrying out at least one internal or external evaluation of a project, strategy, internal process or similar activity. Project-level evaluation was the most common form, reported by 62% of respondents, followed by evaluation of organisational strategy (31%) and evaluation of an internal process (21%). At the same time, 17% reported that they did not carry out any evaluations.

While these results indicate that evaluation practices are relatively widespread among surveyed CSOs, the scope of the survey does not allow an assessment of the extent and quality of the evaluation practices conducted by CSOs.

¹⁰⁴ Data from the KCSF Annual Population Survey, shared by KCSF on 12th of June 2026

¹⁰⁵ The source for 2025 is the KCSF Population Survey.

¹⁰⁶ The source for 2024 is the Balkan Public Barometer.

¹⁰⁷ The source for 2023 is the Balkan Public Barometer.

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

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

Year		Compliance	%CSOs
2025		4 – meets most standards	78%
2024		5 – fully meets standards	83%
2023		4 – meets most standards	80%
2021		5 – fully meets standards	88%

According to the 2025 CSO survey, 78% of respondents reported undertaking at least one type of research to inform their work, while 22% stated that they did not carry out any research. Focus group discussions were the most commonly used research method, reported by 67% of respondents, followed by field research (41%), surveys with specific groups (30%), desk research (26%), and public opinion surveys (15%).

These findings suggest that a majority of CSOs use some form of evidence generation to inform their work, although more resource-intensive research methods remain less common.

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

Year		Compliance	%CSOs
2025		5 – fully meets standards	89%
2024		5 – fully meets standards	93%
2023		5 – fully meets standards	96%
2021		5 – fully meets standards	95%

This year, the relevant question for this indicator was designed differently from previous years, with a view to obtaining a more detailed understanding of CSOs' engagement practices. In the 2025 survey, the question asked about engagement in two separate forms, consultation and partnership, whereas previous years covered consultation only.

The 2025 general CSO survey confirms that CSOs continue to inform their work through consultation and engagement with relevant stakeholders. The comparable value for this indicator is 89%, meaning that respondents consulted at least one of the following stakeholders: the organisation's members, local communities and constituencies, national government, local government, public institutions, the private sector or academic institutions. This is lower than in previous assessments (93% in 2024, 96% in 2023 and 95% in 2021). When the additional 4% of CSOs that reported engaging with these stakeholders through partnerships only is included, the combined total rises to 93%.

Consultation was most commonly reported with local governments or municipalities (67%), public institutions in general (63%), members (56%), media (56%), national government authorities (52%), and

other CSOs working in other thematic areas (52%). Consultations with local communities or constituencies were reported by 48% of respondents.

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

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

According to the 2025 CSO survey, 85% of respondents reported being members of at least one civil society network, while 15% reported that they were not members of any network. National networks were the most common, with 52% of respondents reporting membership, followed by local networks (37%) and international networks (30%).

These results suggest that network participation remains widespread among CSOs in Kosovo, with engagement concentrated primarily at national and local levels. International networking appears less prevalent, potentially reflecting broader structural constraints related to Kosovo's international status, including instances where eligibility for membership in certain international networks remains limited for organisations from Kosovo.

Survey Results

	% CSOs taking part in local, central and international networks.
2025	85%
2024	76%
2023	80%
2021	91%

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

This year, the relevant question for this indicator was designed differently from previous years, with a view to obtaining a more detailed understanding of CSOs' engagement practices. In the 2025 survey, the question asked about engagement in two separate forms, consultation and partnership, whereas previous years covered consultation only. For this indicator, the data below provide statistics on partnership only.

The 2025 CSO survey shows that cross-sectoral partnerships were present in 2025, but varied by stakeholder group. In general, 63% of responding CSOs reported partnerships with at least one of the following cross-sectoral stakeholders: academic institutions, social partners or the private sector. This is considerably higher than 2024 (53%) and 2023 (59%) but lower than 2021 (74%). In addition, 19% of CSOs reported that they did not make partnerships but consulted with at least one of these stakeholders. When the two figures are combined (63% and 19%), 82% of participating CSOs had some form of engagement with cross-sectoral stakeholders.

Among the CSOs reporting partnerships with at least one of these groups, academic institutions are the most widespread with 65%, followed by social partners such as trade unions or employer organisations (47%), and then the private sector (24%).

Survey Results

	% CSOs engaged in cross-sectoral partnerships
2025	63%
2024	53%
2023	59%
2021	74%

SO 3.7 | CSOs have a diversified funding base.

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

Year		Compliance	%CSOs
2025		3 – moderately meets standards	52%
2024		4 – meets most standards	67%
2023		3 – moderately meets standards	54%
2021		3 – moderately meets standards	53%

The 2025 survey confirms that only a portion of CSOs in Kosovo continued to rely on multiple donor sources, although dependence on a small number of sources remains relevant for some organisations. Among the responding CSOs, 52% reported having diversified sources of donor income. 7% of responding CSOs reported having no donor funding at all. International CSOs were the most frequently reported donor source, with 56%, followed by local governments (44%), national government, bilateral donors and the EU (each 37%), the UN and domestic private foundations (both at 33%).

With regard to the donors from which CSOs reported receiving more than 50% of their budget, international CSOs were at the top of the list (22%), followed by local government and bilateral government donors (both 19%), the EU and the UN (both 15%), and national government (11%). These results indicate a mixed picture, with diversified donor sources available in the sector overall, but continued reliance on dominant funding sources for some organisations.

These findings should also be read in the context of a shifting and increasingly uncertain donor environment. In 2025, already existing global trends of tightening democracy and civic-space assistance were further intensified by the USAID Stop Work Order and wider reductions in US foreign assistance. Reduction of funds or delays in publishing regular calls for proposals from other bilateral and international donors were also present during 2025.¹⁰⁸ Although effects from these cuts were still unfolding during the reporting period, the data point to immediate uncertainty, liquidity pressure and disruption of programme continuity for parts of civil society in Kosovo. A rapid KCSF assessment conducted shortly after the suspension of US funding found that, among 40 responding CSOs in Kosovo, active US-funded contracts amounted to USD 28.22 million, while projected financial losses reached USD 11.61 million. The immediate effects were significant: 17 CSOs had already terminated staff contracts,

¹⁰⁸ Albulena Sadiku (BIRN), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

78 staff members had been laid off, and a further 21 layoffs were anticipated. The same assessment estimated emergency funding needs of USD 1.66 million for the following six months, mainly to maintain programme activities and staff salaries. A subsequent Kosovo Women's Network assessment of women's rights CSOs points to similar risks among more specialised parts of the sector, where funding cuts have affected service provision, advocacy, watchdog work, research and support to women's economic empowerment. It also shows that the funding shock is likely to extend beyond the immediate USAID-related disruption, with a significant share of women's rights CSOs reporting decreased funding in the last two years, no secured revenue for 2026, and very limited funding secured for 2027 and beyond.¹⁰⁹ Similar concerns were reported also for Serb CSOs in Kosovo, who have been forced to limit or terminate services to many vulnerable groups in their local communities.¹¹⁰ Discussions in the validation focus group with civil society representatives suggest concern that, while the immediate emergency phase in 2025 was partly managed through organisational adaptations and some emergency support from different donors, the scarcer funding environment may become the new structural baseline from 2026 onwards, and particularly in 2027 when most of current grant contracts will come to an end. This raises concerns that the effects of the funding contraction that began in 2025 may have permanent consequences for the civil society sector, but also in other sectors that contribute to good governance, transparency and accountability.¹¹¹ They also suggest the need for a broader process of adaptation within the donor sector, in parallel to civil society organisations reassessing their strategies, coalitions, staffing and sustainability approaches in response to a more volatile donor environment.

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

Year		Compliance	%CSOs
2025		3 – moderately meets standards	59%
2024		3 – moderately meets standards	47%
2023		3 – moderately meets standards	48%
2021		4 – meets most standards	63%

According to the 2025 CSO survey, non-donor sources of income were present to some extent but generally contributed modestly to CSO budgets. According to the 2025 CSO survey, 59% of CSOs in Kosovo reported having at least one source of income from sources other than donors. Individual donations were the most frequently reported non-donor source, followed by income from private businesses and then income from the organisation's own business, social enterprise. Membership fees, income from assets and crowdfunding were the least reported sources of income.

In most cases, these sources were not the main source of income, as they contributed up to 25% of the organisation's budget. Only a small number of respondents reported that membership fees or crowdfunding contributed more than 50% of their annual budget. These findings suggest that alternative sources of income exist and are gradually increasing but remain limited in scale for most CSOs.

¹⁰⁹ Kosovo Women's Network, Under Threat, and Resilient: The Situation of Women's Organizations in Kosovo, https://womensnetwork.org/wp-content/uploads/2026/02/Under-Threat-and-Resilient_ENG.pdf

¹¹⁰ Nenad Radivojevic (Domovik), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

¹¹¹ Albulena Sadiku (BIRN), Validation Focus Group with civil society, 17th of June 2026, Pristina, Kosovo

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

Indicator 3.8.a – Proportion of CSOs that employ staff.

According to the 2025 CSO survey, 89% of respondents reported having at least one paid staff member. Among the CSOs employing paid staff, 49% reported having between one and five paid staff members, 31% between six and ten paid staff members, and 20% eleven or more paid staff members. These results suggest a higher share of surveyed CSOs with paid staff than in previous assessments.

With regard to recruitment of paid staff, location produces a counterintuitive split: organisations outside Pristina are far more likely to employ paid staff than those in the capital, but Pristina-based organisations that do employ staff are considerably larger on average (an average of 14.7 staff compared with 7.3). Thematically, reconciliation and environment and climate organisations employ paid staff (100%), while rule of law and socio-economic development organisations have the largest teams (averaging more than 13 staff), followed by CSOs working on gender equality and LGBTIQ+ rights (over 83% have paid staff, averaging 12 people). Arts and culture and health show the weakest paid staff employment rates.

However, the 2025 survey sample was smaller and may include a higher proportion of more established organisations, so comparisons with previous years should be interpreted with caution.

Survey Results

	% CSOs that employ staff
2025	89%
2024	71%
2023	73%

Indicator 3.8.b – Proportion of CSOs that have organisational human resources policies.

Year	Compliance	%CSOs
2025	1 – does not meet standards	2%
2024	1 – does not meet standards	1%
2023	1 – does not meet standards	2%
2021	1 – does not meet standards	2%

The 2025 CSO survey shows that the adoption of human resources and related organisational policies remained uneven. Only 2% of the respondent CSOs reported having all listed human resources policies in place (Recruitment policy, Diversity, equality and inclusion policy, Disciplinary policy, Complaints policy, Performance appraisal policy, Redundancy policy, Bullying and harassment policy, Safeguarding of children and vulnerable adults policy).

Among respondent CSOs, 22% reported having a recruitment policy, 33% a disciplinary policy, 37% a complaints policy, and 26% a performance appraisal policy. Policies on bullying and harassment were reported by 41%, while safeguarding of children and vulnerable adults was reported by 63%.

At the same time, only 4% of respondents reported having none of the listed organisational policies.

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

This indicator was not assessed.

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

This indicator was not assessed.

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

This indicator was not assessed.



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5.	19 Regulation (MIA) No. 01/2024 on the establishment, composition, mandate, duties and responsibilities of the Complaints Commission for Non-Governmental Organisations https://gzk.rks-gov.net/ActDetail.aspx?ActID=96922
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Comparative Scores Table per Indicator 2021-2025

		2025							2024							2023							2021						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
		SO1 - Enabling Environment for CSOs																											
1.1.a	Extent to which relevant domestic legislation provides for freedoms of association, assembly and expression	3	3	4	4	4	2	1	3	3	4	4	4	2	1	3	3	4	4	4	2	1	3	4	4	4	4	3	1
1.2.a	Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights	3	4	4	3	4	2	2	3	4	4	4	4	3	2	3	4	4	4	4	3	2	3	4	3	4	4	3	2
1.2.b	Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment	3	2	4	3	4	2	1	4	2	4	4	4	3	1	5	2	4	4	4	3	1	5	3	4	4	4	3	1
1.3.a	Extent to which laws to combat extremism, terrorism, money laundering and corruption do not unduly restrict legitimate activities of CSOs	4	3	4	4	4	3	1	4	3	4	5	4	3	1	4	2	4	5	4	3	1	4	2	4	5	4	3	1

		2025							2024							2023							2021						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
1.4.a	Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions, than business entities	5	5	5	5	5	3	1	5	4	5	5	5	4	1	5	4	5	5	5	4	1	5	5	5	5	5	4	1
1.5.a	Small community/local organisations and civic initiatives are allowed to operate by law without registering	5	4	5	5	5	5	2	5	4	5	5	5	5	2	5	4	5	5	5	5	2	5	4	5	5	5	5	2
1.5.b	In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision making processes as registered CSOs	4	4	4	3	4	4	2	4	4	4	3	4	4	2	4	4	4	3	4	5	2	4	4	4	3	4	5	2
1.6.a	Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions	5	3	5	5	5	4	2	5	3	5	5	5	5	2	5	3	5	5	4	5	2	5	4	5	5	4	5	2

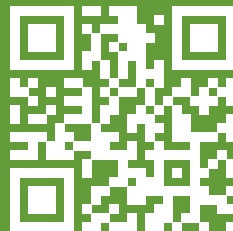
		2025							2024							2023							2021						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
1.7.a	The level of public funding available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law	1	2	4	5	2	2	1	1	1	4	5	2	2	1	1	1	4	5	2	2	1	1	1	4	5	1	2	1
1.7.c	Extent to which legal provisions regulating the award of public funding to CSOs ensure that it is clear, impartial and well regulated	4	2	4	3	2	2	1	4	3	4	3	2	2	1	4	3	4	3	2	2	1	3	3	4	3	2	2	1
1.7.d	Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards	2	2	4	5	2	2	2	2	2	4	5	2	3	2	1	2	4	5	2	2	2	1	2	4	5	2	2	2
1.7.e	Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory	2	1	3	2	2	1	1	1	2	2	1	1	1	1	1	1	2	1	1	1	1	2	1	1	1	1	1	1
1.8.a	Tax legislation allows for tax relief as regards individual and corporate giving	2	3	5	5	3	3	2	2	3	5	3	3	3	2	2	3	5	4	3	3	2	2	3	5	4	3	3	2

		2025							2024							2023							2021						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
1.9.a	Extent to which applicable tax laws provide for appropriate tax benefits for CSOs	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
1.10.a	Laws regulating volunteering are adopted	3	4	1	2	3	2	1	2	4	1	2	3	2	1	2	4	1	2	3	2	1	2	4	1	2	3	2	1
1.10.b	Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation	1	1	2	3	3	3	1	1	1	2	1	3	3	1	1	3	2	1	3	3	1	1	3	2	1	3	2	1
SO 2 - Cooperation Between Government and CSOs																													
2.1.a	Laws, bylaws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs	3	2	3	3	2	2	1	3	2	3	4	2	2	1	3	2	3	4	2	1	1	3	2	3	4	2	2	1
2.2.a	Extent to which CSOs assess the attitude of public officials towards civil society as supportive	1	1	2	3	1	1	1	3	1	2	1	1	1	2	2	2	2	1	2	1	2	2	1	2	1	1	1	1
2.3.b	Currently valid civil society cooperation strategies are adopted	1	2	1	5	5	5	1	1	1	1	5	5	5	1	5	1	5	5	5	5	1	5	1	5	1	1	1	1
2.3.c	Civil society cooperation strategies are accompanied by adopted budgeted action plans	1	2	1	5	4	4	1	1	1	1	5	3	1	1	1	1	5	5	3	5	1	1	1	5	1	1	1	1

		2025							2024							2023							2021							
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	
2.3.f	Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs:	2	1	1	3	5	2	1	3	4	1	1	1	3	1	4	4	3	1	1	4	2	4	4	3	3	5	1	2	
SO 3 - Capacity and Accountability of CSOs																														
3.1.a	Proportion of CSOs that have an independent and effective governing body with clear terms of reference	3	4	4	4	4	4	4	3	3	3	2	3	3	2	4	3	3	3	3	3	3	3	3	3	3	3	2	3	2
3.1.b	Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body	3	2	3	3	2	2	3	2	1	2	1	1	1	1	2	1	2	1	1	1	1	1	1	1	2	1	2	1	1
3.1.c	Proportion of CSOs that share relevant information on their organisation using means and channels that are accessible to all stakeholders	2	1	2	3	2	1	3	1	2	1	2	2	1	3	1	1	1	1	3	1	3	2	2	2	2	2	1	3	
3.1.d	Proportion of CSOs that have an organisational gender equality policy	3	3	3	2	3	3	3	3	2	3	2	2	3	3	3	2	3	2	2	2	3	3	2	3	2	2	3	3	

		2025							2024							2023							2021						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
3.1.e	Proportion of CSOs that have an organisational strategy, including vision, mission, and goals	4	4	4	3	5	4	4	4	4	4	4	4	4	3	4	4	4	3	4	3	4	4	3	4	3	5	4	3
3.2.a	Proportion of CSOs that have at least one on-line channel of communication	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
3.3.a	Proportion of CSOs that publish their annual reports and financial statements	3	3	2	4	4	3	3	2	2	1	2	3	2	2	2	3	2	2	3	2	2	3	3	3	3	4	3	3
3.3.b	Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year	3	3	2	3	3	2	2	2	2	2	2	2	2	1	2	2	1	2	2	1	2	2	2	2	2	2	2	2
3.4.a	Proportion of CSOs that have carried out an evaluation of their work in the last year	5	5	4	4	5	5	5	5	5	4	5	4	4	4	5	5	4	4	5	4	5	5	4	4	4	4	5	5
3.5.a	Proportion of CSOs whose work is based on evidence generated through research	4	5	4	4	4	4	5	5	4	5	4	4	4	4	5	5	4	5	4	4	5	5	4	5	4	4	5	5
3.5.b	Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5

		2025							2024							2023							2021						
		AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR	AL	BA	XK	ME	MK	RS	TR
3.7.a	Proportion of CSOs whose sources of donor income are diversified	4	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	4	4	4	4	3	3	3	3	4
3.7.b	Proportion of CSOs raising funds from sources other than donors	3	5	3	3	4	4	5	3	4	3	3	4	4	4	4	4	3	3	4	4	5	4	4	4	3	5	4	5
3.8.b	Proportion of CSOs that have organisational human resources policies	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1



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