



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

DG ENEST Guidelines for
EU Support to Civil Society
in the Enlargement Region
2021–2027

2024 Assessment

Report for
KOSOVO*

* 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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Abbreviations and Acronyms

AIP	Agency for Information and Privacy
AML	AntiMoney Laundering
BCSDN	Balkan Civil Society Development Network
CAF	Charities Aid Foundation
CBK	Central Bank of Kosovo
CFT	CounterTerrorism Financing
CIVIKOS	A civil society platform in Kosovo (name used for CSO engagement)
CoE	Council of Europe
CSO	Civil Society Organisation
CY	Connecting Youth (in reference to policy papers on youth guarantee and employment)
DG ENEST	DirectorateGeneral for Enlargement and Eastern Neighbourhood
ECNL	European Center for NotforProfit Law
ECPMF	European Centre for Press and Media Freedom
ECtHR	European Court of Human Rights
EU TACSO 3	EU Technical Assistance for Civil Society Organisations phase 3
EWB	European Western Balkans
FATF	Financial Action Task Force
FIU	Financial Intelligence Unit
GLPS	Group for Legal and Political Studies
IMC	Independent Media Commission
IMF	International Monetary Fund
KAS	Kosovo Agency of Statistics
KCSF	Kosovar Civil Society Foundation
KPST	Kosovo Pension Savings Trust
KWN	Kosovo Women Network
LGBTIQ	Lesbian, Gay, Bisexual, Transgender, Intersex, and Queer
MCYS	Ministry of Culture, Youth and Sports
MIA	Ministry of Internal Affairs
MoF	Ministry of Finance
NCEI	National Council for European Integration
NGO	NonGovernmental Organisation
ODIHR	Office for Democratic Institutions and Human Rights (of the OSCE)

OGG	Office for Good Governance
OGP	Open Government Partnership
OPM	Office of the Prime Minister (of Kosovo)
OSCE	Organization for Security and Cooperation in Europe
RCC	Regional Cooperation Council
RK	Republic of Kosovo
SIGMA	Name given to the SIGMA Monitoring Reports (a monitoring framework used in the assessment)
SLAPP	Strategic Lawsuit Against Public Participation
TAK	Tax Administration of Kosovo
UNSCR	United Nations Security Council Resolution
VoA	Voice of America

Introduction to Annex

This analysis is an Annex to the DG ENEST Guidelines for EU Support to Civil Society 2021–2027: Assessment Report 2024.

This assessment for Kosovo provides evidence for the situation against the Guidelines' indicators for 2024, and a comparison with the previous year, 2023, and the baseline year, 2021.

This annex provides a summary of the evidence for assessment of the situation in Kosovo against the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which is available on the tacso.eu website.

Methodology

The 2024 assessment is based on data collected from both primary and secondary sources. Primary research involved surveys of civil society organisations (CSOs) and public officials, along with a legal analysis of relevant legislation. Secondary data included reviews of reports and publications issued by CSOs, national human rights institutions, government entities, and other stakeholders.

To assess the effectiveness and inclusiveness of the consultation process for the development of a new government civil society cooperation strategy, two focus group discussions were held in February 2025—one with civil society organisations (CSOs) that participated in the consultation and another with those that did not.¹

The survey targeting public officials was carried out from 10 February to 3 March 2025. It was designed to gather the views of those public servants who are most directly engaged with CSOs in their day-to-day work. The survey was anonymous and primarily consisted of closed questions. In Kosovo, twenty-one responses were received from officials working for central and local level institutions. The majority of the responses came from respondents from central level institutions.

The CSO survey, which informed the assessment of organisational capacity and resilience, was open from 19 January to 10 February 2025. It was available to any civil society organisation wishing to participate, and it was shared broadly through several channels to ensure diverse and inclusive outreach. Distribution support came from civil society networks, the National Resource Centre, United Nations agencies, the EU Office in Kosovo, various public institutions, and international organisations. Responses were later filtered to exclude those not matching the profile of the intended target group. Based on the volume of valid responses received, and taking into account the total number of CSOs listed in Kosovo's official Central Register, the statistical margin of error was calculated at 9%.

¹ This assessment is based on two qualitative focus group discussions conducted in Kosovo on 5 and 6 February 2025. Each focus group included civil society representatives selected to reflect gender balance, geographical diversity, and minority participation. One focus group brought together CSOs that had participated in the 2024 consultation process for the Government Strategy for Cooperation with Civil Society, while the other consisted of CSOs that had received invitations but chose not to participate. The discussions followed the regional monitoring methodology for qualitative assessment and are used here as the primary data source for Indicator 2.3.a. In line with the commitment to inclusive and representative consultation, specific measures were taken to ensure the participation of Serbian-speaking civil society organizations. Invitations were translated and disseminated in the Serbian language, and two separate focus group sessions were scheduled with the intention of conducting them entirely in Serbian, to ensure accessibility and linguistic accommodation. While these efforts were designed to promote equitable participation, no responses were received from the invited organisations, and the planned sessions did not proceed due to the absence of confirmed participants. The assessment team remains committed to supporting inclusive engagement and will continue to explore effective approaches for facilitating participation across all communities in future consultation processes.

A total of 116 valid responses were received from participating CSOs. Among the respondents, most held leadership roles within their organisations. Specifically, 60% were executive directors, 14% identified as managers, and 7% were senior managers. Others included board chairs or board members (8%), administrators (5%), and officers (5%).

Out of all the participating organisations, 55% operated primarily at the local level, and just over half of those were based in Pristina. The gender balance among respondents was close to even, with 48% identifying as women and 52% as men. When looking at the age distribution, a small portion (2%) were under 20 years old, 13% fell between 21 and 30, and the majority—57%—were aged between 31 and 50. Around 28% of respondents were over 51 years of age.

One in four respondents indicated they belonged to a minority, marginalised, or community group. Among them, 3% identified as persons with disabilities, 5% as members of Roma, Ashkali, or Egyptian communities, and 12% as part of an ethnic community. Another 2% identified as part of the LGBTIQ community, while 4% chose not to disclose any specific group affiliation.

In terms of organisational longevity, 72% of the CSOs had been established within the past 20 years. Around 30% were founded between 2011 and 2021. A small share—just 3%—had been operating since before 1990, while 28% were relatively new, having been established from 2021 onward. Nearly all the surveyed organisations (99%) were formally registered. When it came to legal form, 86% were associations or NGOs, with the remainder including foundations (4%), institutes (3%), local branches of international organisations (2%), trade unions (1%), nonprofit cooperatives (1%), and not-for-profit companies (1%).

The areas of work covered by CSOs varied widely. A significant number of respondents—30%—reported working in the field of human rights. Close behind were those focused on education, research, and innovation (28%), followed by organisations dealing with youth and youth rights (23%). Around 20% reported working on socio-economic development, while others were involved in areas such as social inclusion (16%), arts and culture (15%), the environment, minority rights, non-discrimination, and climate action (12%). A smaller number of organisations worked on community development (10%), gender equality and LGBTIQ rights, disability rights, and public participation in decision-making processes (7% each).

When asked about organisational size, most CSOs fell into the category of small organisations. Around 66% reported having between 1 and 10 full-time or part-time staff and volunteers. An additional 19% employed 11 to 20 people, 11% had teams of 21 to 50, and only 3% reported a workforce of more than 50 people at the time of the survey.

Financially, 36% of organisations said their annual turnover in 2024 was up to EUR 25,000, with 14% of those reporting less than EUR 5,000. Another 7% fell in the EUR 25,000 to EUR 50,000 range, and 12% in the EUR 50,000 to EUR 100,000 bracket. About 19% of organisations reported turnovers between EUR 100,001 and EUR 500,000, while 9% exceeded EUR 500,000. A small portion—11%—reported having no annual income in 2024.

Across the years 2021 to 2024, the CSO sample in Kosovo has remained largely consistent in terms of geographical representation, type of organisation, and areas of work. The CSO survey in 2021 received 83 valid responses, increasing to 105 in 2023 and 116 in 2024. Although the number of respondents has grown year on year, the profile of the sample did not change significantly, and has remained consistent.

In terms of the geographical distribution, the proportions are similar to 2023: around half of the respondents are from the capital city and the other half from the rest of the country.

Location	2023	2024
Prishtina/ Priština	50%	53%
Rest of the country	50%	47%

When it comes to regional distribution, the sample remained similar to that of 2023.

In which region of Kosovo is your organisation based?	2023	2024
Prishtina/ Priština	50%	53%
Ferizaj/ Uroševac		3%

Prizren	24%	12%
Peja/ Peć	6%	6%
Gjilan/ Gnjilane	4%	5%
Gjakova/ Đakovica		7%
Mitrovica South	10%	8%
Mitrovica North	8%	4%
No location		2%
Total	105	116

The legal form of the CSOs remained stable, with associations or NGOs consistently making up the vast majority—around 85–90% across all years.

The thematic focus of organisations also showed consistency across all years, with human rights, education and research, youth, socio-economic development, and social inclusion appearing regularly among the top sectors of engagement. Organisational size and structure also remained comparable, with most CSOs being small (1–10 staff or volunteers) and formally registered. Similarly, financial data revealed consistent patterns, with a plurality of organisations each year reporting an annual turnover of up to EUR 25,000. Demographic representation—such as gender balance, age groups, and respondents from minority or marginalised communities—also stayed within a relatively steady range.

Assessment against indicators

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

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

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

The remaining indicators provide an overview of year-on-year trends building on the baseline established in 2021 and the second assessment carried out in 2023.



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.

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2024, Kosovo’s legal framework for freedom of association, peaceful assembly, and freedom of expression continued to meet most international human rights standards. While notable improvements were made—particularly through amendments to existing laws and the adoption of sub-legal acts aimed at enhancing procedural clarity and regulatory oversight—certain shortcomings remain. These include increased bureaucratic requirements that may hinder prompt assembly, gaps in the protection of spontaneous gatherings, potential ambiguity in police discretion, and ongoing concerns regarding the independence and transparency of the media regulatory authority.

The Law on Freedom of Association in NGOs (No. 06/L-043) ² was amended in 2024 by Law No. 08/L-244³, introducing several procedural changes, including the extension of the registration timeline for CSOs from 30 to 45 days. While this measure is presented as an effort to allow public authorities more time to conduct consistent and thorough reviews—thereby improving procedural transparency and legal certainty—it has raised concerns regarding its necessity, proportionality, and compliance with international human rights standards.⁴

Specifically, the 50% increase in the registration period—already considered lengthy by comparative standards—may unduly delay the operational readiness of newly forming organisations, particularly in time-sensitive contexts. As such, the amendment may impose a disproportionate and unnecessary procedural barrier to the exercise of the right to freedom of association, rather than the Law on Freedom of Association in NGOs (Law No. 08/L-244) also reinforced provisions on accountability and oversight. A key change requires foreign and international CSOs operating in Kosovo to register a local branch, ensuring adherence to Kosovo’s domestic legal framework. While this requirement aims to ensure regulatory compliance and oversight, it may present administrative challenges that could delay or deter international cooperation and engagement with Kosovo-based civil society. Furthermore, penalties for administrative non-compliance, such as failure to update organisational data, are now processed under

² Law No. 06/L-043 On Freedom of Association in Non-Governmental Organizations: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=19055>

³ Law No. 08/L-244 on Amending and Supplementing the Law No. 06/L-043 on Freedom of Association in Non-Governmental Organizations: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85110>

⁴ Law No. 08/L-244, Art.11, extending registration timelines: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055&langid=2>

the Law on Minor Offences, standardising enforcement across the sector and reducing ambiguity in sanctioning procedures.⁵ This law standardises sanctioning procedures by categorising such infractions as minor administrative violations, which are subject to proportionate and transparent fines rather than more severe legal consequences. This shift helps reduce ambiguity in enforcement and ensures a more consistent application of penalties across the CSO sector. Despite these improvements, it remains essential that the registration and compliance requirements for foreign CSOs be applied in a non-discriminatory manner, in line with Kosovo's constitutional guarantees and international obligations regarding freedom of association.

A key advance in 2024 was the establishment of a Complaints Commission for NGOs, created under Regulation No. 01/2024⁶, issued by the Ministry of Internal Affairs. This Commission is tasked with reviewing administrative decisions related to CSO registration, deregistration, and status.⁷ Its composition includes a representative from the CSO sector, introducing a more participatory and inclusive review process. Administrative complaints must now be resolved by this Commission before they can be appealed to the judiciary. This added layer ensures structured dispute resolution while easing pressure on the courts and reflects principles of administrative justice and fair hearing.⁸ Nonetheless, the requirement to exhaust the administrative review process before seeking judicial remedy could delay resolution in urgent cases, and the independence and operational transparency of the Commission will need to be closely monitored to ensure its effectiveness. These amendments also include technical revisions clarifying that the dissolution or deregistration of CSOs can only be finalised through court decisions, reinforcing legal certainty and the rule of law in matters affecting the existence of associations.⁹ No implementation challenges have been reported, but practical application of these safeguards should be monitored to ensure that administrative bodies do not overstep their roles in initiating or enforcing dissolution actions without due process.

In the field of freedom of expression, the legal framework was updated through the adoption of the Law on the Independent Media Commission (IMC) in July 2024. The law aims to strengthen the regulatory authority and improve the governance of audiovisual media services by aligning national legislation with the EU's Audiovisual Media Services Directive.¹⁰ The law introduces principles for proportionality of sanctions, transparency in regulation, and obligations to protect minors and ensure accessible content. However, the law's effectiveness is contingent upon further legislative clarification, particularly regarding the categorisation of different media services and safeguards for editorial independence. Some key recommendations for ensuring full transparency of media ownership and institutional autonomy of the IMC were not fully addressed during adoption. While intended to enhance media accountability and oversight, implementation and further legislative clarification will be necessary to fully realise the law's objectives, particularly regarding media independence and clear categorisation of media services.¹¹ As of April 2025, the law is under constitutional review following a challenge by political opposition groups. Regarding freedom of peaceful assembly, the primary legislation remained unchanged in 2024, but two sub-legal acts were adopted to clarify procedural aspects related to the organisation of public gatherings.

Firstly, a Regulation of Ministry of Internal Affairs (MIA) No. 06/2024¹² introduced procedures for requesting the involvement of additional police officers at public events. It is important to distinguish between 'public events' and 'public gatherings', as they are treated differently under Kosovo's legal framework. 'Public gatherings'—as defined in the Law on Public Gatherings—refer to peaceful

5 Law No. 08/L-244: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055&langid=2>

6 Regulation No. 01/2024 on the Complaints Commission for NGOs, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=96922>

7 Regulation No. 01/2024 on the Complaints Commission for NGOs: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=96922>

8 Law No. 08/L-244, Art. 43: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055&langid=2>

9 Law No. 08/L-244, technical revisions on NGO dissolution and deregistration: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055&langid=2>

10 Law on the Independent Media Commission (2024) is under review, still not publicly available.

11 Law on the Independent Media Commission (2024), not publicly available as of the time of writing this assessment.

12 Law No. 08/L-166 on Public Gatherings, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=70935>, Regulation (MIA) No. 06/2024 on police involvement at public events.

According to the Regulation, 'public events' means all commercial and non-commercial organisations of any kind, including cultural, humanitarian, sporting, religious and entertainment activities, competitive or non-competitive in nature, **which are not considered to be public gatherings**, and which are held in public places or places open to the public.

assemblies, including protests and demonstrations, and are generally protected under the right to freedom of peaceful assembly. They can occur spontaneously and typically require prior notification but not authorisation. In contrast, ‘public events’—a term introduced in the new law—refer to organised, pre-planned activities such as concerts, festivals, or sports matches, often with commercial or recreational purposes. These events require earlier and more detailed notification (at least seven days prior) and may involve contractual agreements with the police, including financial responsibilities for additional security. The Regulation does not apply to spontaneous assemblies or public gatherings in the legal sense, creating a gap in guidance for unplanned, rights-based demonstrations that may still require police presence.

Organisers are now required to submit formal requests at least seven days prior to an event, including risk assessments and logistical details. Upon approval, a contractual agreement between the organisers and the Kosovo Police is established, detailing officer responsibilities and the financial obligations of organisers. All police service-related costs must be paid within ten days after the event. While this regulation improves transparency and planning for public events, it does not provide guidance on how these procedures apply to spontaneous gatherings, potentially creating implementation gaps in urgent or unforeseen situations. Additionally, the requirement for organisers to bear the financial costs of additional police services may discourage smaller or underfunded groups from organising public events.¹³

Secondly, Regulation (MIA) No. 03/2023 (implemented in 2024) formally defines the structure and mandate of the Appeals Commission on Public Gatherings. The Commission is responsible for reviewing appeals of police decisions concerning restrictions or prohibitions on public assemblies. The regulation outlines procedural rights, decision timelines, and evidence submission processes, strengthening the accountability of administrative actions related to peaceful assembly.¹⁴

Finally, access to effective legal remedies for CSOs was strengthened through the implementation of changes to Article 43 of the Law on Freedom of Association in NGOs, adopted in 2024. This is further elaborated under Indicator 1.2.a.

13 The assessment of Indicator 1.1.a draws on both primary legal analysis and a range of secondary sources to evaluate the extent to which domestic legislation in Kosovo provides guarantees for freedom of association, assembly, and expression. These additional sources offer insight into recent legal developments, interpretations, and concerns raised by civil society, international organisations, media, and other stakeholders. Specifically, the analysis has taken into account: Legal Opinion on the Draft Law on the Independent Media Commission of Kosovo: <https://rm.coe.int/legal-opinion-on-the-draft-law-on-the-independent-media-commission-of-/1680afd33b>;

Reaction from opposition and media: <https://www.evropaelire.org/a/pdk-kushtetuese-ligje-kpm-kpk-/33041705.html>;

Advocates sound alarm over Kosovo's new media law: <https://www.voanews.com/a/advocates-sound-alarm-over-kosovo-s-new-media-law/7724910.html>;

OSCE Mission in Kosovo statement on the new Law on the Independent Media Commission: <https://www.osce.org/mission-in-kosovo/572641>;

Media Freedom Rapid Response: <https://www.ecpmf.eu/kosovos-media-law-enables-political-capture-of-media-regulatory-body/>

14 Regulation (MIA) No. 03/2023 on the Appeals Commission on Public Gatherings: <https://qzkrks-gov.net/ActDetail.aspx?ActID=70935>

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

2024	4 – meets most standards
2023	4 – meets most standards
2021	3 – moderately meets standards

In 2024, the legal framework protected access to an effective remedy in line with international standards, but gaps remain in practical implementation and accessibility. Changes were introduced through the amendment of the Law on Freedom of Association in NGOs under Law No. 08/L-244, bringing new procedural safeguards for civil society organisations to challenge decisions that affect the exercise of their rights.¹⁵

The amended Article 43 establishes an Appeals Commission as the administrative body responsible for reviewing final decisions made by public authorities under the CSO law. The Commission is designated by the Minister for Public Administration, and is composed of three members, one of whom must be from the CSO sector. This is the first time the law explicitly defines a body to handle administrative appeals of this nature.

To operationalise the new article, a sub-legal act¹⁶ was adopted in 2024, defining the composition, mandate, and procedures of the Appeals Commission.¹⁷ The regulation outlines responsibilities such as how appeals are submitted and processed, timelines for review, and admissibility requirements. However, the implementation of this sub-legal act suffers from several shortcomings. Its dissemination has been limited, and it is unclear whether it was properly published in the Official Gazette, raising concerns about transparency and accessibility. These issues may hinder CSOs' awareness and ability to fully exercise their newly guaranteed rights to appeal. While the changes represent a positive step toward stronger legal remedies for CSOs, the lack of broad publication and of awareness of the sub-legal act undermines its immediate effectiveness and raises questions about its enforceability in practice.

Further protections are ensured by the applicable Law on General Administrative Procedure (05/L-031)¹⁸ and the Law on Administrative Conflicts (08/L-182)¹⁹, which together provide detailed guidance on rights to appeal and judicial review of administrative decisions.

The scope of the remedy was also broadened. Under the amended law, CSOs may now challenge any final decision issued by authorities under the CSO Law- with the 2024 amendments to the Law on Freedom of Association in NGOs (Law No. 06/L-043, as amended by Law No. 08/L-244), specifically through the revision of Article 43. The amended article explicitly establishes the Appeals Commission as the designated first instance review body for complaints and expands the right to appeal to include all final decisions issued under the NGO Law. This development introduces structured procedural safeguards and ensures representation from the CSO sector within the Commission. These appeals

¹⁵ Law No. 08/L-244 on Amending and Supplementing the Law on Freedom of Association in NGOs, Official Gazette of the Republic of Kosovo, 2024: <https://gzkrrs-gov.net/ActDetail.aspx?ActID=19055&langid=2>

¹⁶ Sub-legal act adopted by the Ministry of Internal Affairs in 2024 regulating the composition, mandate, and procedures of the Appeals Commission.

¹⁷ Law No. 08/L-244, "Article 43 amendments:
The right to appeal.

1. Against each final decision according to the basic Law and this Law, an appeal is allowed in accordance with the rules defined in the relevant Law on General Administrative Procedure.

2. The superior body that reviews the appeals under this Article is the Appeals Commission established by decision of the relevant Minister for Public Administration, composed of three (3) members, one of whom must be a representative from the NGOs sector."

3. The method of election, mandate and composition of the Appeals Commission shall be determined by a sub-legal act issued by the Minister of the relevant Ministry for Public Administration.

¹⁸ Law on General Administrative Procedure (05/L-031), available at: <https://gzkrrs-gov.net/ActDetail.aspx?ActID=12559>

¹⁹ Law on Administrative Disputes (08/L-182), available at: <https://gzkrrs-gov.net/ActDetail.aspx?ActID=85181>

are first reviewed by the Appeals Commission, after which further legal action may be pursued through judicial channels in accordance with the Law on General Administrative Procedure²⁰ and the Law on Administrative Conflicts.²¹ While the mechanism was formally established and regulated in 2024, no data were available regarding its practical operation during the reporting period. Information on whether the Commission began processing appeals, the number of cases, or the responsiveness of the review process was not available, limiting the ability to assess its early implementation.

In 2024, Administrative Instruction No. 12/2022²² originally issued by the Ministry of Internal Affairs—remained in force and unchanged. This Instruction, which amended provisions of Law No. 06/L-043 on Freedom of Association in Non-Governmental Organisations, had previously removed the controversial mechanism allowing for the temporary suspension of CSO activities based on requests from security institutions. These revisions were introduced by the Ministry itself in 2022, aiming to align sub-legal acts with constitutional guarantees and international human rights standards. No new instruction replaced or amended this regulation during the 2024 reporting period, and it continues to reflect the Ministry's commitment to reducing arbitrary restrictions on CSO operations.

No new legislative changes were introduced in 2024 affecting the other components of the legal remedy framework beyond the Appeals Commission. The appeal procedure remained supported by general procedural guarantees in existing laws.

The CSO survey shows that in 2024, 5% of CSOs in Kosovo reported being able to challenge decisions affecting their rights, while 12% reported that they were not able to. This reflects similar results compared to 2023, when no CSOs reported being able to challenge such decisions, and 4% reported being unable to do so. In 2021, the percentage of CSOs with access to effective remedy was 2%, with a 10% of CSOs affirming they were not able to challenge such decisions.

In the 2024 survey, 78% of CSOs reported that they did not encounter decisions from government authorities that negatively impacted their ability to exercise their rights. In 2021, 77% and in 2023, 78% of CSOs reported that government decisions did not negatively affect their work. However, 6% in 2023 and 13% in 2021 still faced difficulties in accessing legal remedies, owing to the lack of a structured appeals process.

20 Law No. 05/L-031 on General Administrative Procedure, Official Gazette of the Republic of Kosovo, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12559>

21 Law on Administrative Disputes (08/L-182), available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85181>

22 Law No. 08/L-244 on Amending and Supplementing the Law No. 06/L-043 on Freedom of Association in Non-Governmental Organizations: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055>

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

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

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2024, no new legislative or sub-legal changes were introduced in Kosovo concerning the protection of civil society organisations (CSOs) from threats, attacks, judicial harassment, or discriminatory treatment. The existing framework remains based on the Criminal Code (2019) and the Law on Freedom of Association in NGOs (No. 06/L-043), as last amended by Law No. 08/L-244.

Articles 13 and 14 of the Law on Freedom of Association in NGOs²³ remain the central legal provisions relevant to this indicator. Article 13 affirms the independence of NGOs from state institutions and outlines a number of obligations for public authorities, including treating CSOs with respect, equality, and non-discrimination; supporting and promoting their activities; providing an adequate operational environment; protecting CSOs from third-party interference; refraining from interference in their rights and freedoms; and ensuring transparency in all forms of cooperation and support.

Article 14 further provides that any restriction or prohibition on CSO activity must be based on the principle of proportionality, must be judicially imposed, and must relate to conduct that threatens constitutional order or public safety.²⁴ These provisions provide a foundational level of protection for CSOs and are aligned with the requirement that any interference must be legally justified and necessary in a democratic society.

The 2024 assessment also reaffirmed a number of shortcomings in the legal framework, which remain unaddressed. Although the legal provisions referenced above apply broadly, there are no specific legal definitions or provisions that address threats, intimidation, or hate speech directed at CSOs, either online or offline. The law also lacks explicit procedural protections against judicial harassment, such as the abuse of criminal, civil, or administrative proceedings—including strategic lawsuits against public participation (SLAPPs)—that may be used to burden or intimidate CSOs.

Moreover, the Criminal Code of Kosovo²⁵, while criminalising general acts of violence, physical abuse, damage to property, and unlawful searches, does not include CSOs as a specifically protected category. Unlike international organisations, which benefit from certain explicit protections under the Criminal Code, domestic CSOs must rely on general provisions, which may not sufficiently reflect the specific risks and vulnerabilities faced by these actors in practice.

Concerns related to freedom of expression—closely linked to the operational safety of advocacy-based CSOs—were also raised in the IREX Vibrant Information Barometer (VIBE) 2024 Report, which recorded a drop in Kosovo's ranking in the World Press Freedom Index. This decline raised alarms about increasing pressure on media and civil society actors, with the report noting that “journalists and media outlets face punitive actions,” a dynamic that may similarly affect watchdog CSOs.²⁶

²³ Law No. 06/L-043 on Freedom of Association in NGOs, Article 13, as amended by Law No. 08/L-244: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055&langid=2>

²⁴ Law No. 06/L-043 on Freedom of Association in NGOs, Article 14: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=19055&langid=2>

²⁵ Code No. 06/L-074 Criminal Code of the Republic of Kosovo, available at: <https://md.rks-gov.net/desk/inc/media/A5713395-507E-4538-BED6-2FA2510F3FCD.pdf>

²⁶ IREX, 'VIBE 2024 – Kosovo Report', available at: https://www.irex.org/sites/default/files/VIBE_2024_Kosovo.pdf

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 when CSO offices were unlawfully searched, subjected to inspections;
- number of instances of interference with the communications of CSOs.

Proportion of CSOs that operate effectively without threats, attacks, judicial harassment		
Year	CSOs reported operating without interference	CSOs reported experiencing at least one form of interference
2024	77%	18%
2023	84%	10%
2021	77%	19%

In 2024, 77% of CSOs reported operating without interference, the same as in 2021 and similarly to the 84% in 2023. Meanwhile, 18% reported experiencing at least one form of interference—including attacks, harassment, inspections, or communication surveillance— as compared with 10% in 2023, and the 19% reported in 2021.

A breakdown of threats in 2024 shows that 14% of respondents stated that their organisations, members or both were subjected to threats. While the overall number of affected CSOs remained small, some reported multiple and severe threats, including online harassment, verbal abuse, obstruction from other groups, attempted robbery, police intrusion, and smear campaigns.

Despite such incidents, only 5% of CSOs in 2024 submitted official complaints. Among the 91% who did not file a complaint, the majority—79% - indicated that doing so was not relevant, as they had not been subjected to threats or physical attacks. Of the remaining non-reporting organisations, 3% stated they had submitted complaints in the past but found the authorities' responses ineffective, 4% expressed concern that reporting could compromise their safety, and 2% said they did not know how to submit an official complaint.

Other types of interference remained rare. Less than 3% of CSOs reported property damage in 2024, similarly to 2% in 2023 and 6% in 2021. Unlawful inspections results remain consistent, with none being reported in 2024, compared to 1% in 2023 and 6% in 2021. Reports of interference with communications held steady, with 5% in 2024, similarly to 4% in 2023, and in line with 6% in 2021.

Perceptions among public officials in 2024 reflected mixed views. A significant portion believed that CSOs operated either sufficiently or very freely, while a smaller group viewed their operations as insufficient or severely restricted. A minority were uncertain about the situation.

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.

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2024, no laws directly regulating the fight against extremism, terrorism, money-laundering, or corruption were formally amended or adopted in Kosovo. However, during the reporting period, the Government introduced a draft law to amend Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing²⁷, which includes the formal designation of CSOs as reporting entities. The draft law applies to civil society organisations (CSOs), which are explicitly designated as reporting entities, and introduces obligations such as conducting risk assessments, establishing internal controls, and fulfilling reporting duties. While intended to align with international standards, the draft introduces new obligations for CSOs, including risk assessments, internal controls, and reporting, without a finalised sectoral risk assessment – specifically, one that reflects the unique nature and risk profile of the nonprofit sector. In the absence of such a tailored assessment, there is a risk that disproportionate obligations may be imposed on CSOs, because the current AML/CFT framework in Kosovo—though unchanged in 2024—does not fully align with FATF Recommendations and has been found to place undue burdens on the sector and fails to establish clear safeguards to ensure proportionality. If adopted in its current form, the law may lead to CSOs being subject to more burdensome reporting and oversight obligations than business entities, thereby undermining the principle of equal treatment and proportionality under international law. While business entities are also subject to general obligations under anti-money-laundering (AML) and counter-terrorism financing (CFT) laws, the draft law and current legislative framework impose additional and more burdensome sector-specific requirements on CSOs. These include supervisory and control measures that do not fully reflect the operational nature and risk profile of nonprofit organisations. Unlike for-profit entities, CSOs in Kosovo face compliance challenges such as difficulties in registration and access to banking services, stemming from a legal framework that lacks a fully risk-based and proportionate approach. This discrepancy places CSOs at a relative disadvantage compared to business entities and has been identified in regional assessments as potentially undermining their legitimate activities. At the time of writing this report, the proposed draft had not yet been adopted, but it is expected to be adopted in 2025. It has been observed that the legislative framework in Kosovo is not fully aligned with international standards, specifically the Financial Action Task Force (FATF) Recommendations, and may impose additional burdensome requirements on CSOs. While the FATF Recommendations are not aligned with international human rights standards, their implementation can affect civic space if not properly adapted. In Kosovo’s case, the concern is not that full alignment with FATF would impose burdens, but that the current lack of alignment—particularly the absence of a risk-based, proportionate approach—results in disproportionate obligations on CSOs.

Additionally, while both money-laundering and terrorism financing are criminalised in Kosovo’s legal framework, concerns remain that the current approach may not apply a sufficiently risk-based or proportionate model.²⁸ This means that existing anti-money-laundering and counter-terrorism financing

²⁷ Draft Law on Amending Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing: <https://kryeministri.rks-gov.net/en/blog/draft-law-on-amending-and-supplementing-law-no-05-l-096-on-the-prevention-of-money-laundering-and-combating-terrorist-financing/>

²⁸ Balkan Civil Society Development Network, 2023 (published in 2024), Monitoring Matrix 2023 Regional Report, produced by the, available at: <https://balkancsd.net/novo/wp-content/uploads/2024/12/89-4-Final-MM-Regional-Report-WBT-2023.pdf>

(AML/CFT) measures do not consistently take into account the specific nature, size, and risk profile of CSOs. Instead, CSOs in Kosovo are subject to blanket requirements that may be more appropriate for high-risk entities, leading to disproportionate compliance burdens.

Furthermore, The Kosovar Civil Society Foundation (KCSF), in its 2024 comparative analysis, found that Kosovo's AML/CTF legislation uniquely designates all CSOs as reporting entities, requiring them to fulfil obligations such as reporting suspicious transactions to the Financial Intelligence Unit, appointing compliance officers, and maintaining detailed financial records. Unlike other countries examined, where CSOs are not subject to similar obligations, this approach is not fully aligned with FATF standards or EU Directive 2015/849 and may impose undue restrictions on CSO activities in the absence of a sector-specific risk assessment.²⁹

Indicator 1.3.b: The 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.

The 2024 CSO survey indicates that 83% of respondents were able to undertake legitimate activities without restrictions related to the implementation of laws combating extremism, terrorism, money-laundering, and corruption. This percentage remains unchanged from the baseline year of 2021 and from 2023, when 85% of CSOs reported no restrictions.

In 2024, the proportion of CSOs in Kosovo facing restrictions due to laws combating extremism, terrorism, money-laundering, and corruption saw an increase in reported challenges compared to the previous year. In 2024, 9% of CSOs reported facing at least one form of restriction, including judicial harassment, discriminatory funding limitations, or banking restrictions. This percentage is consistent with 2023, indicating no change from the previous year, compared to 2021, when 13% of CSOs reported such restrictions.

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

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

2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

In 2024, there were no legislative changes affecting the reporting or oversight obligations of civil society organisations. As indicated in previous report, the Law on Freedom of Association in NGOs primarily imposes financial and reporting obligations on CSOs with public benefit status, along with requirements related to the registration process, without introducing additional burdens.

²⁹ KCSF, 'Comparative analysis of international practices on financial reporting requirements for CSOs', pp. 8, 9 and 15, available at: <https://kcsfoundation.org/wp-content/uploads/2024/05/Comparative-analysis-of-international-practices-on-financial-reporting-requirements-for-CSOs.pdf>

CSOs with public benefit status remain subject to specific financial and reporting obligations as set out in the Law on Freedom of Association in NGOs³⁰, with additional sector-specific requirements derived from the Law on the Prevention of Money-laundering and Combating Terrorism Financing³¹. These include mandatory use of bank accounts, financial transparency measures, and oversight by the Financial Intelligence Unit (FIU) and the Central Bank of Kosovo (CBK). These obligations, while more detailed in certain areas due to the nature of CSO activities, do not represent a higher volume of inspections or sanctions compared to commercial companies governed by the Law on Business Organisations³².

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

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

2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

In 2024, 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 force and is supported by both primary and secondary legislation, which does not impose a legal obligation to register in order to operate.³³ 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.

Kosovo's legal structure does not formally define community-based organisations as a separate legal category, yet there are no legal barriers preventing their informal operation, regardless of their size, purpose, or area of activity. Unregistered groups are not subject to legal sanctions solely on the basis of their unregistered status, and there are no recorded legal provisions that restrict such entities from engaging in non-profit civic activity. The electronic registration system for CSOs, introduced by the Ministry of Public Administration in 2017, remains in use and appears to function without reported procedural barriers. Its continued availability supports the administrative process for organisations that opt to acquire legal status through registration. While there are no documented restrictions affecting the operation of unregistered organisations, most local and international donors, including central and local government bodies, typically do not allocate funds to unregistered entities.

30 Law No. 06/L-043 on Freedom of Association in Non-Governmental Organizations. Official Gazette of the Republic of Kosovo: <https://gzk-rks-gov.net/ActDetail.aspx?ActID=19055>

31 Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing. FIU Kosovo: https://Fiu.Rks-Gov.Net/Wp-Content/Uploads/2016/06/Law_No_05_L-096_on_the_Prevention_of_Money_Laundering_and_Combating_Terrorist_Financing.Pdf

32 Law No. 06/L-016 on Business Organizations. Official Gazette of the Republic of Kosovo, available at: <https://gzk-rks-gov.net/ActDetail.aspx?ActID=16426&langid=2>

33 Constitution of Republic of Kosovo: <https://gzk-rks-gov.net/ActDetail.aspx?ActID=31730>

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.

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2024, 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. As in previous years, the public consultation process remains formally open to all, regardless of registration status, through the Government's online platform, which allows any individual or group to contribute to draft laws, bylaws, and strategic documents at the proposal stage. It needs to be pointed out that there are no targeted mechanisms or support measures in place to facilitate the participation of unregistered civic actors, particularly at the local level.³⁴

However, the distinction between registered and unregistered groups persists within formal participatory structures. While unregistered proposers of initiatives may express their views through consultations, only registered CSOs are granted access to institutionalised decision-making forums, such as the Council for Cooperation with Civil Society and the Government. As a result, while unregistered groups are not legally prohibited from participating in public consultations—such as through the open online platform used during the proposal stage of laws, bylaws, and other government documents—their ability to exert formal influence remains limited due to the absence of recognised legal status or structured channels for engagement. This structural limitation continues to create a two-tiered participatory environment, wherein legal recognition remains a prerequisite for full inclusion in government-civil society dialogue.

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.

2024	5 – fully meets standards
2023	5 – fully meets standards
2021	5 – fully meets standards

There have been no changes in 2024 to the laws regulating the receipt of funding by civil society organisations in Kosovo. The Law on Freedom of Association in NGOs continues to regulate this area, establishing a broad legal framework that allows CSOs to receive funding from a wide variety of sources.³⁵ These include donations, insurance proceeds, securities, legacies, memberships, gifts, grants, movable and immovable property, earnings from investments, and profits from lawful activities using the CSO's assets. The law also allows for funding from domestic public bodies, institutional, corporate, and individual donors, as well as foreign governments and multilateral agencies. The financing framework

³⁴

³⁵ According to the KCSF latest report 'Comparative analysis of international practices on financial reporting requirements for CSOs in Kosovo', there are no legal limitations on receiving foreign funding, and CSOs are generally free to engage with donors of their choosing. Report available at: <https://kcsfoundation.org/wp-content/uploads/2024/05/Comparative-analysis-of-international-practices-on-financial-reporting-requirements-for-CSOs.pdf>

described in the law is consistent with regional and international practices..

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

In 2024, 90% of CSOs reported no interference when accessing funding, indicating similar results to 2023 (92%) and to the baseline year of 2021 (80%).

Regarding CSOs that experienced some form of interference, the 2024 results show that 1% of respondents, the same proportion as in 2023, reported encountering at least one type of government-imposed obstacle affecting their ability to access funding. These obstacles included arbitrary audits in 2024 and frozen accounts in 2023. In comparison, the 2021 survey recorded no instances of reported interference among respondents.

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.

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2024, no amendments were made to the legal framework regulating the level of public funding available for CSOs in Kosovo. Regulation MF-NR-04/2017 on Criteria, Standards, and Procedures on Public Funding of NGOs³⁶ remains the primary legal instrument governing this area. It requires central and local level institutions to plan CSO funding through clearly delineated budget lines during the annual budget process. The regulation defines the responsibilities of public institutions in setting and managing public funding levels for CSOs, including roles in budget planning, setting selection criteria, and overseeing distribution processes. However, the actual level of public funding is not set or guaranteed in law; it is determined through annual budgetary processes and is subject to change based on governmental priorities and available resources.³⁷

Nevertheless, several shortcomings persist. While the regulation provides a formal framework, it lacks clarity and accessibility for smaller CSOs, making compliance burdensome. Firstly, while the regulation provides procedural clarity, it does not establish a fixed or minimum level of public funding, nor does it legally guarantee regular funding allocations. Secondly, implementation remains inconsistent across institutions, with smaller CSOs particularly struggling to navigate the regulation's complexity. Thirdly, there is no legal requirement for ex-post evaluations of funding decisions, which limits transparency and learning for future funding cycles. Finally, the regulation lacks provisions for small-scale or emergency funding, which are crucial for ensuring timely and flexible support to CSOs responding to urgent societal needs. These gaps limit the regulation's practical effectiveness and reduce the overall reliability and accessibility of public funding for the sector.

³⁶ Regulation MF – No. 04/2017 on Criteria, Standards and Procedures on Public Funding of NGOs: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=14831>

³⁷ Regulation No. 04/2017 on Criteria, Standards and Procedures on Public Funding of CSOs, available at: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=14831>

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

Year	Amounts Disbursed to CSOs (EUR)
2024	8,680,295
2023	14,400,877
2021	29,299,099

According to data available on the Online Database of CSO Financing for 2024,³⁸ the total amount of public funds allocated to civil society organisations (CSOs) by the Office of the Prime Minister, ministries, and municipalities was EUR 8,680,295.30. Of this amount, EUR 3,846,400.00 was allocated by the Office of the Prime Minister and central government ministries, while municipalities contributed EUR 4,833,894.48.

For comparison, the Annual Public Funding Report for 2023³⁹ recorded a total of EUR 14,400,877 in public funding allocated to CSOs. Of that, EUR 8,541,619 came from the Office of the Prime Minister and ministries, and EUR 5,859,258 from municipal sources.

In 2021, the Annual Public Funding Report⁴⁰ indicated that CSOs received a total of EUR 29,299,099 from public institutions. This included EUR 15,179,248.50 from the Office of the Prime Minister and ministries, and EUR 14,119,850.72 from municipalities.

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.

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

In 2024, the situation in Kosovo remained unchanged from the previous assessment related to the legal regulation of public funding to civil society organisations. The Regulation MF-NR-04/2017 on Criteria, Standards, and Procedures on Public Funding of NGOs⁴¹ has remained the primary legal framework governing the allocation of public funds. It provides a comprehensive outline of funding criteria and evaluation procedures, with improvements noted in the transparency of public calls and selection processes. However, several gaps persist. First, while the regulation sets out clear criteria, its complexity and technical nature can create accessibility barriers, particularly for smaller or less-experienced CSOs, limiting equitable participation in public funding processes. Second, although the publication of funding criteria is a legal requirement, in practice, transparency and dissemination vary across institutions and levels of government. This inconsistency may affect the ability of all potential applicants to access

38 Note: As of the time of writing, the Office for Good Governance has not yet published the official 2024 Annual Report on Public Funding to NGOs. The data cited above for 2024 is based on figures currently available on the Online Database of NGO Financing and reflects the allocated amounts, which serves as the basis for the analysis under Indicator 1.7.b. However, as the official report remains unpublished at the time of writing, the final figures may be subject to change once the report is released. The data used in this assessment is from the Database of financing of NGOs and can be accessed at: <https://ojqfinancime.rks-gov.net/en/detailed-listy/>

39 Office of Good Governance, Annual Public Funding Report, 2023, available at: https://ojqfinancime.rks-gov.net/wp-content/uploads/2024/06/RaportiVjetor_per_financim_2023SQ.pdf

40 Office of Good Governance, Annual Public Funding Report, 2021, available at: <https://ojqfinancime.rks-gov.net/wp-content/uploads/2022/06/AnnualReport2021.pdf>

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

and respond to public calls in a timely and informed manner. Third, while the regulation stipulates that funding processes must be impartial, there are no effective oversight mechanisms to ensure the consistent and fair evaluation of proposals across sectors or municipalities.

The regulation's provisions on conflict of interest remain unchanged and continue to lack sufficient detail or enforcement mechanisms. This limits the ability of public institutions to effectively prevent or address situations where personal or political interests may compromise the integrity of funding decisions. Furthermore, although reporting requirements are clearly stipulated in the regulation, they are not adapted to the capacity or size of the different CSOs. The absence of proportional thresholds means that smaller organisations face the same reporting obligations as larger, better-resourced entities, placing an undue administrative burden on them. Additionally, the regulation does not apply to financial supports under EUR 500 or to emergency funding schemes. As a result, a segment of public funds remains outside the formal framework, weakening overall transparency and accountability in public funding processes. These limitations underline the need for regulatory refinements to ensure more equitable access, consistent enforcement, and proportionate obligations across the sector.

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

2024	4 – meets most standards
2023	4 – meets most standards
2021	4 – meets most standards

Since 2021, there has been no change in the availability of detailed public funding information in Kosovo. While the government maintains an official online platform for public calls for financing of CSO projects and for publishing grant data,⁴² updates are limited to once a year, typically in March, owing to capacity and reporting constraints. Although institutions publish calls on their own websites⁴³ and social media, the key challenges remain provision of a more frequent update and establishing a centralised platform. Some municipalities have reported publishing reports and updates on their websites to ensure public access to funding data. According to the current practice, calls for funding are published on official websites and social media, and civil society representatives are included in project proposal evaluation commissions. The public officials surveyed have also noted that in their view funds are allocated in accordance with the official regulation on public funding for CSOs, and that a public platform exists where information on beneficiary organisations, the amounts awarded, and projects supported, is regularly posted.

According to the 2024 Public Officials survey data, most respondents stated that there was a process implemented by the central government that made information on awarded public funds publicly available and sufficiently detailed. A small portion of respondents indicated that such information was insufficiently publicly available, while others responded that they did not know.

⁴² Government Database of financing of NGOs, available at: <https://ojqfinancime.rks-gov.net/en/detailed-listy/>

⁴³ Public calls for financing of NGO projects, available at: <https://ojqfinancime.rks-gov.net/en/public-calls/>

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

2024	2 – minimally meets standards	22%
2023	2 – minimally meets standards	35%
2021	1 – does not meet standards	18%

In 2024, 22% of CSOs in Kosovo stated that public funding processes were transparent and fair. This represents a decline of 13 percentage points from 2023, when 35% of CSOs reported a positive perception. In comparison, 18% held this view in 2021, remaining consistent with 2024.

In 2024, only 25% of CSO survey respondents viewed the provision of national public funds as fair, reporting the process being either “sufficiently fair” or “very fair.” This reflects a decline from 39% in 2023, but is consistent with the situation in 2021 at 22%. At the same time, 48% of CSOs in 2024 assessed the process as “not fair” or “insufficiently fair,” consistent with the levels reported in 2021 (also 48%) and 2023 (44%).

In contrast, the 2024 survey of public officials revealed a more favourable perception among institutional representatives: the majority of respondents considered the funding process to be either “very fair” or “sufficiently fair.”

The OECD’s “Western Balkans Competitiveness Outlook 2024: Kosovo” report highlights that Kosovo has made progress in enhancing its public financial management systems. However, it emphasises the need for continued efforts to improve the transparency and efficiency of public funding allocation processes, including those related to civil society organisations. The report underscores the importance of implementing robust monitoring and evaluation mechanisms to ensure accountability and effectiveness in public expenditure. These measures are deemed crucial for fostering a more supportive environment for CSOs and enhancing overall public sector performance.⁴⁴

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

The 2024 CSO survey results for Kosovo indicate that 57% of CSOs believe that public funding is not exclusionary, based on the constituency or field they represent. This shows consistency with earlier findings, 65% in 2023 and 61% in 2021.

When examining application patterns, 57% of CSOs in 2024 reported applying for public funds, similarly to 65% in 2023 and 61% in 2021. Among those who applied, 74% were unsuccessful, showing consistency with previous years, when compared to 65% in 2023, and 75% in 2021. The most commonly cited reasons for rejection in 2024 were that authorities favoured certain organisations (59%), that competition was very strong (27%), that the proposal was not good enough (20%), or that the authorities did not want to fund the work with the people they serve and represent (12%). For CSOs that did not apply, the top reasons included believing they had no realistic chance of winning, uncertainty about eligibility, and the complex application processes.

In 2024, the public officials survey revealed mixed views on the inclusiveness of public funding processes regarding constituency representation. Most respondents considered the process to be sufficiently inclusive or very inclusive.

⁴⁴

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

2024	5 – fully most standards
2023	5 – fully most standards
2021	5 – fully most standards

In 2024, Kosovo adopted Law No. 08/L-142⁴⁵, which amended Law No. 05/L-028 on Personal Income Tax⁴⁶ by increasing the non-taxable income threshold from EUR 960 to EUR 3,000 and simplifying the tax brackets to 8% and 10% above that threshold. While this amendment does not alter the provisions for tax-deductible donations, it affects the practical scope of individual giving, as individuals earning below EUR 3,000 annually no longer have taxable income from which to deduct donations. According to the Council on Foundations,⁴⁷ the amendment preserves the existing framework but may limit the incentive for lower-income individuals to benefit from tax relief.

Under the unchanged provisions of Law No. 05/L-028, both individuals and corporations are legally entitled to deduct up to 10% of their taxable income for donations made to civil society organisations that carry out public benefit activities, such as education, health, culture, environmental protection, and humanitarian aid..

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

Year	Proportion of private individuals who have given money to a CSO in Kosovo.
2024	58%
2023	51%
2021	59%

According to the Charities Aid Foundation World Giving Index 2024,⁴⁸ the proportion of private individuals who donated money to a CSO in Kosovo was 58%, showing a slight improvement from 51% in 2023⁴⁹ and one point lower from 2021⁵⁰, when the proportion was 59%.

45 Law No. 08/L-142 on Amending and Supplementing the Laws that Determine the Amount of the Benefit in the Amount of the Minimum Wage, Procedures on Setting of Minimum Wage and Tax Rates on Annual Personal Income: <https://Gzkrks-Gov.Net/Actdocumentdetail.aspx?Actid=96360>

46 Law No. 05/L-028 on Personal Income Tax: <https://gzkrks-gov.net/ActDocumentDetail.aspx?ActID=11014>

47 The Council on Foundations: <https://cof.org/country-notes/nonprofit-law-kosovo#:~:text=Both%20legal%20persons%20and%20individu-als,1>

48 Charities Aid Foundation World Giving Index 2024, available at: https://www.cafonline.org/docs/default-source/inside-giving/wgi/wgi_2024_report.pdf

49 Charities Aid Foundation World Giving Index 2023, available at <https://www.cafonline.org/docs/default-source/updated-pdfs-for-the-new-website/world-giving-index-2023.pdf>

50 Charities Aid Foundation World Giving Index 2021, available at: https://www.cafonline.org/docs/default-source/about-us-research/caf-worldgivingindex2021_report_web2_100621.pdf

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.

2024	3– moderately meets standards
2023	3– moderately meets standards
2021	3– moderately meets standards

As of 2024, there have been no significant legislative amendments in Kosovo specifically altering the tax treatment of civil society organisations. The existing legal framework, particularly the Law on Corporate Income Tax⁵¹, continues to govern the taxation of CSO income, with provisions that exempt income used exclusively for public-benefit purposes, such as grants and donations, while taxing income from unrelated economic activities⁵².

The Tax Administration of Kosovo (TAK) has developed strategic documents, including the Integrity Plan 2024–2026⁵³ and the Strategic Plan 2022–2026,⁵⁴ to enhance taxpayer services and compliance. However, these documents do not indicate specific changes to tax laws affecting CSOs.

CSOs with Public Beneficiary Status (PBS) continue to be exempt from corporate income tax on income used exclusively for public-benefit purposes, such as grants and donations. According to Article 7(1.1) of the Corporate Income Tax Law, this income is not considered taxable profit if it advances the organisation’s mission. However, income generated from unrelated economic activities—such as property rent, investment returns, or service-based income—remains taxable unless it directly supports the organisation’s public-benefit goals.

As specified in the previous assessment, according to Article 8 of the Corporate Income Tax Law, income originating from grants, subsidies, and donations is exempt from corporate tax, provided it is received in line with the established rules and eligibility criteria. However, the Tax Administration of Kosovo holds the authority to impose tax obligations if it determines that a non-governmental organisation is operating with a commercial rather than a public-benefit purpose. This authority is exercised in situations where, for example, the organisation’s surplus income is used to financially benefit staff—through increased salaries or allowances—or when it charges above-market rates for goods or services.

In addition, Article 34 of the same law stipulates that a 10% tax rate applies to surplus income resulting from commercial activities. This means that CSOs are subject to corporate income tax on revenue generated through economic or social enterprise operations.

51 Law No. 06/L-105 on Corporate Income Tax <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=20988>

52 Law No. 05/L-028 on Personal Income Tax <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11014>

Law No. 06/L-022 on Social Enterprises <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18187>

53 TAK Integrity Plan 2024–2026: <https://www.atk-ks.org/wp-content/uploads/2024/02/ENG-Tax-Administration-of-Kosovo-Integrity-Plan-2024-2026.pdf?utm>

54 TAK Strategic Plan 2022–2026: <https://www.atk-ks.org/wp-content/uploads/2023/11/ENG-ATK-Plani-Strategjik-1.pdf>

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.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

There have been no changes in the legal framework for volunteering in Kosovo since the previous assessment. The situation remains unchanged since 2021, with the only legal reference to volunteering found in Law No. 03/L-145 on Empowerment and Participation of Youth⁵⁵. However, this law applies only to individuals aged 15 to 24. The age limitation continues to pose a significant barrier to broader participation in voluntary activities and prevents equal inclusion across age groups.

As of 2024, Kosovo still does not have a Law on Volunteering in force. A Concept Document on Volunteering is currently being developed and will be issued by the Office for Good Governance.⁵⁶ This document, which summarises the Concept Paper aimed at guiding the drafting and adoption of a government policy to promote and develop volunteering through a comprehensive legal and institutional framework, was drafted and developed during 2024 with the support of the EU-TACSO 3. However, it has not yet been published for public consultation.

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

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

There were no changes regarding this indicator in 2024 compared to the previous assessment.

The Concept Document on Volunteering in Kosovo remains under development by the Office for Good Governance⁵⁷, and no updates have been reported regarding its finalisation or implementation.

The State Strategy for Youth 2024–2032,⁵⁸ adopted by the Ministry of Culture, Youth and Sports in 2023, continues to be in force. This strategy includes provisions for developing and promoting volunteering and voluntary work as part of broader efforts to improve youth well-being and engagement. However, it does not constitute a dedicated national volunteering strategy, nor does it ensure the allocation of specific resources to support volunteering across all CSO sectors.

The upcoming Government Strategy for Cooperation with Civil Society 2025–2030 will integrate a dedicated volunteering component under Objective 4. The activities related to volunteering are expected to be based on and aligned with the Concept Document on Volunteering once it is finalised and published. Until then, no concrete implementation mechanisms or funding commitments have been introduced.

⁵⁵ Law no. 03/L-145 on Empowerment and Participation of Youth. <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2654>. Accessed 8 Nov. 2022.

⁵⁶ Office of the Prime Minister, List of concept documents for 2024, available at: <https://kryeministri.rks-gov.net/blog/lista-e-koncept-doku-menteve-2024/>

⁵⁷ Office of the Prime Minister, List of concept documents for 2024, available at: <https://kryeministri.rks-gov.net/blog/lista-e-koncept-doku-menteve-2024/>

⁵⁸ The State Strategy for Youth 2024–2032, available at: https://www.mkrs-ks.org/repository/docs/STRATEGJIA_SHTETERORE_PER_RINI_2024-2032_EN.pdf

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

According to the CSO survey results, 15% of CSOs in 2024 reported benefitting from such programmes, including those for project-based employees, the provision of consultancy experts, the engagement of apprentices for three months and six months, and employment through Superpuna,⁵⁹ a government-led employment platform in Kosovo that connects young people aged 18 to 29 with job opportunities in the public and private sectors. This platform was launched in 2022, under the Guaranteed Employment Scheme for Youth⁶⁰ to reduce unemployment and boost economic growth. The proportion of CSOs that benefit from state employment strategies and programmes has remained stable across the years.

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

According to the CSO survey results, only 3% of CSOs in 2024 reported benefitting from such programmes, reflecting a continued trend in which only a small proportion of CSOs engage with or receive support from state volunteering initiatives. This shows similar results to 2023, when 4% of CSOs reported participation, and to 2021, when 5% of CSOs indicated they had access to government-supported volunteering initiatives.

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

Year	Proportion of employees in CSOs in relation to the total workforce.
2024	4,5%
2023	4,2%
2021	5,9%

Based on confirmed figures from the as yet unpublished 2024 report⁶¹ of the Kosovo Pension Savings Trust (KPST), a total of 20,758 individuals were formally employed by non-governmental organisations (NGOs) in 2024. According to the Kosovo Agency of Statistics (KAS),⁶² the total workforce in the same year was 461,675. This means that CSO employees made up 4.5% of the overall workforce in 2024. For comparison, KPST's published Annual Report for 2023⁶³ recorded 20,708 CSO employees, while KAS reported a total workforce of 497,265 for that year.⁶⁴ This placed the proportion of CSO employees at 4.2% in 2023.

59 Superpuna is an employment platform created by the government of Kosovo within the Youth Job Guarantee scheme. The platform aims to facilitate the access of youth to the labour market, and at the same time help businesses with engaging new employees, available at: <https://superpuna.rks-gov.net>

60 Youth Guarantee Scheme: Connecting Youth, Youth Guarantee Deployment in the WB6, Policy paper, 2022: <https://www.nms.org.mk/wp-content/uploads/2022/06/CY-Policy-Paper-May-2022.pdf>

61 Although at the time of the writing of this assessment, the Kosovo Pension Savings Trust has not yet published its official report for 2024, the institution has confirmed the number of employees registered under civil society organisations for the year. Based on this confirmation, the assessment uses the 2024 figure provided directly by the Trust as the basis for Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce.

62 Kosovo Agency of Statistics has published Results from the Labour Force Survey (AFP), of the second quarter (Q2), 2024, available since 27 March 2025 at: <https://askrks-gov.net/Releases/Details/8559>

63 Kosovo Pension Savings Trust, Annual Report for 2023, available at: https://trusti.org/wp-content/uploads/2023/12/AnnualReport2023_eng.pdf

64 Kosovo Agency of Statistics, Results of the Labour Force Survey (LFS), Q4 2023, available at: <https://askrks-gov.net/Releases/Details/8235>; and at: https://askdata.rks-gov.net/pwweb/en/ASKdata/ASKdata_Labour%20market_Anketa%20e%20Fuqise%20Punetore_Annual%20labour%20market/tab24.px/table/tableViewLayout1/

Looking further back, the KPST Annual Report for 2021⁶⁵ indicated that 25,385 individuals were employed in the civil society sector. Combined with the 2021 workforce figure of 427,266 provided by KAS⁶⁶, CSO employees then accounted for 5.9% of the total workforce.

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

Year	Percentage of people who have volunteered their time to an organisation.
2024	8%
2023	8%
2021	10%

According to the Charities Aid Foundation World Giving Index 2024,⁶⁷ 8% of people volunteered their time to an organisation in Kosovo in 2024. This item in the data indicates no change from 2023 and a decrease of volunteers compared to the 10% reported in 2021.

65 Kosovo Pension Savings Trust, Annual Report for 2021, available at: https://trusti.org/wp-content/uploads/2021/12/AnnualReport2021_eng_web.pdf

66 Kosovo Agency of Statistics, Labour Force Survey in Kosovo (LFS), Q4 2021, available at: <https://askrks-gov.net/Releases/Details/5041> and https://askdata.rks-gov.net/pxweb/en/ASKdata/ASKdata_Labour%20market_Anketa%20e%20Fuqis%20Pun%20etore_Annual%20labour%20market/tab24.px/table/tableViewLayout1/

67 Charities Aid Foundation World Giving Index 2024, available at: <https://www.cafonline.org/about-us/research/caf-world-giving-index>



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, bylaws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs in that:

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

2024	3 – moderately meets standards
2023	3 – moderately meets standards
2021	3 – moderately meets standards

In 2024, Kosovo adopted a new Regulation No. 17/2024 on the Rules of Procedure of the Government⁶⁸, which replaced the earlier Regulation 05/2016 on Minimum Standards for Public Consultation⁶⁹, retaining key provisions supporting civil society participation in public decision-making. The new regulation ensures CSOs have access to draft documents throughout the policy process, mandates minimum consultation periods of 15 to 30 days, and requires the publication of consultation outcomes, including justifications for accepted or rejected input. It also permits the use of expedited legislative procedures in emergencies or exceptional cases. Compared to Regulation 05/2016, Regulation 17/2024 introduces both improvements and potential setbacks. One of the positive developments is the clearer legal definition and procedural basis for the use of expedited procedures, now outlined in Articles 54 and 84. These articles specify that such procedures may only be used under clearly defined conditions—emergency situations or exceptional circumstances—thus aiming to safeguard against arbitrary use. Moreover, Article 53 enhances the transparency of the consultation process by requiring that all comments received are reviewed, and the reasons for accepting or rejecting them are published in a timely fashion.

However, the new regulation also presents a notable regression regarding consultation timelines. While the 2024 Regulation sets a minimum consultation period of 15 days and allows up to 30 days for complex or significant acts, the previous Regulation 05/2016 permitted public consultations to extend up to 60 days. This reduction in the maximum consultation timeframe may limit the capacity of CSOs—

⁶⁸ Regulation No. 17/2024 on the Rules of Procedure of the Government: <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=92322>

⁶⁹ Regulation 05/2016 on Minimum Standards for Public Consultation <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=15036>

particularly smaller or resource-constrained ones—to participate meaningfully in decision-making processes. Although the new regulation allows the proposing body to extend and repeat the public consultation in certain cases, this is left to its discretion and does not compensate for the previously guaranteed longer period.

The 2024 regulation permits the use of expedited procedures under clearly defined conditions, including emergencies and exceptional circumstances. Articles 54 and 84 outline the legal basis for such procedures, allowing the government to bypass regular consultations when rapid legislative action is necessary. The regulation does not yet include a requirement for post-hoc justification or transparency regarding why such procedures are used, which limits accountability.

According to 2024 Report on Public Consultations, published by the Office of Good Governance⁷⁰ in 2024, a total of 444 draft laws and sub-legal acts were published for public consultation through Kosovo's official online platform, comprising 251 adopted documents at the central level and 193 at the local level. Central-level institutions consistently published a high volume of documents each month, with the most active ministries including the Ministry of Environment, Spatial Planning and Infrastructure, Ministry of Internal Affairs, Ministry of Agriculture, Forestry and Rural Development, and the Ministry of Health. Some (57%) of documents were published with the final report, while the remaining 43% of published documents did not have a report on the consultation process.⁷¹ The most frequently consulted document types were administrative instructions, draft regulations, and draft laws. However, despite the institutional effort to maintain a steady flow of consultations, public participation remained limited. Across the entire year, public contributors submitted a relatively low number of comments—a total of 170 comments for all published documents on the online platform. Central level saw an even lower participation of contributors, totalling 10 comments for 193 published documents, and only a small fraction (20%) resulted in the publication of final consultation reports. Feedback integration was rare, with most documents, 79%, finalised and published without reference to public input.

No changes were introduced in 2024 regarding how CSO members are selected to participate in drafting working groups. There is currently no binding legal requirement for selection through public calls or based on transparent and equal criteria. Although some ministries and agencies may implement such practices in their internal procedures, the lack of uniform standards across government weakens accountability and limits equal access for all CSOs, especially those outside established networks. While the legal framework preserves and, in some areas, clarifies earlier participatory standards, it introduces procedural complexities and maintains gaps—particularly regarding the selection and inclusion of CSO representatives in working groups, which remain unregulated and potentially exclusionary. These procedural complexities include the expanded scope for the use of expedited procedures and exemptions, as well as increased reliance on digital systems, which—if not carefully implemented and monitored—can disproportionately disadvantage smaller or less digitally well-equipped CSOs and reduce the overall inclusiveness and transparency of the process. At the same time, Kosovo's legal framework does not currently require the inclusion of diverse groups—such as women's organisations, LGBTIQ groups, persons with disabilities, migrants, and ethnic minorities—in public consultations or working groups. While some representation does occur informally or through the involvement of umbrella networks like CIVIKOS, there are no explicit mechanisms in the regulation to ensure balanced and inclusive participation. This omission risks marginalising under-represented voices, and does not meet international human rights law standards related to non-discrimination and inclusive participation in public affairs.

70 Annual report on public consultations in the Government of the Republic of Kosovo for 2024: <https://konsultimet.rks-gov.net/Storage/Docs/Doc-6821edf74bac1.pdf>

71 Annual report on public consultations in the Government of the Republic of Kosovo for 2024, p20: <https://konsultimet.rks-gov.net/Storage/Docs/Doc-6821edf74bac1.pdf>

Year	Proportion of CSOs that were effectively consulted by authorities in the drafting of laws, bylaws, strategies or acts of public interest and policy reforms
2024	19%
2023	35%
2021	20%

The CSO survey shows that in 2024, 19% of civil society organisations reported being effectively consulted on laws, policies, or strategic documents. This reflects a drop of 16 percentage points compared to 35% in 2023, but is in line with the 20% in 2021.

Further results from the CSO survey reveal that in 2024, 15% of CSOs in Kosovo had access to draft documents throughout the entire policy-making process—from the start of drafting to final adoption. This marks a decline of 15 percentage points from 30% in 2023. Compared to 2021, however, when access was reported at 16%, the results remain relatively constant.

In 2024, 15% of CSOs reported having at least 15 days to comment on draft laws or policies. This is a drop from 28% in 2023. However, when compared to 2021, with 18% reporting the similarly, the results are similar. This reduction from a previous practice of up to 60 days for reporting time, may limit CSOs' ability to provide meaningful input and raises concerns about inconsistent implementation across public institutions.

The public officials survey results show that when asked about how well CSOs and the public were informed about opportunities to contribute to laws, policies, and strategies, the majority of public officials believed that CSOs were sufficiently or fully informed.

Similarly, most public officials believed that CSO feedback is sufficiently taken into account in decision-making, with some saying it is fully incorporated. However, a smaller portion thought that CSO input is not sufficiently considered, and a few believed it is not used at all.

The public officials survey finds that various public institutions in Kosovo described their engagement with civil society in the context of drafting legislation, strategies, and policies. Specific examples mentioned include consultations and public hearings on local budgets, including those focused on women's participation. Some institutions noted that feedback received from CSOs was incorporated into draft documents, while others referenced the inclusion of CSOs in presentations of budget frameworks or in thematic hearings. Several officials, however, indicated they had no direct consultations with CSOs or only engaged through public calls, suggesting differing levels of interaction among institutions.

When asked about the overall effectiveness of consultations, most public officials described them as sufficiently or very effective.

In 2024, public institutions in Kosovo reported using various consultation methods, including public hearings, roundtables, workshops, written consultations, and notices published on official websites. Some also highlighted the use of social media and the government's online consultation platform. CSOs and community representatives were involved through working groups and joint meetings. While several institutions emphasised that consultations were open to all interested participants, others noted limited engagement, due to low public interest or the specific demographic makeup of certain areas.

Within the context of Kosovo's potential EU candidate status and its ongoing efforts to align with EU standards⁷², CSOs in Kosovo continue to face significant barriers to meaningful participation in the EU accession process.⁷³ Although formal structures exist—such as public consultations via online platforms and representation in the National Council for European Integration (NCEI)⁷⁴—CSO involvement is often superficial and procedural rather than impactful.⁷⁵ Consultations tend to occur late in the policy cycle,

⁷² <https://kryeministri.rks-gov.net/en/blog/the-government-adopts-the-reform-agenda-under-the-eu-reform-and-growth-facility-for-the-western-balkans/>

⁷³ https://www.europarl.europa.eu/doceo/document/A-10-2025-0075_EN.html

⁷⁴ https://www.eeas.europa.eu/eeas/eu-civil-society-facility-media-programme-kosovo-2024-2025-2024-allocation-europeaid183890dactxk_en

⁷⁵ <https://europeanwesternbalkans.com/2024/10/28/a-series-of-events-focused-on-common-regional-market-was-held-in-regions-capitals/>

with limited access to drafts and minimal incorporation of CSO feedback into final decisions. Despite these challenges, CSOs continue to play a crucial role in advocating for human rights, transparency, and the rule of law⁷⁶; but they operate in an increasingly hostile environment, facing both political repression and limited opportunities for meaningful engagement in the EU accession process.⁷⁷ According to the BCSDN Report analysis on the EU enlargement package, civil society in Kosovo remained active and diverse, playing a meaningful role in designing, implementing and overseeing EU-related reforms. Kosovo has taken specific action to increase the transparency and accountability of public funding for CSOs, but challenges remain on the reporting and assessment of the effectiveness of allocated funds.⁷⁸ The Government of Kosovo officially adopted its Reform Agenda⁷⁹ in October 2024. The Agenda outlines 111 reform steps across governance, public administration, public financial management, the green and digital transition, private sector development, human capital development, and the rule of law. The process involved coordination among the Government, the Assembly, judicial institutions, and independent bodies tasked with implementing the reforms over the next four years.⁸⁰ While the consultation process for the Reform Agenda formally included civil society organizations, several independent analyses note that its design and timing limited the meaningful integration of stakeholder input, highlight ongoing challenges in Kosovo regarding effective consultation practices, noting a tendency for consultations to be treated as procedural steps rather than opportunities for co-creation.⁸¹ A public consultation meeting was held in early May 2024, where CSOs were briefed on the draft Agenda and invited to provide comments both orally and in writing. According to reports from CSOs, they were briefed and invited to provide feedback, including on cross-cutting issues such as gender equality and public administration reforms.⁸² However, the integration of this feedback into the final document appears minimal. The GLPS Policy Brief further observes that the draft Reform Agenda was largely finalized before consultations began, which constrained the scope for incorporating revisions based on CSO recommendations. Despite some written inputs being acknowledged, there is limited evidence that they led to substantive changes in the final text.⁸³

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

This indicator is not reviewed

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 is not reviewed

⁷⁶ <https://lens.civicus.org/interview/civil-society-works-day-in-and-day-out-to-build-democracy/>

⁷⁷ <https://balkanicsd.net/novo/wp-content/uploads/2024/12/89-4-Final-MM-Regional-Report-WBT-2023.pdf>
<https://www.balkanicaucaso.org/eng/Areas/Kosovo/CEFTA-and-the-path-to-EU-accession-challenges-and-new-directions-235553>

⁷⁸ <https://balkanicsd.net/2024-eu-enlargement-package-released-bcsdns-in-depth-analysis-on-key-civil-society-findings-for-western-balkans-coming-soon/>

⁷⁹ Kosovo Government, Reform and Growth Facility for the Western Balkans: Reform Agenda of Kosovo, 2024: <https://kryeministri.rks-gov.net/wp-content/uploads/2024/10/RGF-Kosovo-Reform-Agenda.pdf>

⁸⁰ Office of the Prime Minister: The Government adopts the Reform Agenda under the EU Reform and Growth Facility for the Western Balkans: <https://kryeministri.rks-gov.net/en/blog/the-government-adopts-the-reform-agenda-under-the-eu-reform-and-growth-facility-for-the-western-balkans/>

⁸¹ OECD 2025

⁸² Levizja FOL: How can Kosovo improve consultation and engagement of stakeholders in the EU accession negotiation process?: https://levizjafol.org/wp-content/uploads/2024/07/Kosovo-improve-consultation-ENG_FI-NAL.pdf KWN, A gender review of the EU Growth Plan: The reform Agenda of Kosovo, 2024: https://womens-network.org/wp-content/uploads/2024/12/Gender-Review-of-EU-Growth-Plan-Reform-Agenda-Kosovo-2024.pdf?utm_source=SIGMA+Monitoring+Reports,+Public+Administration+in+Kosovo+8,+2024 https://www.oecd.org/content/dam/oecd/en/publications/reports/2025/01/public-administration-in-kosovo-2024_d9378da9/a53fce6b-en.pdf EWB, A series of events focused on Common Regional Market was held in region's capitals: <https://europe-anwesternbalkans.com/2024/10/28/a-series-of-events-focused-on-common-regional-market-was-held-in-regions-capitals/>

⁸³ GLPS 2025

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.

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

The 2024 CSO survey indicates that 28% of civil society organisations in Kosovo rated the attitude of public officials as supportive, marking a decline of 12 percentage points from 2023, when 40% of CSOs held this view. However, this figure remains consistent with the 2021 level of 30%.

Conversely, 61% of CSOs in 2024 described the attitude of public officials as not supportive, including those who assessed it as insufficiently or not at all supportive. This marks an increase of 14 percentage points from 2023, when 47% expressed similar views. The 2024 results closely resemble those from 2021, when 57% of CSOs reported negative or unsupportive attitudes.

Public officials were also asked how supportive they believed their peers were toward civil society organisations in general. Most respondents described the attitude of public officials as either very or sufficiently supportive.

When asked to explain their choice of answer, public officials in Kosovo mentioned various forms of assistance. These included financial grants—especially for organisations helping victims of domestic violence and providing social services—as well as public calls for funding, consultation and advisory support, subsidies for shelters, and involving CSOs in decision-making processes.

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.

In 2024, the Government of Kosovo initiated the development of the new Government Strategy for Cooperation with Civil Society (2025–2030), coordinated by the Office for Good Governance (OGG). The process included a formal Working Group composed of CSO and government representatives, which met regularly and was continuously involved in the drafting process through four structured meetings supported by EU TACSO 3 expertise. Beyond the Working Group, a broader public consultation meeting was organised by OGG, CIVIKOS⁸⁴ and KCSF⁸⁵ in June 2024, and brought together around 25 CSOs, including representatives of minority groups.

Findings from the two focus group discussions held in February 2025 reveal a mixed perception of the consultation process for the 2025–2030 Government Strategy for Cooperation with Civil Society. Participants who were involved in the consultations generally confirmed that they had been invited to contribute—primarily through direct outreach from the Office for Good Governance (OGG) or open calls via the CIVIKOS platform. However, despite their participation in meetings, thematic working groups, and the broader consultative session in June 2024, many participants felt that their ability to contribute meaningfully was limited. A recurring concern was the lack of advance access to draft

⁸⁴ CIVIKOS Platform, available at: <https://civikos.net/?lang=en>

⁸⁵ Kosovar Civil Society Foundation, available at: <https://kcsfoundation.org/en/>

strategy documents or preparatory materials, which hindered informed engagement. Additionally, several participants noted that the purpose and expectations of their involvement were not clearly articulated, and that the structure of the meetings was often unclear or inadequately facilitated.

A central concern raised by nearly all participants was the absence of follow-up. CSOs stated they had no knowledge of whether their contributions were considered or incorporated into the final draft of the strategy, and received no feedback on how their inputs were treated. This lack of responsiveness led some to question whether the consultation was a genuine effort to gather input or simply a formal requirement fulfilled in appearance only. Nonetheless, most CSOs expressed a continued willingness to participate in future consultation processes, with the hope that future efforts would demonstrate greater transparency, structure, and responsiveness.

CSOs that did not participate in the consultation, despite having received invitations, highlighted several key barriers that hindered their involvement. A recurring issue was the lack of logistical and financial support, particularly for organisations operating outside of Pristina. These CSOs emphasised that traveling long distances for short meetings without reimbursement for expenses was not feasible. The absence of online or hybrid participation options was also noted as a significant limitation, restricting access for those unable to attend in person. Additionally, several organisations pointed to shortcomings in the invitation itself, which they described as vague and insufficiently informative regarding the consultation's purpose, structure, and anticipated outcomes. This lack of clarity contributed to uncertainty about the value of participation and discouraged engagement.

Despite their non-participation, the organisations expressed a strong willingness to be involved in future strategy development processes, if accessibility and clarity are improved. They recommended decentralising meetings by hosting them in multiple regions across Kosovo, providing draft materials in advance to allow proper preparation, and clearly outlining what kind of input is being sought. Additionally, they emphasised the importance of ensuring that CSO contributions are acknowledged and followed up, so that participation is seen as meaningful and not merely symbolic.

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

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

In 2024, Kosovo did not have a national civil society cooperation strategy in place. The Government Strategy for Cooperation with Civil Society (2025–2030) was under development during the year and is expected to be finalised and adopted in 2025.

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

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

In 2024, Kosovo did not have a 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 2024.

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

In 2024, the Office for Good Governance (OGG) remained the state structure responsible for coordinating the implementation of the national strategy for cooperation with civil society. However, the situation remained largely unchanged, with no substantial improvements in institutional resourcing. The OGG continued to face challenges related to insufficient specialised technical staff, despite maintaining a slight staffing increase from two to three members and benefitting from modest improvements in digital infrastructure. These limitations have hindered the office's ability to fully implement its mandate, which includes overseeing public consultations, managing public funding processes, and maintaining the public consultation e-platform.

Notably, there was no active strategy in place during 2024, as the OGG was engaged in developing the new Strategy for Cooperation with Civil Society for the period 2025–2030. Although the Strategy for Cooperation with Civil Society had not yet been adopted in 2024, the Office for Good Governance—designated as the responsible structure for its implementation—played a central role in preparatory activities, including the establishment of the official Working Group, coordination of its meetings, and organisation of public consultation sessions with CSOs. These activities were carried out despite limited internal capacity and required technical and logistical support from external partners such as CIVIKOS Platform, KCSF, and EU TACSO 3. The OGG also coordinated several other strategy-related initiatives in the fields of human rights and anti-discrimination, often with the support of international organisations. These challenges underscore the ongoing need to strengthen the human and financial capacities of the OGG to ensure more effective engagement with civil society.

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.

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

In 2024, the Council for Government Cooperation with Civil Society⁸⁶ was not operational, due to the expiration of its mandate⁸⁷ and the failure to appoint new members. As a result, no Council meetings were held, and there was no active programme of work, rules of procedure, or platform enabling civil society organisations to initiate or shape the agenda within this formal body.

⁸⁶ Office of Prime Minister/ Office of Good Governance, Council for Cooperation of the Government with Civil Society, Information available at: <https://kryeministri.rks-gov.net/en/the-office-of-prime-minister/council-for-cooperation-of-the-government-with-civil-society/>

⁸⁷ Information on the mandate of the Council for Government Cooperation with Civil Society available at: <https://kryeministri.rks-gov.net/wp-content/uploads/2022/11/Rregullat-e-Punes-se-Keshillit-per-Bashkepunim-te-Qeverise-me-Shoqerine-Civile.pdf>



Specific Objective 3

CSO capacity and resilience to carry out their activities effectively 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.

2024	3 – moderately meets standards	56%
2023	3 – moderately meets standards	45%
2021	3 – moderately meets standards	59%

According to the survey results, 56% of CSOs in 2024 reported meeting the criteria for an independent and effective governance structure.

Over the past three years, the proportion of CSOs in Kosovo with independent and effective governing bodies has remained consistent. The 2024 figure of 56% marks an improvement of 11% from 2023 (45%). The data from 2021 showed that 59% of CSOs reported to having had an independent and effective governing body. In 2024, 34% of CSOs reported that their executive director or another paid staff member was part of their governing body. This represents a decrease from 2023 (49%) but is consistent with the 2021 results (32%).

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.

2024	2– minimally meets standards	29%
2023	2– minimally meets standards	36%
2021	2– minimally meets standards	25%

The 2024 CSO survey provides insights into the extent to which civil society organisations (CSOs) in Kosovo regularly check for potential conflicts of interest concerning the political, economic, and personal relationships of their governing bodies. According to the survey results, 29% of CSOs in 2024 reported conducting such checks annually. This marks a decrease of 7% from the 2023 results, when 36% of CSOs indicated that they carried out annual reviews of potential conflicts of interest, but an increase of 4% compared with the baseline results of 2021.

Additional data from the survey provides insight into how often CSOs in Kosovo review conflicts of interest. In 2024, 45% of CSOs reported reviewing potential conflicts when a member enters a governing role. This practice has remained relatively consistent over recent years, with similar rates reported in 2023 (41%) and 2021 (49%). A smaller portion—3% in 2024—said their organisation conducts conflict-of-interest checks every two years, a figure that also remained stable when compared with 2023 (3%) and 2021 (6%).

Meanwhile, 19% of CSOs in 2024 reported that they never perform conflict-of-interest checks, reflecting

results similar to the 11% in 2023 and 14% in 2021.

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.

2024	1 – does not meet standards	13%
2023	1 – does not meet standards	12%
2021	2 – minimally meets standards	23%

According to the CSO survey results, 13% of CSOs in 2024 reported publishing their governing documents, governance structures, and organisational policies. These results are similar to 2023, when 12% of CSOs indicated similar transparency practices, but a decrease of 10% when comparing the results to the baseline report of 2021 (23%).

Additional data provide further insights into the specific types of information CSOs in Kosovo publish. In 2024, 26% of CSOs reported publishing their governing documents, while 40% of CSOs stated that they make public the structure of their governing board.

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

2024	3 – moderately meets standards	46%
2023	3 – moderately meets standards	47%
2021	3 – moderately meets standards	50%

The 2024 CSO survey provides insights into the extent to which civil society organisations in Kosovo have adopted a formal organisational gender equality policy. According to the CSO survey results, 46% of CSOs in 2024 reported having such a policy in place. This represents a situation more or less unchanged from 2023, when 47% of CSOs indicated having a gender equality policy within their organisation, and from 2021, when 50% of CSOs stated the same.

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

2024	4 – meets most standards	72%
2023	4 – meets most standards	74%
2021	4 – meets most standards	75%

According to the CSO survey results, 72% of CSOs in 2024 reported having an organisational strategy. This reflects results consistent with 2023, when 74% of CSOs indicated having a defined organisational strategy, and with 2021, when 75% of CSOs reported having an organisational strategy.

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 on-line channel of communication.

2024	5 – fully meets standards	93%
2023	5 – fully meets standards	96%
2021	5 – fully meets standards	95%

Over the past three years, the proportion of CSOs utilising online communication has remained stable: 93% in 2024, 96% in 2023 and 95% in 2021.

However, 7% of CSOs in 2024 reported that they did not have any online communication channels, similarly to previous years.

The survey also provides insights into the specific online platforms used by CSOs in Kosovo over the past three years:

- Facebook remains the most widely used platform, with 83% of CSOs in 2024 reporting its use, compared with 91% in 2023, and 92% in 2021.
- Websites are the second most common communication channel, with 52% of CSOs in 2024 using them, compared to 48% in 2023 and 56% in 2021.
- Instagram usage has remained relatively stable, with 54% of CSOs in 2024 using the platform, compared to 46% in 2023 and 53% in 2021.
- LinkedIn was utilised by 21% of CSOs in 2024, 24% in 2023, and 22% in 2021.
- YouTube usage among CSOs stood at 26% in 2024, an increase from 18% in 2023; however, in 2021 usage was at 36%.
- Messaging apps (such as WhatsApp, Viber, and Telegram) were used by 21% of CSOs in 2024, 20% in 2023 and 27% in 2021.

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 survey results, 34% of CSOs in 2024 reported engaging in cooperation with media outlets. This reflects no significant change from 2023, when 29% of CSOs reported media collaboration. The proportion remains consistent with 2021, when 34% of CSOs also indicated media engagement.

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.

2024	1– Does not meet standards	20%
2023	2 – minimally meets standards	21% ⁸⁸
2021	2 – minimally meets standards	31% ⁸⁹

The 2024 CSO survey provides insights into the extent to which civil society organisations in Kosovo publish their annual reports and financial statements as a measure of transparency. According to the survey results, 20% of CSOs in 2024 reported publishing these documents, similarly to 2023, when 21% of CSOs indicated doing so. In 2021, 31% of CSOs published their annual reports and financial statements. Conversely, 38% of CSOs in 2024 reported that they did not publish their annual reports or financial statements. This proportion had increased from 33% in 2023, and from 28% in 2021.

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

2024	2 – minimally meets standards	24%
2023	1 – does not meet standards	20%
2021	2 – minimally meets standards	27%

According to the 2024 CSO survey, 24% of CSOs in Kosovo reported publicly disclosing their funding sources and amounts received, showing a consistency with the results of 2023, when 20% of CSOs published such information, and 2021, when 27% of organisations engaged in this level of financial transparency.

In 2024, 34% of CSOs still did not make their financial information publicly available.

When comparing the 2024 results to previous years, the situation remained stable:

Year	No Financial Disclosure (%)	Disclosed Sources of Funding (%)	Disclosed Amounts Received (%)
2024	34%	55%	27%
2023	28%	53%	25%
2021	23%	65%	29%

As to the reasons for not disclosing this information, many CSOs stated that they had not received funding or had engaged in only minimal financial activity, making publication unnecessary. Others indicated that financial details were shared internally with administrative bodies but not made publicly available. Some organisations reported that they did not see the necessity of publishing such information, while others cited limited resources as a barrier to prioritising financial disclosures.

⁸⁸ The 2023 value for Indicator 3.3.a was 37%. Following the recalculation of the indicator to ensure the accuracy of the value, the revised value for 2023 was 21%.

⁸⁹ The 2021 value for Indicator 3.3.a was 48%. Following the recalculation of the indicator to ensure the accuracy of the value, the revised value for 2021 was 31%.

Indicator 3.3.c: Degree of public trust in CSOs

Degree of public trust in CSOs	
2024	45%
2023	50%

According to the Balkan Public Barometer for 2024,⁹⁰ 45% of the public trust civil society. Another half of the respondents (55%) declared that they did not have trust in civil society. These results show a decrease of public trust in Kosovo compared to 2023, when the degree of public trust in CSOs was rated at 50%.⁹¹

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.

2024	4 – meets most standards	71%
2023	4 – meets most standards	75%
2021	4 – meets most standards	72%

According to the 2024 CSO survey, 71% of CSOs in Kosovo have conducted an evaluation of their work in the past year, be it a project level evaluation, evaluation of strategy or evaluation of internal process. This shows that the practice has remained similar compared to 2023, when 75% of CSOs reported conducting evaluations, and to 2021 (72%).

Twenty one percent of respondents in 2024 stated they did not undertake any evaluations, which also indicated no significant change to the 15% figure of both 2023 and 2021. Limited resources, lack of expertise and time constraints remained the key barriers for organisations that did not conduct evaluations.

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.

2024	5 – fully meets standards	83%
2023	4 – meets most standards	80%
2021	5 – fully meets standards	88%

According to the 2024 CSO survey, 83% of CSOs in Kosovo reported that their work was informed by research and evidence, reflecting a more or less unchanged situation when compared to 2023, when 86% of CSOs stated the same, and to 2021, when 88% of CSOs used research-based approaches.

⁹⁰ Balkan Public Barometer 2024 Index, available at: <https://www.rcc.int/balkanbarometer/results/2/public>

⁹¹ Balkan Public Barometer 2023 Index, available at: <https://www.rcc.int/balkanbarometer/results/2/public>

Among CSOs that did not base their work on research and evidence, several challenges were identified. Limited financial and human resources were a key constraint, as some organisations lacked the necessary funding or technical expertise to conduct research effectively. Access to reliable data also posed difficulties, with certain CSOs struggling to find or generate high-quality, relevant information. Time constraints were another factor, as many organisations prioritised implementation over dedicating time to research activities. Additionally, a small number of CSOs did not perceive research as essential to their operations,

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.

2024	5 – fully meets standards	91%
2023	5 – fully meets standards	88%
2021	5 – fully meets standards	90%

In the 2024 CSO survey, 91% of CSOs in Kosovo reported that their work was informed by stakeholder consultations. There were similar results in 2023, when 88% of CSOs engaged in consultations with stakeholders; and also in 2021, when this figure stood at 90%. Among CSOs that did not engage in stakeholder consultations, the main challenges included limited resources, as some organisations lacked the funding or personnel needed for formal consultations.

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

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

In 2024, 76% of CSOs reported being part of at least one network, similarly to 2023, when 80% of CSOs participated. Compared to 2021, when 91% of CSOs reported network engagement, the proportion has slightly deteriorated by 15 percentage points. Most CSOs in Kosovo continue to engage primarily in local and national networks, while participation in international networks is less frequent. Further insights into the levels at which CSOs in Kosovo engaged in local, national, and international networks across 2024, 2023, and 2021 show that in 2024, 42% of CSOs reported participating in local networks, 50% in national networks, and 32% in international networks.

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

According to CSO survey data, in 2024, 53% of CSOs in Kosovo reported engaging in cross-sectoral partnerships with academia, social partners, or the private sector. This shows similar results to 2023, when 59% of CSOs reported a similar engagement. Compared to 2021, when 74% of CSOs participated in such partnerships, it indicates a decrease of 21 percentage points in collaboration efforts across sectors. Further data analysis provides insights into the level of engagement of CSOs in Kosovo with universities, social partners, and the private sector. In 2024, 34% of CSOs reported partnerships with universities, which was more or less consistent with 2023 (30%) and 2021 (41%). Engagement with social partners (trade unions and employer organisations) stood at 22% in 2024, similarly to 29% in 2023. Partnerships with the private sector were reported by 30% of CSOs in 2024, showing no significant change from 29% in 2023 and 34% in 2021. In 2021, 21% of CSOs reported no engagement with any sector, remaining close to the figures of 25% in 2023 and 17% in 2024.

SO 3.7. CSO have a diversified funding base.

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

2024	4 – meets most standards	67%
2023	3 – moderately meets standards	54%
2021	3 – moderately meets standards	53%

According to the 2024 survey, 67% of CSOs reported having diversified sources of donor income, reflecting an increase from 2023, when 54% of CSOs reported donor diversification. Similar results are seen when compared to 2021, with 53% of CSOs drawing on multiple funding sources. The 2024 results show a 14 percentage point increase.

The number of CSOs without diversified donor income or having at least one type of donor contributing to more than 50% of their funding remained similar, with 47% in 2021 and 46% in 2023, though declining somewhat to 33% in 2024.

Regarding CSOs without any donors, the proportion stood at 20% in 2024, marking a 16-percentage point decrease from 2023 (36%), and results more consistent with 2021 (12%). While most CSOs continue to rely on donor funding, a consistent portion of organisations remain without external financial support. Among CSOs that reported no donors in 2024, most of them reported no annual turnover, whilst a small percentage reported a turnover of under EUR 5,000.

The breakdown of donor presence in Kosovo's CSOs in 2024 shows variations in funding sources. The highest proportion of CSOs in Kosovo, 47%, received funding from foreign private foundations, marking a decrease from 62% in 2023, but a significant increase from 27% in 2021. National government funding was reported by 20% of CSOs in 2024, a sharp decline from 59% in 2023 and 51% in 2021. Bilateral donors funded 17% of CSOs in 2024, a notable drop from 52% in 2023 and 43% in 2021.

The European Commission remained a prominent funding source, supporting 34% of CSOs in 2024, compared to 47% in 2023 and 46% in 2021, showing a gradual decline. Intergovernmental organisations funded 27% of CSOs in 2024, down from 44% in 2023. Domestic private foundations provided funding for 17% of CSOs in 2024, compared to 21% in 2023 and 15% in 2021, reflecting slight fluctuations but overall stability in local foundation support.

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.

2024	3 – moderately meets standards	47%
2023	3 – moderately meets standards	48%
2021	4 – meets most standards	63%

According to the 2024 CSO survey, 47% of CSOs in Kosovo reported having at least one source of income from other sources, in line with 2023, when 48% of CSOs reported the same. Compared to 2021, when 63% of CSOs engaged in alternative fundraising, the 2024 results indicate a significant decline by 16 percentage points.

An analysis of funding sources in 2024 reveals that individual donations represented the most significant non-donor revenue stream, providing 1–25% of total funding for 19% of CSOs, and exceeding 50% of funding for 3% of organisations. The private business sector followed, contributing 1–25% of funding for 17% of CSOs, while only 1% of organisations reported receiving more than half of their funding from this source. Membership fees played a role in financial sustainability, covering up to 25% of funding for 11% of CSOs.

Income generated through CSO-run businesses, social enterprises, or service activities accounted for 1–25% of funding for 11% of organisations, while for 3% of CSOs, it made up more than 50% of their total budget. Crowdfunding remained the least utilised funding source, with only 4% of CSOs relying on it, and for those organisations contributing only 1–25% of their funding.

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

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

In 2024, 71% of CSOs in Kosovo reported employing staff, remaining close to the figure of 73% in 2023 and 2021.

The data provides insights into the distribution of paid staff within CSOs in Kosovo, when comparing 2024 to 2023 and 2021. In 2024, 26% of CSOs reported having no paid staff, showing stability when compared to 2023 (27%), and 2021 (25%).

Among CSOs that do employ staff, the largest category in 2024 consisted of organisations with 1–5 staff members (31%). The proportion of CSOs with 6–10 staff members increased to 17% in 2024. At the same time, CSOs employing 11 or more staff members accounted for 24% in 2024.

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

2024	1 – does not meet standards	1%
2023	1 – does not meet standards	2%
2021	1 – does not meet standards	2%

In 2024, only 1% of CSOs reported having the following organisational policies in place: recruitment, diversity, equality and inclusion, gender equality, disciplinary, grievance/complaints, performance evaluation, redundancy, remuneration, bullying and harassment, and safeguarding of children and vulnerable adults policies. This remains consistent with 2023 (2%) and 2021 (2%).

In 2024, CSOs in Kosovo reported varying levels of internal policy adoption. Disciplinary policies were in place for 27% of CSOs, while 23% had grievance and complaints procedures. A remuneration policy was reported by 12%, and 34% had measures addressing bullying and harassment. Safeguarding policies for children and vulnerable adults were present in 35% of organisations. Codes of conduct were adopted by 42%, and 41% had conflict-of-interest policies. Whistleblowing policies were reported by 18%, and equal opportunities or anti-discrimination policies by 33%. Nevertheless, 25% of CSOs reported having no organisational policies in place.

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.

Data from the CSO survey show that in 2024, 25% of respondents reported having a ‘recruitment policy’ AND a ‘diversity equality and inclusion policy’ that actively encourage workforce diversity. The overall

proportion remains low, reflecting consistency with the results from 2023 and 2021, when 21% reported similar policies.

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

2024	4 – meets most standards	78%
2023	4 – meets most standards	77%
2021	4 – meets most standards	79%

Over the past three years, the proportion of CSOs whose staff and volunteers have attended a training course has remained stable: in 2024, 78% of CSOs reported that their staff or volunteers participated in at least one training course, 77% in 2023, and in 2021 79%.

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